[L. & M. / 5,000—5-4-99.]

Local & Munl. (1899) Department.

MISCELLANEOUS.

G.O., No. 834 M.

DATED 13-6-99.

INDEXED.

DESPATCHED

[Despatch Abstract.]

Accounts. Recording, with remarks, the report on the audit of the —— of the Rajahmundry Municipality for 1897-98.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Local & Munl. (1899) Department.

CURRENT No. 1419 M

desp

From
The Chairman
Mnal. Council
Rajahmundry.

No 164.

Misc
Order No. 834 Mmis. d/ 13/6/99

Recorded.

2. The Govt regrets to observe that the result of the audit was far from satisfactory and shares the hope expressed by the municipal Council that the newly appointed Secretary will improve matters.

S.A.
2/6/99

1H 10-VI-99

Dated 18th
Received 25th May 1899
Registered 26th
Enclosures 2
Spare copies nil

SUBJECT.

To
The Accountant General
" Chairman M.C. Rajahmundry
Thro' the Collr of Godavari
Cups 15/6/99

Exp. 10
Mo

Submitting the Audit Report of the Municipality for 1897-98 with a copy of the Council's resolut

31/5/99

BACK PAPERS.

G.O.	No.	Department.	Date.
1231 M		Mis	11-7-98

FURTHER PAPERS.

G.O.	No.	Department.	Date.

1899

Rajahmundry Municipality

From

The Chairman
Municipal Council
Rajahmundry

To

The Secretary to Government
Local & Municipal Department
Madras

Dis No $\frac{164}{R M}$ of 99

Dated 18 – 5 – 99

Despd 19 – 5 – 99

Received

ASSISTT SECY TO GOVT
21 MAY 1899
LOCAL MUNL EDL & LEG DEPTT

Enclosure 1 file

Subject

Submitting the audit report of the Municipality for 1897 – 98 with a copy of the Council's resolution

6

C 1303/Rev. gll

Local & Munl. (1899) Department.

DISTRICT COLLECTOR'S OFFICE
22 APR. 1899

CURRENT No.

22 APR 1899

From

The Accountant General,
Madras

Order

No. 270/43

Dated 19th april 1899
Received
Registered
Enclosures
Spare copies

SUBJECT.

Forwarding Rajahmundry municipal audit report for 1897-98.

BACK PAPERS.

G.O.	No	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Report on the audit of the Accounts of the Rajahmundry Municipality for the year 1897-98.

Dated 8th March 1899.

To

THE Accountant General
Fort St George.
Madras.

SIR,

I have the honor to submit the following report on my recent audit of the accounts of the Rajahmundry Municipality for the year 1897-98.

2. The Receipts and Expenditure of the Municipality during the year under report (exclusive of Deposits), together with the opening and closing balances, are shown in Statements I and II appended.

3. The opening Balance as given in Statement I is in agreement with the closing Balance of the previous year's audit report.

4. The closing Balance, viz., Rs. 3904 - 9 - 10, is in agreement with that appearing in the ~~Bank~~ Sub Treasury Pass Book, allowing for outstanding cheques, for deposits, and for unremitted revenue remaining on hand at the close of the year.

5. Statement VI explains the alterations (shown in red ink in the other appended statements), made in the figures already reported to Government by the Municipality with its Annual Report. ~~or~~

The audit having been conducted before the submission by the Municipality of its Annual Report, the figures contained in the accompaniments to the latter, should agree exactly with those in the statements hereto appended.

6. The audit has been conducted according to the instructions contained in the enclosure to Accountant-General's letter to Government No. $\frac{\text{L.F.D.}}{495}$, dated 19th February 1892, as modified by subsequent Government Orders.

7. A note on the defects discovered during the audit ~~has been~~ is being forwarded to the Chairman. ~~The following points however deserve to be brought to the notice of Government.~~

8. The result of the audit is far from satisfactory, the defects being numerous, though not perhaps of a very serious nature. I discussed the various points personally with the Chairman and Secretary in the

presence

presence of the manager and Shroff, so it is hoped that an improvement will be shown at the next audit

I have &c

(Sd) W J T Williamson

Assistant Accountant General

No 43/L.F.D and Inspector of Local Fund accounts.

Forwarded to the Secretary to Government, Local and Municipal Department, through the Chairman, Municipal Council, Rajahmundry and the Collector of Godavari

Fort St George
Accountant General's office
19th April 1899

Accountant General.

Statement I.

Revenue and Receipts of the Municipal Fund of the Town of Rajahmundry for the official year 1897-98.

Heads of Account.	1897-98. Details of Minor heads. RS.	A.	P.	1897-98. Totals of Major heads. RS.	A.	P.	Revised Estimate for 1897-98. RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund ..				8858	4	9	8860	-	-
b. Endowments ..									
c. Water and Drainage Tax Fund.									
Total ..				8858	4	9	8860	-	-
2 MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	32~~48~~ 88	7	-				4730	-	-
b. Tax on buildings (section 63) ..	~~10099~~ 108	~~5~~ 12	~~11~~ 7				11165	-	-
c. Tax on lands (section 63) ..	101	9	3				335	-	-
d. Water and Drainage Tax on buildings and lands (sec. 75).									
e. Tax on vehicles with springs and palanquins, &c. (section 77).	268	-	-				230	-	-
f. Tax on animals (section 77) ..	603	8	-				550	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	1102	-	-				1230	-	-
h. Tolls (section 91)—									
Gross receipts, Rs.——	68~~22~~ 78	~~8~~ 7	~~-~~ 9				6930	-	-
Less L. F. share, Rs.——									
i. Tax on domestic male Servants (section 96A)									
j. Penalties on account of—									
i. Tax on arts ..									
ii. Tax on buildings ..									
iii. Tax on lands									
iv. Water and Drainage Tax on buildings and lands ..									
v. ~~Tax on vehicles~~ Market rents, &c. ..	1	10	2						
vi. ~~Tax on animals~~ Quit rents ..	2	-	-						
vii ~~Tax on carts~~ Conservancy receipts, &c. ..	-	1	6						
viii. Evasion of tolls ..	55	15	9						
ix. Tax on servants ..				22,350 ~~22305~~	12 ~~1~~	7 ~~7~~			
Carried over ..				~~22305~~ 22350	~~1~~ 12	~~7~~ 7	25170		

Statement I—*cont.*

Heads of Account.	1897-98.						Revised Estimate for 1897-98.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				~~22305~~ 22350	~~1~~ 12	~~7~~ 7	25770	–	–
3 REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..	190	–	–						
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—				190	–	–	100	–	–
a. Rents—									
i. Rent of lands (Quit rent)	423	8	4						
ii. Rent of buildings ..									
iii. Fishery rents									
b. Sale-proceeds, &c.—									
i. Sale-proceeds of lands and buildings	120	–	–				120	–	–
ii. Sale-proceeds of old materials, unclaimed property, &c.	72	7	–				180	–	–
iii. Sale-proceeds of Acts, Bye-laws, &c.									
iv. Sale-proceeds of night soil, street refuse, &c. ..	45 ~~90~~	1 ~~12~~	6 ~~–~~				60	–	–
c. Educational receipts—									
i. Fees from Educational institutions	3413	3	3				3150	–	–
ii. Other revenue from educational institutions ..	12	2	6						
d. Hospital receipts—									
i. Sale-proceeds of medicines..	~~75~~	~~–~~	~~6~~						
ii. Subscriptions and donations, &c., including composition fees	167	–	6				130	–	–
iii. Other Hospital receipts ..	~~96~~ 94	5	9						
Carried over ..	~~3879~~ 4257	~~15~~ 12	~~–~~ 10	~~22495~~ 22540	~~1~~ 12	~~7~~ 7	28910	–	–

STATEMENT I—*cont.*

Heads of Account.	1897-98.						Revised Estimate for 1897-98.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	4257 ~~3879~~	12 ~~15~~	10 ~~–~~	22540 ~~22495~~	12 ~~1~~	7 ~~7~~	28910	–	–
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*									
e. Miscellaneous income—									
i. Income from Markets ..	~~4196~~ 4198	~~9~~ 3	~~6~~ 8				4435	–	–
ii. Do. Slaughter houses ..	744	5	4				745	–	–
iii. Do. Cart-stands ..	100	–	–				100	–	–
iv. Do. Avenues	34	3	6				40	–	–
v. Do. Travellers' Bungalows	109	8	–				200	–	–
vi. Do. Produce of land, gardens, &c.	198 ~~152~~	3 ~~7~~	" ~~–~~				160	–	–
f. Fees—									
i. Warrant fees	25	–	–				20	–	–
ii. Distraint fees and recoveries on account of incidental expenses	19	10	2				30	–	–
iii. License fees	264	8	–				400	–	–
iv. Fees for vaccination in private houses ..									
v. Fees for searches of, and extracts from, Birth and Death Registers ..	8	8	–				10	–	–
vi. Copying & Searching fees ~~Fees for numbering carts~~..	7	12	–				10	–	–
vii. Fees for duplicate licenses..	35	15	–				40	–	–
viii. Other fees									
g. Fines—									
i. Fines under Municipal and other Acts	666	12	3				500	–	–
ii. Balance of fines under sections 3 to 5 of the Town Nuisance Act ..									
h. Interest on Investments—									
i. Educational									
ii. Medical	52	5	10				50	–	–
iii. Choultries									
iv. Sinking fund									
v. Water and Drainage fund..									
vi. General									
i. Discount on Investments ..									
				10722 ~~10297~~	11 ~~7~~	7 ~~7~~			
Carried over ..				~~32792~~ 33263	~~9~~ 8	~~2~~ 2	35650	–	–

Statement I—*cont.*

Heads of Account.	1897-98.						Revised Estimate for 1897-98.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
5. GRANTS AND CONTRIBUTIONS—				~~32792~~ 33263	~~9~~ 8	~~2~~ 2	35650	-	-
a. From Government—									
i. Education—									
Normal stipends ..	20	3	7						
Buildings ..							33	-	-
Gymnastic Instructors ~~Municipal Schools~~ ..	48	-	-						
Drawing master ~~Other purposes~~ ..	141	10	8				72	-	-
ii. Medical							142	-	-
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes Quit rent.	~~421~~	~~8~~	~~4~~						
b. From Local Boards—							503	-	-
i. Educational									
ii. Medical									
iii. Other purposes									
c. Other grants and contributions—									
i Educational									
ii. Medical	3000								
iii. Other purposes	278	7	7				3000	-	-
6. MISCELLANEOUS—				3488 ~~3909~~	5 ~~14~~	10 ~~2~~	180	-	-
a. Recoveries on account of services rendered to private individuals—									
i. Private scavenging ..	5 336~~2~~	8	-						
ii. Laying pipes to private houses							3676	-	-
iii. Other purposes Cess pools.	929								
b. Other receipts—							1104	-	-
i. Refunds of expenditure of previous years ..	13 ~~15~~	8 ~~-~~	" ~~-~~						
ii Sale of vaccine lymph ..									
iii Rent on survey compass ~~Other items~~	423						60	-	-
iv Sale proceeds of earth ..	2	-	-				350	-	-
v Choultry funds	12	10	6						
	586	15	5	1 5330	9 1	11 4			
Carried over ..				~~42032~~ 42083	~~9~~ 7	~~3~~ 11	44770	-	-

STATEMENT I—*Cont.*

Heads of Account.	1897-98.						Revised Estimate for 1897-98.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				~~42032~~ 42083	~~9~~ 7	~~3~~ 11	44770	-	-
7. EXTRAORDINARY AND DEBT—									
a Sale-proceeds of Government securities and withdrawals from Savings Bank.									
b. Loans—									
i. From Government ..									
ii. In the market from private individuals									
c. Realizations of sinking fund for repayment of loans.									
d. Refunds of Advances—									
i. Permanent advances ..									
ii. Other advances * ..	49 ~~62~~	4 ~~12~~	" ~~-~~	49 ~~62~~	4 ~~12~~	" ~~-~~	70	-	-
Total Receipts ..	~~42095~~	~~5~~	~~3~~	~~42095~~ 42132	~~5~~ 11	~~3~~ 11	44840	-	-
Add opening balance ..				8858	4	9	8860	-	-
Grand Total ..	~~50953~~	~~10~~	-	~~50953~~ 50991	~~10~~ "	~~"~~ 8	53700	-	-

*All over-payments and sums eventually recoverable from private persons or bodies should be debited to advances recoverable in Statement II, and on the recoveries being effected they should be credited to this head. Amounts debited and credited to advances in the same year should be expunged from both sides of the account.

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7 per cent., and tax on lands at 7 per cent on the annual rental value. ~~annas for every 80 square yards.~~
3. Water-tax on buildings and lands is levied at nil per cent.
4. Tax on vehicles and animals is levied at ——— the maximum rates
5. Tax on carts, &c., is levied at Rs. 4 – " – " per cart per annum.
6. Tolls are levied at ——— the maximum rates.
7. License-fees are levied at the rates sanctioned in G. O. 119 M / 29-10-87, and 420 M / 24-III-93
8. The house ~~and water and drainage~~ * tax registers were last revised in the official year 1891-92, and the land ~~and water and drainage~~ * tax registers in the official year 1892-93.
9. The total extent of land assessed is 23 acres.
10. The mode of estimating the annual rental of houses and lands is as given in the last administration report ~~with the following exceptions~~ :—

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*The words "and water and drainage" should be scored out in Municipalities where this tax is not levied.

STATEMENT II.

Expenditure from the Municipal Fund of the Town of Rajahmundry for the official year 1897-98:

Heads of Account.	1897-98.						Revised Estimate for 1897-98.		
	Details of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT I—*Public Works*—									
1. NEW WORKS—									
a. Communications	~~3779~~ 3858	~~1~~ 8	~~11~~ 7						
b. Buildings	~~1530~~ 1464	~~3~~ 8	~~2~~ "				5680	-	-
c. Drainage							2270	-	-
d. Water-supply									
e. Miscellaneous public improvements.									
				~~5309~~ 5323	~~5~~ "	~~1~~ 7			
2. REPAIRS—									
a. Communications	~~4057~~ 4206	~~-~~ 13	~~10~~ 9						
b. Buildings	~~812~~	~~2~~	~~11~~				4450	-	-
c. Drainage—	739	14	11				1020	-	-
i. Repairs to works ..	~~79~~	~~6~~	~~8~~						
ii. Establishment							200	-	-
iii. Contingencies									
d. Water-supply—									
i. Repairs to works, machinery, &c.	~~581~~ 491	4	7						
ii. Establishment	234	10	10				480	-	-
iii. Contingencies	~~53~~	~~13~~	~~8~~				340	-	-
e. Miscellaneous public improvements.	13	8	"				50	-	-
				~~5818~~ 5686	~~7~~ 4	~~6~~ 1			
3. GENERAL ESTABLISHMENT—									
i Establishment	499	14	6						
ii. Contingencies	44	13	10				510	-	-
4. TOOLS AND PLANT AND OTHER STORES.				544	12	4	50	-	-
	35								
5. CONTRIBUTIONS—				35	-	-	50	-	
a. To Local Boards for works ..									
b. To Provincial Funds for scrutiny of estimates, &c.									
c. To other bodies or persons for public works									
Total, Grant I ..				~~11707~~ 11589	~~8~~ 1	~~11~~ "	15100	-	-
GRANT II—*Education*—									
1. TRAINING SCHOOLS—									
Stipends to Normal Students ..	~~91~~ 74	~~7~~ 6	~~8~~ 9						
2. MUNICIPAL SCHOOLS—				~~91~~ 74	~~7~~ 6	~~8~~ 9	120	-	-
i. On Salary System—									
a. Establishment ..	2926	8	2						
b. Contingencies ..	~~167~~ 182	~~5~~ 7	~~2~~ 2				2952	-	-
							198	-	-
Carried over ..	~~3093~~ 3108	~~13~~ 15	~~4~~ 4	~~91~~ 74	~~7~~ 6	~~8~~ 9	3270	-	-

Statement II—*cont.*

Heads of Account.	1897-98.						Revised Estimate for 1897-98.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	~~3093~~ 3108	~~13~~ 15	~~4~~ 4	~~91~~ 74	~~7~~ 6	~~8~~ 9	3270	-	-
GRANT II—*Education*—cont.									
ii. On Salary Result System—									
a. Fixed Payments	376	5	3				372	-	-
b. Result Grants	170	6	2				200	-	-
c. Contingencies	112	11	-	~~3753~~ 68	~~3~~ 5	~~9~~ 9	128	-	-
3. SALARY GRANTS	551	5	4	551	5	4	600	-	-
4. RESULT GRANTS	604	8	-	604	8	-	600	-	-
5. INSPECTION—									
a Contributions to Local Boards..									
b. Municipal Inspectors—									
i. Establishment	294	12	-				300	-	-
ii. Contingencies	9	11	3				10	-	-
				304	7	3			
6. DRAWING AND GYMNASTIC INSTRUCTION—									
a. Contributions to Local Boards..									
b Drawing Masters—									
i. Establishment	295	13	4				300	-	-
ii. Contingencies							26	-	-
c. Gymnasium—									
i. Establishment	144	-	-				144	-	-
ii. Contingencies	2	8	-				60	-	-
				442	5	4			
7. MISCELLANEOUS—									
a. Building, furniture and other grants	58	-	-				100	-	-
b. Rent grants									
c. Other items				58	-	-			
Total, Grant II ..				~~5805~~ 5803	~~5~~ 6	~~4~~ 5	6140	-	-
Add—Total, Grant I ..				~~11707~~ 11589	~~8~~ 1	~~11~~ "	15100	-	-
Totals of Grants I and II ..				~~17512~~ 17392	~~14~~ 7	~~3~~ 5	21210	-	-
GRANT III—*Sanitation, Vaccination and Medical Services*—									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	2419	3	11				2500	-	-
b. Medicines and Supplies ..	~~1692~~ 1718	~~3~~ 10	~~5~~ 5				2200	-	-
c. Diet of Patients	958	6	7				1000	-	-
Carried over ..	~~5069~~ 96	~~13~~ 4	~~11~~ 11				5700	-	-

Heads of Account.	1897-98.						Revised Estimat. for 1897 -98 e		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	96 ~~5069~~	4 ~~13~~	11 ~~11~~				5700	–	
GRANT III—*Sanitation, Vaccination and Medical Services*—cont.									
1. HOSPITALS AND DISPENSARIES—*cont.*									
d. Sundries and Contingencies ..	1277 ~~1304~~	10 ~~1~~	" ~~–~~				1000	–	
e. Contributions to Government ..									
f. " " Local Boards ..									
g. " " other bodies ..				6373	14	11			
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..	220	–	–				180	–	
ii. Sanitary Inspection ..	136	–	–				110	–	
iii. Reserve medical staff ..	48	–	–				20	–	
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—									
i. Medical Schools ..									
ii. Reserve staff									
c. OTHER CONTRIBUTIONS ..				404	–	–			
3. VACCINAION—									
a. Establishment	335	12	2				336	–	
b. Contingencies	234	15	6				194	–	
c. Contributions to Local Boards ..				570	11	8			
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment	235	15	6				276		
b. Contingencies	1	–	–	236	15	6	4		
5. *a.* CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
i. Establishment	5174 ~~5420~~	10 ~~9~~	" ~~9~~				5436		
ii. Charges for purchase, hire and maintenance of carts and bullocks	1748 ~~2236~~	11 ~~–~~	8 ~~10~~				2550	–	
iii. Contingencies									
b. PRIVATE SCAVENGING—									
i. Establishment	2324	14	1				2412	–	
ii. Charges for purchase, hire and maintenance of carts and bullocks	1780	9	10				1865	–	
iii. Contingencies									
Carried over ..	11528 ~~11762~~	13 ~~2~~	7 ~~6~~	7585	10	1	20083	–	

Heads of Account.	1897-98.						Revised Estimate for 1897-98.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	~~11762~~ 11,528	~~2~~ 13	~~6~~ 7	7585	10	1	20083	–	–
GRANT III—*Sanitation, Vaccination and Medical Services*—cont.									
c. ~~EPIDEMIC~~ cholera CHARGES—									
i. Establishment	3264 ~~3198~~	" ~~5~~	3 ~~1~~				2000	–	–
ii. Contingencies	~~142~~ 1 ~~258~~	~~6~~ ~~6~~	~~–~~				7		
d. ARRANGEMENTS AT FAIRS AND FESTIVALS	192	6	–				107.		
e. OTHER SANITARY OUTLAY	258	6	"	051 ~~15,152~~	3 ~~13~~	10 ~~7~~			
Total, Grant III ..				~~22738~~ 626	~~7~~ 13	~~8~~ 11	22190	–	
Add—Totals of Grants I and II ..				~~17512~~ 392	~~14~~ 7	~~3~~ 5	21210		–
Totals of Grants I to III ..				~~40251~~ 40029	~~5~~ 5	~~11~~ 4	43400	–	–
GRANT IV—*Lighting and Miscellaneou Municipal purposes*—									
1. LIGHTING—									
a. Establishment	5 ~~546~~	3 ~~10~~	9 ~~7~~				552	–	–
b. ~~Payments to contractors~~ Contingencies ..	61 ~~1254~~	3 ~~1~~	4 ~~10~~				1598	–	–
c ~~Purchase and repair of lamp posts lanterns, burners, &c.~~ ..									
d. ~~Contingencies~~				1806 ~~1800~~	7 ~~12~~	1 ~~5~~			
2. i. MARKETS—									
a. Establishment	59	–	–				60	–	–
b. Contingencies									
ii. SLAUGHTER-HOUSES—									
a. Establishment	300	11	2				312	–	–
b. Contingencies	179 ~~172~~	9 ~~8~~	4 ~~4~~	9 ~~532~~	4 ~~3~~	6 6	198	–	–
3. CHOULTRIES—									
a. Establishment	192	7	6				192	–	–
b. Charges for feeding travellers ..	146 ~~156~~	10 ~~10~~	5 ~~5~~				48	"	"
c. Contingencies				339 ~~349~~	1 ~~1~~	11 ~~11~~			
4. TRAVELLERS' BUNGALOW—									
a. Establishment	103	5	4				102	–	–
b. Contingencies	79	2	–	182	7	4	98	–	–
5. AVENUES—									
a. Establishment									
b. Contingencies									
6. PUBLIC GARDEN—									
a. Establishment	290	14	8				288	–	–
b. ~~Contingencies~~ Purchase of seeds, repair of well, purchase of bullocks &c	~~169~~ 153	~~5~~ 6	~~2~~ 2	444 ~~460~~	4 ~~3~~	10 ~~10~~	302	–	–
Carried over ..				33~~24~~ 11	~~13~~ 9	~~–~~ 8	3750	–	–

Heads of Account.	1897-98.						Revised Estimate for 1897-98.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS	A.	P.
Brought forward ..				~~3324~~ 3311	~~13~~ 2	~~–~~ 8	3750	–	–
GRANT IV—*Lighting and Miscellaneous Municipal purposes*—cont.									
7. SURVEY OF LAND							50	–	–
8. FIRE—									
a. Establishment									
b. Contingencies .. .. Purchase of fire Engine, bullets, repairs &c									
9. POUNDS—							20	–	–
a. Establishment, Commission, &c.									
b. Contingencies									
10. OTHER CHARGES—									
a. Work done for private individuals, other than private scavenging—									
i. Laying pipes									
ii. Other purposes									
b. Rewards for destruction of pigs and dogs									
c. Printing	~~612~~ 644	~~1~~ 14	~~–~~ –				50	–	–
d. Compensation for lands ..							700	–	–
e. Law charges									
f. Quit-rent on Municipal lands ..									
g. Charges for numbering carts and issuing tin tickets	32	10	–						
h. Water Pandals	40	5	8				40	–	–
i. Cost of sign boards and numbering houses									
j Contribution to Local Boards for water pandals	90	–	–						
~~*k.* Other items~~				~~644~~ 807	~~11~~ 13	~~–~~ 8			
Total, Grant IV ..				~~3969~~ 4119	~~8~~ 7	~~–~~ 4	4610	–	–
Add—Totals of Grants I to III ..				~~40251~~ 40529	~~5~~ 5	~~4~~ 4	43400	–	–
Totals of Grants I to IV ..				~~44220~~ 44148	~~13~~ 12	~~11~~ 8	48010		
Carried over ..									

Heads of Account.	1897-98.						Revised Estimate for 1897-98.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
GRANT V—*Supervision and Management.*									
1. GENERAL ESTABLISHMENT—									
a. Inspection—									
i. Pay and pensionary contribution of Chairman or Secretary.									
ii. Conveyance allowance ..									
b. Office Establishment ..	1349	8	9				1515	–	–
c. Contingencies	~~355~~ 312	~~5~~ 5	~~9~~ 1	~~1704~~ 1661	~~14~~ 13	~~6~~ 10	398	–	–
2. COLLECTION OF MUNICIPAL TAXES—									
i. Establishment	599	3	–				537	–	–
ii. ~~Contingencies~~ Purchase of account books, lahr, money boxes, &c.	~~44~~ 17	7	6	~~646~~ 616	~~10~~ 10	~~6~~ 6	100	–	–
3. COLLECTION OF TOLLS, MARKET RENTS, &c.—									
i. Establishment									
ii. Contingencies	~~70~~	~~12~~	~~"~~	~~70~~	~~12~~	~~"~~	50	–	–
4. COLLECTION OF PRIVATE SCAVENGING FEES—									
i. Establishment									
ii. Contingencies									
5. CHARGES FOR PRINTING AT PRESS SELECTED BY ACCOUNTANT-GENERAL.									
6. CONTRIBUTIONS FOR CENTRAL OFFICE AND AUDIT ESTABLISHMENT.	350	–	–	350	–	–	350	–	–
Total, Grant V ..				~~2772~~ 2628	~~5~~ 8	~~–~~ 4	2950	–	–
Add—Totals of Grants I to IV ..				~~44220~~ 44148	~~13~~ 12	~~11~~ 8	48010	–	–
Totals of Grants I to V ..				~~46993~~ 46777	~~2~~ 5	~~11~~ "	50960	–	–
EXTRAORDINARY AND DEBT.									
REPAYMENT OF DEBT—									
a. Water and Drainage schemes—									
i. Instalments paid during the year.									
ii. Investments on account of Sinking fund (*Par* value of securities purchased.) ..									
iii. Charges of investment, such as premia, commission, &c. ..									
b. Others—									
i. Instalments paid during the year									
ii. Investments on account of Sinking fund (*Par* value of securities purchased.) ..									
iii. Charges of investment, such as premia, commission, &c. ..									
Carried over ..									

Statement II—*cont.*

Heads of Account.	1897-98. Details of Minor heads. RS.	A.	P.	Totals of Major heads. RS.	A.	P.	Revised Estimate for 1897-98. RS.	A.	P.
Brought forward ..									
2. INTEREST ON LOANS—									
a. Water and drainage schemes—									
i. On account of previous years ..									
ii. " of current year ..									
b. Others—									
i. On account of previous years ..									
ii. " of current year ..									
3. ADVANCES RECOVERABLE—									
a. Permanent advances ..									
b. Other advances	217 ~~16~~	5 ~~8~~	11 ~~–~~				165	–	–
4. REFUNDS OF OTHER THAN CURRENT COLLECTIONS—									
~~*a.* Water and Drainage tax~~ ..	91	11	11				115	–	–
b. Others									
5. COMMISSION, &C., ON LOANS RAISED IN OPEN MARKET									
6. PENSIONS AND GRATUITIES ..									
7. INVESTMENTS FOR PURPOSES OTHER THAN SINKING FUND—									
a. In Government securities or Savings Bank ..									
b. In other securities									
Total Extraordinary and Debt ..				~~108~~ 309	~~3~~ 1	~~11~~ 10	280	–	–
Totals of Grants I to V ..				~~46993~~ 46777	~~2~~ 5	~~11~~ "	50960	–	–
Total Expenditure ..				~~47101~~ 47086	~~6~~ 6	~~10~~ 10	51240	–	–
Balances—									
a. Municipal Fund				3904 ~~3852~~	9 ~~3~~	10 ~~2~~	2460	–	–
b. Endowments									
c. Water and Drainage Tax Fund									
Grand Total ..				~~50953~~ 91	~~10~~ "	~~–~~ 8	53700	–	–

NOTE TO STATEMENT II.

Position of the Municipality of Rajahmundry *on 31st March 1898.*

LIABILITIES.	RS.	A.	P.
Balance of Loans			
Deposits to be adjusted ..	~~6445~~ 6581	~~14~~ 2	~~5~~ 9
Other liabilities (in detail) ..			
Total ..	~~6445~~ 6581	~~14~~ 2	~~5~~ 9

ASSETS.		RS.	A.	P.
Municipal Balance ..	Cash	~~3852~~ 3904	~~3~~ 9	~~2~~ 10
	Securities .	–	–	–
Deposit Balance ..	Cash ..	~~1995~~ 2043	~~9~~ 2	~~4~~ 8
	Post Office Savings Bank ..	4538 ~~4450~~	" 5	1 1
	Govt. Pro-notes.			
	Landed property ..			
	Other securities.			
Sinking Fund investments				
Other investments				
Funded Capital of endowed institutions, Hospitals, &c.		1500	–	–
Total ..		11985 ~~11798~~	12 1	7 7
Value of Premises, &c.		32585	15	1
Do. of Tools and Plant		90	7	6
Do. of Live-stock		–	–	–
Do. of Furniture		3025	1	3
Arrears of taxes, &c.		64 ~~3393~~	6 ~~2~~	8 ~~4~~
Other assets (in detail) ..				
Total ..		~~39094~~ 39065	~~10~~ 14	~~2~~ 6
Claims—				
Advances Recoverable—				
Permanent advances		125	–	–
Advances for works, &c. ..		~~16~~ 325	~~8~~ 6	~~–~~ 2
Total ..		~~141~~ 450	~~8~~ 6	~~–~~ 2
Grand Total ..		51030 51503	7 3	9 3

Black bal

STATEMENT III.

Municipality of Rajahmundry Abstract of Deposit Account for the year 1897-98.

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	6900	15	8	1. Credited to Municipal funds	2444 ~~2431~~	9 ~~-~~	10 ~~7~~
1. Deposits by appellants ..	445 ~~472~~	4 ~~10~~	5 ~~9~~	2. Returned to appellants ..	198	12	6
2. Do. by renters ..	1415	9	8	3. Do. to renters ..	107	8	-
3. Do. by contractors ..	455 ~~248~~	3 ~~3~~	" ~~-~~	4. Do. to contractors ..	315 ~~160~~	" ~~-~~	" ~~-~~
4. Do. by Municipal servants	3	11	-	5. Do. to Municipal servants.	100 ~~157~~	" ~~12~~	" ~~-~~
5. Deposits by private parties for work	" ~~207~~	" ~~-~~	" ~~-~~	6. Do. to private parties ..	~~155~~	~~-~~	~~-~~
6. Other deposits	~~421~~ 539	~~6~~ 14	~~6~~ 5	7. Do. to other depositors.	13	9	1
				Total ..	~~3223~~ 3179	~~10~~ 7	~~2~~ 5
Total Receipts ..	~~2768~~ 2859	~~8~~ 10	~~11~~ 6	Balance* ..	~~6445~~ 6581	~~14~~ 2	~~5~~ 9
Grand Total ..	~~9669~~ 9760	~~8~~ 10	~~7~~ 2	Grand Total ..	~~9669~~ 9760	~~8~~ 10	~~7~~ 2

*DETAILS OF BALANCE.

(Years need not be given in the case of deposits lodged in P. O. Savings Bank and other securities.)

Class of Deposit.	Amount. RS.	A.	P.	Year.	REMARKS.
Appellants' deposits	5	8	10	1895-96	
Renters' deposits	24	4	-	1893-94	
	135	-	-	1896-97	
	1267	3	-	1897-98	
Contractors deposits ..	50	-	-	1895-96	
	45	-	-	1896-97	
	182	-	-	1897-98	
Municipal servants' deposits ..	107	12	-	In Savings bank	
	361	12	-	Do	
	19	-	-	1895-96	
	10	-	-	1896-97	
	2	-	-	1897-98	
~~Deposits for work~~					
Miscellaneous deposits (to be specified)					
(a) Hospital fund - - - -	3821	7	7	Savings bank.	
(b) Girl School fund - - - -	247	-	6		
(c) Anantapuram Road fund	12	3	10	1891-92	
(d) Innespetta night School fund	3	-	5	1892-93	
(e) Excess collection	-	-	2	1895-96	
(f) Do	-	2	7	1896-97	
(g) amount received from Taluk Board on account of Pushkaram	8	14	6	1896-97	
(h) Aryapuram 5/ distr patta fund	244	14	11	1897-98	
(i) Excess collections	2	13	10	Do	
(j) Do Pro-Tax	1	8	-	Do	
(k) Balance of amounts to be refunded.	29	8	7	Do	
	6581	-2	-9		

STATEMENT IV-A.—Municipality of Rajahmundry. Demand, Collection and Balance Statement for the year 1897-98.

CURRENT.

(NOTE.—When penal interest is levied, the amount should in each case be added to the demand.)

Particulars.	Demand as originally assessed by the Chairman RS.	A.	P.	Remitted by the Council on appeal RS.	A.	P.	Demand as finally settled (column 2 minus column 3). RS.	A.	P.	Amount Collected. RS.	A.	P.	Amount Remitted on account of vacant houses, &c. RS.	A.	P.	Amount Written off as irrecoverable. RS.	A.	P.	Balance (column 4 minus columns 5, 6 and 7). RS.	A.	P.
1	2			3			4			5			6			7			8		
1. Tax on arts, &c.	5 ~~3856~~	8 ~~-~~	" ~~-~~	299 ~~312~~	" ~~-~~	" ~~-~~	56 ~~3544~~	8 ~~-~~	" ~~-~~	2708 ~~2670~~	" ~~8~~	" ~~-~~							848 ~~873~~	8 ~~8~~	" ~~-~~
2. „ on buildings	41 ~~9324~~	14 ~~12~~	9 ~~10~~	10	11 ~~7~~	3 ~~11~~	31 ~~9314~~	3 ~~4~~	6 ~~11~~	8389 ~~8394~~	3 ~~9~~	3 ~~5~~				7 ~~6~~	9 ~~5~~	1 ~~6~~	934 ~~913~~	7 ~~6~~	2 ~~-~~
3. „ on lands	185	15	4				185	15	4	57	12	2							128	3	2
4. Water and drainage tax on buildings ..																					
5. „ „ lands ..																					
6. Tolls (gross receipts)	6875	-	-				6875	.	-	6822	8	-							52	8	-
7 Tax on domestic Male servants																					
8. Income from markets	3970	8	-				3970	8	-	3930	5	-							40	3	-
9. „ Slaughter-houses	955			107	8	-	847	8	-	740	-	-							107	8	-
10. „ Cart-stands	100						100	-	-	100	-	-									
11. Private scavenging fees (Latrine fees).	6 ~~3267~~	4 ~~12~~	" ~~-~~				6 ~~3267~~	4 ~~12~~	" ~~-~~	4 298~~1~~	8	-				6	-	-	275 ~~280~~	12 ~~4~~	"
12. ~~Warrant fees~~ Do (cess pool fees)	1119	-	-	4	-	-	1115	-	-	929	-	-				126	-	-	60	-	-
13. Tax on vehicles with springs, &c. ..																					
14. „ animals																					
15. „ carts, &c.																					
16.																					
Total ..	~~29654~~ 69	~~-~~ 2	~~2~~ 1	~~433~~ 421	~~15~~ 3	~~11~~ 3	~~29220~~ 47	~~-~~ 14	~~3~~ 10	~~26626~~ 61	~~2~~ 4	~~7~~ 5	-	-	-	~~138~~ 9	~~5~~ 9	~~6~~ 1	~~2455~~ 47	~~8~~ 1	~~2~~ 4

STATEMENT IV-B.—*Municipality of* Rajahmundry. Demand, Collection and Balance Statement for the year 1897-98—*cont.*

ARREARS.

Particulars.	Balance of old Demand.			Arrears of previous year.			Total Demand.			Amount Collected.			Amount Remitted.			Amount Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.
1	2			3			4			5			6			7			8			9
	RS.	A.	P.	RS.	A.	P.	RS.	A	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
1. Tax on arts, &c.	349	8	–	1251	8	–	1601	–	–	~~577~~ 580	~~15~~ 7	~~–~~ "	~~27~~ 35	8	–	~~799~~ 794	1	–	~~196~~ 191	8 "	~~–~~ "	94-95 – 3-"-" 95-96 – 7-"-" 96-97 – 181-"-" 191-"-"
2. " on buildings	299	13	11	1817	5	10	2117	3	9	~~1704~~ 1719	~~12~~ 9	~~6~~ 4				121	–	8	~~291~~ 276	~~6~~ 9	~~7~~ 9	95-96 - 122-8-1 96-97 - 154-1-8 276-9-9
3. " on lands	58	15	1	91	1	7	150	–	8	43	13	1							106	3	7	95-96 – 28-11-3 96-97 77-8-4 106-3-7
4. Water and Drainage tax on buildings																						
5. " " on lands.																						
6. Tolls																						
7. Tax on domestic Male servants ..																						
8. Income from markets	440	3	6	49	4	–	489	7	6	266	4	6	–	–	–	76	3	–	147	–	–	1895-96.
9. " Slaughter-houses ..	–	–	–	4	5	4	4	5	4	4	5	4										
10. " cart-stands ..																						
11. Private scavenging fees Latrine fees	156	–	–	432	–	–	588			381	–	–	–	–	–	10	8	–	196	8	–	1895-96.
12. ~~Warrant fees~~ Cess pool fees ..	96	–	–				96	–	–							96	–	–				
13. Tax on Vehicles with springs, &c.	–	–	–	16	8	"	16	8	"							16	8	"				
14. Rent on burial garden " ~~animals~~	–	–	–	20	–	–	20	–	–	20	–	–										
15. Do " ~~carts &c.~~ Rotteri tank site				25	–	–	25	–	–	25	–	–										
16. Penal interest on tolls				55	15	9	55	15	9	55	15	9										
Total ..	1400	8	6	~~3690~~ 3763	~~8~~ "	~~9~~ 6	~~5091~~ 5163	~~1~~ 9	~~3~~ "	~~3029~~ 3096	~~2~~ 7	~~5~~ "	~~27~~ 35	~~8~~ 8	~~–~~ "	~~402~~ 1114	~~12~~ 4	~~8~~ 8	~~937~~ 917	~~10~~ 5	~~2~~ 4	

STATEMENT V.—*Abstract of transactions under advances.*

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year*	282	4	3
(2) Amount advanced during the year	223	6	11
Total ..	505	11	2
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	6	1	–
(*b*) Do. previous years	49	4	–
Balance outstanding at the end of the year* ..	450	6	2
Total ..	505	11	2

* *Details of Balance.*

(Years need not be given in the case of permanent advances.)

Permanent advance.

	Manager – Municipal office.	Rs 20 – " – "	
	District medical and Sanitary officer.	" 30 – " – "	
	Do for vaccination	" 25 – " – "	
	Sanitary Inspector for Conservancy.	10 – " – "	
	Overseer – Imprest.	25 – " – "	
	Market Superintendent	5 – " – "	
	Head master – Lower Secondary School.	10 – " – "	125 – " – "

Other advances.

	District Surgeon for cholera shed.	– – 12 – "	
1896-97.	Pleader Mr Muniswamy Naidu.	25 – " – "	
	Head master Lower Secondary Schools for books	12 – 11 – 3	
	Do Drawing Instruments	20 – " – "	
	Councillor Mr Baskararamayya for purchasing vessels to a choultry	49 – 9 – "	
1897-98	Pleader Mr Gurnyya	15 – " – "	
	Overseer for works	158 – 15 – "	
	Munshi for numbering houses	30 – " – "	
	Visvanathan for executing a decree	10 – " – "	
	Amount overdrawn in voucher No 472.	1 – 8 – "	
	Amount disallowed from the payments to a teacher under training	1 – 14 – 11	325-6-2
			450-6-2

STATEMENT VI.

Statement of Differences.

Heads of Account.	As per Municipal Statement.			As per accompanying Report.			DIFFERENCE. More or less.			REMARKS.
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Statement I.										
2(a) Tax on arts	3248	7	-	3283	7	-	+16	-	-	(1) The difference represents the amounts due for the 1st half year in the following cases which were erroneously transferred to deposits for refund to the parties concerned. The appeals were preferred for the 2nd half year only and hence the 1st half year's tax is now transferred to this head by adjustment (Vide appeal register for 97–98 & ~~Assessment~~ Nos 647, 654, 673 709, 789, 793 and 920.(c)
							+25	8	-	(2) The difference represents the amounts transferred to deposits at the time of the preparation of the annual statements pending disposal of the appeals preferred, now, retransferred with reference to Cir No 11 of March 1898. For details vide page 45 of the deposit Register Nos 1156 to 1301.
							+2	-	-	(3) The difference represents the amounts erroneously shown under ~~this head~~ house tax now ~~transferred~~ adjusted.
							-1	8	-	(4) Do the private scavenging fees erroneously shown under this head, now transferred.
							-2	-	.	(5) Do the amounts involved in the following cases which

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STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Heads of Account.	As per Municipal statement.			As per accompanying Report.			DIFFERENCE. More or less.			REMARKS.
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
										should have been transferred to deposits pending refund, now so transferred vide Nos 759, 760, 923 & 1156 each 8 annas.
2(b) Tax on buildings	10099	5	11	10108	12	7	-1	8	-	(6) The reasons for this transfer are similar to those given in remark No(4) above
							-2	-	-	(7) Vide remark No(3) above
							-1	4	2	(8) The difference represents the 2 half years assessment on Nos 819 & 820 which were remitted by the Council but not refunded within the year. now transferred to 'Deposits'
							+13	9	3	8(a) The reasons for this transfer are similar to those given in remark No 2 above The assessment relates to 1896–97.
							-1	4	9	(9) The difference represents the excess collections on Nos 863 of 1897–98 and 2837 of 1895–1896 now transferred to 'Deposits'
							+1	14	4	(10) The reasons in this case are similar to those entered against remark No 2 above vide Nos 1089, 1466, 1491 & 2873 of 1897–98.
2(h) Tolls	6822	8	-	6878	7	9	+55	15	9	(11) The difference represents the penal interest collected on overdue kists, erroneously shown under 2(j) VIII now transferred
2(j) V Market rents	1	10	2	-	-	-	-1	10	2	(12) Represents penal interest on overdue kists now transferred to their respective heads.
2(j) VI Quit rents	2	-	-	-	-	-	-2	-	-	(13)
2(j) VII Conservancy receipts	-	1	6	-	-	-	-0	1	6	(14)
2(j) VIII Evasion of Tolls	55	15	9				-55	15	9	14(a) Vide remark No(11) above
4(a) Rent of land Quit rent	-	-	-	423	8	4	+2	-	-	14(b) Vide remark No 13 above
							+421	8	4	14(c) As the quit rent is not a contribution by Government for other purposes, the

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Heads of Account.	As per Municipal statement.			As per accompanying Report.			DIFFERENCE. More or less.			REMARKS.
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
										amount has been transferred to this head from 5 III other purposes, other purposes.
4(b) IV Sale proceeds of night soil &c.	90	12	-	45	1	6	+0	11	6	Vide remark No 14 above
							-45	12	-	16. The difference represents the sale proceeds of vegetables grown on the sewage farm erroneously shown under this head, now transferred to "4(e) VI"
4(d) ii Sale proceeds of medicines &c.	75	-	6	167	-	6	+92	-	-	17 Represents operation fees erroneously shown under 'Other hospital receipts' now adjusted
4(d) III Other hospital receipts	96	5	9	4	5	9	-92	-	-	18 Vide remark No (17) above
4(e) I Income from markets	4196	9	6	4198	3	8	+1	10	2	19 Do (12) Do
4(e) VI Produce of land &c.	152	7	-	198	3	-	+45	12	-	20 Do (16) Do
III Other purposes other purposes	421	8	4	-	-	-	-421	8	4	21 Do (14)c Do
2 Private Scavenging	3362	8	-	3365	8	-	+1	8	-	22 Do 4 Do
							+1	8	-	23 Do 6 Do
6(b) I Refunds of expenditure of previous years	15	-	-	13	8	-	-15	-	-	24 Represents the value of a cancelled cheque (No 2 00 of 1896-97 erroneously shown as refunds of expenditure with a view to the exhibition of the amount of the cheque issued in its stead as expenditure, now expunged from both sides.
							+13	8	-	25 Represents the recoveries effected from the expenditure of previous years and erroneously shewn as 'Advances recovered' now transferred.
7(a) II Other advances.	62	12	-	49	4	-	(-)13	8	-	26 Vide remark No 25 above.

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Heads of Account.	As per Municipal Statement.			As per accompanying Report.			DIFFERENCE. More or less.			REMARKS.
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Statement II										
Grant I 1(a) Communications	3779	1	11	3858	8	7	+79	6	8	27. Represents the cost of digging catch drains erroneously shown under "Repairs - Drainage" now transferred to this head vide G.O. No 644 L. D/4-4-92. There are no drainage works in this town.
Do I 1(b) Buildings	1530	3	2	1464	8	-	-65	11	2	28. Represents the cost of cholera sheds now transferred to Grant III 5 C "Epidemic Charges"
Do 2a Communications	4057	-	10	4206	13	9	+164	12	11	29. Represents the charges incurred in removing mud &c from the road surface in certain lanes &c & erroneously debited to Grant III 5(a) ii now transferred
							(-)15	-	-	29(a) Vide remark No 24 above.
Do 2(b) Buildings	812	2	11	739	14	11	+70	12	-	30. Represents the cost of repairing cattle sheds incorrectly shown under Grant V 3 ii Contingencies now transferred to this head.
							+15	15	-	31. Represents the cost of repairing the iron gates of the museum building erroneously shown under Grant IV 6(b)
							-158	15	-	32. Represents the amount adjusted without obtaining detailed vouchers for the expenditure incurred now rejected and transferred to 'Advances Recoverable'
Grant I. 2(c) i. Repairs to works.	79	6	8	-	-	-	-79	6	8	33 Vide remark No 27 above
Do 2(d) i Do	581	4	7	491	4	7	-90	-	-	34. Represents the contribution to the Local Board towards the cost of maintaining a water shed

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Heads of Account.	As per Municipal Statement.			As per accompanying Report.			Difference. More or less			Remarks.
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
										erroneously shown under the head now transferred to Grant IV. 10. other Charges. j Contributions to Local Boards for water pandals.
Grant I 2d III Contingencies	53	13	8	13	8	-	-40	5	8	35 Represents the cost of maintaining a water pandal during the hot weather now transferred to 'Grant IV. 10. other charges -(h) water pandals"
Grant II 1. Stipends to Normal ~~Students~~.	91	7	8	74	6	9	-15	2	-	36. Represents the Travelling allowance paid to a teacher under training now transferred to Grant II-2b Contingencies.
							-1	14	11	37. Represents the transit pay given to a teacher under training now transferred to "Advances Recoverable" as it is inadmissible under article 449(a) of Civil Service Regulations.
Grant II 2(1)(b) Contingencies	167	5	2	182	7	2	+15	2	-	37(a) Vide remark No 36 above.
Grant III 1(b) Medicines and Supplies.	1692	3	5	1718	10	5	+26	7	-	38. Cost of medicines erroneously shown under 'Grant III 1(d) Sundries & Contingencies' now transferred to this head.
Do 1(d) Sundries and Contingencies	1304	1	-	1277	10	-	-26	7	-	39 Vide remark No 38 above.
Grant III 5 a i Establishment	5420	9	9	5674	10	-	+254	-	3.	40. Represents the cost of temporary establishment employed for road watering erroneously shown under Grant III 5 a ii now transferred.

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Heads of Account.	As per Municipal statement.			As per accompanying Report.			Difference. More or less			Remarks.
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Grant III 5 a ii Charges for &c.	2236	-	10	1748	11	8	-254	-	3	(41) Vide remark No 40 above.
							-164	12	11	(42) Do 29 Do
							-68	8	-	(43) Represents the cost of Temporary coolies & employed during the Push Karam now transferred to Gr III 5(d)e
Do 5 (c) Epidemic charges	3198	5	1	3264	-	3	+65	11	2	(44) Vide remark No 28 above
Grant III 5 (d) &(e) Arrangements at fairs &c.	192	6	-	258	6	-	+68	8	-	(45) Do 43 Do
							(-)2	8	-	(46) Represents the cost of burners purchased for lighting purposes and erroneously shown under this head now transferred to "Grant III 1(b) Contingencies
Grant IV 1a Establishment	546	10	7	545	3	9	-1	6	10	46(a) wages of a cooly employed in the office now transferred to Grant V 1. C.
Do 1(b) Contingencies	1254	1	10	1261	3	4	+2	8	-	47. Vide remark No 46 above
							+4	9	6	48. Represents the cost of wicks purchased for lighting purposes erroneously shown under "Grant V, 1 c Contingencies" now adjusted by transfer
Do 2 II (b) Contingencies	172	8	4	179	9	4	+7	1	-	(49) Represents the cost of violet ink for marking 'flesh' erroneously shown under "Grant V. 1c Contingencies now adjusted by transfer.
Do 3(a) Contingencies	156	10	5	146	10	5	-10	-	-	(50) Represents an advance payment finally charged off now transferred to "Advances Recoverable" pending adjustment
Do 6(b) Purchase of seeds	169	5	2	153	6	2	-15	15	-	51. Vide remark No 31 above
Do 10.c Printing	612	1	-	644	14	-	+26	11	-	52. Cost of printing annual reports erroneously shown under Grant V 1(c) now transferred.
							+6	2	-	52a. Cost of Printing ballot papers now transferred to the head from Grant V 1

Heads of Account.	As per Municipal statement. RS.	A.	P.	As per accompanying Report. RS.	A.	P.	Difference. More or less. RS.	A.	P.	Remarks.
Grant V 10th water pandal	-	-	-	40	5	8	+40	5	8	(54) Vide remark no 35 above.
Do 10(j) Contribution to Local Boards for water sheds	-	-	-	90	-	-	+90	-	-	(55) Do 34 Do
Grant V 1·C Contingencies	355	5	9	312	5	1	-26	11	-	(56) Do 52 Do
							-6	2	-	56(a) Do 53 Do
							-4	9	6	57 Do 48 Do.
							-7	1	-	57(a) Do 49 Do.
							+1	6	10	58 Do 46(a) Do.
Grant V 2.ii Purchase of account books &c	47	7	6	17	7	6	-30	-	-	59. Represents advances charged off finally before accounting for the expenditure, now transferred to "Advances Recoverable"
Do 3 ii Contingencies	70	12	-	~~17~~	~~7~~	~~6~~	-70	12	-	60 Vide remark no 30 above.
Extraordinary and Debt.										
3(b) Other advances	16	8	-	217	5	11	+158	15	-	61 Do 32 Do
							+10	-	-	62 Do 50 Do
							+30	-	-	63 Do 59 Do
							+1	14	11	64 Do 37 Do.
Statement III.										
Receipts										
1 Deposits by applicants	472	10	9	445	4	5	-25	8	-	65 Do 2 Do.
							-1	14	4	66 Do 10 Do.
3 Do by Contractors.	248	3	-	455	3	-	+207	-	-	67. Represents the amounts deposited by contractors for executing municipal works erroneously shown ~~as [illegible]~~ deposits by private parties for work now transferred to this head.
5. Deposits by private parties for work	207	-	-	-	-	-	-207	-	-	68. Vide remark no 67 above
7. Other deposits.	421	6	6	539	14	5	-16	-	-	69 Do 1 above
							+2	-	-	70. Do 5 Do
							+129	15	-	70(a) Represents the savings bank interest omitted to be taken into account as in other cases

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Heads of Account.	As per Municipal Statement. RS	A.	P.	As per accompanying Report. RS.	A.	P.	Difference. More or less. RS.	A.	P.	Remarks.
							+1	4	2	71. Vide remark No 8 above
							+1	4	9	72. Do 9 Do.
Charges										
1 Credited to municipal fund	2431	-	7	2444	9	10	+13	9	3	72(a) Do 8(a) Do
4. Returned to contractors	160	-	-	315	-	-	+155	-	-	73. Similar to remark no 68.
5. Do to municipal servants.	157	12	-	100	-	-	-57	12	-	73(a) Represents the refund of the deposit amount which was taken into the accounts of 1897-98 though the refund was booked only on 22-7-98 now ~~[illegible]~~ removed
6 Do to private parties	155	-	-				-155	-	-	74. Vide remark No 73 above.
Statement IV(a)										
1. Tax on arts Column 2.	3856	-	-	3855	8		-"	8	-	75 } as per correct figures arrived at.
Do 3	312	-	-	299	-	-	-13	-	-	76 }
Do 5.	2670	8	-	2708	8	-	+16	-	-	77 Vide remark No 1 above
							+25	8	-	78 Do 2 Do.
							-1	8	-	79 Do 4 Do
							-2	-	-	80 Do 5 Do.
							-"	8	-	81. Error in posting now rectified
Do 8	873	8	-	848	8	-	-"	8	-	82 Vide remark No 75 above
							+13	-	-	83 Do 76 Do
							-16	-	-	84 Do 77 Do
							-25	8	-	85 Do 78 Do
							+1	8	-	86 Do 79 Do
							+2	-	-	87 Do 80 Do
							+ -	8	-	88 Do 81 Do.
2 Tax on buildings Col 2.	9324	12	10	9341	14	9	+15	14	8	89. Represents the amount taken in abatement of the demand simply because they were either written off or remitted in the previous year now added to the demand & the balance. Vide Nos 1066, 1292, 1518, 1537, 1628, 2518, 2529, and 2556.

Statement V - Continued.

Statement of differences - Continued.

Heads of account	As per municipal statement			As per accompanying Report			Difference More or less.			Remarks.
	Rs	A	P							
							+1	3	3	90. Due to error in totalling &c.
2-Tax on buildings Cl 3.	10	7	11	10	11	3	+ -	3	4	91 Omission now supplied.
Do . 5	8394	9	5	8389	3	3	-1	8	-	92. Vide remark No 6 above
							-2	-	-	93 Do 4 Do
							-1	4	2	94 Do 8 Do
							-1	4	2	95 Do 9 Do.
							+1	14	4	96 Do 10 Do. For the difference of Rs 0-0-7 See remark No 121 below.
							-1	4	2	97. Error in posting now rectified.
Do Cl 7	6	5	6	7	9	1	+1	3	7	98. Omission now supplied.
Do Do 8	913	6	-	934	7	2	+15	14	8	99. Vide remark no 89 above.
							+1	3	3	100 Do 90 Do
							- -	3	4	101 Do 91 Do
							+1	8	-	102 Do 92 Do
							+2	-	-	103 Do 93 Do
							+1	4	2	104 Do 94 Do
							+1	4	2	105 Do 95 Do
							-1	14	4	106 Do 96 Do
							+1	4	2	107 Do 97 Do
							-1	3	7.	108. Do 98 Do.
11 Private Scavenging fees Column 2	3267	12	-	3266	4	-	(-1	8	-	109. As per correct total.
Do 5	2981	8	-	2984	8	-	+3	-	-	110 Vide remarks Nos. 22 & 23 above.
Do 8	280	4	-	275	12	-	-1	8	-	111 Do No 109 above
							-3	-	.	112 Do No 110 Do.
Statement V - B.										
3 Tax on arts Column 5.	577	15	-	580	7	-	+2	-	-	113 Do 3 Do.

STATEMENT VI—cont.

Statement of Differences—cont.

Heads of Account.	As per Municipal statement.			As per accompanying Report.			DIFFERENCE. More or less.			REMARKS.
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
							+4	8	-	114 Vide remark No 81 above
1 Tax on arts Column 6	27	8	-	35	8	-	+8	-	-	115 } As per correct figures arrived at
Do 7	799	1	-	794	1		-5	.	.	116 }
Do 8	196	8	-	191	-	-	-2	8	-	117 Vide remarks Nos 113 & 114 above
							-8	-	.	118 Do 115 Do
							+5	.	.	119 Do 116 Do
2 Tax on buildings Cl 5	1704	12	6	1719	9	4	+1	4	2	120 Do 97 Do
							-0	0	7	121 Do 9 Do. For the difference of Rs 1-4-2 See remark No 95 above.
							+13	9	3	122. Vide remark No 8(a) above.
Do Cl 8	291	6	7	276	9	9	-1	4	2	123 Do 120 Do
							+ -	-	7	124 Do 121 Do
							-13	9	3	125 Do 122. Do
13. Tax on vehicles										
Column 3	-	-	-	16	8	-	+16	8	-	126. } Omissions supplied.
Do 7	-	-	-	16	8	-	+16	8	-	127 } Vide last audit report.
16. Penal interest on overdue kists of Tolls										
Column 3	-	-	-	55	15	9	+55	15	9	128 } Do.
Do 5	-	-	-	55	15	9	+55	15	9	129 }

Dis on cur no $\frac{1303}{MW}$ of 29 dated 24.4.29

28 APR 192

Here enter Accountant General's no 47 D 43 dated 19.4.29

Forwarded to the Chairman, Municipal Council Rajahmundry for submission to the Secretary to Government Local and Municipal Department.

(Sd) V. A. Brodie
Collector

For Collector

To
the Chairman w 2 c.c.
Municipal
Council

No——

MUNICIPAL OFFICE
RAJAHMUNDRY.
DATE

Extract from the Proceedings of the Municipal Council Rajahmundry dated 13-5-99

READ. Collector's endorsement Dis on cur No $\frac{1303}{Rev}$ of 99 d/ 24-4-99 on the Accountant General's L F D No 40 d/ 19-4-99 forwarding the Rajahmundry Municipal Audit report for 1897-98.

Resolution No 6
13-5-99

Submitted to Government. The council hopes that the Secretary who has been recently appointed, will effect improvements.

/Sd/ N. Jaladurgaprasadarayudu
Chairman
13-5-99

True Extract

Secretary for Chairman

Ex
18-5-99

Dis No $\frac{164}{R.M.}$ of 99

Municipal Office
Rajahmundry Dated 18th May 99

Despatched 19-5-99

From

M.R.Ry. N. Jaladurgaprasadarayudu garu B.A.
Chairman
Municipal Council
Rajahmundry

LOCAL & MUNICIPAL DEPT.

To

The Secretary to Government
Local & Municipal Department
Madras

Sir,

I have the honour to submit herewith the Audit report of this Municipality for 1897-98 received from the Accountant General Madras with his L.F.D. No 43 dated 19th April 1899 together with a copy of the Council's resolution No $\frac{6}{13-5}$

9

20

I have the honour to be
Sir
Your most obedient Servant

Ch. Kaladurgaprasadayulu.
Chairman

Dt 18 5 99

given for copying ——
copied ——
examined ——
signed —— 14/6 } 189 .

GAIN G.O., No. , DATED
189 .

NT No.

LOSURES TO C. No.

TER OF GOVERNMENT .. .. .. A A A A A A A

TTER OF GOVERNMENT.

ATEMENT WITH DITTO.

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