[L. & M.
9,000-8-8-95.]

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., No. 714 M

DATED 29th April 1896

[Despatch Abstract.]

Accounts.

Recording, with remarks, audit report on the --- of the Sr

Srirangam Municipality for 1894-95.

BACK PAPERS.

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

FURTHER PAPERS.

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

When given for copying ______
When copied ______
When examined ______
When signed ______
} 189 .

READ AGAIN G.O., No. DATED 189 ,							
CURRENT No.							
ENCLOSURES TO C. No.							
ORDER OF GOVERNMENT	A	A	A	A	A	A	A
LETTER OF GOVERNMENT.							
STATEMENT WITH DITTO.							
PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.							

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[7]

INDEXED.

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.

G.O., DATED 27-4-96
No. 714 M.

When given for copying.

[Despatch Abstract.]

Accounts

Recording, with remarks, audit report on the —— of the Srirangam Muncty. for 1894-95.

BACK PAPER, No. of 189

READ AGAIN ORDER OF GOVERNMENT, DATED
189 , No. , MISCELLANEOUS.

FURTHER PAPERS, No. of 189

ENCLOSURES.

CURRENT No.

STATEMENT WITH DITTO.

ORDER OF GOVERNMENT

STATEMENT WITH DITTO.

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Reply to Report on the audit of the accounts of the Srirangam Municipality for the year 1894-95.

The want of care noticed in the issue of bills is only applicable to the case of arrears and not to those of the year as noted by the Assistant Inspector in his para 85 of the audit notes.

The delay of in the submission of records to the Assistant Inspector from which the defect in the arrangement is inferred was made due to the distance between the record room and the upstairs hall on the other side of the road where the Inspector held his office, as well as to the large number of licenses that had just then to be issued than to the mis-arrangement of the records.

That the unusually large writes off of Rs 2385 is not in this case due to laxity in Collection but to legal difficulties and expenses of Collection, has already been reported to the Government in our letter No 422 dated 7th February 1893 (para 6) and to the Revenue Dt. Officer in No 321 dated 2nd November 1895, a copy which is herewith sent.

80

Municipal Councillor's office
Srirangam. March 1896

K. Seshad

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Chairm

Municipal Councillors Office

No. 321. Srirangam. 2nd November 1895

From

The Chairman,
Municipal Council,
Srirangam.

To

The Head Quarter Deputy Collector
Trichinopoly

Sir,

With reference to your questions embodied in your letter No. 1695 of 95. I have the honor to reply as follows:—

That private scavenging began to be worked here on the contract system from April 1894, the houses to which the services were to be rendered were divided into 1st, 2nd & 3rd classes:—

Tax per mensem

1st class containing 10 and more individuals . . . – 4 –

2nd class more than 5 and less than 10 . . . – 2 – 6

3rd class 5 and less . . .

This was fixed with reference to the number of houses in each class that would probably require the services of the municipal scavenging establishment and the cost to which the Municipality would be put to incur them.

In the case of every householder, the Sanitary Inspector

Inspector of each ward got the signature of the head of the house in register detailing the class and the rate of tax etc which each house has to pay.

The demand under this head for 1893-94 amounted to Rupees 1513, of which (a very large portion) i.e. a sum of Rupees 1013 was recovered. The demand for 1892-93 under the head was Rupees 1536 which however seems to have been made up of the two items (i) the removal of night soil & (ii) the removal of sewage water. The latter, however, was never done. The fees were fixed indiscriminately for all houses at 6 annas per Rupee of house tax in Dacca proper, whether such services were necessary or not or were actually done or not. The signatures of almost all the defaulters seem not to have been secured in the year 93-94 and in previous years no signatures were taken at all. Whether they were obtained or not the law on the subject was that the payment in these cases could not be enforced by [illegible] process by the Chairman but only by separate civil suit as against each and every owner (vide the G.O. [illegible] dated [illegible] December 1889).

The above facts and also the enormous expense of a civil suit for the recovery of a few annas in each case and the chances of oppositions in these cases, that services were not done at all and even if they were done, was not properly done, and the difficulty which the Municipality would be put to to adduce satisfactory evidence in each case, all of which was duly considered by the Council before the arrears amount was decided to be struck off.

As shown above, besides asking the payers and making demands of taxes repeatedly, there remained nothing to be done; and hence it may be noticed that this was done on more occasions than one but there was no likelihood of anything forthcoming from the defaulters.

In some of these cases no doubt the persons are capable of paying the amount, but, however, they would not.

Most of the foregoing circumstances have been already set out in details in the covering letter to the Budget Estimate of this Municipality for 1893-94 reviewed in G.O. No. 368 M. Local and Municipal, dated 17th March 1893, para 6 (copy of which herein

herein enclosed.

I have the honour to be,
Sir,
Your most obedient Servant,
(Signed) K. Seshadriyengar
Chairman.

(True copy)
K. Seshadriyengar
Chairman

Copy of G.O. dated 17th March 1893, No. 369 M.

[illegible] to collect the fee in [illegible] with the terms and those taxes

[illegible] the Chairman to

Para. 10 (a) It was reported in paragraph [illegible] of the forwarding letter of the budget estimates of the current year, reviewed in G.O. dated 18th February 1892, No. 317 M., arrangements were made to collect the scavenging fees at annas 6 per rupee of house-tax instead of anna as previously levied. The Council begs to state here that at the time of framing the current year's budget, the views of Government in G.O. dated 8th July 1892, No. 1493 M., that scavenging fees should not be levied at a certain rate on house-tax, escaped the notice of the Council. Further, the Council did not take into its consideration that the fees could be collected only from occupants of houses who avail themselves of the scavenging service from the Municipality. In the Srirangam town alone the service is rendered to house-owners and not in the villages of Melur, Thiruvanaikoil, Thara- Savaranur, Geethapuram and Thiruvana- mallur attached to this Municipality; and in fact the house-owners of these villages do not require it as they have got extensive backyards

backyards, gardens and fields close by their houses; and there is no provision in the Municipal Act to collect the fees by coercive measures like the house and land taxes, but it provides only for the Chairman to enter into Contract with each individual requiring the Service, fix the fee and, after collecting it in advance, to render the Service. This provision has escaped the notice of the Council under the following circumstances. —

At first the Service was rendered gratis to the residents at Davanagere from 1878-79 to 1889-90, and in 1890-91 a small fee of 1 anna per rupee of the house-tax was charged and the people paid it quietly. But the Collector of the district having reported and the Government endorsed his opinion in the annual report of 1890-91 vide G. O. No [illegible] dated 4th August 1891 that the income of fees at the above rate is much below the expenditure incurred by the Municipality on account of scavenging establishment, &c, and that it should be raised, the Council raised it to 2 annas. The rate was not raised for cleaning the privies of house-owners alone, but also for providing carts to remove the sewage water from the houses with a view to close

the

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the cesspools, the existence of which was condemned and their closing up suggested from time to time by the Sanitary Commissioners and the Councils' attention was drawn to it by Government.

Accordingly the Council estimated the receipts at Rs 2000 for both the purposes and entered that figure in the budget of the current year and sent notices to the residents. Hundreds of petitions objecting to pay the fees at the increased rate, some alleging that they do not require scavenging service from the Municipality and that they will employ their own [illegible] to clean their premises, and some that the Service was not rendered to them. As for the liability of those who availed themselves of the Service last year and in the current year to pay the fees, they stated that they have not entered into any Contract with the Chairman to render the Service to them as provided in the Act.

As above stated, there being no provision in the Act to recover the fees by any other means than by filing suits against each defaulter, and so hundreds of suits will have to be filed at an enormous cost, the

idea

idea of filing such was given up. Under all the above circumstances and taking the amount already collected, viz Rs 390, into consideration, the Council hopes to realise about Rs 610 more and has accordingly entered that sum in the revised estimate. Hence the decrease under this item.

× × ×

(True copy)
K. Seshadriyengar
Chairman

Extract from the Proceedings of the Municipal Council, Srirangam at the Meeting held on the 14th March 1896.

Present

M.R.Ry. K. Seshadriyengar avergal Chairman
„ „ „ S. Kuppuswami Sarma avergal Councillor
„ „ „ S. Srinivasalu Naidu garu „
„ „ „ R. Viraraghava aiyar avergal „
„ „ „ S. Subramania Sastriar avergal „

× × × ×

Para 4 — Read audit notes and report of the Municipality for the year 1894-95, with reply thereon:—

The reply as amended is approved.

× × × ×

(Signed) K. Seshadriyengar
Chairman

(True extract)
K. Seshadriyengar
Chairman

4/1084 Mof16

Report on the audit of the Accounts of the Srirangam
Municipality for the year 1894-95.

Dated 11th October 1895.

To

THE Inspector of Local Fund Accounts,
Madras.

SIR,

I have the honor to submit the following report on my recent audit of the accounts of the Srirangam Municipality for the year 1894-95.

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. 5358-8-10, was in agreement with that appearing in the ~~Bank~~/Treasury Pass Book allowing for outstanding cheques, ~~and~~ for deposits. and Cash in hand.

~~5. Statement VI explains the differences (shown in red ink in the other appended Statements) between the figures of these Statements and those of the Statements submitted by the Municipality with their Annual Report to Government~~ *or*

~~The audit having been conducted before the preparation of the Municipal Annual Report to Government, the figures contained in the accompanying Statements should agree exactly with those in the Statements that will accompany the Annual Report.~~

5 ~~6~~. A note on all the discrepancies and defects noticed in the accounts has been placed in the hands of the Chairman.

6 ~~7~~. 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 ~~8~~. Nothing was discovered important enough to call for immediate action on the part of Government, ~~or~~

~~The following points deserve to be brought to the immediate notice of Government.~~

I have &c.,

(Signed) Chas. Brito.

Assistant Inspector of Local Fund Accounts

Forwarded to the Accountant-General. The Auditor reports that want of Care was noticeable in the issue of bills to the bill Collectors, and in the check of the bills and Collections returned by them; also in the arrangement of the records.

Out of a total arrear demand of Rs. 2658/- on account of private scavenging fees Rs. 2305/- were written off as irrecoverable. This points to great laxity in the Collection of these fees, and possibly also to misappropriation, since the Auditor noticed that in some Cases the foils of bills for other taxes were not given as receipts to the tax payers on their paying their taxes.

Camp-Bellary }
12th November 1895 }

(Signed) L. E. Pritchard
Assistant Accountant General
and Inspector of Local Fund Accounts.

L.F.D.
423

Forwarded to the Chief Secretary to Government, Local and Municipal Department, Fort Saint George, through the Chairman, Municipal Council, Srirangam, and the Collector of Trichinopoly.

Fort Saint George, }
Accountant-General's Office, }
17th December 1895. }

H Marris
Offg. Accountant-General.

D.S.

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Srirangam for the official year 1894-95.

Heads of Account.	1894-95.						Revised Estimate for 1894-95.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	2,725	5	6				2720	-	.
b. Endowments									
c. Water-tax Fund				2725	5	6			
Total ..				2725	5	6	2720	-	.
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	2128	-	-				1970	.	.
b Tax on buildings (section 63) ..	6746	5	-				6190	-	.
c. Tax on lands (section 63) ..	3208	12	6				2640		
d. Water-tax on buildings and lands (section 75)	.	.	.				.	.	.
e. Tax on vehicles with sprinsg and palanquins (section 77) ..	1473	.	.				1430	.	.
f. Tax on animals (section 77) ..	1689	8	.				1690	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	1142	.	-				1150	.	.
h. Tolls (section 91)—									
Gross receipts ..1000.. .. Less Local Fund share ...	1000	-	.				1000	.	.
i. Penalties on account of—									
i. Tax on carts	33	7	.				30	-	-
ii. Tax on buildings ..	16	7	.				20	-	-
iii. Tax on lands	16	15	-				20	-	-
iv. Water-tax on buildings and lands	.	-	-				.	.	-
v. Tax on vehicles, &c. ..	14	2	-				20	-	-
vi. Tax on animals	47	12	.				40	-	-
vii. Tax on carts, &c. ..	12	8	-				10	-	.
viii. Evasion of tolls	.	.	.	17528	12	6	.	.	
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds	.	.	.				.	.	.
b. Ferry rents	.		.				.	.	.
c. Fees under Act II of 1888 ..	40	-	.	40	-	-	100	.	.
Carried over ..				17568	12	6	16310	.	-

Statement I—*cont.*

Heads of Account.	1894-95.						Revised Estimate for 1894-95.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	AS	P.	RS.	A.	P.		A.	P.
Brought forward ..				17568	12	6	16310	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	* 207	12	11						
ii. Rent of buildings ..	* 137	12	-				210	-	-
iii. Avenue receipts	* 588	7	8				130	-	-
iv. Fees from Travellers' Bungalows							600	-	-
b. i. Sale-proceeds of lands ..	.	.	.	934	-	7	.	.	.
ii. Produce of lands, gardens, &c.	-	-	-				.	-	-
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	* 100	9	7				100	-	-
c. Conservancy receipts—	30	13	3	131	6	10	10	-	.
Sale-proceeds of night-soil, street refuse, &c. ..									
d. i. Fees from educational institutions	* 752	3	4	752	3	4	740	.	.
ii. Other revenue from educational institutions ..	328	11	6				300	-	.
iii. Sale-proceeds of books in Municipal Book Depôt ..	.	.	.				.	.	.
e. i. Sale proceeds and composition fees of medicines ..	.		.	328	11	6	.	.	.
ii. Other Hospital receipts ..	29	-	-				30	-	.
f. i. Income from markets ..	5	5	4				10	-	.
ii. " slaughter-houses.	* 401	12	7	34	5	4	400	-	.
g. Other fees	* 124	13	10	526	10	5	120	.	.
i. Distraint fees	.	.	.				.	.	.
ii. License fees	2	11	-				10	.	.
iii. Cart-stand fees	* 1669	9	-				1500	-	.
iv. Fees for extracts from Birth and Death Registers ..	-	.	.				.	.	-
h. Fines under Municipal and other Acts	3	8	.	1675	12	-	10	.	-
i. Interest on investments—	807	8	1	807	8	1	750	-	.
i. General, including choultries									
ii. Educational									
iii. Medical									
j. Premium on loans									
Carried over ..				22759	6	7	21230	.	.

* includes other items and interest

Statement I~~I~~—*cont.*

Heads of Account.	1894-95.						Revised Estimate for 1894-95.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				22759	6	7	21230	-	-
5 GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i Education—									
Normal stipends ..	.	.	.				-	-	-
Buildings	.	.	.				.	.	.
Municipal Schools ..	6	5	.				20	-	-
Other purposes ..	195	14	7				200	-	-
ii. Medical	.	.	.	202	3	7	-	.	-
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes ..									
b. From Local Boards—									
i. Education	.	-	.				-	-	-
ii. Medical	500	.	.				1500	.	.
iii. Other purposes	-	-	-	500	-	-	200	-	-
c. Other grants and contributions—									
i. Education	.	.	-				-	-	-
ii. Medical	180	-	-				180	-	-
iii. Other purposes	.	.	.	180	-	-	-	.	.
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	1320	-	11				1620	.	.
ii. Other purposes	2	12	6	1322	13	5	30	-	-
b. Other items —									
i. Fishery rents	.	.	.				.	.	.
ii. Refunds of Expenditure of previous year	56	3	2				60	-	-
iii. Fee for numbering carts, &c.	25	5	6	81	8	8	10	-	-
Carried over ..				25046	-	3	25050	-	-

Statement I~~I~~—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.
Brought forward ..				25046	-	3	25050	-
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. Advances—								
i. Permanent								
ii. Others	578	4	3	578	4	3	10	-
Total Receipts ..				25624	4	6	25060	.
Add opening balance ..				2725	5	6	2720	-
Grand Total ..				28349	10	-	27780	.

* Expenditure on toll tickets and process fees and overpayments to District Boards on account of tolls should be debited to advances recoverable in Statement II and when these are recovered, the recoveries should be credited to this head.

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 6¼ per cent. and tax on lands at 6¼ per cent. of rent value. / annas 2 for every 50 square yards.
3. Water tax on buildings and lands is not levied ~~at 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 not levied, ~~at~~ the Local Fund Board paying a contribution after collecting. ~~the maximum rates.~~
7. License-fees are levied at the rates sanctioned in G.O's No. 557 Mn 14-4-91, 993 Mn 29-6-91, 146 Mn 22-1-92, 1684 Mn 15-10-92 & 1293 12-10-93.
8. The house-tax registers were last revised in the official year 1894-95 and the land tax registers in the ~~same~~ official year.
9. Total extent of land assessed is 3507 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Houses - On the annual rental based upon the Locality, extent and demand.

Lands.

Statement II.

Expenditure from the Municipal Fund of the Town of Srirangam for the official year 1894-95.

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	3447	.	.				3250	-	.
b. Buildings	524	11	10				510	.	.
c. Drainage	.	.	.				.	.	.
d. Water-supply	.	.	.				.	.	.
e. Miscellaneous public improvements	21	13	.	3993	8	10	60	.	.
2. REPAIRS—									
a. Communications	1214	10	7				1610	-	.
b. Buildings	27	3	8				650	-	.
c. Drainage—									
i. Repairs to works ..									
ii. Establishment for flushing drains, &c.									
d. Water-supply—									
i. Repairs to works, machinery, &c.	60	9	11				60	-	-
ii. Establishment	.	-	.				50	-	.
iii. Contingencies	.	.	.				.	.	.
e. Miscellaneous public improvements				1302	8	2			
3. ESTABLISHMENT	210	-	-	210	-	-	210	-	.
4. TOOLS AND PLANT AND OTHER STORES.	17	9	2	17	9	2	50	-	.
5. CONTRIBUTIONS—									
a. To Local Boards for works ..									
b. To Provincial Funds for scrutiny of estimates, &c.									
c. To others for public works ..									
Total, Grant I ..				5523	10	2	6450	-	-
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards ..	.	.	.	.	.		.	.	.
b. Stipends to Normal students ..	10	7	4	10	7	4	50	-	-
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment									
b. Contingencies									
Carried over ..				10	7	4	50	.	-

Statement II—*cont.*

Heads of Account.	1894-95.						Revised Estim for 1894-95.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	
Brought forward ..									
GRANT II—(*Education*)—cont.				10	7	4	50	-	
ii On Salary-Results System—									
a. Fixed Payments									
b. Results Grants	702	9	10				710	-	
c. Contingencies	287	5	.				330	-	
3. Salary Grants	286	2	6	1276	1	4	190	-	
4. Results Grants	.	.	.						
5. Combined Grants—	833	5	8	833	5	8	970	-	
a. Fixed payments									
b. Results Grants									
6. Inspection—									
a. Contributions to Local Boards ..									
b. Municipal Inspectors—									
i. Establishment									
ii. Cotingencies	240	-	-				240	-	
7. Miscellaneous—	10	3	1	250	3	1	10	-	
a. Building, furniture, &c., grants.									
b. Common gymnasium—	175	13	.	175	13	.	150	-	
i. Establishment									
ii. Contingencies	120	-	-				120	-	
c. Other items	-	-	.	120	.	-	10	-	
	270	15	4	270	15	4	360		
Total, Grant II ..				2936	13	9	3140	-	
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	1510						1510	-	
b. Medicines and Supplies ..	137	2	8				500	-	
c. Diet of Patients	269	11	9				300	-	
d. Sundries and Contingencies ..	273	5	6				260	-	
e. Contributions to Local Boards ..	.	.	.	2190	3	11	.	-	
Carried over ..				2190	3	11	2570	-	

Statement II—*cont.*

Heads of Account.	1894-95.						Revised Estimate for 1894-95.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				2190	3	11	2570	-	.
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* Contributions to Provincial Funds for—									
i. Medical College	122	-	-				30	-	.
ii. Sanitary Inspection ..	77	-	-				90	-	.
iii. Medical reserve staff ..	13	.	.				30	-	-
iv. Cutlers' Establishment ..	.	.	.	212	.	-	10	-	-
b. Contributions to Local Boards, &c., for—									
i. Medical Schools									
ii. Reserve staff									
c. Other Contributions ..									
3. Vaccination—									
a. Establishment	178	-	-				180		
b. Contingencies	38	3	3				100	-	-
c. Contributions to Local Boards ..	.	.	.	216	3	3	.	-	-
4. Registration of Births and Deaths—									
a. Establishment	120	.	.				120	-	-
b. Contingencies	1	8	2	121	8	2	10	-	-
5. Conservancy, Road cleaning and Road watering—									
a i. Establishment	2430	.	4				2480	.	-
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2460	3	7				2450	-	.
b Private scavenging—									
i. Establishment	917	9	2				980	-	.
ii. Contingencies, such as cost of scavenging carts, &c. ..	840	-	7				830	-	-
c. Cholera charges	80	12	10				50	-	-
d. Contingencies	764	1	.	7492	11	6	650		
Total, Grant III ..				10232	10	10	10580	.	.

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	1894-95. Totals of Major Heads. RS.	A.	P.	Revised for 189 RS.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—							
1. LIGHTING—							
a. Establishment	576	5	1				590
b. Contingencies	974	14	-	1551	3	1	1270
2. i. MARKETS—							
a. Establishment							
b. Contingencies							
ii SLAUGHTER-HOUSE—							
a. Establishment							
b. Contingencies							
3. CHOULTRIES—							
a Establishment							
b. Contingencies							
c. Feeding Travellers							
4. TRAVELLERS' BUNGALOW—							
a. Establishment							
b. Contingencies							
5. AVENUES—							
a. Establishment							
b. Contingencies							
6. PUBLIC GARDEN—							
a. Establishment							10
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..							
7 SURVEY OF LAND							
8. FIRE—							
a. Establishment							
b. Purchase of fire-engine, buckets, repairs, &c.							
9. OTHER CHARGES—							
i. Work done for private individuals other than private scavenging	2	8	6				30
Carried over ..	2	8	6	1551	3	1	1900

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*' Assessment .. .. Rs. 12-12-2
Law charges .. .. 31-6-..
Sign Boards &c. .. 21-1-..
65-3-2

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	1894-95. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..	2	8	6	1551	3	1	1900	-	-
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*							.	.	.
ii. Rewards for destruction of wild animals and snakes ..	-	.	-				360	-	.
iii. Printing	85	4	3				700	.	.
iv. Compensation for lands ..	162	8	-				60	.	-
v. Other items	*' 65	3	2	315	7	11			
Total Grant IV ..				1866	11	-	3020	.	.
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1217	2	5				1220	.	-
ii. Inspection	167	8	11				240	-	-
b. Collection of Municipal Taxes—									
i. Establishment	545	9	11				550	-	-
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c. ..	189	6	3				140	-	-
c. Collection of Tolls—							.	.	.
i. Establishment	.	.	.				.	.	-
ii. Contingencies	.	.	.						
d. Office contingencies other than (b) (ii)	134	7	11				160	-	-
e. Contributions for Central office and Audit establishments ..	110	-	-	2364	3	5	110	-	-
Total, Grant V ..				2364	3	5	2420	.	.
REPAYMENT OF DEBT—									
a. Instalments paid during the year.									
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..									
INTEREST—									
a. On account of last year ..									
b. „ of current year ..									
Carried over ..									

Statement II—*cont.*

Heads of Account.	1894-95.						Revised Estimate for 1894-95	
	Detail of Minor Heads.			Totals of Major Heads.				
	RS.	A.	P.	RS.	A.	P.	RS.	A.
Brought forward ..								
Advances recoverable—								
a. Permanent								
b. Others								
Refunds of other than current collections .	67	-	-					
Discount								
Pensions and gratuities								
Investments—								
a. In Government securities for purposes other than Sinking Fund								
b. In Savings Bank								
Total Expenditure ..				67	-	-		
				22,991	1	2	25610	
Balances—								
a. Municipal Fund	5358	8	10				2170	
b. Endowments								
c. Water-tax Fund								
				5,358	8	10		
Grand Total ..				28,349	10		27780	

NOTE TO STATEMENT II.

Position of the Municipality of Sriirangam *on 31st March 189*5.

LIABILITIES.

	RS.	A.	P.
Balance of Loans			
Deposits to be adjusted ..	1033	10	10
Other Liabilities (in detail) ..	~~23~~ 312	~~15~~ 14	~~6~~ 11
Play ground gardener's pay .. Rs. a. p 9-..-..			
Sanitary Inspector's pay .. 15-15-6			
Cutlers Establishment .. 10-..-..			
Messrs Burgoyne and Burbridge Co. 278-15-5			
Total ..	~~1057~~ 1346	~~10~~ 9	~~4~~ 9

ASSETS.

	RS.	A.	P.
Municipal Balance .. Cash	5358	8	10
Municipal Balance .. Securities ..			
Deposit Balance .. Cash	1033	10	10
Deposit Balance .. Securities ..			
Sinking Fund of loans			
Funded Capital of endowed institutions, Hospitals, &c.			
Total ..	6392	3	8
Value of Premises, &c.	14126	-	-
Do. of Tools and plant	~~68~~ 2340	~~-~~ 6	~~-~~ -
Do. of Live stock			
Do. of Furniture	1363	14	-
Arrears of taxes, &c.	5039	13	6
Other assets (in detail)	~~2272~~ 1244	~~6~~ 11	~~-~~ 11
~~1. Lamp posts & Lanterns .. .. .. 1704-6-0~~ Rs. a. p			
~~2. Night Soil carts .. .. .. 568-..-..~~			
Local Fund Medical Contribution 1000-..-..			
" " Sanitary " 242-..-11			
Sale proceeds of a time price - 2-11-..			
Total ..	~~22870~~ 24114	~~1~~ 13	~~6~~ 5
Claims—			
Advances Recoverable—			
Permanent advance	75	-	-
Advances for works, &c. ..	268	5	-
Total ..	343	5	-
Grand Total ..	30850	6	1

STATEMENT III.—*Municipality of* Srirangam Abstract of Deposits Account for the year 1894-95.

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	1049	14	-	1. Credited to Municipal Funds ..	698	13	-
1. Deposits by Appellants ..	544	-	-	2. Returned to Appellants ..	331	-	-
2. Do. by Renters ..	436	-	-	3. Do. to Renters ..	-	-	-
3. Do. by Contractors ..	150	-	-	4. Do. to Contractors ..	150	-	-
4. Do. as Security by Municipal Servants ..	-	-	-	5. Do. to Municipal Servants ..	-	-	-
5. Deposited for the execution of work for which Private Parties are liable ..	3	4	6	6. Do. to Parties ..	10	3	6
6. Other Deposits under the Act or bye-laws ..	39	14	10	7. Paid to Claimants ..	-	-	-
Total Receipts ..	1173	13	4	Total ..	1190	-	6
				Balance* ..	1033	10	10
Grand Total ..	2223	11	4	Grand Total ..	2223	11	4

Details of Balance.

	No. of items.	Year.			No. of items.	Year.			No. of items.	Year.			No. of items.	Year.			No. of items.	Year. 1892-93			No of items.	Year. 1893-94			No. of items.	Year. 1894-95			TOTAL. No. of items.	Rs.	A.	P.	REMARKS.
		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.					
Appellants' Deposits ..																	.	.	.	.	2	3	8	-	4	22	-	-	6	25	8	-	
Renters do. ..																	2	222	8	-	1	36	-	-	7	436	-	-	10	694	8	-	
Contractors' do. ..																	1	100	-	-	1	25	-	-	2	150	-	-	4	275	-	-	
Municipal Servants' do. ..																	-	-	.	.	.	.	.	.	.	.	.	.	.	-	-	-	
Deposits for Work ..																	2	22	4	-	1	1	6	-	.	.	.	.	3	23	10	-	
Miscellaneous Deposits, viz. ..																	1	-	3	6	.	.	-	-	8	14	13	4	9	15	-	10	
Total ..																	6	344	15	6	5	65	14	-	21	622	13	4	32	1033	10	10	

Statement IV-A.—*Municipality of* Srirangam *Demand, Collection and Balance Statement for the year 1894-95.*

CURRENT.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3.			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	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. ..	4068	-	-	1021	8	-	3046	8	-	1445	-	-							1601	8	-
2. „ on buildings ..	6813	10	-	6	-	-	6807	10	-	5843	15	6	-	3	6		2	6	961	1	
3. „ on lands ..	4031	8	-				4031	8	-	2588	1	-							1443	7	
4. Water-tax on buildings and lands ..	-	-	-				-	-	-	-	-	-									
5. Tolls (gross receipts) ..	1000	-	-				1000	-	-	1000	-	-									
6. Market rents ..	401	-	-				401	-	-	401	-	-									
7. Slaughter-house fees ..	124	4	-				124	4	-	124	4	-									
8. Rent of cart-stands ..	-	-	-				-	-	-	.	.	.									
9. Private scavenging fees ..	1161	15	-				1161	15	-	993	7	6							168	7	6
10. Rent of Butcher's stalls ..	125	8	-				125	8	-	125	8	-									
11. „ Urinal ..	12	-	-				12	-	-	12	-	-									
12. Produce of lands and gardens	99	12	-				99	12	-	99	12	-									
13. „ avenues ..	518	6	8				518	6	8	518	6	8									
14. Licenses for miscellaneous objects ..	1115	-	-				1115	-	-	765	-	-							350		
15. Street Sweepings ..	742	-	-				742			742	.	.									
16. Rent of Lands. ..	12	8	-				12	8	.	12	8	-									
																			4524	7	6

Statement IV-B.—*Municipality of* Srirangam Demand, Collection and Balance Statement for the year 1894-95.—*cont.*

ARREARS.

Tax.	Balance of old Demand.			Arrears of previous year.			Total Demand.			Collected.			Remitted.			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.	RS. A. P.
1. Tax on arts, &c.	239	8	-	855	-	-	1094	8	-	683	-	-	155	8	-	95	8	-	160	8	-	'92-'93 & '93-'94.
2. " on buildings	87	10	6	897	-	-	984	10	6	902	5	6	2	7	-	20	7	-	59	7	-	'90-'91 to '93-'94.
3. " on lands	100	13	-	634	1	6	734	14	6	620	11	6	-	-	-	-	12	-	113	7	-	'90-'92 to '93-'94.
4. Water-tax on buildings and lands ..																						
5. Tolls																						
6. Market rents																						
7. Slaughter-house fees																						
8. Rent of cart-stands																						
9. Private scavenging fees	1831	2	3 *	826	11	-	2657	13	3	326	9	5	26	5	6	2304	14	4	-	-	-	
10. Licenses for miscellaneous objects	204	8	-	539	-	-	743	8	-	514	8	-	27	-	-	20	-	-	182	-	-	'90-'91 to '93-'94.
11.																			515	6	-	
12.																add current .			4524	7	6	
13.																Total .			5039	13	6	
14.																						

* The excess of as. 15 over the figure in the last report is due to a subsequent assessment taken into account.

Rs 61.

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

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	854	9	3
(2) Amount advanced during the year	917	-	-
Total ..	1771	9	3
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	850	-	-
(*b*) Do. previous years	578	4	3
Total amount outstanding at the end of the year* ..	343	5	-
Total ..	1771	9	3

* *Details of Balance.*

	Rs.	a.	p.	
Permanent Advance				
Office manager	10	-	-	
Hospital Assistant	30	-	-	
Public Works Maistry	30	-	-	
Vaccinator	2	-	-	
Private Scavenging Inspector ..	3	-	-	75 - -
Others				
For watering plants	3	-	-	
" a play ground to a councillor on 21st February 1891	73	-	-	
Misappropriation by a peon on 27th march 1893 ..	98	10	-	
Cost of service of a notice on 16th June 1892 ..	-	3	6	
" Admission and Attendance registers ..	26	7	6	
Cholera charges to Councillor on 24th January '95 ..	35	-	-	
For a rod over a Cistern to the P.W. maistry on 19th February '95	15	-	-	
" pathway . . . Do. . . 12th march '95 ..	15	-	-	
Overdrawal for recovery .. .. 30th march '95 ..	2	-	-	268 - 5 -
Grand Total.				343 - 5 -

STATEMENT VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	DIFFERENCE. More or less.	REMARKS.

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	DIFFERENCE. More or less.	REMARKS.

Statement VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference.	Remarks.
			More or less.	

Statement VI—*cont.*.

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference.	Remarks.
			More or less.	

Current No. $\frac{4055}{Rev}$ of 95

~~LOCAL FUND (1895) DEPARTMENT.~~

Local & Municipal Dept.
CURRENT No. 1084 M

10 DEC 95

R 1528

From

THE ACCOUNTANT-GENERAL,

Madras,

To

THE CHIEF SECRETARY TO GOVERNMENT,
LOCAL AND MUNICIPAL DEPARTMENT,
FORT ST. GEORGE, THROUGH THE
CHAIRMAN, MUNICIPAL COUNCIL,
Sriangam AND THE COLLECTOR OF
Trichinopoly

No. $\frac{L.F.D}{423}$

Dated 17th }
Received } December 1895.

Encls 4

UNDER SECRETARY
13 APL 96
PUBLIC & [illegible] DEPT.

No.

Subject.

Forwarding report on the Audit of the accounts of the Sriangam Municipality for the year 1894-95.

Endt. on memo No. $\frac{4055}{Rev}$ of 95 dated 21/12/95

Forwarded through the Chairman.

Enclosures.
Al Collector

Trichinopoly
21. 12. 95.

Recd 23.12.95
meeting

No 767
31.3.96

Submitted to Government with reply.

T. E. Seshadriyengar
Chairman
31. 3. 96

Chl Office
Sriarangam

L. & M.
9,000-3-3-96.

Local & Munl. (1896) Department.

Papers to be read in Proceedings:—

Again G.O., dated 189 , No.

Current No. 1084 M of 1896, dated 31st March from the Chairman, M.C. Srirangam
Current No. of 189 , dated from the

Order. No. 714 Muni dt 29.4.96

Recorded with the remark that the Municipal Council's Explanation cannot be considered satisfactory. Private Scavenging fees should be invariably collected in advance, and the owners of insanitary premises should be prosecuted with promptitude.

V.R.
20/4/96

WWS
22.4.96

27/4/96

To

The Chairman M.C. Srirangam P.H.O. ✓
" Accountant General ✓ P.H.O.

Despd 30/4/96