[L. & M.
2,000—28-10-97.]

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 450M.

DATED 28-2-98.

INDEXED.

DESPATCHED

[Despatch Abstract.]

Accounts — Recording the report on the audit of the — of the Srirangam Municipality for 1896-97

BACK PAPERS.

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

FURTHER PAPERS.

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

Current No. 300/Rev of 1898

Local & Munl. (1897) Department.

CURRENT No. 769M

TREASURY DEPUTY COLLECTOR 19 DEC. 1897 TRICHINOPOLY.

COLLECTOR AND MAGISTRATE 5 FEB. 98 TRICHINOPOLY.

1894 21 DEC. 1897

From The ~~Accountant General~~ Chairman, Municipal Council Srirangam
~~Madras~~

N/misc

Order No. 450 M mis. d 28/2/98

Recorded.

V.R. 22/2/98

Ce 28.2.98

No. ~~27d/616~~ 764

Dated ~~18th December 1897~~ 4-2-98

Received 12-2-98

Registered 14-2-98

Enclosures

Spare copies W. 54

SUBJECT.

Submitting report on the audit of the Municipal accts. of Srirangam for 96-97.

To
The Accountant General ✓ Bo
Outpd 2/8/98

manuscr. ~~take~~ [illegible] action of accts. above
21/2/98

14/2

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

The Accountant Genl
Madras

L.F.D.
616

18th December 1897

Submitting report on the audit of the Srirangam Municipality for 1896-97

Report on the audit of the Accounts of the Srirangam Municipality for the year 1896-97.

Dated 17th November 1897.

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 1896-97.

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. 6105 . 2 . 3, was in agreement with that appearing in the ~~Bank~~/Treasury Pass Book, allowing for outstanding cheques, and for deposits.

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 Statement 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.~~

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

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.

~~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) Joke Venkatapati Naidu
Asst. Inspector of L F accts.

Forward

Forwarded to the Accountant General

(Signed) W. J. F. Williamson
Asst. Accountant General
& Inspector of L. Fd. accts.

REPLY TO GOVT.
12 FEB 98
PUBLIC

L Fd
616

Forwarded to the 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,
18th December '97.

H. Warren
Offg. Accountant General

LOCAL &
DEPT.

R
No 767

Forwarded to the Secretary to Govt. Local & Mnl. department through the Collector of Trichinopoly.

Local Councillor's Office
Sreerangam 4th Febry 1898

M. Srinivasa
Ex Officio Chairman

Endt. memo 30d 1898
regd 98

DESPATCHED
11 FEB. 1898

~~Forwarded~~ Despd 11/2/98.

R H Shipley
ag. Collector

4.2.1898.

KR 12/2/98

Statement I.

Revenue and Receipts of the Municipal Fund of the Town of Srirangam for the official year 1896-97.

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	7537	3	4	7537	3	4	7540	–	–
b. Endowments									
c. Water-tax Fund									
Total ..				7537	3	4	7540	.	.
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	19 ~~3603~~	7 ~~5~~	6 ~~6~~				4100	.	.
b. Tax on buildings (section 63) ..	3 ~~6541~~	11 ~~7~~	6 ~~–~~				7200	.	.
c. Tax on lands (section 63) ..	80 ~~3574~~	61 ~~12~~	– ~~–~~				4380	.	.
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs, and palanquins (section 77) ..	1436	–	–				1380	.	.
f. Tax on animals (section 77) ..	3 ~~1552~~	– ~~2~~	– ~~–~~				1700	.	.
g. Tax on carts and other vehicles without springs (section 85) ..	1120	–	–				1150	.	.
h. Tolls (section 91)—									
Gross receipts	1000	–	–				1000	.	.
~~Less~~ Local Fund share ..									
i. Penalties on account of—									
i. Tax on arts	61 ~~56~~	3 ~~9~~	– ~~–~~				50	.	.
ii. Tax on buildings ..	11	12 ~~8~~	6 ~~6~~				20	.	.
iii. Tax on lands	13 ~~12~~	2	–				20	.	.
iv. Water-tax on buildings and lands									
v. Tax on vehicles, &c. ..	7	10	6				10	.	.
vi. Tax on animals	31	11 ~~3~~	6				40	.	.
vii. Tax on carts, &c. ..	8	–	–	986 ~~18954~~	– ~~12~~	6 ~~–~~	10	.	.
viii. Evasion of tolls									
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..							50	.	.
Carried over ..				86 ~~18954~~	– ~~12~~	6 ~~–~~	21110	.	.

STATEMENT I—*cont.*

Heads of Account.	1896-97. Details of Minor heads.			1896-97. Totals of Major heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				18,9~~54~~ 86	~~12~~ -	~~-~~ 6	21,110	-	.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	189	.	.				200	.	.
ii. Rent of buildings ..	147	5	3				140	.	.
iii. Avenue receipts ..	~~822~~ 71	~~6~~ 1	~~9~~ 9				910	.	.
iv. Fees from Travellers' Bungalows				~~1,158~~ 207	~~12~~ 7	~~-~~ -			
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens, &c.	148	15	4				150	.	.
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	5	8	-	154	7	4	10	.	.
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c. ..	684	13	1	684	13	1	700	.	.
d. i. Fees from educational institutions	412	12	-	412	12	.	360	.	.
ii. Other revenue from educational institutions ..									
iii. Sale-proceeds of books in Municipal Book Depôt ..									
e. i. Sale-proceeds and composition fees of medicines ..	60	-	3	60	-	3	60	-	.
ii. Other Hospital receipts ..									
f. i. Income from markets ..	422	5	8				420	.	.
ii. " slaughter-houses ..	146	11	1	569	-	9	150	.	.
g. Other fees									
i. Distraint fees	4	6	.				10	.	.
ii. License fees	1,532	14	.				1,470	.	.
iii. Cart-stand fees ..									
iv. Fees from extracts from Birth and Death Registers ..	6	-	.	1,543	4	-	.		
h. Fines—									
i. Fines under Municipal and other Acts	32~~1~~ 9	~~2~~ 10	~~-~~ -	32~~1~~ 9	~~2~~ 10	~~-~~ -	420	.	.
ii. Balance of fines under sections 3 to 5 of the Towns Nuisance Act III of 1889 ..									
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical									
j. Premium on loans									
Carried over ..				23,~~858~~ 947	~~15~~ 6	~~5~~ 11	26,110	.	.

Statement II—*cont.*

Heads of Account.	1896-97. Datails of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				23,~~858~~ 947	~~15~~ 6	~~5~~ 11	26,110	.	.
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..	66	4	8				70	.	.
Buildings									
Municipal Schools ..	68	12	-				60	.	.
Other purposes ..	191	14	2	326	14	10	200	.	.
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes									
b. From Local Boards—									
i. Education									
ii. Medical	1,500	-	-				1,500	.	.
iii. Other purposes	348	7	11	1,848	7	11	500	.	.
c. Other grants and contributions—									
i. Education	28	.	.				40	.	.
ii. Medical	180	.	.				240	.	.
iii. Other purposes	42	8	.	250	8	.	40	.	.
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	1,579	2	4				1,590	.	.
ii. Other purposes	15	.	.	1,594	2	4	10	.	.
b. Other items—									
i. Fishery rents									
ii. Refunds of Expenditure of previous year	7	-	-				10	.	.
iii. Fees for numbering carts, &c.	66	7	4	73	7	4	40	.	.
Carried over ..				2~~7,952~~ 8040	~~7~~ 15	~~10~~ 4	30410	.	.

Statement I~~I~~—*cont.*

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..				~~27952~~ 8040	~~7~~ 15	~~10~~ 4	30410	.	.
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	140	6	7	140	6	7	150	-	-
Total Receipts ..				~~28092~~ 181	~~14~~ 5	~~5~~ 11	30560	.	.
Add opening balance ..				7537	3	4	7540	.	
Grand Total ..				~~35630~~ 718	~~1~~ 9	~~9~~ 3	38100	.	

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. in Schedule A.
2. Tax on buildings is levied at 6 1/4 per cent., and tax on land at 6 1/4 per cent. of rent value. annas 2 for every 80 square yards.
3. Water tax on buildings and lands is levied at - per cent. nil.
4. Tax on vehicles and animals is levied at — the maximum rates. given in schedule B.
5. Tax on carts, &c, is levied at Rs. 4 per cart per annum.
6. Tolls are ~~levied at~~ Rs. 1000 fixed grant from the Dt. Board Trichinopoly under G.O. No. 1207/26.8.93. ~~the maximum rates.~~
7. License-fees are levied at the rates sanctioned in G O.s no. 557 mis/14.4.91, 993 mis/29.6.91, 146 mis/21.1.92, 1684 mis/15.10.92 & 1383 m/2.10.93
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. The total extent of land assessed is 3507 acres.
10. The mode of estimating the annual rental of houses and lands is as follows :— The house tax was assessed on the annual rental estimated by the Chairman and the division councillors on personal inspection of the houses & consideration of the importance of the locality, extent, and the demand for habitation and also upon the actual rent for which similar houses in the vicinity have been rented out. The land tax was levied upon calculation of the annual rental for which similar lands in the same locality have been leased out and in some cases upon the actual income of the land. The vacant sites were assessed under Sec. 63 (2) of the act according to the area.

Statement II.

Expenditure from the Municipal Fund of the Town of Srirangam. for the official year 1896-97.

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	~~4104~~ 55	~~5~~ 12	~~7~~ 9				4320	.	.
b. Buildings	~~1119~~ 914	~~6~~ 11	~~2~~ 2				1660	.	.
c. Drainage									
d. Water-supply	~~543~~ 692	11	3				480	.	.
e. Miscellaneous public improvements	~~51~~ 55	~~7~~ 11	~~2~~	5818	14	2	10	.	.
2. REPAIRS—									
a. Communications	1151	6	7				1410	.	.
b. Buildings	106	8	3				280	.	.
c. Drainage—									
i. Repairs to works ..									
ii. Establishment for flushing drains, &c.									
d. Water-supply—									
i. Repairs to works, machinery, &c.							60	.	..
ii. Establishment	104	5	11				110	.	.
iii. Contingencies	96	9	11	1458	14	8	90	.	.
e Miscellaneous public improvements							20	.	.
3. ESTABLISHMENT	193	8	.	193	8	.	180	.	.
4. TOOLS AND PLANT AND OTHER STORES	30	9	7	30	9	7	100	.	.
5. CONTRIBUTIONS—									
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 ..				7501	14	5	8720	.	.
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards ..									
b. Stipends to Normal students ..	117	11	10	117	11	10	130	.	.
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment ..	96	4	8				100	.	.
b. Contingencies ..	31	10	10	127	15	6	60	.	.
Carried over ..				245	11	4	290	.	.

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Details of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				245	11	4	290	.	.
GRANT II—(*Education*)—cont.									
ii. On Salary Result System—									
a. Fixed Payments	892	9	1				910	.	.
b. Result Grants	311	15	-				300	.	.
c. Contingencies	155	13	9	1360	5	10	160	.	.
3. SALARY GRANTS									
4. RESULT GRANTS	1135	13	9	1135	13	9	1150	.	.
5. COMBINED GRANTS—									
a. Fixed payments									
b. Result Grants									
6. INSPECTION—									
a. Contributions to Local Boards..									
b. Municipal Inspectors—									
i Establishment	219	.	1				240	.	.
ii. Contingencies	11	9	5	230	9	5	20	.	.
7. MISCELLANEOUS—									
a. ~~Buildings~~, Furniture, &c., grants.	98	13	6	98	13	6	80	.	.
b. Common gymnasium—									
i. Establishment	121	11	7	121	11	7	120	.	.
ii. Contingencies							10	.	.
c. Other items	172	8	0				160	.	.
i Drawing (1) Establishment (2) Contingencies.	3	4	9				10	.	.
ii Other Charges.	47	13	8	223	10	5	30	.	.
Total, Grant II ..				3416	11	10	3480	.	.
GRANT III—(*Sanitation and Medical Services.*)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	1558	5	11				1700	.	.
b. Medicines and Supplies ..	402	-	4				700	.	.
c. Diet of Patients	439	4	11				410	.	.
d. Sundries and Contingencies ..	352	8	8				390	.	.
e. Contributions to Local Boards.. Cost of Training Mid wife	23	12	6	2776	-	4	30	.	.
Carried over ..				2776	-	4	3230	.	.

(a) Edl. Journal Rs 24.8.–
(b) Printing forms 18.13.8
(c) Gymnasium Play ground garden } 4.8..
47.13.8.

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Details of Minor Heads.			Totals of Major Heads.					
	RS	A.	P.	RS.	A.	P.	RS	A.	P.
Brought forward ..				2776	-	4	3230	.	.
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..	122	.	.				130	.	.
ii. Sanitary Inspection ..	97	.	.				90	.	.
iii. Medical reserve staff ..	28	.	.	247	.	.	20	.	.
iv. Cutlers' Establishment ..									
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—									
i. Medical Schools ..									
ii. Reserve staff									
c. OTHER CONTRIBUTIONS ..									
3. VACCINATION—									
a. Establishment	177	6	.				180	.	
b. Contingencies	116	12	2	294	2	2	130	.	.
c. Contributions to Local Boards ..									
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment	120	.	.				120	.	.
b. Contingencies	34	12	..	154	12	.	60	.	.
5. CONSERVANCY, ROAD CLEANING, AND ROAD WATERING—									
a. i. Establishment	2512	5	10				2600	.	.
Cost of Training Inspector							30	.	.
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	3166	10	10	5679	-	8	3420	.	.
b. Private scavenging—									
i. Establishment	972	5	2				1050	.	
ii. Contingencies, such as cost of scavenging carts, &c. ..	710	-	11	1682	6	1	990	.	.
c. Cholera charges	101~~2~~3	-	8	101~~2~~3	-	8	1000	.	.
d. Contingencies	38	15	8	38	15	8	70	.	.
e. Festival Sanitary arrangement	932	10	-	932	10	.	1030	.	.
Total, Grant III ..				12,816	15	7	14150	.	.

Statement II—*cont.*

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Details of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	736	8	4				740	.	
b. Contingencies	1422	3	11	2158	12	3	1450	.	
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	335	15	7	335	15	7	480	.	.
6. PUBLIC GARDEN—									
a. Establishment	65	13	.				80	.	
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..	2	-	5	67	13	5	200	.	.
7. SURVEY OF LAND							240	.	.
8. FIRE—									
a. Establishment									
b. Purchase of fire-engines, buckets, repairs, &c.	11	10	.	11	10	-	20	.	
9. POUNDS—									
a. Establishment									
b. Contingencies									
Carried over ..				2574	3	3	3210	.	.

---

1. Law charges. Rs 124.2.6
2. Land assessment. 11.15.1
3. Removal of prickly pear 14.0.0
4. Sign board. 3.6.3
5. Railway fair on Council chairs } 6.4.0

159.11.10.

Statement II—*cont.*

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Details of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				2574	3	3	3210	.	.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
10. OTHER CHARGES—									
i. Work done for private individuals, other than private scavenging									
ii. Rewards for destruction of wild animals and snakes ..	10	9	8				10		
iii. Printing	422	11	2				580		
iv. Compensation for lands ..	85	.	.				240		
v. Other items .. *..	159	11	10	678	-	8	160		
Total, Grant IV ..				3252	3	11	4200		
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1194	4	5				1220	.	.
ii. Inspection	6	12	5	1201	.	10	60	.	.
b. Collection of Municipal Taxes—									
i. Establishment	491	2	9				500	.	.
ii. Purchase of account books, paper, money boxes, repairs to out-posts, &c.	264	9	3	755	12	.	180	.	.
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies									
d. Office contingencies other than (*b*) (ii)	179	6	5	179	6	5	210		
e. Contributions for Central office and Audit establishments ..	18~~8~~7	-	.	18~~8~~7	.	.	190	.	.
Total, Grant V ..				232~~4~~3	3	3	2360	.	.
REPAYMENT OF DEBT—									
a. Instalments paid during the year									
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..									
Carried over ..									

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..									
INTEREST—									
a. On account of last year ..									
b. „ of current year ..									
Advances recoverable—									
a. Permanent									
b. Others	297	6	-	297	6	-	-	.	.
Refunds of other than current collections.	4	-	.	4	-	-	-	.	.
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund ..									
b In Savings Bank									
Total Expenditure ..				29,613	7	-	32,910	-	-
Balances—									
a. Municipal Fund	6016	10	9	6105 ~~6016~~	2 ~~10~~	3 ~~9~~	5190	.	,
b. Endowments									
c. Water tax Fund									
Grand Total ..				718 35,~~630~~	9 ~~1~~	3 ~~9~~	38100	.	.

NOTE TO STATEMENT II.

Position of the Municipality of Srirangam *on 31st March* 1897.

LIABILITIES.

	RS.	A.	P.
Balance of Loans			
Deposits to be adjusted ..	1 ~~1,200~~	2 ~~11~~	6 ~~6~~
Other Liabilities (in detail) ..	260	12	3
Printing Charges. Rs 75 . . .			
Inspecting Schoolmasters pay. 20 . . .			
Hospital Estt. pay. 140 . 14 . .			
Teppacola Street school result grant. } 24 . 14 . 3			
260 . 12 . 3			
Total ..	1461	14 ~~7~~	9

ASSETS.

	RS.	A	P.
Municipal Balance .. { Cash	105 ~~6016~~	2 ~~10~~	3 ~~9~~
Securities ..			
Deposit Balance .. { Cash	1 ~~1200~~	2 ~~11~~	6 ~~6~~
Securities ..			
Sinking Fund of loans			
Funded Capital of endowed institutions, Hospitals, &c.			
Total ..	306 ~~7217~~	4 ~~6~~	9 ~~3~~
Value of Premises, &c.	14,393	.	.
Do. of Tools and plant	3,373	2	6
Do. of Live stock			
Do. of Furniture	1589	.	.
Arrears of taxes, &c.	3874 ~~3,946~~	14 ~~6~~	- ~~6~~
Other assets (in detail)	77	6	6
(1) Contribution from the manager of private school for teaching Gymnasium Rs. a. p. 8 . . .			
2. Devastanam Contribution for Hospital . . . 60 . . .			
3. Sale proceeds of avenue trees 9 . 6 . 6			
77 . 6 . 6			
Total ..	307 23,~~378~~	7 ~~15~~	- ~~6~~
Claims—			
Advances Recoverable—			
Permanent advance	75	.	-
Advances for works, &c. ..	499	4	3
Total ..	574	4	3
Grand Total ..	31,~~170~~ 188	~~10~~ -	~~-~~ -

STATEMENT III.—*Municipality of* Srirangam Abstract of Deposits Account for the year 1896-97.

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	1843	7	1	1. Credited to Municipal Funds ..	1263	6	-
1. Deposits by Appellants ..	939	8	-	2. Returned to Appellants ..	190	8	-
2. Do by Renters ..	150	-	-	3. Do. to Renters ..			
3. Do. by Contractors ..	222	8	-	4. Do. to Contractors ..	387	1	6
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 ..				6. Do. to Parties ..	37	11	-
6. Other Deposits under the Act or bye-laws ..	260	~~7~~ 14	8	7. Paid to Claimants ..	336	8	9
				Total ..	2215	3	3
Total Receipts ..	1572	~~7~~ 14	8	Balance * ..	~~1200~~ 1201	~~11~~ 2	6
Grand Total ..	~~3415~~ 3416	~~14~~ 5	9	Grand Total ..	~~3415~~ 3416	~~14~~ 5	9

* Details of Balance.

	No. of items.	Year. RS.	A.	P	No of items.	Year. RS	A	P.	No. of items.	Year RS.	A.	P.	No. of items.	Year. RS.	A	P	No of items.	Year. 94-95 RS.	A	P	No. of items.	Year. 95-96 RS.	A.	P.	No. of items.	Year. 96-97 RS.	A.	P.	Total. No of items.	Total. Rs.	Total. A.	Total. P	Remarks.
Appellants' Deposits ..																					1	3	-	-	39	78	-	-	40	81	-	-	
Renters' do. ..																	2	147	8	-	5	326	5	4	6	163	12	-	13	637	9	4	
Contractors' do. ..																					1	100	-	-	3	125	-	-	4	225	-	-	
Municipal Servants' Deposits ..																																	
Deposits for Work ..																					2	1	15	-	11	255	~~3~~ 10	2	13	257	~~2~~ 9	2	
Miscellaneous Deposits, viz'	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total ..																	2	147	8	-	9	431	4	4	59	~~621~~ 622	~~15~~ 6	2	70	~~1200~~ 1201	~~11~~ 2	6	

Statement IV-A.—*Municipality of* Srirangam, Demand, Collection, and Balance Statement for the year 1896-97.

CURRENT.

Tax.	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.	Collected. RS.	A.	P.	Remitted on account of vacant houses, &c. RS.	A.	P.	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. ..	3923	-	-	290	8	-	3,632	8	-	~~2439~~ 2441	8	-	2	-	-				~~1191~~ 1189	-	-
2. „ on buildings ..	6799	13	-	4	5	-	6795	8	-	~~5910~~ 5911	~~11~~ 2	~~6~~	-	5	-				884	~~7~~ 1	~~6~~
3. „ on lands ..	4030	1	-				4030	1	-	~~3096~~ 3097	~~2~~ 6	~~6~~ 6							~~933~~ 932	~~14~~ 10	6
4. Water-tax on buildings and lands ..																					
5. Tolls (gross receipts) ..	1000	-	-				1000	-	-	1000	-	-									
6. Market rents ..	418	8	-				418	8	-	(a) 418	8	-									
7. Slaughter-house fees ..	145	-	-				145	-	-	(b) 145	-	-									
8. Rent of cart-stands ..																					
9. Private scavenging fees ..	1596	12	4				1596	12	4	1573	8	4							23	4	-
10. Rent of butchers Stall	145	-	-				145	-	-	(c) 145	-	-									
11. Sale proceeds of street sweepings and night soil	700	-	-				700	-	-	(d) 675	-	-							25	-	-
12. Produce of lands + gardens	148	8	-				148	8	-	(e) 148	8	-									
13. Avenues.	731	-	-				731	-	-	(f) ~~623~~ 671	~~8~~	-							~~107~~ 60	~~8~~	-
14.																			3113	15	6

(a) Rs 3.13.8 }
(b) „ 1.11.1 } Interest realized
(c) „ 2.5.3 } from renters for late payment was
(d) „ 9.13.1 } not included.
(e) „ „ .7.4 9-„-6
(f) Interest Rs 7-13.6, + sale proceeds of dead trees Rs 142.7.6 were not included.

Statement IV-B.—*Municipality of* Srirangam, Demand, Collection, and Balance Statement for the year 1896-97—*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.	
1. Tax on arts, &c.	244	8	-	1505	8	-	1750	-	-	11~~63~~77	~~13~~ 15	6	128	8	-	1	-	-	4~~56~~42	~~10~~ 8	6	16.8.0. 92.93 14.8.0. 93.94 100.12.0. 94.95 3~~24.14.6~~10.12.6. 95.96
2. " on buildings	38	6	6	668	13	6	707	4	-	6~~30~~32	~~11~~ 9	6	8	5	-				~~68~~ 66	~~3~~ 5	6	3.12.0. 91.92 1.14.0. 92.93 3.9.6. 93.94 13.6.0. 94.95 ~~45.10.0~~ 43.12.0 95.96
3. " on lands	64	6	-	535	11	6	600	1	6	4~~78~~82	~~9~~ 15	6							~~121~~ 117	~~8~~ 2	-	8.12.0 91.92 14.6.0 92.93 11.9.0 93.94 2.1.0 94.95 ~~84.12.0~~ 80.6.0 95.96
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	97	9	6	42	15	-	140	8	6	5	10	-							134	14	6	96.10.6 . 94.95 38.4.0 . 95.96
10. Avenues.				47	8	-	47	8	- (a)	47	8	-										
11.																			760	14	6	
12.																						
13.																						
14.																						

(a) Realisation of interest Rs 1-1-9. was not included.

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

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	417	4	10
(2) Amount advanced during the year	2500	15	9
Total ..	2918	4	7
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	2203	9	9
(*b*) Do. previous years	140	6	7
Total amount oustanding at the end of the year* ..	574	4	3
Total ..	2918	4	7.

* *Details of Balance.*

Permanent advances.

Manager. Municipal Office	10....	
Private scavenging Inspector	3....	
Vaccinator for Contingencies	2....	
Hospital asst. for Contingencies	30....	
P.W. Maistry. .do.	30....	75....

Other advances.

27.6.89.	Sambattai Muthrian for nursing trees	3....	
21.2.91.	Arumuga Asary Contractor for opening a Play ground.	73....	
27.3.93.	Amount embezzled by municipal peon Muthusami Naikan	98.10..	
31.3.94.	amount of advance for admission and attendance Register.	9.4.9	
13.6.95.	advance to be recovered from asst. Inspector of Schools 8th Division for an unfranked cover.	0.2.0	
17.9.95. 3.3.96 23.2.97	Cost of removal of encroachment to be recovered in 5 cases from the parties concerned.	1.12.6	
6.1.96.	Amount advanced to municipal Councillor Mr. B. Ramasawmy Iyer. for Ekadasi festival.	16.8.0	
19.10.96.	Hospital asst. for cholera patients	50....	
22.2.97 13.3.97	Chinnasawmy Pillai for making Carts.	221.15..	
22.2.97.	Chairman for revision petition in the High Court.	25....	499.4.3
			574.4.3.

No further time should be lost in adopting the requisite measures for expediting the adjustment of the above amounts, particularly those long outstanding.

STATEMENT VI.

Statement of Differences.

Head of Account.	As per Municipality's statement			As per accompanying Report.			DIFFERENCE. More or less.			REMARKS.
Statement I										
Receipts.										
2. Municipal rates and Taxes. (a) Tax on arts.	3603	5	6	3619	7	6	+ 16	2	-	1. The difference represents the amount collected through the Bench Magistrat and remitted to the Treasury before the 31st March 97, but omitted to be taken into account by the municipality in consequence of the non-receipt of advice of remittance until the next month, now adjusted to secure agreement between the balance as per Treasury Pass Book and tha shown in the Municipal account
(b) Tax on Buildings.	6541	7	-	6543	11	6	+ 2	11	6	2. Do. Do.
							- -	7	-	3. Do. the amount of excess collectio erroneously credited under this hea now adjusted by transfer to the credit of "Deposits" pending refu to the parties concerned.
(c) Tax on Lands	3574	12	.	3580	6	.	+ 5	10	.	} 4. Vide Remark no 1. above.
(f) Tax on Animals.	1552	2	.	1553	-	-	+ -	14	-	
(i) Penalties on account of										
i Tax on arts	56	9	-	61	3	-	+ 4	10	.	} 5. The difference represents the total amount of penalties collect through Bench Magistrates. Do.
ii Tax on Buildings	11	8	6	11	12	6	+ -	4	-	
iii Tax on Lands	12	2	.	13	2	-	+ 1	-	-	
vi Tax on animals.	31	3	6	31	11	6	+ -	8	-	
4. Revenue derived from Municipal property and powers apart from taxation. a. iii Avenue receipts.	822	6	9	871	1	9	+ 48	11	-	6. The difference represents the Kist due from the renters of fruit bearing trees, collected through Bench Magistrat
(k) i Fines under Municipal and other acts.	321	2	-	329	10	-	+ 8	8	-	7. Do. the total amount of municipal fines collected through Bench Magistrate. Do.
Statement II.										
Expenditure Grant I										
1 New works. (a) Communication.	4104	5	7	4155	12	9	+ 51	7	2	(8) The difference represents the cost of constructing embankments for the protect of roads erroneously debited under (8) "Mis public improvements" now adjusted by transfer vide remarks against this head in G.O. no 644 M of the 14 April 92
(b) Buildings	1119	6	2	914	11	2	- 55	11	.	9. Do. the cost of raising a platfo in Burial grounds erroneously debited under this head, now adjusted by transfer as per addendum No. 8 issued with G.O. 1699 M of 17th Oct 92
							-149	.	.	10. Do. cost of constructing a bathing ghaut at Melur erroneously debited under this head, now adjusted as per Clause 1. of Govt memo 778 of 21st July 97 reviewing the administration report of 96-97.

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.			As per accompanying Report.			DIFFERENCE. More or less.			REMARKS.
(d) Water Supply	543	11	3	692	11	3	+149	-	.	11. Vide Remark no 10 above
(e) Mis. Public Improvements	51	7	2	55	11	-	- 51	7	2	12 Do. (8) -
Grant III							+ 55	11	-	13 Do. (9) -
6. Conservancy Road cleaning and Road watering										
(b) Cholera Charges.	1012	-	8	1013	8	-	+ 1	-	-	14. The difference represents the amo of Cholera Charges erroneously debi under Grant V e. Contribution to cent Offices and Audit Establishment now adjusted by transfer.
Grant V										
(e) Contribution for central Offices & Audit Establishment.	188	.	.	187	.	.	-1	-	-	15. Vide Remark no 14. above.
Closing balance	6016	10	9	6105	2	3	+ 88	14	6	16. Vide Remark no 1. 2 & 4 to 7 ab
							- -	7	-	17. Do. 3 above
Statement III										
Deposits Receipts.										
6. Other deposits under the act or bye laws.	260	7	8	260	14	8	+ -	7	-	} 18. Do. no 3 above.
Charges. Balances	1200	11	6	1201	2	6	+ -	7	-	
Statement IV A										
1. Tax on arts col 5	2439	8	-	2441	8	-	+ 2	-	-	(19) The difference represents the current years portion of the collection through the Bench Magistrates referred to in Remark no 1. above.
col: 8	1191	.	.	1189	.	.	- 2	.	.	20. Do the amount by which the balance has been necessarily reduced on account of the addition referred to in Remark no 1 above.
2. Tax on Buildings col 5	5910	11	6	5911	2	-	- -	7	-	21. Vide Remark no 3 above
							+ .	13	6	22. The difference represents the current years portion of the collection through Bench Magistrates referred to in Remark no 2 above
col 8	884	7	6	884	1	-	+ -	7	-	23. Do. the amount by which the balance has been necessarily increased in consequence of the deduction refferred to in Remark no 21. above
							- -	13	6	24. Do. increased. Do. addition refferr to in Remark no 22. above.
3. Tax on Lands col 5	3096	2	6	3097	6	6	+ 1	4	.	25. Do. the current years portion of the collection through Bench Magistrates referred to in Remark no 4. above.
col 8.	933	14	6	932	10	6	- 1	4	.	26. Do. the amount by which the balance has been necessarily decreased in consequence of the addition referred to in Remark no 24. above.
13. Avenues. col 5	623	8	.	671	-	-	+ 47	8	-	27. Do. the instalment, exclusive of interest collected and credited in the accounts as per Remark no 6. above.
col: 8	107	8	-	60	.	-	(-) 47	8	-	28. Do. the amount by which the balance has been necessarily reduced in consequence of the addition referred to in Remark 27. above.

STATEMENT VI.

Statement of Differences.

Head of Account.	As per Municipality's statement			As per accompanying Report.			DIFFERENCE. More or less.			REMARKS.
Statement I										
Receipts.										
2. Municipal rates and Taxes. (a) Tax on arts.	3603	5	6	3619	7	6	+ 16	2	-	1. The difference represents the amounts collected through the Bench Magistrate and remitted to the Treasury before the 31st March 97, but omitted to be taken into account by the Municipality in consequence of the non-receipt of advice of remittance until the next month, now adjusted to secure agreement between the balance as per Treasury Pass Book and that shown in the Municipal accounts
(b) Tax on Buildings.	6541	7	-	6543	11	6	+ 2	11	6	2. Do. Do.
							- -	7	-	3. Do. the amount of excess collection erroneously credited under this head now adjusted by transfer to the credit of "Deposits" pending refund to the parties concerned.
(c) Tax on Lands	3574	12	.	3580	6	.	+ 5	10	.	} 4. Vide Remark no 1. above.
(f) Tax on animals.	1552	2	.	1553	-	-	+ -	14	-	
(i) Penalties on account of										
i Tax on arts	56	9	-	61	3	-	+ 4	10	.	} 5. The difference represents the total amount of penalties collected through Bench Magistrates. - Do.
ii Tax on Buildings	11	8	6	11	12	6	+ -	4	-	
iii Tax on lands	12	2	.	13	2	-	+ 1	-	-	
vi Tax on animals.	31	3	6	31	11	6	+ -	8	-	
4. Revenue derived from Municipal property and powers apart from taxation. a. iii Avenue receipts.	822	6	9	871	1	9	+ 48	11	-	6. The difference represents the Kist due from the renter of fruit bearing trees, collected through Bench Magistrate. Do.
(k) i Fines under Municipal and other acts.	321	2	-	329	10	-	+ 8	8	-	7. do. the total amount of municipal fines collected through Bench Magistrate. Do.
Statement II										
Expenditure Grant I										
1 New works. (a) Communications.	4104	5	7	4155	12	9	+ 51	7	2	(8) The difference represents the cost of constructing embankments for the protection of roads erroneously debited under (8) "Misc public improvements" now adjusted by transfer vide remarks against this head in G.O. no 644 M of the 14 April 92.
(b) Buildings	1119	6	2	914	11	2	- 55	11	.	9. do. the cost of raising a platform in Burial grounds erroneously debited under this head, now adjusted by transfer as per addendum No. 8 issued with G.O. 1699 M of 17th Oct 92
							-149	.	.	10. do. cost of constructing a bathing ghaut at Melur erroneously debited under this head, now adjusted as per Clause 1. of Govt memo 778 of 21 July 97 reviewing the administration report of 96-97.

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.			As per accompanying Report.			DIFFERENCE. More or less.			REMARKS.
(d) Water Supply	543	11	3	692	11	3	+149	.	.	11. Vide Remark no 10 above
(e) Misc. Public Improvements	51	7	2	55	11	-	- 51	7	2	12 Do. (8) -
							+ 55	11	.	13 Do. (9) -
Grant III										
6. Conservancy Road cleaning and Road watering (e) Cholera Charges.	1012	-	8	1013	8	-	+ 1	-	-	14. The difference represents the amount of Cholera Charges erroneously debited under Grant V e. Contributions to central offices and audit Establishment now adjusted by transfer.
Grant V										
(e) Contribution for central offices & audit Establishment.	188	-	.	187	.	.	- 1	-	-	15. Vide Remark no 14. above.
Closing balance	6016	10	9	6105	2	3	+ 88	14	6	16. Vide Remark no 1. 2 & 4 to 7 above
							- -	7	-	17. Do. 3 above
Statement III										
Deposits Receipts.										
6. Other deposits under the act or bye laws.	260	7	8	260	14	8	+ -	7	-	} 18. Do. no 3 above.
Charges. Balances	1200	11	6	1201	2	6	+ -	7	-	
Statement IV A										
1. Tax on arts Col 5	2439	8	-	2441	8	-	+ 2	-	-	(19) The difference represents the current years portion of the collection through the Bench Magistrates referred to in Remark no 1. above.
Col: 8	1191	.	.	1189	.	.	- 2	.	.	20. Do the amount by which the balance has been necessarily reduced on account of the addition referred to in Remark no 1 above.
2. Tax on Buildings Col 5	5910	11	6	5911	2	-	- -	7	-	21. Vide Remark no 3 above
							+ .	13	6	22. The difference represents the current years portion of the collection through Bench Magistrates referred to in Remark no 2 above
Col 8	884	7	6	884	1	-	+ -	7	-	23. do. the amount by which the balance has been necessarily increased in consequence of the deduction referred to in Remark no 21. above
							- -	13	6	24. do. increased. do. addition referred to in Remark no 22. above.
3. Tax on Lands Col 5	3096	2	6	3097	6	6	+ 1	4	.	25. do the current years portion of the collection through Bench Magistrates referred to in Remark no 4. above.
Col 8.	933	14	6	932	10	6	- 1	4	.	26. do. the amount by which the balance has been necessarily decreased in consequence of the addition referred to in Remark no 24. above.
13. Avenues. Col 5	623	8	.	671	-	-	+ 47	8	-	27. do. the instalment, exclusive of interest collected and credited in the accounts as per Remark no 6. above.
Col: 8	107	8	-	60	-	-	(-) 47	8	-	28. do. the amount by which the balance has been necessarily reduced in consequence of the addition referred to in Remark 27. above.

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 iv B.										
1. Tax on carts Col 5.	1163	13	6	1177	15	6	+ 14	2	.	29. The difference represents the previous years portion of the Collection through Bench Magistrates referred to in Remark no 1 above.
Col 8	456	10	6	442	8	6	– 14	2	.	30. do The amount by which the balance has been necessarily reduced in consequence of the addition referred to in Remark no 29 above.
2. Tax on Buildings Cl 5	630	11	6	632	9	6	+ 1	14	-	31 do the previous years portion of the collection through Bench Magistrates referred to in Remark no (2) above.
Col 8	68	3	6	66	5	6	– 1	14	-	32. do. The amount by which the balance has been necessarily reduced in consequence of the addition referred to in remarks no 31. above.
3. Tax on Lands Col 5.	478	9	6	482	15	6	+ 4	6	.	33. do. the previous years portion of the collection through Bench Magistrates referred to in remark no 4. above.
Col 8	121	8	.	117	2	-	– 4	6	-	34. do the amount by which the balance has been necessarily reduced in consequence of the addition referred to in Remarks no 33. above.

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

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

When given for copying ______
When copied ______
When examined ______
When signed 1/3

} 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.

N.B.—

A = Copy in full.
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10,000—20-11-03

LOCAL AND MUNICIPAL DEPARTMENT,

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	Department.	C. No.	Year.			
2/9/05	Delegate of powers to the Sanitary					
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