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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 777 Press / Mis.

24-26.

Dated 4-6-1873

36/37

Not to be folded or roughly handled

27.3.84 D

Proceedings of the Madras Government, Financial Department,
4th June 1873.

Read the following papers :—

No. 24. From Colonel C. DENISON, President of the Municipal Commission, Madras, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Madras, 7th January 1873, G. No. 295.

I have the honour to forward, herewith, for submission to the Right Honourable the Governor in Council, the Administration Report of this Municipality for the official year 1871-72, and to request that it and the Auditor's Report, when received by Government, together with the Proceedings of Government thereon, respectively, may be directed to be published in the *Fort St. George Gazette.*

2. I have further to request that the Superintendent of the Government Press may be ordered to furnish Government with twenty complete copies of the Report and Proceedings above mentioned for transmission to the Right Honourable the Secretary of State for India in Council, agreeably to the Order of Government, 27th May 1869, No. 716.

No. 25. From W. DONALD, Esq., Auditor of the Madras Municipal Accounts for the official year 1871-72, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Madras, 24th April 1873.

Having, in accordance with Proceedings of Government dated 24th January 1873, No. 125, Financial Department, audited the accounts of the Madras Municipality for the official year 1871-72, I have the honour to submit the following report for the information of His Excellency the Right Honourable the Governor in Council.

2. In the first place I have to observe that the latter only of the two statements submitted to Government by the Officiating President on 20th December last, viz., that for the period named above, required to be audited, as the other was the statement for ten months of that period.

3. In G. O., dated 25th April 1871, No. 539, Public Department, it was laid down that the accounts for the three months—January to March 1871—were to be audited by the officer who should be appointed to audit those of 1871-72. I have, therefore, examined the books for that period also, and the two statements* submitted by the President for the fifteen months from 1st January 1871 to 31st March 1872, duly verified by me, accompany this report.

* *a.* From 1st January to 31st March 1871.
b. From 1st April 1871 to 31st Mar. 1872.

4. I adopted the same course of examination as on last occasion, and checked every entry in the cash-book with the vouchers produced in support of the same. One or two slight defects were discovered and rectified before I admitted the sufficiency of the vouchers.

5. The posting of the transactions of November into the ledger were checked by me as a test of the general accuracy of the books in this respect, and all entries were found to have been correctly made.

6. The closing entries, on 31st March 1871 and 31st March 1872, were also checked in detail, and found to be in order.

7. Although the transactions under review terminated upwards of a-year ago, I presume Government would wish me to offer such remarks upon the statements submitted by the Municipality as occur to me, in order that the prominent features thereof may be before them.

I.—*Statement from January to March* 1871.

RECEIPT SIDE.—It is not equitable to compare the receipts of all items of revenue with one-fourth of the Budget-Estimate on their account, because of two large sources of income, "Rates on houses," &c., and "Government contribution towards maintenance of roads," no portion is due till after 31st March; but in the case of those in which a fair comparison can be instituted the result shows a very considerable deficiency:—

Liquor License-tax failed to the extent of upwards of Rupees 2,000
Tax on carriages do. do. „ 3,700
Tolls (Farm) do. do. „ 4,000 arising from December's instalment having been paid within that month in place of in January.

DISBURSEMENT SIDE.—The disbursements amounted to Rupees 54,000 less than one-fourth of the Budget grant, the principal items being—

Public Works, New, upwards of... ... ... Rupees 6,000
Do. Repairs, do. ... ... „ 14,000 principally upon roads.
This arose from the Contractors not being able to finish the work given out within the first three months of the year and bills in consequence remaining unpaid.
Contributions to Government (on account of Police) Rupees 18,000
Interest on loan on Water-works, &c., and Sinking Fund for liquidation of the loan upwards of ... „ 4,000
Census ... ... „ 2,875

The expenses during this period were met from advances not on paid bills. Against the item "Reserve for unpaid bills" no sum is entered; but Rupees 10,000 are stated to have been disbursed on account of this grant and charged to respective special heads.

II.—Statement for the Official year 1871-72.

RECEIPT SIDE.—As the actual receipts were increased by two extraneous items aggregating Rupees 66,370, of which I shall speak hereafter, the fairest test of the year's operations is made by comparing the estimates of reliable revenue with the receipts thereof, that is, omitting from the estimates the two last items amounting to Rupees 47,800, and from the receipts the last sum of Rupees 1,70,162, which includes the Rupees 66,000 above referred to. The result of the comparison is that the income fell short by Rupees 20,000 of the estimates, the principal items being—

Rates on houses, &c. ... ... upwards of Rs. 7,000
Ground-rents ... ... „ „ 4,000
Tax on carriages, &c. ... ... „ „ 7,000
Miscellaneous ... ... nearly „ 7,000

Proceedings of the Madras Government, Financial Department,
4th June 1873.

But on the other hand—

Tax on arts, &c., produced nearly Rupees 3,000, and Liquor License tax upwards of Rupees 1,700 more than the estimates.

The Rupees 66,370 consisted of—

1. A loan from the Madras Bank of Rupees 30,000 on the security of the Government paper* which the Municipality possessed; and

2. The proceeds of that security which realized Rupees 36,371-0-2,† after deducting Bank's Commission and Brokerage on the sale, which was effected in February 1872, and by which the loan was repaid.

*Rs. 37,300 in the four per cent. loans.

†The difference of Annas 13 and Pies 10 between this amount and the sum entered in the statement is the Income-tax on the interest due on the securities, which should have been debited to "Contingent—Miscellaneous," instead of being deducted from the proceeds of the securities.

An item of Rupees 12,800 under "Improvements," being estimated proceeds of sale of houses in Vepery High Road, has not been realized even in part, as the work, I am given to understand, could not be undertaken during the past year.

DISBURSEMENT SIDE.—To admit of a fair comparison between Budget Grant and Payments, the item of Rupees 35,000, "Reserve for unpaid bills" under the former, and the last item of Rupees 1,32,922-0-6, *minus* educational payments, Rupees 2,840-12-0 under the latter, must be left out of account. The amounts will then be as follow:—

Grant ... ... Rs. 5,87,671
Payments... ... ... „ 5,65,498

and the difference, Rupees 22,173, is accounted for as follows:—

Expenditure less than grant on account of—

Establishment, Conservancy Department, out-door, upwards of ... ... Rs. 11,000
Public Works, New ... ... nearly „ 15,000
On buildings, roads, and improvements, Rupees 24,000 less than the grants were spent, while on new metalling of roads and on drains Rupees 9,000 in excess of grants were expended.
Hospitals, Dispensaries, and Vaccination ... ... nearly Rs. 10,500
Lighting ... ... upwards of „ 4,000
Water-Works Loan... ... ... nearly „ 12,000
Educational Grants... ... ... „ „ 1,700

Expenditure in excess of grant on account of—

Salaries ... ... upwards of Rs. 4,000
Subsequently recovered from Water-Works Project.
Public Works—Repairs ... ... nearly Rs. 6,000
On maintenance of roads, avenues, and fences upwards of Rupees 18,000 more than grants were laid out; but on buildings, drains, and on miscellaneous items, the outlay was Rupees 12,300 under the amount proposed.

Contributions to Government... ... ... upwards of Rs. 15,000
This arises from the payment of nearly Rupees 18,000 on account of Police not disbursed before 31st March 1871, referred to above, and from upwards of Rupees 2,000 on account of Contagious Diseases' Act Census ... ... upwards of Rs. 8,000
But a moiety of the total expenditure under the head will be recovered from Government.

8. I would here observe that the entries of the "Government paper" and "Miscellaneous" under "Contingent" do not correspond with the sums in the ledger under these heads, and there seems to be no reason why the former should not have been shown at *par* value, and the latter at the full sum as per ledger when the items in the statement submitted by the President would have tallied with the books. The difference consists of the loss, which arose from the sale of the securities, being deducted from the items on both sides of the account, so as to show the *net* sum realized on the Government paper; but the course which ought to have been adopted was to explain the amount of loss in a note on the Disbursement side keeping the items at the sums entered in ledger.

9. As the statements under review do not show the financial position of the Municipality, I have framed Appendices C and D, from which it will be seen that the Municipal Fund stood on 31st March 1871 at Rupees 79,739-0-7, and on 31st March 1872 at Rupees 55,560-0-1, which sums are very much less than the amount at credit on 1st January 1871.

10. The balance in the Madras Bank, on 31st March 1871, as per Pass-book, was Rupees 11,833-13-4, or Rupees 2,689-1-9 in excess of the sum shown in Appendix C. This was the amount of fifteen cheques drawn but not cashed before that date. The balance, as per Pass-book, on 31st March 1872, was Rupees 16,071-3-5, being Rupees 7,998-15-3 above the sum as per Appendix D, the amount of thirty-six outstanding cheques.

11. I desire again to record my testimony of the very satisfactory way in which the books and vouchers of the General Department are kept. Mr. W. H. Axelby, the Manager, deserves much credit for this, particularly because the work has very largely increased, while his establishment is of the same strength as it was in 1866. The following is a copy of a statement which has been prepared in the Municipal Office, showing the amount of work then and now:—

	No. of Vouchers.	No. of Cheques.	No. of entries in Ledger.	No. of Accounts.
In 1866... ...	1,476	650	2,443	86
In 1871-72	2,607	1,121	7,993	295

12. In conclusion, I have to acknowledge my personal obligations to Mr. Axelby for the very great assistance he has given me during this audit.

APPENDIX C.

STATEMENT showing the Position of the Madras Municipal Fund on 31st March 1871.

	Rs.	A.	P.		Rs.	A.	P.
Balance from calendar year 1870 brought forward.	96,235	6	1	Payments from 1st January to 31st March 1871	1,05,705	7	6
Receipts from 1st January to 31st March 1871 ...	89,209	2	0	Balance at credit of Fund	79,739	0	7

Consisting of—	Rs.	A.	P.	Rs.	A.	P.
Cash in Bank of Madras				9,144	11	7
Government Securities aggregating				37,300	0	0
Value of office premises...				21,000	0	0
Advancesrecoverable				10,724	13	10
Standing advances				611	8	0
Sinking Fund for liquidation of Water-Works Loan...				1,972	1	2
				80,753	2	7
Less liabilities—						
Amount due to the Farmer of Tolls	174	8	0			
Do. do. to Government on account of Income-tax ...	395	10	0			
Do. received from Government to be expended on the Conservancy of Left Wing Lines at Perambore.	444	0	0			
				1,014	2	0
As above ...				79,739	0	7
Total ...	1,85,444	8	1	Total ...	1,85,444	8	1

(Signed) W. DONALD,
Auditor.

APPENDIX D.

STATEMENT showing the Position of the Madras Municipal Fund on 31st March 1872.

								Rs.	A.	P.
Payments in official year 1871-72	...	...	...	...	...	...	...	5,55,168	7	7
Balance at credit of Fund on 31st March 1872	...	...	...	...	...	...	...	55,560	0	1

				Rs.	A.	P.
Consisting of—						
Cash in Bank of Madras	...	...	...	8,072	4	2
Value of office premises	...	...	...	21,000	0	0
Advances recoverable...	...	...	...	10,404	4	2
Standing advances	...	...	...	1,281	8	0
Sinking Fund for liquidation of Water-Works Loan	...	...	...	15,428	11	9
				56,186	12	1
Less liabilities—			Rs.	A.	P.	
Amount due to the Farmer of Tolls			43	8	0	
Do. to Government on account of Income-tax	...		139	4	0	
Do. received from Government to be expended on the conservancy of Left Wing Lines at Perambore	...		444	0	0	
			626	12	0	
As above	...		55,560	0	1	
Total	...		6,10,728	7	8	

(Signed) W. DONALD,
Auditor.

No. 26. ORDER THEREON, 4th June 1873, No. 777.

With the first of the letters above recorded, the President of the Madras Municipality forwards the annual report for the year 1871-72, and in the second, the Auditor submits his report on the accounts for the same period and for the three months preceding.

2. The following table shows the financial operations and position of the Municipality, between the 1st April 1871 and the 31st March 1872, according to accounts verified by the Auditor :—

RECEIPTS.

	Rs.	Rs.
Rates on houses	2,39,643	
Ground-rent	1,908	
Tax on arts, &c.	90,246	
Liquor License tax	11,722	
Tax on carriages, horses, &c.	37,738	
Registration of carts	13,050	
Tolls	48,133	
Miscellaneous	2,52,068	
Receipts as shown in Statement II...		6,94,508
Deduct.	Rs.	
Advances recovered	94,814	
Loan	30,000	
Government paper sold ...	36,370	
Composition for tolls on account of Farmers.. ...	1,514	
Income-tax on account of Government	821	
Refund	1,202	
		1,64,721
Net Receipts ...		5,29,787
Balance in favour of Municipality on 1st April 1871		79,739
Total ...		6,09,526

EXPENDITURE.

	Rs.	Rs.
Head Office		62,388
Collector's Establishment...		20,849
Assessor's do.		3,213
Engineer's do.		7,897
Conservancy do.		1,29,504
Other Conservancy Charges		21,268
New Works.	Rs.	
Buildings	6,723	
Roads...	16,320	
Improvements	18,921	
Drains...	11,478	
		53,442
Repairs.		
Buildings	4,593	
Roads...	79,878	
Drains	1,769	
Miscellaneous	7,175	
		93,415
Hospitals, Dispensaries, and Vaccination		31,418
Police...		17,872
Contagious Diseases' Act...		9,804
Lighting		21,849
Interest on loan for Water Works...		26,913
Sinking Fund for do. ...		13,457
Census		18,612
Miscellaneous		1,63,679
Expenditure as shown in Statement II.		6,95,580
Add—		
Loss on sale of Government paper.		930
		6,96,510
Deduct.	Rs.	
Composition to Toll Farmers	1,645	
Income-tax to Government.	1,077	
Repayment of loan	30,000	
Advances recoverable ...	95,163	
Transferred to Sinking Fund	13,457	
Refunds	1,202	
		1,42,544
Net Expenditure ...		5,53,966
	Rs.	
Cash	8,072	
Premises	21,000	
Advances recoverable ...	10,404	
Standing advances	1,282	
Sinking Fund for liquidation of Water-Works Loan.	15,429	
	56,187	
Less liabilities	627	
		55,560
Total ...		6,09,526

3. The above table is exclusive of the expenditure on the Water Works from a loan, amounting to Rupees 10,35,000, of which a separate account is given in the body of the report, so that it appears that, during the year 1871-72, the expenditure on the ordinary current work of the Municipality, together with the interest on the Water-Works Loan, exceeded the ordinary revenue of the year by Rupees 24,179, to meet which certain Government paper was sold at a loss of Rupees 929, and the assets of the Municipality reduced thereby to the very small sum of Rupees 55,560, of which Rupees 15,429 belong to a Sinking Fund for the liquidation of the Water-Works Loan. The Government are aware that the Commissioners are now engaged on determining the best method for obtaining an increase of revenue which is evidently a necessity under the circumstances, and they are glad to observe, from the President's report, that the importance of adopting the best measures for the realization of existing dues has not been overlooked. They trust also that the Commissioners have not failed fully to realize the necessity of economizing the expenditure in every possible manner as the incidence of the already existing taxation is very high indeed.

4. The rates on houses realized in the town of Madras, with its population of 397,552 souls, Rupees 2,39,642 against Rupees 2,24,991 in the whole of the Provincial Municipalities with an aggregate population of 1,167,428. The incidence of this tax per head of the population was Rupee 0-9-7¾, which is higher than in any Provincial Municipality except Ootacamund. As the maximum rate of 7½ per cent. on the rental is levied in several of the latter, the high rate of incidence in Madras must be ascribed to the larger proportion of good houses in the occupation of the inhabitants.

5. The tax on arts produced Rupees 90,246 against Rupees 1,54,611 in the Provincial Municipalities, the incidence in Madras being Rupee 0-3-7½ per head of the population which is much about the average incidence elsewhere. The incidence per head of tax-payer was Rupees 13-1-7 in Madras. In the Provincial Municipalities the maximum was Rupees 7-0-8 at Guntoor. The tax on vehicles with springs and animals realized Rupees 37,739 against Rupees 54,262 in the Provincial Municipalities. The Government observe that the President was dissatisfied with the working of this tax during the year under review; and, as the rates are the same in all the Municipalities of the Presidency, the revenue from this source seems much less than it ought to be in Madras where the number of spring vehicles and horses, on account of which high rates are charged, probably exceeds the number to be found in all the Mofussil Municipalities put together. The excess realized in the latter can hardly be entirely owing to the larger number of bullocks and buffaloes paying the comparatively trifling tax of 8 Annas per head. The fees for the registration of carts appear to have produced a fair revenue, and the other items of receipts call for no special notice.

6. The Government have perused with very great interest the late Mr. Gover's report on the working of the Sanitary Department. The excessively high estimate of the population of the Municipality hitherto accepted, and the consequent apparently satisfactory state of the death-rate, must undoubtedly have tended to prevent a full appreciation of the urgent necessity of thorough and complete sanitary measures, but the late Census in fixing the population at the unexpectedly low figure of 397,552

souls has dissipated the illusions so calculated to inspire feelings of security and of satisfaction with the existing state of things, and has disclosed the startling fact that the death-rate of Madras, in the year under review, was as high as 33·2 per mille, which would place the mortality of Madras only second to that of Glasgow amongst European large cities, and of Delhi amongst the large towns of India. The normal death-rate, calculated on an average of twelve years ending in 1870, appears to be somewhat lower, namely, 30·7 per mille, varying, as below, in the different Divisions of the Municipality :—

1st	Division, Royapooram and neighbourhood.		21·6.
2nd	Do. Pedda Naick's Pettah, Fort, &c.		42·0.
3rd	Do. Muttiyalapetta, &c.		19·1.
4th	Do. Perambore, &c.		19·7.
5th	Do. (Vepery) Egmore, &c.		29·8.
6th	Do. Kilpauk, Nungumbakum, &c.		32·8.
7th	Do. (Chintadrepetta) Triplicane...		36·0.
8th	Do. (St. Thomé) Royapetta		33·2.

7. The detailed table, from which the above is abstracted, is most significant and instructive, and Mr. Gover's remarks thereon appear to have ample justification. In the body of the President's report it is stated that the Municipality has ever regretted, in rendering an account of each year's work, that nothing had been done to improve the drainage, and, after pointing out that difficulty had been experienced in obtaining the services of a competent Engineer from the Public-Works Department, it is added that the Commissioners come to the conclusion that it was desirable to wait until their own Engineer could undertake the work before taking any further action in the matter. The present state of things, however, is a crying evil which will brook no further delay, and the Commissioners will report whether their Engineer has now sufficient leisure to enable him to take the work on hand at once.

8. The progress of the water-supply project is satisfactory, and the abundance of water now within the town has removed one of the great obstacles in the way of carrying out the requisite improvement in the drainage. The report on the working of the sewage farms is most interesting, and the Government do not doubt that the successful results of the experiment will greatly assist the Commissioners in arriving at a determination as to the system of drainage to be adopted. It is observed from the last report of the Sanitary Commissioner that he is satisfied of the feasibility of utilizing the sewage of the town for agricultural purposes.

9. The remodelling of the Parcherries appears to be a useful work successfully carried out in the year under review and capable eventually of extension on a large scale with satisfactory results after the completion of the drainage works which ought, for the present, to command the whole available means and energies of the Commissioners.

10. The question of the administration of vaccination operations in the Municipality has been separately considered in recent Proceedings. The working of the other Departments appears to have been fairly successful, and calls for no special remark.

Proceedings of the Madras Government, Financial Department,
4th June 1873.

11. A fee of Rupees 600 is sanctioned to Mr. Donald, from Municipal funds, for the work of auditing the accounts for a period of fifteen months.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the Municipal Commissioners for the Town of Madras.
" Accountant-General.
" Sanitary Commissioner.
" Inspector-General, Indian Medical Department.

Exd. J. Wright.

Statement

Govt. of Madras.

1873

FINANCIAL.

To

The MUNICIPAL COMMISSIONERS
for the TOWN of MADRAS,
&c, &c.

Dated June, 4th.

Recd. Encl.

G. O., 4th June 1873, No. 777.

JUNE.
Nos. 24-26.

Reviewing the Annual Report of the Madras Municipality for the year 1871-72, with the Auditor's report thereon.

☆

Madras 24 April 1873.

From W. Donald Esqr.
Auditor of the Madras
Municipality Accounts
for the Official year 1871-2

To The Honorable W. Audleston
Chief Secretary
to The Government of Madras
Financial Dept.

Sir

Having in accordance with
Proceedings of Government dated 24th
January 1873, No 125, Financial Depart.,
audited the Accounts of the Madras
Municipality for the official year 1871-2,
I have the honor to submit the following
report for the information of His Excellency
the Right Honorable the Governor in Council

2. In the first place I have to
that the latter only of the two statements
submitted to Government by the officiating
President on 20th December last, viz that
for the period named above, required
to be audited, as the other was the
Statement

2.

Statement for ten months of that period.—

15

3. In Government Order dated 25th April 1871, No 539, Public Department, it was laid down that the Accounts for the three months January to March 1871 were to be audited by the officer who should be appointed to audit those of 1871-2.— I have therefore examined the Books for that period also, and the 2 Statements submitted by the President for the fifteen months from 1 January 1871 to 31 March 1872, duly verified by me, accompany this report.—

+ a. from 1 Jan'y to 31 Mar'h '71
b. from 1 Apl'l '71 to 31 Mar'h '72

4. I adopted the same course of examination as on last occasion, and checked every entry in the Cash books with the Vouchers produced in support of the same.— One or two slight defects were discovered and rectified before I admitted the sufficiency of the Vouchers.—

5. The

recommendations Navy Over

5. The posting of the transactions of November into the ledger were checked by me as a test of the general accuracy of the books in this respect, and all Entries were found to have been correctly made.—

6 The closing Entries on 31 March 1871 and 31 March 1872 were also checked in detail and found to be in order

7. Although the transactions under review terminated upwards of a year ago I presume Government would wish me to offer such remarks upon the Statements submitted by the Municipality as occur to me, in order that the prominent features thereof may be before them.—

I. Statement from January to March 1871

Receipt side

It is not equitable to compare the Receipts of all items of Revenue with one-fourth of the Budget Estimate on their Account

19/5

Account, because of two large sources of income, "Rates on Arrack &c" and "Government Contribution towards maintenance of Roads", no portion is due till after 31st March; but in the case of those in which a fair comparison can be instituted the result shows a very considerable deficiency

Liquor License Tax failed to the extent of upwards of Rs 2000.
Tax on Carriages do 3700
Tolls (Farm) do 4000
arising from December's instalment having been paid within that month in place of in January.

Disbursement side

The disbursements amounted to Rs 54,000 less than one-fourth of the Budget Grant - the principal items being

Public works New - upwards of Rs 6,000
" Repairs " 14,000
principally upon Roads
This arose from the Contractors not being able to finish the work sworn out within the first three months of the year & Bills in consequence remaining unpaid
Contributions to Government (on account of Police) 18,000
Interest on Loan on Water Works &c and Sinking Fund for liquidation of the Loan upwards of 4,000
Census 2,875
The expenses during this period were met from Advances not on paid Bills
Miscellaneous nearly 1700

5. Against the item "Reserve for unpaid Bills" no sum is entered; but Rs 10000 are stated to have been disbursed on account of this grant & charged to inspection special heads.—

II Statement for the official year 1870-2.

Receipt side

As the actual receipts were increased by two extraneous items aggregating Rs 66370, of which I shall speak hereafter, the fairest test of the year's operations is made by comparing the Estimates of reliable Revenue with the Receipts thereof, that is, omitting from the Estimates the two last items amounting to Rs 47,500, & from the Receipts the last item of Rs 1,70,432, which includes the Rs 66,500 above referred to. The result of the comparison is that the Revenue fell short by Rs 20,000 of the Estimates, the principal items being

Rates on Houses &	upwards of	Rs 7000
Ground Rents	"	4000
Tax on Carriages &	"	7000
Miscellaneous	nearly	7000

but on the other hand

Tax on Carts &c produced ~~[illegible]~~ Rs more and liquor licence Tax upwards of 1700 more than the Estimates.

The Rs 66370 consisted of

1. a loan from the Madras Bank of Rs 30,000 on the Security of the Government Stock which the Municipality possessed, and

2. the proceeds of that Security which realized Rs 36,371.-.2, after deducting Bank's Commission & Brokerage on the sale, which was effected in February 1872, and by which the loan was repaid.

+ Rs 37300 in the 4% Loans

++ The difference of Annas 13 pies 10 between this Amount & the sum entered in the Statement is the Interest due on the Securities, which has been debited "Interest on miscellaneous" instead of being deducted from the proceeds of the Securities

An item of Rs 12,800 under "Improvements" being Estimated proceeds of Sale of Houses in Vepery High Road, has not been realized even in part, as the work, I am given to understand, could not be undertaken during the past year.

Disbursements

7.

8.

25

Disbursement side

To admit of a fair comparison between Budget Grant & Payments, the item of Rs 35,000 "Reserve for unpaid Bills" under the former & the last item of Rs 1,32,922.-.6 minus Educational payments Rs 2840.12.- under the latter must be left out of account. The Amounts will then be as follow

Grant	Rs 5,87,671
Payments	5,65,498

and the difference Rs 22,173 is accounted for as follows;—

Expenditure less than Grant on account of

Establishment Conservancy Dept., outdoor, upwards of		Rs 1,000
Public Works - new.	nearly	15,000
On Buildings Roads & Improvements Rs 24,000		
less than the Grants were spent while on new		
installing of Roads & on Drains Rs 9,000 in		
excess of Grants were expended.		
Hospitals Dispensaries & Vaccination	nearly	2,500
Lighting	upwards of	400
Water Works Loan	nearly	12,000
Educational Grants	"	674

Expenditure in excess of Grant on account of

Salaries	upwards of	Rs 4500
subsequently recovered from Boates Works Project		

Public Works - Repairs nearly Rs 6,000

On maintenance of Roads Avenues & Fences upwards of Rs 18,000 more than Grants were laid out for on Buildings, Drains, & on Miscellaneous Items the outlay was Rs 12360 under the Amount proposed.

Contributions to Government upwards of 15,000

This arises from the payment of nearly Rs 18000 on account of Police not disbursed by on 31 March 1871 in respect to above, & from upwards of Rs 2,000 on account of Contagious Diseases Act remaining unpaid at End of Official year.

Censues upwards of 8,000

But a moiety of the total Expenditure under this head will be received from Government.

8. I would here observe that the Entries of the "Government Paper" and of "Miscellaneous" under "Contingent" do not correspond with the Sums in the Ledger under these heads, and there seems to be no reason why the former should not have been shewn at par value, and the latter at the full sum as per Ledger when the items in the Statement submitted by the President were have tallied with the Books - The difference consists of the loss, which arose from the sale of the Securities, being deducted from the items on both sides of the Account, so as to shew the nett sum realized on the Government Paper; - but the course which ought to have been adopted was to explain the Amount of loss in a side note on the disbursement side keeping the items at the sums entered in the

9. As the Statements under review do not shew the Financial position of the Municipality, I have framed Appendices C & D. from which it will be seen that the Municipal Fund stood on 31st March 1871 at Rs 79,739-- and on 31st March 1872 at Rs 55,560--- which

9. Sums are very much less than the Amount at Credit on 1 January 1871.

10. The Balance in the Madras Bank on 31 March 1871 as ~~per~~ Pass Book was Rs 11,833-13-4 or Rs 2,689-1-9 in excess of the Sum shewn in Appendix D. This was the Amount of 15 Cheques drawn but not cashed before that date. The Balance as per Pass Book on 31 March 1872 was Rs 16,071-3-5 being Rs 7,998-15-5 above the Sum as per Appendix D, the Amount of 36 outstanding Cheques.

11. I desire again to record my testimony of the very satisfactory way in which the books & Vouchers of the General Department are kept. Mr W. A. Axelby, the Manager, deserves much credit for this, particularly because the work has very largely increased, while his Establishment is of the same strength as it was in 1866. The following is a Copy of a Statement which has been prepared in the Municipal office shewing the Amount of work then & now

	no. of Vouchers	no. of Cheques	no. of entries in Ledger	no. of Accounts
in 1866	1,776	650	2,443	82
in 1871-2	2,607	1,121	7,903	29[illegible]

12 In conclusion I have to acknowledge my personal obligations to Mr Axelby for the very great assistance he has given me during this Audit.

I have the honor to be
Your most obedt. Servant
W. Donald
Auditor of the Madras Municipality Accounts for 1871-72

Appendix C.

Statement shewing the position of the Madras Municipal Fund on 31st March 1871

Balance from Calendar year 1870 brought forward	Rs 96,235 6 1	Payments from 1 January to 31 March 1871	Rs 1,05,705 7 6
Receipts from 1 January to 31 March 1871	89,209 2 -	Balance at Credit of Fund	79,739 - 7
		Consisting of	
		Cash in Bank of Madras	Rs 9,144 11 7
		Government Securities aggregating	37,300 - -
		Value of office premises	21,000 - -
		Advances Recoverable	10,724 13 10
		Standing advances	611 8 -
		Sinking Fund for liquidation of Water works loan	1,972 1 12
			Rs 80,753 27
		Less liabilities	
		Amount due to the Farmer of Tolls	Rs 174 8 -
		Do. do. to Government on account of Income Tax	390 10 -
		Do. received from Government to be expended on the Conservancy of depot Wing Lines at Perambore	444 - -
			1,014 2 -
		As above	Rs 79,739 - 7
	Rs 1,85,444 8 1		Rs 1,85,444 8 1

W. Donald Secy

Appendix D.

Statement showing the position of the Madras Municipal Fund on 31st March 1872

Balance on 31 March 1871 brought forward	Rs 79,739-7	Payments in official year 1871-2	Rs 5,55,163 7 7
Receipts in official year 1871-2	5,30,989 7 1	Balance at Credit of Fund on 31 March 1872	55,560-1

Consisting of

Cash in Bank of Madras	Rs 8,072 42	
Value of Office premises	21,000--	
Advances Recoverable	10,404 42	
Standing Advances	1,281 8-	
Sinking Fund for liquidation of Water Works Loan	15,428 11 9	
	Rs 56,186 12 1	
Less Liabilities		
Amount due to the Farmer of Tolls	Rs 43 8-	
Do — Do — to Government on account of Income Tax	139 4-	
Do received from Government to be refunded on the Conservancy of Ferry Boats at Perambore	444--	
	626 12-	
As above	Rs 55,560-1	

Rs 6,10,728 7 8 — Rs 6,10,728 7 8

J. Donald
Accountant

MUNICIPALITY OF MADRAS.

Statement of Receipts and Disbursements from 1st January to 31st March 1871.

RECEIPTS.	Budget Estimates for 1871.	Total of Budget Estimates under Major Heads.	Receipts from 1st January to 28th Feby. 1871.	Receipts in March 1871.	Total Receipts.	Total Receipts under Major Heads.	REMARKS.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	R. A. P.	Rs. A. P.	
RATES ON HOUSES, BUILDINGS AND LANDS.							
Arrears	...	2,73,000 0 0	15,951 2 8	5,919 2 9	21,870 5 5		
Current	...		...	7,264 5 4	7,264 5 4		
						29,134 10 9	
GROUND RENTS	...	6,000 0 0	1,414 10 10	209 0 2	1,623 11 0	1,623 11 0	
TAX ON ARTS, TRADES, PROFESSIONS, AND CALLINGS.							
Arrears for 1868			332 0 0	56 0 0	388 0 0		
Arrears for 1869			894 0 0	373 8 0	1,267 8 0		
Arrears for 1870			3,171 8 0	1,784 8 0	4,956 0 0		
Current	...	94,000 0 0	11,605 8 0	4,917 8 0	16,523 0 0		
						23,134 8 0	
LIQUOR LICENSE TAX.							
Arrears for 1868			...	...	...		
Arrears for 1869			...	...	...		
Arrears for 1870			...	...	...		
Current	...	11,700 0 0	219 0 0	111 0 0	330 0 0		
			375 0 0	149 0 0	524 0 0		
						854 0 0	
TAX ON CARRIAGES, HORSES AND OTHER ANIMALS.							
Arrears			229 8 0	111 8 0	341 0 0		
Current			6,472 4 0	2,192 4 0	8,664 8 0		
Prospective	...	51,000 0 0	...	...	...		
						9,005 8 0	
REGISTRATION OF CARTS AND OTHER VEHICLES WITHOUT SPRINGS.							
Arrears			32 0 0	18 0 0	50 0 0		
Current			2,740 0 0	890 0 0	3,630 0 0		
Prospective			...	...	...		
Registration of Transfer	...	12,500 0 0	7 12 0	4 8 0	12 4 0		
						3,692 4 0	
TOLLS ON CARRIAGES AND ANIMALS ENTERING THE TOWN.							
Farm	...	49,000 0 0	4,063 5 4	4,083 5 4	8,166 10 8	8,166 10 8	
Composition	...		114 8 0	60 0 0	174 8 0	174 8 0	Accountable to the Farmers of Tolls.
MISCELLANEOUS.							
Government Contribution towards maintenance of Roads	35,000 0 0	...	...	...	...		
Rent of Market Stalls	7,000 0 0	...	1,368 1 8	624 10 6	1,992 12 2		
Fees for Slaughter Houses	5,500 0 0	...	1,099 8 3	464 5 6	1,563 13 9		
Strand Rents	500 0 0	...	163 4 9	...	163 4 9		
Fees for Licenses for Dangerous and Offensive Trades.							
Permanent				483 12 5	2,018 0 5	2,341 2 4	
Temporary	5,000 0 0	...	1,534 4 0	18 0 0	323 1 11		
Proceeds of Sale of Rubbish	1,600 0 0	...	305 1 11	224 6 0	938 2 0		
PEOPLES' PARK: Proceeds of Sale of Hay	4,500 0 0		713 12 0	403 6 3	852 10 6		
Govt. Grant for Zoological Collections			449 4 3	...	...	1,416 8 1	
Tiger Collections	3,960 0 0	10,000 0 0	...	120 10 6	474 15 0		
Miscellaneous	1,400 0 0		354 4 6	39 0 0	88 14 7		
Grazing and Avenues	140 0 0		49 14 7	674 13 6	952 9 5		
Sewage Farm	3,500 0 0	...	277 11 11	166 10 2	316 12 5		
Demand and Warrant Fees	1,500 0 0	...	150 2 3	406 1 1	1,235 3 1		
Fines, Police	1,500 0 0	...	829 2 0	...	38 0 0		
Do. on Contractors	1,000 0 0	...	36 0 0	49 14 0	109 14 0		
Do. on Departments	500 0 0	...	60 0 0	176 1 6	525 10 2		
Interest on Govt. Securities	3,600 0 0	...	349 8 8	...	746 0 0		
Sale Proceeds of Lands, &c.	1,200 0 0	...	746 0 0	...	283 11 2		
Do. of old Stores	12,800 0 0	...	283 11 2	...	...		
Other Items	200 0 0	...	...	62 1 10	358 10 1	12,980 1 5	
	1,000 0 0	...	296 8 3	...	...		
		91,400 0 0	...	...	...		
Reserve for unpaid Bills	...	25,000 0 0	...	...	a 444 0 0	444 0 0	a Estimated cost of work for conveying the sewage of the left wing lines of Perambore.
Contribution from Government for Conservancy of Left Wing Lines of Perambore	...	...	444 0 0	...	b 135 12 5		b This item represents the sale proceeds of materials.
Fencing Cooum River	...	...	135 12 5	...	c 143 8 0	561 0 2	c Realized by sale of hay &c. & to be set off against expenditure under this head.
Forming Napier Park behind Burghall's Stables	...	...	133 8 0	10 0 0	d 273 13 3		d Sale proceeds of land and building materials &c. to be set off against expenditure.
Improving Andiappah Naick Streets	...	...	273 13 3	...	d 7 14 6		e Costs recovered and to be set off against expenditure.
Widening Pursewalkum High Road	...	...	7 14 6	...	e 50 8 0		f Recoveries for breakages of glass panes, &c.
Law Charges including Stamp Duty	...	...	50 8 0	...	f 6 4 0	56 12 0	
Lighting. Addition	...	...	1 12 0	4 8 0			
Income Tax	...	...	407 9 0	184 0 0	591 9 0	591 9 0	Accountable to Government.
Advances recovered	...	...	16,940 8 0	2,147 13 3	19,088 5 3	19,088 5 3	
						20,741 10 5	
Carried forward	...	6,13,600 0 0	75,103 12 2	34,403 12 1	...	1,09,507 8 3	

DISBURSEMENTS.	Budget Grants for 1871.	Total of Budget Grants under Major Heads.	Disbursements from 1st January to 28th February 1871.	Disbursements in March 1871.	Total Disbursements.	Total Disbursements under Major Heads.	REMARKS.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
OFFICE.							
SALARIES	48,528 0 0	48,528 0 0	8,400 0 0	3,575 0 0	11,975 0 0	11,975 0 0	
ESTABLISHMENT.							
GENERAL DEPARTMENT	5,694 0 0	5,694 0 0	948 0 0	474 8 0	1,422 8 0	1,422 8 0	
COLLECTOR'S DEPARTMENT	19,146 0 0		3,032 11 10	1,539 0 0	4,571 11 10		
Miscellaneous:—							
Extra Writers	500 0 0	21,896 0 0	169 10 0	227 1 4	396 11 4	5,339 11 11	
Commission	750 0 0		126 6 5	44 0 0	170 6 5		
Extra Coolies	500 0 0		25 5 6	12 15 0	38 4 6		
Ground Rents Establishments	1,000 0 0		111 9 10	51 0 0	162 9 10		
ASSESSOR'S DEPARTMENT	2,784 0 0		464 0 0	240 8 0	704 8 0		
Miscellaneous:—		3,384 0 0				739 10 7	
Extra Writers	280 0 0		35 2 7	...	35 2 7		
Commissioners' Fees	320 0 0		...	...	...		
EXECUTIVE ENGINEER'S DEPARTMENT.							
In-door	3,204 0 0	6,960 0 0	534 0 0	267 0 0	801 0 0	1,589 8 0	
Out-door	3,756 0 0		402 0 0	286 8 0	788 8 0		
CONSERVANCY DEPARTMENT.							
In-door	1,788 0 0	1,37,128 0 0	281 0 0	149 0 0	430 0 0	33,762 14 4	
Out-door	1,35,340 0 0		22,128 14 7	11,203 15 9	33,332 14 4		
		1,75,062 0 0				42,854 4 10	
CONSERVANCY.							
Repair of Carts	1,200 0 0	...	22 8 0	9 4 0	31 12 0		
Repairs—Boats	210 0 0	...	...	...	...		
Main Drain	1,500 0 0	...	...	16 12 4	16 12 4		
Digging Rubbish Pits	3,600 0 0	...	517 14 8	570 10 2	1,088 8 10		
Killing Dogs	500 0 0	...	...	...	...		
Sanding Latrines	1,750 0 0	...	271 0 6	180 11 0	451 11 6		
Stores	2,000 0 0	...	429 9 6	...	429 9 6		
Epidemic Charges	2,400 0 0	...	...	...	...		
Disinfectants	500 0 0	...	22 9 4	...	22 9 4		
Contingent	2,000 0 0	...	220 0 1	104 5 4	324 5 5	2,365 4 11	
		15,660 0 0					
PUBLIC WORKS.							
New—Buildings.							
Constructing Public Latrines	2,000 0 0		...	...	...		
Do. Urinals	1,000 0 0		...	...	...	3,049 8 0	
Do. Cinerators	3,000 0 0	9,500 0 0	661 13 6	224 8 2	886 5 8		
Do. Dust Bins	3,500 0 0		1,027 1 8	1,136 0 8	2,163 2 4		
Roads.							
Opening out new roads through Boatmen's huts, Royapooram	750 0 0	...	...	...	...		
Opening out Naval Hospital Road	1,870 0 0	...	1,075 7 3	...	1,075 7 3		
Purchase of land for improving Mannick Maistry Street, Triplicane	875 0 0		...	19 5 2	19 5 2		
Extending Perambore Barrack's Road to Police Commissioner's Road	2,000 0 0		...	...	...		
Opening out Peddoo Naick's Street	1,404 0 0		...	...	...		
Improving Andiappah Naick Street	2,250 0 0		1,993 14 5	145 0 0	2,138 14 5		
Widening about 2 feet on each side from the west end of Coopier's Street and Saint Xavier's Street up to Pedarear Pagoda Street	1,000 0 0	15,049 0 0	...	...	...	3,514 14 1	
Opening out Ummen Covil Street near Kistnama Tank from the west end of that Street to Wall Tax Road	1,300 0 0		...	...	...		
Do. out Venoyaga Maistry lane to the Mint Street on the south side of Comalay Venoyager Covil	1,400 0 0		...	...	...		
Do. out and improving Kistnapah Maistry Street in Yedapolliem	1,500 0 0		...	...	...		
Constructing Foot-paths	...		...	...	...		
Making New Street-Boards	200 0 0		...	...	...		
New Metalling of Roads 1st Division			...	200 0 0	200 0 0		
Do. do. 2nd do.			109 6 0	49 4 0	158 10 0		
Do. do. 3rd do.			...	...	...		
Do. do. 4th do.			90 0 0	...	90 0 0		
Do. do. 5th do.	5,000 0 0	5,000 0 0	0 11 9	25 0 0	25 11 9	569 3 1	
Do. do. 6th do.			94 13 4	...	94 13 4		
Do. do. 7th do.			...	...	...		
Do. do. 8th do.			...	...	...		
Carried forward	29,549 0 0	2,39,250 0 0	43,576 14 0	20,751 4 11	7,133 9 2	57,194 9 9	

MUNICIPALITY OF MADRAS.

Statement of Receipts and Disbursements from 1st January to 31st March 1871.

RECEIPTS	Budget Estimates for 1871.	Total of Budget Estimates under Major Heads.	Receipts from 1st January to 28th Feby. 1871.	Receipts in March 1871.	Total Receipts.	Total Receipts under Major Heads.	REMARKS.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	R. A. P.	Rs. A. P.	
Brought forward.....	... .	6,13,600 0 0	75,103 12 2	34,403 12 1	... .	1,09,507 8 3	
Carried forward.....	... .	6,13,600 0 0	75,103 12 2	34,403 12 1	... .	1,09,507 8 3	

DISBURSEMENTS.	Budget Grants for 1871.	Total of Budget Grants under Major Heads.	Disbursements from 1st January to 28th February 1871.	Disbursements in March 1871.	Total Disbursements.	Total Disbursements under Major Heads.	REMARKS.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward..	29,549 0 0	2,39,250 0 0	43,576 14 0	20,751 4 11	7,133 9 2	57,194 9 9	
PUBLIC WORKS							
New—Improvements.							
Forming Napier Park behind Burghall's Stables	3,000 0 0		543 11 3	158 2 3	701 13 6		
Sewage Farm extension	1,000 0 0		201 11 8	16 1 6	217 13 2		
Improvement and extension of Burial and Burning grounds	1,500 0 0		87 5 8	10 0 0	97 5 8	1,016 8 4	
Removal of Houses in Vepery High Road	12,800 0 0	30,800 0 0	... ...	... ...	... ...		
Emergent Reserve	4,500 0 0		... ...	... ...	... ...		
Constructing Cart Stands	3,000 0 0		4 0 6	... ...	4 0 6		
Erection of Model Parcherries	5,000 0 0		339 7 6	... ...	339 7 6		
Drains.							
Constructing New Drains	3,000 0 0		15 14 8	100 0 0	115 14 8		
Completing Screw Pile Drain at North-east angle of the Fort	500 0 0	3,700 0 0	707 1 1	324 5 8	†1,031 6 9	1,147 5 5	† The Budget grant is the balance of an estimate sanctioned in 1864 & not the estimated cost of the work now being carried out.
Supplying Cast-Iron Cesspool Grates in place of Wooden ones	200 0 0		... ...	... ...	... ...		
		64,049 0 0				9,641 6 11	
Repairs—Buildings.							
Repairing Slaughter Houses	500 0 0		... ...	... ...	... ...		
Do. General Market	600 0 0		... ...	... ...	... ...		
Do. Latrines	750 0 0		3 12 3	... ...	3 12 3		
Do. Cart Sheds	500 0 0		12 0 0	... ...	12 0 0		
Do. Office Premises	500 0 0	4,200 0 0	... ...	37 12 10	37 12 10	126 3 5	
Do. Public Wells	500 0 0		72 10 4	... ...	72 10 4		
Do. Dust Bins	250 0 0		... ...	... ...	... ...		
Do. Walls on road sides	500 0 0		... ...	... ...	... ...		
Do. Toll Gates	100 0 0		... ...	... ...	... ...		
Repairs—Roads.							
Maintenance of Roads, 1st Division			88 3 2	42 6 8	130 9 10		
Do. do. 2nd do....			1,281 14 2	173 9 2	1,455 7 4		
Do. do. 3rd do....			3,211 12 0	57 15 0	3,269 11 0		
Do. do. 4th do....	80,000 0 0	80,000 0 0	428 2 11	54 13 6	483 0 5	6,900 6 5	
Do. do. 5th do....			157 5 6	46 5 3	203 10 11		
Do. do. 6th do....			126 9 8	150 10 5	277 4 1		
Do. do. 7th do....			396 9 5	44 0 10	440 10 3		
Do. do. 8th do....			621 12 2	27 4 5	649 0 7		
Repairing wooden railings in Roads	500 0 0		... ...	... ...	... ...		
Do. Street Boards	100 0 0		... ...	... ...	... ...		
Removing Prickly Pears	500 0 0		... ...	... ...	... ...	826 10 0	
Watering Mount Road and North Beach Road	3,000 0 0	4,700 0 0	512 0 0	260 0 0	772 0 0		
Extension of Watering	300 0 0		15 12 0	38 14 0	54 10 0		
Numbering Doors	300 0 0		... ...	... ...	... ...		
Drains.							
Repairing and re-building Masonry Drains	3,000 0 0	3,000 0 0	119 0 1	4 0 0	123 0 1	123 0 1	
Miscellaneous.							
Removing Monkeys	500 0 0		... ...	... ...	... ...		
Planting Avenue from Grazing and Avenue Fund	3,500 0 0		841 13 0	321 3 7	1,163 0 7	2,105 1 3	This heavy expenditure was rendered necessary chiefly by the great damage done to the wire fencing by Mr. Hunter's Australian horses. Rs. 315-7-9 of this amount was recovered from him through the Small Causes Court.
Planting Esplanade and Maintaining wire Fence	900 0 0	6,900 0 0	223 9 4	312 15 8	536 9 0	... ...	
Sewage Farm Maintenance	2,000 0 0		270 1 3	135 6 5	405 7 8	10,090 5 2	
Reserve for unpaid Bills	25,000 0 0	98,800 0 0	... ...	... ...	... ...	... ...	Rupees 10,233-9-6 has been disbursed on account of this grant and included in special headings.
		25,000 0 0					
CONTRIBUTIONS TO GOVERNMENT.							
Police	1,07,232 0 0		8,936 0 0	... ...	8,936 0 0		
Contagious Diseases' Act	9,000 0 0		1,500 0 0	750 0 0	2,250 0 0		
Vaccination	1,000 0 0		... ...	... ...	... ...	11,186 0 0	
		1,17,232 0 0					
LIGHTING.							
Maintenance	25,000 0 0		5,851 5 10	1,355 11 3	7,207 1 1		
Addition	1,000 0 0		233 12 8	153 6 10	387 3 6		
		26,000 0 0				7,594 4 7	
REFUNDS OF REVENUE.							
Refund of Tax on Arts, Trades, Professions and Callings.							
Arrears for 1868			... ...	4 0 0	4 0 0		
Arrears for 1869			... ...	29 0 0	29 0 0		
Arrears for 1870			212 0 0	215 0 0	426 0 0		
Do. of Rates on Houses, Buildings and Lands. Arrears	1,500 0 0		7 4 10	42 12 11	50 1 9		
Do. of Fines on Departments			9 8 0	... ...	9 8 0		
Do. of Tax on Carriages Horses and other Animals (arrears)			... ...	100 0 0	100 0 0		
Do. of Registration of Carts and other Vehicles without springs (arrears)			... ...	208 0 0	*208 0 0	826 9 9	
		1,500 0 0					
Carried forward..	... ...	5,71,831 0 0	70,608 1 1	25,925 3 1	... ...	96,533 4 2	

MUNICIPALITY OF MADRAS.

Statement of Receipts and Disbursements from 1st January to 31st March 1871

RECEIPTS.	Budget Estimates for 1871.	Total of Budget Estimates under Major Heads.	Receipts from 1st January to 28th Feby. 1871.	Receipts in March 1871.	Total Receipts.	Total Receipts under Major Heads.	REMARKS.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward.....	... ...	6,13,600 0 0	75,103 12 2	34,403 12 1	... ...	1,03,507 8 3	
Balance on 31st December 1870. viz.							
Cash.....	31,500 0 0						
Government Securities.....	36,500 0 0	68,000 0 0					
Rupees.....	... ...	6,71,600 0 0	75,103 12 2	34,403 12 1	... ...	1,03,507 8 3	

DISBURSEMENTS.	Budget Grants for 1871.	Total of Budget Grants under Major Heads.	Disbursements from 1st January to 28th February 1871.	Disbursements in March 1871.	Total Disbursements.	Total Disbursements under Major Heads.	REMARKS.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward...	... ...	5,71,831 0 0	70,608 1 1	25,925 3 1	... ...	96,533 4 2	
Registry of Births and Deaths.....	4,548 0 0	4,548 0 0	743 0 0	364 0 0	1,107 0 0	1,107 0 0	
Interest on Loan on Water Works and Water Rate.....	28,500 0 0	... ...	1,922 3 7	... ...	1,922 3 7		
Sinking Fund for liquidation of the Water Works Loan.....		... ...	961 1 10	... ...	961 1 10	2,883 5 5	
		28,500 0 0					
Census.....	11,500 0 0	... ...	... ...	... ...	... ...		
		11,500 0 0					
MISCELLANEOUS.							
Peoples' Park.....	12,949 0 0	12,949 0 0	2,548 11 2	1,020 6 7	3,569 1 9	3,569 1 9	
Fire Engine Maintenance and Repairs...	700 0 0	... ...	54 0 0	27 0 0	81 0 0		
Work-shop Establishment for Repairs including Rent.....	1,160 0 0	... ...	192 0 0	96 0 0	288 0 0	3,939 1 9	
		14,809 0 0					
CONTINGENT.							
Stationery.....	2,200 0 0	... ...	112 1 4	50 1 0	162 2 4		
Printing Charges.....	2,000 0 0	... ...	370 10 5	195 5 11	566 0 4		
Advertising Charges.....	700 0 0	... ...	80 10 0	47 4 0	127 14 0		
Extra Writers.....	500 0 0	... ...	165 10 3	... ...	165 10 3		
Law Charges including Stamp Duty.....	1,500 0 0	... ...	339 7 0	9 4 0	348 11 0		
Insurance on Office Premises, &c.....	125 0 0	... ...	125 0 0	... ...	125 0 0		
Office Furniture.....	500 0 0	... ...	... ...	114 10 0	114 10 0		
Compassionate Allowance.....	500 0 0	... ...	64 8 0	36 12 0	101 4 0		
Miscellaneous.....	1,000 0 0	... ...	80 15 0	46 0 6	126 15 6		
Maps of Divisions.....	2,600 0 0	... ...	50 0 0	... ...	50 0 0	1,888 3 5	These charges being arrears have been disbursed to be met from the grant for "Reserve for unpaid Bills" and are included in the Rs. 10,233-9-6 above refered to.
		11,625 0 0					
Improvements in Egmore.....	... ...	... ...	153 12 0	30 0 0	183 12 0	376 10 7	
Fencing Coum River.....	... ...	... ...	3 10 0	... ...	3 10 0		
Compensation for removal of Huts in Tinnevelly Settlement.....	... ...	... ...	129 4 7	... ...	129 4 7		Per Contra.
Tolls on Carriages and Animals entering the Town (Composition).....	... ...	... ...	448 0 0	... ...	448 0 0	1,070 15 0	Per Contra.
Income Tax.....	... ...	... ...	622 13 0	... ...	622 13 0		
Advances Recoverable.....	... ...	... ...	3,446 12 0	9,614 11 6	13,061 7 6	13,061 7 6	
						14,448 15 1	
	... ...	6,42,813 0 0	83,222 3 3	37,576 10 7	... ...	1,20,798 13 10	
Balance on the 31st of March 1871 exclusive of Govt. Pro. Notes for Co's. Rs. 37,300.....	... ...	... ...	... ...	... ...	... ...	9,144 11 7	
Rupees.....	... ...	6,42,813 0 0	83,222 3 3	37,576 10 7	... ...	1,29,943 9 5	

MUNICIPAL COMMISSIONERS' OFFICE,
MADRAS, 1st April 1871.

W. H. AXELBY,
Head Accountant & Book-Keeper.

JOHN C. LOCH,
Officiating President of the Municipal Commission.

Examined & found correct
L. Pearce
Auditor
24 April 1871

A. Paul 777

1804. Jan. 13. 2. 34. 78

MUNICIPALITY OF MADRAS.

Statement of Receipts and Disbursements from 1st April 1871 to 31st March 1872.

RECEIPTS.	Budget Estimates for 1871-72.	Total of Budget Estimates under Major Heads.	Receipts from 1st April 1871 to 31st January 1872.	Receipts in February and March 1872.	Total Receipts.	Total Receipts under Major Heads.	REMARKS.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
RATES ON HOUSES, BUILDINGS AND LANDS							
Arrears	... ...	2,47,000 0 0	6,575 11 3	695 13 5	7,271 8 8		
Current			1,91,972 15 0	40,397 15 8	2,32,370 14 8	2,39,642 7 4	
GROUND RENTS	... ...	6,000 0 0	1,734 14 8	173 4 0	1,908 2 8	1,908 2 8	
TAX ON ARTS, TRADES, PROFESSIONS, AND CALLINGS.							
Arrears for 1868			3,496 8 0	412 0 0	3,908 8 0		
Arrears for 1869			5,278 0 0	390 0 0	5,668 0 0		
Arrears for 1870	... ...	87,500 0 0	8,578 8 0	472 0 0	9,050 8 0		
Collection, 1871-1872			58,049 0 0	13,570 0 0	71,619 0 0	90,246 0 0	
LIQUOR LICENSE TAX							
Arrears for 1868			... ...	... ...	... ...		
Arrears for 1869			763 0 0	... ...	763 0 0		
Arrears for 1870	... ...	10,000 0 0	9,969 0 0	978 0 0	10,947 0 0		
Collection, 1871-1872					12 0 0	11,722 0 0	
TAX ON CARRIAGES, HORSES AND OTHER ANIMALS.							
Arrears			154 0 0	... ...	154 0 0		
Collection, 1871-1872	... ...	45,000 0 0	33,510 0 0	4,074 8 0	37,584 8 0	37,738 8 0	
REGISTRATION OF CARTS AND OTHER VEHICLES WITHOUT SPRINGS.							
Arrears			163 10 10	... ...	163 10 10		
Collection, 1871-1872	... ...	12,500 0 0	10,142 13 4	2,714 0 0	12,856 13 4		
Registration of Transfer			24 4 0	5 0 0	29 4 0	13,049 12 2	
TOLLS ON CARRIAGES AND ANIMALS ENTERING THE TOWN.	... ...	49,000 0 0	40,833 5 4	7,300 0 0	48,133 5 4	48,133 5 4	
Farm	... ...		1,439 8 0	74 0 0	1,513 8 0	1,513 8 0	Accountable to the Farmer of Tolls.
Compilation	... ...		... ...	... ...	... ...		
MISCELLANEOUS.							
Government Contribution towards maintenance of Roads	35,000 0 0	... ...	35,000 0 0	... ...	35,000 0 0		
Rent of Market Stalls	8,250 0 0	... ...	6,097 4 3	1,407 7 6	7,504 11 9		
Fees for Slaughter Houses	5,700 0 0	... ...	5,300 4 6	828 8 9	6,128 13 3		
Strand Rents	500 0 0	... ...	240 7 8	265 13 11	506 5 7		
Fees for Licenses for Dangerous and Offensive Trades.			1,915 11 7	594 2 1	2,509 13 8		
Permanent	6,000 0 0	... ...	771 0 9	344 8 0	1,115 8 9	3,625 6 5	
Temporary	2,500 0 0	... ...	2,388 3 0	644 2 0	3,032 5 0		
Proceeds of Sale of Rubbish	4,500 0 0	... ...	1,690 4 0	397 10 0	2,087 14 0		
Proceeds of Sale of Hay							
Proceeds of Sale of Manure for Zoological Govt. Grant	3,960 0 0	10,510 0 0	3,960 0 0	... ...	3,960 0 0	8,265 13 6	
Collections	1,800 0 0		1,381 11 6	240 12 6	1,622 8 0		
Tiger Collections	250 0 0		558 9 6	39 14 0	598 7 6		
Miscellaneous	4,000 0 0	... ...	3,692 13 1	25 1 9	3,717 14 10		
Grazing and Avenues	1,500 0 0	... ...	988 11 4	298 14 10	1,287 10 2		
Sewage Farm	3,500 0 0	... ...	2,875 14 2	484 5 9	3,360 3 11		
Demand and Warrant Fees	1,650 0 0	... ...	627 0 0	167 0 5	794 0 5		
Fines, Police	1,000 0 0	... ...	1,397 4 9	64 15 1	1,462 3 10		
Do. on Contractors	3,000 0 0	... ...	2,304 12 7	383 14 1	2,688 10 8		
Do. on Departments	1,200 0 0	... ...	746 0 0	828 8 10	1,574 8 10		
Interest on Govt. Securities	1,000 0 0	... ...	245 13 6	25 0 0	270 13 6		
Sale Proceeds of Lands, &c.	500 0 0	... ...	290 7 8	... ...	290 7 8		
Do. of old Stores	1,500 0 0	... ...	762 8 11	116 8 10	879 1 9	80,392 3 1	
		87,310 0 0					
IMPROVEMENTS.							
Proceeds—Sale of Houses Vepery High Road	... ...	12,800 0 0	... ...	... ...	... ...		
Reserve for unpaid Bills	... ...	35,000 0 0	... ...	... ...	... ...		
Forming Napier Park	... ...	... ...	419 1 2	75 0 0	*a* 494 1 2		
Law Charges including Stamp Duty	... ...	... ...	240 14 0	... ...	*b* 240 14 0		
Lighting—Addition	... ...	... ...	13 13 9	4 4 0	*c* 18 1 9		
Planting Esplanade and maintaining Wire Fence	... ...	... ...	341 11 6	... ...	*d* 341 11 6		
Planting Avenue	... ...	... ...	10 12 0	... ...	*e* 10 12 0		
Rent of Model Parcherries	... ...	... ...	100 0 0	70 0 0	170 0 0		
Opening out and Improving Kistnapa Maistry Street Yedapolliem	... ...	... ...	2 2 6	... ...	*f* 2 2 6	38,157 0 6	
Improving Andiappah Naick Street	... ...	... ...	1,014 10 3	... ...	*g* 1,014 10 3		
Opening out new Roads through Boatmen's huts Royapooram	... ...	... ...	... ...	440 14 1	*h* 440 14 1		
Purchase of land for Improving Mannick Maistry Street Triplicane	... ...	... ...	135 11 5	... ...	*i* 135 11 5		
Census	... ...	... ...	922 7 6	32 5 0	*j* 954 12 6		
Bank of Madras Loan account	... ...	... ...	30,000 0 0	... ...	30,000 0 0		
Salaries	... ...	... ...	4,333 5 4	... ...	*k* 4,333 5 4	590 14 0	
Income Tax	... ...	... ...	667 2 0	153 12 0	820 14 0	37,370 2 4	
Government Paper	... ...	... ...	36,370 2 4	... ...	36,370 2 4	94,814 3 2	
Advances recovered	... ...	... ...	92,856 3 2	1,958 0 0	94,814 3 2	1,70,404 5 6	
		5,92,110 0 0	5,72,656 10 5	1,21,854 8 2		6,94,508 2 7	
Carried forward	... ...						

a Sale of Hay, &c.
b Recovery of Costs to be set off against expenditure.
c Recoveries for breakages of lanterns &c. to be set off against expenditure.
d Realized chiefly for damages done to wire fencing to be set off against expenditure.
e Amount overdrawn and refunded, to be set off against expenditure.
f A recovery to be set off against expenditure.
g Sale proceeds of land and building materials to be set off against expenditure.
h To be set off against expenditure.
i To be set off against expenditure.
j To be set off against expenditure.
k Proportion of Executive Engineer's salary debited to Water Works Project, to be set off against expenditure.

Accountable to Government.
Realized by sale. 7,650-0-0
Arrears 87,164-3-2
Current
94,814-3-2

OF MADRAS.

from 1st April 1871 to 31st March 1872.

DISBURSEMENTS.	Budget Grants for 1871-72.	Total of Budget Grants under Major Heads	Disbursements from 1st April 1871 to 31st January 1872.	Disbursements in February and March 1872.	Total Disbursements.	Total Disbursements under Major Heads.	REMARKS
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
OFFICE.							
SALARIES	52,500 0 0	52,500 0 0	45,320 0 0	11,300 0 0	56,620 0 0	56,620 0 0	Rs. 4,333 on account of Mr. Lee's salary having been recovered as per contra from the Water Works Project, the Budget Estimate will not be exceeded.
ESTABLISHMENT.							
GENERAL DEPARTMENT	5,790 0 0	5,790 0 0	4,803 0 0	965 0 0	5,768 0 0	5,768 0 0	
COLLECTOR'S DEPARTMENT	19,260 0 0		16,021 4 0	3,277 0 0	19,298 4 0		
Ground Rents Establishment	612 0 0		510 0 0	102 0 0	612 0 0		
Miscellaneous:—		21,622 0 0				20,849 4 8	
Extra Writers	500 0 0		322 2 2	194 3 7	516 5 9		Rs. 20-0-0 of this is chargeable to "Reserve for unpaid Bills."
Commission	750 0 0		297 13 7	63 11 10	361 9 5		
Extra Coolies	500 0 0		56 14 6	4 3 0	61 1 6		
ASSESSOR'S DEPARTMENT	2,784 0 0		2,320 0 0	464 0 0	2,784 0 0		
Miscellaneous:—		3,204 0 0				3,212 11 2	
Extra Writers	100 0 0		68 11 2	... ...	68 11 2		
Commissioners' Fees	320 0 0		360 0 0	... ...	360 0 0		This excess has been caused by the very great number of appeals sent in consequent on the revision of the assessment of the 1st and 2nd Divisions.
EXECUTIVE ENGINEER'S DEPARTMENT.							
In-door	3,204 0 0	8,328 0 0	2,472 6 9	464 0 0	2,936 6 9	7,897 3 7	
Out-door	5,124 0 0		4,001 12 10	959 0 0	4,960 12 10		
CONSERVANCY DEPARTMENT.							
In-door	1,908 0 0		1,550 0 0	308 0 0	1,858 0 0		
Out-door	1,34,396 0 0	1,40,672 0 0	1,03,953 12 2	19,324 4 7	1,23,278 0 9	1,29,504 0 9	
Registry of Births and Deaths	4,368 0 0		3,640 0 0	728 0 0	4,368 0 0		
		1,79,616 0 0				1,67,231 4 2	
CONSERVANCY.							
Repair of Carts	1,200 0 0		1,422 6 1	500 8 9	1,922 14 10		
Repair of Boats	210 0 0		88 1 6	... ...	88 1 6		
Main Drain	1,500 0 0		3,019 5 3	89 9 8	3,108 14 11		
Digging Rubbish Pits	3,600 0 0		3,821 2 3	741 13 0	4,562 15 3		Rs. 408-9-7 of this is chargeable to "Reserve for unpaid Bills."
Killing Dogs	500 0 0		884 13 0	... ...	884 13 0		† The excess is owing to increased rate having been paid to the dog killers.
Sanding Latrines	1,750 0 0		536 6 2	107 0 3	643 6 5		
Work Shops	1,500 0 0		1,082 0 0	213 0 0	1,295 0 0		
Stores	2,000 0 0		1,283 5 5	520 8 10	1,803 14 3		
Repairs	1,000 0 0		... ...	... ...	... ...		
Removal of Monkeys	500 0 0		195 9 5	... ...	195 9 5		
Epidemic Charges	2,400 0 0		1,417 14 3	... ...	1,417 14 3		
Disinfectants	500 0 0		126 10 4	... ...	126 10 4		
Iron Gratings	350 0 0		322 4 0	... ...	322 4 0		
Maintenance of Sewage Farms	2,500 0 0		1,289 3 4	236 9 10	1,525 13 2		
Contingent	2,000 0 0		2,361 5 2	744 0 7	3,105 5 9		
Burning and Burial Grounds	500 0 0		210 5 7	54 8 7	264 14 2		
		22,010 0 0				21,268 7 3	
PUBLIC WORKS.							
New—Buildings.							
Constructing Public Latrines	3,000 0 0		2,776 0 9	... ...	2,776 0 9		
Do. Urinals	1,500 0 0		... ...	... ...	... ...		
Do. Cinerators	2,000 0 0	10,500 0 0	875 1 6	... ...	875 1 6	6,723 5 3	
Do. Dust Bins	3,000 0 0		1,960 15 11	884 13 6	2,845 15 5		
Do. Cart Sheds	1,000 0 0		213 11 7	12 8 0	226 3 7		
Roads.							
Opening out new roads through Boatmen's huts, Royapooram	750 0 0		... ...	1,212 15 11	1,212 15 11		Rs. 490-14-1 received per contra.
Opening out Naval Hospital Road	1,000 0 0		7 3 0	... ...	7 3 0		
Purchase of land for improving Mannick Maistry Street, Triplicane	860 0 0		271 6 10	... ...	271 6 10		
Extending Perambore Barrack's Road to Police Commissioner's Office Road	500 0 0		1,572 8 6	48 12 0	1,621 4 6		Rs. 1,403-4-2 of this is chargeable to "Reserve for unpaid Bills."
Opening out Peddoo Naick's Street	1,404 0 0		365 5 1	... ...	365 5 1		
Improving Andiappah Naick Street	2,700 0 0		1,444 9 8	43 11 7	1,488 5 3		
Widening about 2 feet on each side from the west end of Coopier's Street and Saint Xavier's Street up to Pedarear Pagoda Street	1,000 0 0	12,714 0 0	... ...	... ...	... ...	7,380 13 7	
Opening out Ummen Covil Street near Kistnama Tank from the west end of that Street to Wall Tax Road	1,300 0 0		... ...	... ...	... ...		
Do. out Venoyaga Maistry lane to the Mint Street on the south side of Comalay Venoyager Covil	1,000 0 0		850 0 0	... ...	850 0 0		
Do. out and improving Kistnapah Maistry Street in Yedapolliem	1,500 0 0		1,099 4 0	4 14 4	1,104 2 4		
Constructing Foot-paths	500 0 0		460 2 8	... ...	460 2 8		
Making New Street Boards	200 0 0		... ...	... ...	... ...		
Carried forward	23,214 0 0	2,54,126 0 0	2,15,654 14 5	43,568 15 10	14,104 2 10	2,45,119 11 5	

MUNICIPALITY OF MADRAS.

Statement of Receipts and Disbursemets from 1st April 1871 to 31st March 1872.

RECEIPTS.	Budget Estimates for 1871-72.	Total of Budget Estimates under Major Heads.	Receipts from 1st April 1871 to 31st January 1872.	Receipts in February and March 1872.	Total Receipts.	Total Receipts under Major Heads.	REMARKS.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward.....	... ...	5,92,110 0 0	5,72,656 10 5	1,21,851 8 2	... ...	6,94,508 2 7	

DISBURSEMENTS.	Budget Grants for 1871-72.	Total of Budget Grants under Major Heads.	Disbursements from 1st April 1871 to 31st January 1872.	Disbursements in February and March 1872.	Total Disbursements.	Total Disbursements under Major Heads.	REMARKS.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward...	23,214 0 0	2,54,126 0 0	2,15,654 14 5	43,568 15 10	14,104 2 10	2,45,119 11 5	
PUBLIC WORKS							
New—Roads.							
New Metalling of Roads 1st Division...			1,367 2 8	147 6 8	1,514 9 4		
Do. do. 2nd do.....			441 13 4	... ...	441 13 4		
Do. do. 3rd do.....			839 2 9	... ...	839 2 9		
Do. do. 4th do.....	5,000 0 0	5,000 0 0	881 11 7	... ...	881 11 7	8,939 6 3	Rs. 5,119-7-6 of this is chargeable to "Reserve for unpaid Bills."
Do. do. 5th do.....			1,556 8 2	272 4 9	1,828 12 11		
Do. do. 6th do.....			390 11 0	... ...	390 11 0		
Do. do. 7th do.....			857 15 8	241 2 5	1,099 2 1		
Do. do. 8th do.....			1,943 7 3	... ...	1,943 7 3		
Improvements.							
			3,503 12 6	414 10 6	3,918 7 0	... ...	Rs. 458-110-1 of this is chargable to 'Reserve for unpaid Bills."
Forming Napier Park behind Burghall's Stables.....	3,000 0 0		1,300 2 0	149 14 6	1,450 0 6		
	2,000 0 0		1,582 3 8	... ...	1,582 3 8		
Sewage Farm Extension.....	4,000 0 0		... ...	... ...	... ...	18,920 11 10	Rs. 991-9-0 has been disbursed on account of this grant and included in special headings.
Improving and extending Burial and Burning Grounds.....	12,800 0 0		... ...	... ...	... ...	... ...	† Rs. 1,287-6-0 of this is chargeable to "Reserve for unpaid Bills."
Removal of Houses in Vepery High Road.	4,500 0 0	33,800 0 0	2,177 7 9	57 9 1	† 2,235 0 10	... ...	
Emergent Reserve.....	2,000 0 0		8,624 10 7	729 7 4	‖ 9,354 1 11	... ...	‖ Met from the unexpended balance of the previous year's grant.
Constructing Cart Stands...	5,000 0 0						
Erection and Improvement of Parcherries and Hutting Grounds.....			353 13 0	27 0 11	380 13 11		
Completing the Fencing of the Coovum from Law's Bridge to entrance of Napier Park.....	500 0 0						
Drains.							
			9,430 12 8	396 0 3	a 9,826 12 11	11,477 9 10	a Rs. 5,673-8-10 of this is chargeable to "Reserve for unpaid Bills."
Constructing New Drains.....	5,000 0 0	6,000 0 0	1,638 8 0	12 4 11	b 1,650 12 11	53,441 14 9	b Rs. 422-9-7 of this is chargeable to "Reserve for unpaid Bills."
Completing Screw Pile Drain at North-east angle of the Fort.....	1,000 0 0						
		68,014 0 0					* Rs. 698-12-8 of this is chargable to "Reserve for unpaid Bills."
Repairs—Buildings.			1,441 3 6	97 6 1	* 1,538 9 7		¶ Rs. 23-4-7 of this is chargeable to "Reserve for unpaid Bills."
			618 5 10	130 3 11	¶ 748 9 9	... ...	
Repairing Slaughter Houses.....	1,500 0 0		519 5 3	58 2 7	577 7 10		
Do. General Market.....	600 0 0		435 8 5	... ...	435 8 5	4,592 11 1	
Do. Latrines.....	2,000 0 0		382 15 3	... ...	382 15 3		
Do. Cart Sheds.....	500 0 0	7,100 0 0	348 6 6	5 12 2	354 2 8		
Do. Office Premises.....	500 0 0		109 1 3	8 13 3	117 14 6		
Do. Public Wells.....	400 0 0		391 10 0	45 13 1	437 7 1		
Do. Dust Bins.....	1,000 0 0						
Do. Walls on Road sides.....	500 0 0		... ...	... ...	... ...		
Do. Toll Gates.....	100 0 0						
Roads.							
			4,776 2 6	4,338 4 7	9,114 7 1		
			13,744 3 4	1,049 9 0	14,793 12 4		
			8,460 14 8	329 8 9	8,790 7 5		
Maintenance of Roads, 1st Division			8,359 0 0	953 12 6	9,312 12 6	76,017 3 4	Rs. 29,450-8-10 of this is chargeable to "Reserve for unpaid Bills."
Do. do. 2nd do....			8,304 12 2	783 2 10	9,087 15 0		
Do. do. 3rd do....			7,281 2 9	568 2 9	7,849 5 6		
Do. do. 4th do....	60,000 0 0	60,000 0 0	11,769 0 3	2,027 6 6	13,796 6 9		
Do. do. 5th do....			2,186 0 4	1,086 0 5	3,272 0 9		
Do. do. 6th do....							
Do. do. 7th do....			47 12 0	32 3 5	79 15 5		
Do. do. 8th do....			... ...	... ...	... ...		
	500 0 0						
Repairing wooden railings in Roads.....	100 0 0		229 13 7	... ...	229 13 7		
Do. Street Boards.....	1,000 0 0						
Removing Prickly Pear.....		5,450 0 0	2,657 5 7	512 12 9	3,170 2 4	3,860 2 8	
Watering Mount Road and North Beach Road.....	3,250 0 0		380 9 4	... ...	380 9 4	... ...	Rs. 236-8-6 of this is chargeable to "Reserve for unpaid Bills."
	300 0 0		... ...	... ...	... ...		
Extension of Watering.....	300 0 0						
Numbering Doors.....							
Drains.							
Repairing and re-building Masonry Drains	10,000 0 0	10,000 0 0	701 8 3	1,068 2 2	1,769 10 5	1,769 10 5	
Miscellaneous.							
			3,931 2 4	1,693 6 5	5,624 8 9	7,175 0 0	
Planting Avenue from Grazing and Avenue Fund.....	4,000 0 0	5,000 0 0	1,233 10 1	316 13 4	1,550 7 5	93,415 1 8	Rs. 54,091-1-7 has been disbursed on account of this grant and included in special headings.
Planting Esplanade and Maintaining wire Fence.....	1,000 0 0						
		87,550 0 0					
Reserve for unpaid Bills.....	35,000 0 0	35,000 0 0	... ...	... ...	... ...		
HOSPITALS, DISPENSARIES & VACCINATION	41,890 0 0	41,890 0 0	31,417 8 0	... ...	31,417 8 0	31,417 8 0	
CONTRIBUTIONS TO GOVERNMENT.							
			17,872 0 0	... ...	17,872 0 0		
Police.....	... ...		9,804 0 0	... ...	9,804 0 0	27,676 0 0	
Contagious Diseases' Act.....	12,072 0 0	12,072 0 0					
LIGHTING.							
			19,262 4 6	1,796 5 4	21,058 9 10		
Maintenance.....	25,500 0 0		786 14 0	3 9 10	790 7 10		
Addition.....	1,000 0 0	26,500 0 0				21,849 1 8	
						72,919 5 6	

MUNICIPALITY OF MADRAS.

Statement of Receipts and Disbursements from 1st April 1871 to 31st March 1872.

RECEIPTS.	Budget Estimates for 1871-72	Total of Budget Estimates under Major Heads.	Receipts from 1st April 1871 to 31st January 1872.	Receipts in February and March 1872.	Total Receipts.	Total Receipts under Major Heads.	REMARKS.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward..	... .	5,92,110 0 0	5,72,656 10 5	1,21,851 8 2	... .	6,94,508 2 7	
st March 1871, viz.		5,92,110 0 0	5,72,656 10 5	1,21,851 8 2	... .	6,94,508 2 7	
.....	9,145 0 0	45,645 0 0	...	... .	... .	9,144 11 7	
iment Securities.....	36,500 0 0						
Rupees.....	... .	6,37,755 0 0	5,72,656 10 5	1,21,851 8 2	... .	7,03,652 14 2	

COMMISSIONERS' OFFICE,
1st April 1872.

DISBURSEMENTS.	Budget Grants for 1871-72.	Total of Budget Grants under Major Heads.	Disbursements from 1st April 1871 to 31st January 1872.	Disbursements in February and March 1872.	Total Disbursements.	Total Disbursements under Major Heads.	REMARKS.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward..	... .	5,25,152 0 0	4,09,997 0 8	62,922 4 10	... .	4,72,919 5 6	
REFUNDS OF REVENUE.							
Refund of Rates on Houses, Buildings and Lands.							
Arrears			23 13 8	... .	23 13 8		
Current			63 14 9	41 2 8	105 1 5		
Do. of Tax on Arts, Trades, Professions and Callings.							
Arrears for 1868			114 0 0	... .	114 0 0		
Arrears for 1869			12 0 0	... .	12 0 0		
Arrears for 1870			149 0 0	50 0 0	199 0 0		
Current			472 0 0	25 0 0	497 0 0		
Prospective			... .	25 0 0	25 0 0		
Do. of Liquor License Tax.	1,500 0 0						
Arrears for 1870			37 0 0	... .	37 0 0		
Do. of Tax on Carriages, Horses and other Animals.							
Current			66 0 0	25 8 0	91 8 0		
Prospective			0 8 0	... .	0 8 0		
Do. of Government contribution for Maintenance of Roads			3 0 0	... .	3 0 0		
Do. of Fines on Contractors			25 0 0	... .	25 0 0		
Do. of Fines on Departments			7 11 10	2 8 0	10 3 10		
Do. of Demand and Warrant Fees			1 8 0	... .	1 8 0		
Do. of Fees for Licenses for Dangerous and Offensive Trades—Permanent			... .	16 0 0	16 0 0		
Do. of Sale proceeds of lands &c		1,500 0 0	... .	41 5 6	41 5 6	1,202 0 5	
INTEREST ON LOAN ON WATER WORKS.	52,000 0 0		9,773 5 3	17,140 0 0	26,913 5 3		
SINKING FUND FOR LIQUIDATION OF THE WATER WORKS LOAN		52,000 0 0	4,886 10 7	8,570 0 0	13,456 10 7	40,369 15 10	
	10,500 0 0	10,500 0 0	14,709 5 8	3,902 13 8	18,612 3 4	18,612 3 4	A moiety of this will have to be borne by Government.
CENSUS						12,862 7 9	Rs. 1,607-14-7 of this is chargeable to "Reserve for Unpaid Bills."
MISCELLANEOUS.	12,774 0 0	12,774 0 0	11,043 0 8	2,820 7 1	13,863 7 9		
Peoples' Park	700 0 0		435 6 6	89 0 0	524 6 6		
Fire Engine Maintenance and Repairs	420 0 0		350 0 0	70 0 0	420 0 0		
Engineer's Stores Godown Rent		13,894 0 0				14,807 14 3	Rs. 106-11-11 of this is chargeable to "Reserve for unpaid Bills" & Rs. 244-8-0 to "Emergent Reserve".
CONTINGENT.							
Stationery	2,200 0 0		2,346 8 8	60 5 6	2,406 14 2	...	
Printing Charges	2,000 0 0		1,446 13 3	358 6 7	1,805 3 10		
Advertising Charges	700 0 0		674 12 0	176 6 0	851 2 0		
Extra Writers	500 0 0		... .	... .	... .		
Law Charges including Stamp Duty	1,500 0 0		2,147 2 0	67 2 0	2,214 4 0		Rs. 75-12-0 of this is chargeable to "Reserve for unpaid Bills" and the remaining excess is mainly owing to the expenses incurred in defending the charge of Vyapoory Auchary brought against the Officiating President and other Officers of the Municipality in connection with the removal of an illegal projection in De'Mellow's Road. The damages awarded by the Magistrate failed to cover the costs by Rs. 209 2-0.
Insurance on Office Premises, &c	125 0 0		... .	125 0 0	125 0 0		
Office Furniture	500 0 0		389 2 6	29 4 0	418 6 6		
Pensions and Gratuities	4,000 0 0		2,081 8 9	400 13 4	2,482 6 1		
Miscellaneous	1,000 0 0		1,237 6 4	690 7 7	† 1,927 13 11		† Rs. 191-6-4 of this is chargeable to "Reserve for Unpaid Bills" and Rupees 162-0-0 to "Emergent Reserve."
Maps of Divisions	2,600 0 0		2,515 15 8	... .	2,515 15 8	14,747 2 2	
		15,125 0 0	378 13 4	... .	378 13 4		
Improvements in Egmore	... .		60 0 0	... .	60 0 0		‡ These charges being arrears, have been disbursed to be met from the grant for "Reserve for unpaid Bills" and are included in the Rs. 54,091-1-7 above referred to.
Widening Vepery High Road	... .		77 4 3	... .	77 4 3		
Do. of Pycroft's Road Triplicane	... .		435 15 10	10 2 11	446 2 9	¶	
Do. Semboo Doss Street	... .		2 8 0	56 1 5	58 9 5		
Rubbish Depot	... .		30 7 8	2 8 5	33 0 1		¶ Met from "Emergent Reserve."
Repairing burden rests	... .		... .	30,000 0 0	30,000 0 0		
Bank of Madras Loan Account	... .		... .	2,840 12 0	2,840 12 0		
Educational Grants	... .	4,500 0 0	... .	404 13 0	404 13 0		
Rent of Market Stalls	... .		... .	73 13 2	73 13 2	§	§ Amounts levied on account of House and Land Rates for 1872.
Tolls on Carriages and Animals entering the Town (Farm)	... .		... .	150 0 0	150 0 0		
Grazing and Avenues	... .		... .	428 13 2	428 13 2		
Fees for Slaughter Houses	... .		... .	84 9 10	84 9 10		
Strand Rents	... .		... .	... .	... .		
Tolls on Carriages and Animals entering the Town (Composition)	... .		838 0 0	806 8 0	1,644 8 0	2,721 12 0	Per Contra.
Income Tax	... .		855 6 0	221 14 0	1,077 4 0		
Advances Recoverable	... .		92,677 9 6	2,486 0 0	95,163 9 6	95,163 9 6	
						1,32,922 0 6	
	... .	6,22,671 0 0	5,60,365 11 4	1,35,214 14 8	... .	6,95,580 10 0	
						8,072 4 2	
Balance on the 31st March 1872	... .	... .	... .	... .	... .	7,03,652 14 2	
Rupees.....	... .	6,22,671 0 0	5,60,365 11 4	1,35,214 14 8	... .		

W. H. AXELBY,
Head Accountant & Book-Keeper.

JOHN C. LOCH,
Officiating President of the Municipal Commission.

MUNICIPALITY

B

No. 295.

Municipal Commissioners Office
Madras 7 January 1873.

To
The Honorable W. Huddleston
Chief Secretary to Government
Fort St George

Sir,

I have the honor to forward herewith for submission to the Right Honorable the Governor in Council the Administration Report of this Municipality for the Official year 1871/72 & to request that it & the Auditor's Report, when received by Government, together with the Proceedings of Government thereon respectively may be circulated & be published in the Fort St George Gazette.

I have further to request that the Superintendent of the Government Press may be ordered to furnish Government with Twenty complete Copies of the Report & Proceedings above mentioned for Submission to the Right Honorable the Secretary of State for India in Council agreeably to the Rules of Government 27th May 1869 & 7/16.

I have the honor to be
Sir,
Your most obedient Servant

Charles Dennison
President Municipal Commissioners

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter

From Coll. C Denison President of the Municipal Commn Madras
From W. Gould Esqr Auditor of the Madras Municipality Accounts for the Official year 1871-72

Dated 7th January 1873 No 295.

Dated 24 April 1873.

Order thereon 4 June 1873 No 777

Astacammund.

With the first of the letters above recorded, the President of the Madras Municipality forwards the Annual Report for the year 1871-72 and in the second the Auditor submits his report on the Accounts for the same period and for the three months preceding.

The following table shews the financial operations and position of the Municipality between the 1st April 1871 and the 31 March 1872 according to accounts verified by

J. Dod.

Read 27th Nov 1872 Nos 2005-2017
" 28th " " 2018-2027
" 29th " " 2028-2036
" 2nd Dec " 2037-2047
" 3rd " " 2048-2057
" 4th " " 2058-2067
" 5th " " 2068-2077
" 7th " " 2078-2087
" 9th " " 2088-2097
" 10th " " 2098-2107
Rect 11th " 2108-2117

Finl 1873 Sept.
From
The President
Municipal Corporation
Madras
No 1246
Dated 7 January 1873
Read 9th "
No 295
S.O. No 777.

To
The Secretary to Government
Public Works Department
Fort St George

Forwarded for the information of the Madras Municipality for 1871-72.

by the auditor -

	Receipts	
Rates on Houses		239,643.
Ground Rent		1908
Tax on Arts &c		9,226
Liquor Licence Tax		11,722
Tax on Carriages Horses &c		37,738
Registration of Carts		13,050
Tolls		46,133
Miscellaneous		2,520.68.
Receipts as shewn in statement II		69,4508.
Deduct.		
Advances Recovered	94,814	
Loan	30,000	
Gout paper sold	36,370.	
Compositions for Tolls on account of farmers	1514	
Income Tax on account of Gout	821	
Refunds	1202	164,721
Net Receipts		52,9787
Balance in favour of Municipality on 1st April 1871		79739
		6,09,526

Expenditure

Expenditure		
Head Office		62,388
Collectors Establishment		20,849
Assessors do		3213
Engineers do		7897
Conservancy do		12,9504
Other Conservancy Charges		21268
New works		
Buildings	6723.	
Roads	18320.	
Improvements	18921.	
Drains	11478.	53,442
Repairs		
Buildings	4593.	
Roads	79,878.	
Drains	1769.	
Miscellaneous	7175	93,415
Hospitals Dispensaries & Vaccination		31,418.
Police		17,872
Contagious Diseases Act		9804
Lighting		21,849
Interest on Loan for water works		26,918
Sinking fund for do		13,457
Arrears		18,612
Miscellaneous		163,679
Expenditure as shewn in statement II		6,95,580
add Loss on sale of Gut paper		930
		6,96,510
Deduct		
Composition to Toll Farmers	1645.	
Income Tax to Gout	1077	
Repayment of Loan	30,000	
advances Recoverable	95763	
Transferred to sinking fund	13,457	
Refunds	1202	142,544
Net expenditure		553,966.
Assets		
Cash	8072.	
Premises	21,000	
advances recoverable	10404	
Standing advances	1282	
sinking fund for liquidation of water work Loan	15429	55,560
	56,187	
Less Liabilities	627	
		6,09,526

The above table is exclusive of the expenditure on the water-works from a loan amounting to Rs 1,035,000 of which a separate account is given in the body of the report, so that it appears that during the year 1871-72, the expenditure on the ordinary current work of the Municipality together with the interest on the water works Loan exceeded the ordinary Income of the year by Rs 24,179 to meet which, ~~a certain~~ certain Govt paper was sold at a loss of Rs 929 and the assets of the Municipality reduced thereby to the very small sum of Rs 55,560 of which Rs 15,429 belong to a Sinking fund for the liquidation of the water works Loan. The Govt are aware that the Commissioners are now engaged on determining the best

best method for obtaining an increase of Revenue which is evidently a necessity under the circumstances and they are glad to observe from the Presidents Report that the importance of adopting the best measures for the realization of existing dues has not been overlooked. They trust also that the Commissioners have not failed fully to realize the necessity of economizing the expenditure in every possible manner as the incidence of the already existing taxation is very high ~~higher than in any Municipality in the Presidency with the exception of Coconada Tuticorin and Cuddalore~~.

Should read thus
"very high indeed".
JB

The Rates on Houses, realized in the Town of Madras with its population of 397,552 souls, Rs 2,39,642 against Rs 2,24,991 in the whole of the Mofussil

Provincial

~~Provincial~~ Municipalities ~~Mofussil~~ with an aggregate population of 11,67,428. The incidence of this tax per head of the population was Rs 0-9-7¾ which is higher than in any ~~Provincial~~ ~~Mofussil~~ Municipality except Ootacamund. As the maximum rate of 7½ per Cent on the rental is levied in several of the latter, the high rate of incidence in Madras must be ascribed to the larger proportion of good houses in the occupation of the inhabitants.

The tax on arts, produced Rs 90246 against ~~Provincial~~ Municipalities Rs 154611 in the ~~Mofussil~~ the incidence in Madras being Rs 0-3-7½ per head of the

I: all these Comparison with Provincial towns of any real use? I doubt it - circumstances are not all alike - Jos

I wd return this Report for fuller

ft

the population which is much about the average incidence - Elsewhere. The incidence per head of tax payer was Rs 13-1-7 in ~~Provincial~~ Madras. In the ~~Mofussil~~ Municipalities the maximum was Rs 7-0-8 at Guntur. The tax on vehicles with Springs & Animals realized Rs 37739 against Rs 54262 in the ~~Provincial~~ ~~Mofussil~~ Municipalities. The Govt observe that the President was dissatisfied with the working of this tax during the year under review and as the rates are the same in all the Municipalities of the Presidency the revenue from this source seems much less than it ought to be in Madras

where

where the number of
spring vehicles and horses,
on account of which high
rates are charged, probably
exceeds the number to be found
in all the Mofussil
Municipalities put together.
The excess realized in the latter
can hardly be entirely owing
to the larger number of
bullocks and Buffaloes
paying the comparatively
trifling tax of 8 annas per
head. The fees for the
Registration of Carts
appear to have produced
a fair revenue and the
other items of receipts
call for no special
notice.

The

The Govt have perused
with very great interest
the late Sir Gover's report
on the working of the Sani-
tary Department. The
exceptionally high estimate
of the population of the
Municipality hitherto
accepted, & the consequent
apparently satisfactory
state of the death rate
must undoubtedly have
tended to prevent a full
appreciation of the urgent
necessity of thorough &
complete sanitary measures
but the late Census in
fixing the population
at the unexpectedly
low figure of 397,552
souls has dissipated
all the illusions so
calculated to inspire
feelings of security &
satisfaction with the
existing state of things
and has disclosed the

the startling fact that the death rate of the year under review was as high as 33.2 per mille which would place the mortality of Madras only second to that of Glasgow amongst European large cities & of Delhi amongst the large towns of India. The normal death-rate calculated on an average of 12 years ending in 1870 appears to be somewhat lower namely 30.7 per mille, varying as below in the different divisions of the Municipality.

1	Division Royapooram & Neighbourhood	21.6
2d	Do Peddu Naicks pettah Fort &c	26.0
3d	Do Mukkyalapettah	19.1
4th	Do Peramboke &c	19.7
5th	Do (Vepury, Egmore &c	29.8
6th	Do (Kilpauk, Purusawalkum &c	32.8
7th	Division (Chintadrapettah Triplicane	36.0
8th	Do (St Thomé, Royapettah	33.2

The detailed table from which the above is abstracted is most significant and instructive & the Governs remarks thereon appear to have ample justification. In the body of the President's report it is stated that the Municipality has ever regretted, in rendering an account of each year's work, that nothing had been done to improve the drainage & after pointing out that difficulty had been experienced in obtaining the services of a competent Engineer from the Public Works Dept, it is added that the Commissioners came to the conclusion that it was desirable to wait until their own Engineer could

undertake the work before
taking any further action
on the matter. The present
state of things however
is a crying evil which will
brook no further delay
& the Commissioners will
report whether their Engi-
neer has now sufficient
evidence to enable them
to take the work on hand
at once.

The progress of the
water supply project
is satisfactory & the
abundance of water
now within the town
has removed one of the
great obstacles in the
way of carrying out the
requisite improvement
in the drainage. In
report on the working
of the sewage Farms
is most interesting & the
Government do not
doubt that the

successful results of
the experiment will
greatly assist the Com-
missioners in arriving at
a determination as to
the system of drainage
to be adopted. It is ob-
served from the last
report of the Sanitary
Commissioner that he
is satisfied of the feasibility
of utilizing the sewage
of the town for agricultural
purposes.

The remodelling of the
Paracherrie appears
to be a useful work
successfully carried out
in the year under review
& capable eventually
of extension on a large
scale with satisfactory
results after the com-
pletion of the drainage
works which ought, for
the present, to command

the whole available means and energies of the Commissioners.

The question of the administration of vaccination operations in the Municipality has been separately considered in recent proceedings. The working of the other departments appears to have been fairly successful & calls for no special remark.

A fee of Rs 600 is sanctioned to Mr Donato from Municipal funds for the work of auditing the accounts for a period of fifteen months.

H

The usual fee of Rs 600 for the year however the costs were greater as the accounts for the period of three months from 1st Jan^y to 31st March had to be audited as well as those for the official year 1871-72

H

The Sanit^y Comm^r for the town of Madras 6
The Accountant General 6
" Sanitary Comm^r. 6
" Inspector Gen^l of H Depart^s 6
Report & Order to be published in the Gazette.

Gazette – 22/7/73

52200

Govt. of {1873} Madras.

Financial

To

The Municl. Commr. for
the Town of Madras.

Dated June 4 }
Recd. } 1873, No. 777.

Nos. 24. 26

Reviewing the annual
report of the Madras
Municipality for the
year 1871-72 with the
Auditor's report thereon.

C 23/5