M.R.O. 1—77,006—8-6-37.

(1) Number of pages 22

(2) Date of repair 8.6.40

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1331 Press / Mis.

56—57

Dated 12—8— 1857.

13/14

Not to be folded or roughly handled

No. 56. Read the following letter from E. J. FIRTH, Esq., Auditor of the Municipal Fund Accounts, Madras, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Madras, 1st August 1874:—

I have the honor to report that, agreeably to the instructions contained in the Proceedings of Government, No. 960, of the 5th June* 1874, I have audited the accounts of the Municipality for the year 1873-74.

* Received 16th June.

2. First, I examined the entries in the Cash-book and satisfied myself that they were each and all supported by competent vouchers. I then tested the postings in the Ledger of a month's transactions taken at hap-hazard—July was the month selected. Finally the closing entries were carefully examined and found correct.

3. Appended is the usual annual statement which I have signed after verifying the entries in it, and which I find tally with those in the municipal balance sheet.

4. The actual receipts for the year amounted to Rupees 6,10,474-1-3, the disbursements to Rupees 5,62,214-5-8. The year opened with an actual cash balance of Rupees 3,682-8-11; thus there was a balance of Rupees 51,942-4-6 at the credit of the Municipality on the 31st March 1874, which, after adding the amount of the cheques issued (33) but not cashed by the Bank on that date, agrees with the balance shown in the Bank's Pass-book.

5. As the system of municipal taxation during 1873-74 was that in force during 1872-73, a comparison may be drawn between the actuals of those years. This comparison I have made between the actuals for 1872-73 shown in the statement of receipts and disbursements from 1st April 1872 to 31st March 1873, as I am informed that entries under the head "Corresponding period of 1872-73" receipts and disbursements in the accompanying statement have only been made where there are corresponding items in the current year.

6. RECEIPTS.—The total receipts for the year amounted to Rupees 6,10,474-1-3. The amount estimated was Rupees 5,74,400; but from these sums must be deducted Rupees 20,000 the last item in the estimate, and Rupees 1,21,704-5-10 the last item in the actuals, and the amount estimated will then be Rupees 5,54,400 and the actuals Rupees 4,88,769-11-5, showing a decrease in the latter over the former of Rupees 65,630-4-7. As compared with the actuals of last year, there is also a decrease of Rupees 11,415-12-6.

7. DISBURSEMENTS.—The disbursements amounted to Rupees 5,62,214-5-8, and are below the estimate by Rupees 67,800-10-4, and less than the actuals of last year by Rupees 10,153-4-6.

8. The accompanying statements B and C show what heads of account are affected by the differences above pointed out.

9. In conclusion, I desire to record my opinion that the neatness and correctness with which the Municipal Books are kept reflects great credit on the Manager Mr. Axelby, to whom my thanks are due for his ready assistance during my audit.

Proceedings of the Madras Government, Financial Department,
12th August 1874.

No. 57. ORDER THEREON, 12th August 1874, No. 1331.

The payment from the Madras Municipal Fund of the usual honorarium of Rupees 500 to Mr. Firth for his audit of the Municipal accounts for 1873-74 is sanctioned.

2. Mr. Firth's report will be considered along with the report of the President of the Municipality when received.

3. It is observed that the Municipal report for 1872-73 has not yet reached Government. The President will expedite its submission and explain the delay which has occurred.

Acting Chief Secretary.

To the President of the Municipal Commission for the Town of Madras.
To E. J. Firth, Esq.

Exd. J. Wright.

Rec'd from P.W.D. 22-8-74

Govt. of {1874} Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION FOR
THE TOWN OF MADRAS,

&c., &c., &c.

Dated August, 12th.

Recd. *Encl.*

G.O., 12th August 1874, *No.* 1331.

AUGUST.
Nos. 56-57.

Madras Municipality.—The payment from the Madras Municipal Fund of the usual honorarium of Rs. 500 to Mr. Firth for his audit of the Municipal accounts for 1873-74, sanctioned. The President requested to expedite the submission of the Municipal report for 1872-73, and to explain the delay which has occurred.

OF MADRAS.

A

5t

from 1st April 1873 to 31st March 1874.

DISBURSEMENTS.	Budget Grants for 1873-74.	Total of Budget Grants under Major Heads.	Disbursements from April 1873 to January 1874.	Disbursements in February and March 1874.	Total Disbursements.	Total Disbursements under Major Heads.	REMARKS.	Disbursements for the corresponding period of 1872-73.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.
Brought forward...	1,31,400 0 0	2,72,650 0 0	2,83,632 6 10	63,557 13 8	95,857 1 11	2,51,333 2 7		
PUBLIC WORKS								
Repairing wooden railings in Roads.....	1,000 0 0		1 0 0	... ...	1 0 0			325 0 0
Do. Street Boards.....	100 0 0		74 13 0	... ...	74 13 0			100 0 0
Removing Prickly Pear.....	500 0 0		21 7 10	49 14 0	71 5 10			143 15 0
Watering Mount Road, Popham's Broadway, General Hospital Road and North Beach Road.....	2,300 0 0		2,789 12 7	571 13 3	3,361 9 10		The excess is unavoidable.	3,236 0 8
Numbering Doors.....	100 0 0		240 0 0	... ...	240 0 0		This amount is chargeable to "Reserve for unpaid Bills."	... ...
Drains.								
Repairing & re-building Masonry Drains.	5,000 0 0		2,522 7 11	680 8 11	3,203 0 10			9,860 13 9
Miscellaneous.								
Planting Avenue from Grazing and Avenue Fund.....	4,000 0 0		3,331 12 9	345 9 8	3,677 6 5			4,646 4 10
Planting Esplanade and Maintaining wire Fence.....	1,000 0 0		454 10 10	408 12 5	863 7 3			887 15 2
		1,45,409 0 0 ✓				1,07,349 13 1 ✓		
Reserve for unpaid Bills.....	20,000 0 0		... ...	... ...	... ...	... ...	Rupees 20,150-13-1 has been disbursed on account of this grant and included in Special Headings.	... ...
		20,000 0 0 ✓						
Hospitals and Dispensaries.....	31,111 0 0		23,333 4 0	7,777 12 0	31,111 0 0			49,126 8 0
		31,111 0 0 ✓				31,111 0 0 ✓		
Vaccination.....	5,670 0 0		4,252 8 0	1,417 8 0	5,670 0 0			
		5,670 0 0 ✓				5,670 0 0 ✓		
Contagious Diseases' Act.....	8,788 0 0		6,591 0 0	2,197 0 0	8,788 0 0			15,090 0 0
		8,788 0 0 ✓				8,788 0 0 ✓		
Educational Grants.....	10,000 0 0		9,391 0 11	5,524 15 11	14,916 0 10			4,686 14 0
		10,000 0 0 ✓				14,916 0 10 ✓		
WATER WORKS.								
Establishment:—								
Out-door.....	3,323 0 0		1,676 2 9	538 0 0	2,214 2 9		Excess met from the grant received from Government, as per contra.	... ...
In-door.....	865 0 0		626 0 0	160 0 0	786 0 0			... ...
Maintenance of Delivery Channel.....	3,500 0 0		3,964 1 11	378 12 2	4,342 14 1			... ...
Repairs to Fountains.....	1,000 0 0		785 11 5	453 12 3	1,239 7 8		Excess met from the savings in this grant.	.. ..
Maintenance of system of pipes.....	3,750 0 0		2,324 5 3	738 7 5	3,062 12 8			... ...
Stationery and Contingent.....	500 0 0		171 6 6	188 11 9	360 2 3			... ...
		12,938 0 0 ✓				12,005 7 5 ✓		
LIGHTING.								
Maintenance.....	20,813 0 0		18,734 7 8	3,905 5 1	22,639 12 9			24,208 0 1
Addition.....	1,000 0 0		977 10 0	102 13 8	1,080 7 8			476 12 5
		21,813 0 0 ✓				23,720 4 5 ✓	The Excess is unavoidable, having been worked on contract.	
REFUNDS OF REVENUE.								
House and Land Rates for.. 1871....			26 4 9	... ...	26 4 9			65 14 2
House and Land Rates for.. 1872....			1,943 12 1	... ...	1,943 12 1			167 13 5
House and Land Rates for.. 1873....			... ...	42 10 9	42 10 9		Rupees 1,897-3-2 refunded for the rate assessed on the Madras Pier.	... ...
Refund of Tax on Arts, Professions, Trades and Callings-1871.....			25 0 0	... ...	25 0 0			8 0 0
Do. do 1873.....			89 0 0	... ...	89 0 0			... ...
Refund of Tax on Carriages, Horses and other Animals.	1,000 0 0							
For Half-year ending 31st Octr. 1872.			11 0 0	... ...	11 0 0			13 8 0
For Half-year ending 30th April 1873.			79 0 0	... ...	79 0 0			5 0 0
For Half-year ending 31st Octr. 1873.			54 8 0	... ...	54 8 0			... ...
For Half-year ending 30th April 1874.			... ...	9 0 0	9 0 0			... ...
Refund of Tax on Registration of Carts and other Vehicles without springs.								
For half-year ending 30th June 1873...			6 0 0	... ...	6 0 0			... ...
Do. 31st December 1873...			4 0 0	... ...	4 0 0			... ...
Refund of Fees for Licenses for dangerous & offensive Trades..... Permanent.			100 0 0	... ...	100 0 0			25 0 0
Refund of Fees for Licenses for dangerous & offensive Trades..... Temporary.			3 0 0	... ...	3 0 0			... ...
Do. do. for 1872-73.....			125 0 0	... ...	125 0 0			... ...
Refund of Grazing and Avenues 1872-73			160 0 0	... ...	160 0 0			... ...
Refund of Fines-Police.....			25 0 0	... ...	25 0 0			... ...
		1,000 0 0 ✓				2,703 3 7 ✓		
Interest on Loan on Water Works....			26,288 15 10	... ...	26,288 15 10			20,583 14 2
Sinking Fund for Liquidation of the Water Works Loan.....	76,800 0 0		13,144 7 10	... ...	13,144 7 10			10,291 15 1
		76,800 0 0 ✓				39,433 7 8 ✓	For the half-year ending 31st December 1873, the previous half-year's, paid from the Water Works Loan.	
MISCELLANEOUS.								
People's Park.....	11,020 0 0		9,210 0 9	2,277 5 10	* 11,487 6 7			15,257 13 1
Fire Engine Maintenance and Repairs...	700 0 0		2,670 0 7	255 12 3	† 2,925 12 10			850 3 11
Engineer's Stores Godown Rent.....	300 0 0		250 0 0	50 0 0	300 0 0			435 0 0
		12,020 0 0 ✓				14,713 3 5 ✓	* Rs. 403-12-9 of this is chargeable to "Reserve for unpaid Bills."	
CONTINGENT.								
Stationery.....	2,200 0 0		1,207 11 4	8 11 8	1,216 7 0		† Rs. 2,150-7-11 was paid for certain Fire Brigade equipments imported.	1,537 15 11
Printing Charges.....	2,200 0 0		1,696 0 6	272 14 7	1,968 15 1			2,528 13 0
Advertising Charges.....	1,000 0 0		1,007 3 0	459 7 0	*a* 1,466 10 0			1,190 2 0
Extra Writers.....	100 0 0		... ...	35 0 0	35 0 0		*a* The excess is unavoidable.	26 0 0
Law Charges including Stamp Duty...	2,000 0 0		2,866 13 0	189 7 0	*b* 3,056 4 0		*b* The excess is owing to two criminal prosecutions, and the appeals preferred by the Deputy Collector of Madras against Assessment on certain Government Buildings.	1,750 4 8
Insurance on Office Premises &c.....	125 0 0		... ...	125 0 0	125 0 0			125 0 0
Office Furniture.....	200 0 0		25 5 8	161 12 1	187 1 9			64 2 4
Pensions and Gratuities.....	3,000 0 0		2,001 2 8	400 13 4	2,402 0 0			2,372 0 0
Miscellaneous.....	1,000 0 0		631 1 8	220 14 3	851 15 11			1,130 9 0
		11,825 0 0 ✓				11,309 5 9 ✓	*c* Rupees 1,129-11-2 chargeable to "Reserve for unpaid Bills," the remainder to be met from the transfer as sanctioned at the General Meeting of 29th August 1873.	
Completing Screw Pile drain at North East angle of the Fort.....			1,912 0 7	106 14 2	*c* 2,018 14 9			237 15 4
Repairing Burden rests.....			41 15 0	... ...	*d* 41 15 0			208 3 5
Constructing Foot Paths.....			128 14 6	... ...	*d* 128 14 6			21 5 11
Widening Narraina Moodelly Street....			200 0 0	... ...	*e* 200 0 0		*d* These charges being arrears have been disbursed to be met from the grant for "Reserve for unpaid Bills" and are included in the Rs 20,150-13-1 above referred to.	... ...
Ground Rents.....			... ...	245 11 5	*f* 245 11 5			363 9 5
Rent of Model Parcherries.....			... ...	18 0 0	*f* 18 0 0			22 8 0
Grazing and Avenues.....			... ...	211 3 2	*f* 211 3 2			41 10 0
Fees for Licenses for Dangerous and Offensive Trades.....			... ...	10 2 0	*f* 10 2 0		*e* Expenditure on emergency and Rupees 54-10-1 has been realized by sale of old materials on this account.	... ...
Tolls on Carriages and Animals entering the Town (Farm).....			... ...	10 12 10	*f* 10 12 10			63 0 4
Tolls on Carriages and Animals entering the Town (Composition).....			1,338 8 0	... ...	*g* 1,338 8 0		*f* Amounts levied on account of House and Land Rates for 1872.	1,498 0 0
Advances Recoverable.....			33,262 7 3	1,674 12 0	34,937 3 3		*g* Per Contra.	42,593 2 6
						39,161 4 11		
	... ...	6,30,015 0 0 ✓	4,66,430 7 2	95,783 14 6	... ...	5,62,214 5 8 ✓		
Balance on the 31st March 1874.....	... ...	... ...	... ...	... ...	... ...	51,942 4 6		
Rupees.....	... ...	6,30,015 0 0	4,66,430 7 2	95,783 14 6	... ...	6,14,156 10 2		

W. H. AXELBY,

Head Accountant & Book-keeper.

Geo. V. Smith
— Auditor —

J. G. COLEMAN,

Offg. President of the Municipal Commission.

MUNICIPALITY

Statement of Receipts and Disbursements

RECEIPTS.	Budget Estimates for 1873-74.	Total of Budget Estimates under Major Heads.	Receipts from April 1873 to January 1874.	Receipts in February and March 1874.	Total Receipts.	Total Receipts under Major Heads.	REMARKS	Receipts for the corresponding period of 1872-73.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.
RATES ON HOUSES, BUILDINGS & LANDS.								
Anterior to and for 1870...			321 15 10	24 9 9	346 9 7			
1871...	...	2,58,000 0 0	439 11 8	53 0 11	492 12 7	13596 6 9		
1872...			11,527 15 6	1,229 1 1	12,757 0 7			
1873...			1,81,796 7 8	30,968 0 9	2,12,764 8 5			
						2,26,360 15 2		2,42,120 1 8
GROUND RENTS	...	2,500 0 0	1,063 1 8	187 3 0	1,250 4 8	1,250 4 8		2,359 2 5
TAX ON ARTS, TRADES, PROFESSIONS, & CALLINGS.								
Anterior to and for 1870...			317 0 0	78 0 0	395 0 0			
1871...			956 0 0	188 0 0	1,144 0 0			
1872...	...	82,000 0 0	4,570 8 0	1,367 0 0	5,937 8 0			
1873...			29,480 8 0	11,348 0 0	40,828 8 0			
1874...			99 0 0	5,106 0 0	5,205 0 0			
						53,510 0 0		55,996 0 0
LIQUOR LICENSE TAX.								
Anterior to and for 1870...			... ...	... ...	... ...			
1871...			86 0 0	... ...	86 0 0			
1872...	...	10,000 0 0	259 0 0	... ...	259 0 0			
1873...			9,218 0 0	75 0 0	9,293 0 0			
1874...			75 0 0	25 0 0	100 0 0			
						9,738 0 0		9,959 0 0
TAX ON CARRIAGES, HORSES & OTHER ANIMALS.								
For half year ending 30th April 1872.			806 4 0	17 0 0	823 4 0			
" do. 31st Octr. 1872.			840 12 0	46 0 0	886 12 0			
" do. 30th April 1873.	...	46,000 0 0	6,137 4 0	26 0 0	6,163 4 0			
" do. 31st Octr. 1873.			19,566 4 0	193 0 0	19,759 4 0			
" do. 30th April 1874.			9,450 8 0	6,301 0 0	15,751 8 0			
						43,384 0 0		39,686 12 0
REGISTRATION OF CARTS AND OTHER VEHICLES WITHOUT SPRINGS.								
For 1st half year of 1872.....			28 0 0	... ...	28 0 0			
" 2nd do. 1872.....			93 5 10	3 10 7	97 0 5			
" 1st do. 1873.....	...	12,000 0 0	1,224 9 10	10 5 1	1,234 14 11			
" 2nd do. 1873.....			6,088 0 0	82 0 0	6,170 0 0			
" 1st do. 1874.....			2,220 0 0	2,966 0 0	5,186 0 0			
Registration of Transfer.....			47 4 0	12 8 0	59 12 0			
						12,775 11 4		12,598 10 2
TOLLS ON CARRIAGES AND ANIMALS ENTERING THE TOWN.								
Farm.....	...	43,800 0 0	37,875 0 0	12,625 0 0	50,500 0 0	50,500 0 0		47,450 0 0
Composition.....	...	... ...	1,261 8 0	10 8 0	1,272 0 6	1,272 0 0	Accountable to the Farmer of Tolls.	1,571 0 0
MISCELLANEOUS.								
Government Contribution towards maintenance of Roads	35,000 0 0		34,997 0 0	... ...	34,997 0 0			35,000 0 0
Moiety of Census expenditure payable by Government	10,880 0 0		10,933 4 10	... ...	10,933 4 10			... ...
Rent of Market Stalls	8,260 0 0		7,704 11 3	1,582 8 0	9,287 3 3			8,136 13 0
Fees for Slaughter Houses	8,000 0 0		4,979 0 6	864 4 0	5,843 4 6			5,890 8 3
Strand Rents	300 0 0		567 8 8	89 4 3	656 12 11			1,309 7 5
Fees for Licenses for Dangerous and Offensive Trades.			2,893 6 5	1,005 11 5	3,899 1 10			5,963 5 2
Permanent...	5,500 0 0		459 9 8	20 11 11	480 5 7			1,022 12 2
Temporary...			1,369 13 0	326 11 0	1,696 8 0			2,179 2 9
Proceeds of Sale of Rubbish	3,000 0 0		723 5 2	134 1 6	857 6 8			3,313 1 7
PEOPLE'S PARK. Proceeds of Sale of Hay	4,500 0 0		3,960 0 0	... ...	3,960 0 0			3,960 0 0
Govt. Grant for Zoological Collections	3,960 0 0		1,517 13 6	312 9 6	1,830 7 0			1,758 6 3
Tiger Collections	1,500 0 0		741 4 6	16 13 0	758 1 6			753 12 0
Miscellaneous	800 0 0		3,556 8 2	146 6 6	3,702 14 8			5,050 11 7
Grazing and Avenues	4,500 0 0		1,757 15 0	579 6 0	2,337 5 0			3,393 13 5
Sewage Farm	3,000 0 0		2,131 12 7	897 13 11	3,029 10 6			2,971 9 7
Demand and Warrant Fees	2,500 0 0		328 0 0	123 12 0	451 12 0			549 4 9
Fines, Police	*300 0 0*		235 4 6	21 2 9	256 7 3			359 2 5
Do. on Contractors	*1,000 0 0*		1,684 1 0	283 8 11	1,967 9 11			2,528 1 10
Do. on Departments	*2,700 0 0*		113 14 0	... ...	113 14 0			1,959 9 1
Sale Proceeds of Lands, &c.	500 0 0		494 1 2	... ...	494 1 2			416 11 0
Do. of old Stores	200 0 0		1,024 0 8	191 0 3	1,215 0 11			1,392 2 11
Other Items	1,500 0 0		474 3 9	31 8 0	505 11 9			536 6 5
Rent of Model Parcherries	700 0 0		288 1 6	416 11 6	704 13 0			381 10 0
Napier Park	500 0 0					89,978 12 3		
		1,00,100 0 0						
IMPROVEMENTS.								
Reserve for unpaid Bills	...	20,000 0 0	... ...	... ...	... ...		*a* Recoveries for breakages of lanterns, &c., to be set off against expenditure.	... ...
Lighting Addition	...	... ...	11 0 0	... ...	*a* 11 0 0		*b* Proportion of Executive Engineer's salary debited to Water Works Project to be set off against expenditure.	1 2 0
Salaries	...	... ...	466 10 8	2,566 10 8	*b* 3,033 5 4		*c* To be set off against expenditure.	5,866 10 8
Repair of Carts and Stores	...	... ...	198 13 5	17 8 4	*c* 216 5 9		*d* Recovery of costs, to be set off against expenditure.	296 7 8
Law charges including stamp duty	...	... ...	27 3 0	... ...	*d* 27 3 0		*e* Proportion of pension payable by Government to Mr. Cardozo.	64 15 0
Pensions and gratuities	...	... ...	51 3 3	.. ..	*e* 51 3 3		*f* To be set off against expenditure.	57 7 2
Opening out Ummen Covil street	...	... ...	0 15 0	... ...	*f* 0 15 0		*g* Sale of old materials to be set off against expenditure.	0 2 0
Government Grant towards Elementary Education	...	... ...	23,000 0 0	... ...	23,000 0 0		*h* Do. do. do.	... ...
Improvement of Andiappa Naick, Ramanen and Annah Pillay Streets	...	... ...	798 6 5	... ...	*g* 798 6 5		*i* Recovery on this Account, to be set off against expenditure	99 6 4
Widening Narraina Moodelly Street	...	... ...	54 10 1	... ...	*h* 54 10 1		*j* Accountable to Government.	... ...
Maintenance of Roads, 5th Division	...	... ...	61 4 0	... ...	*i* 61 4 0		Arrears... 6,768-8-9	... ...
Refund of Interest and Sinking Fund paid up to June 1872, received from the Water Works Loan	...	... ...	77,162 0 6	... ...	77,162 0 6		Current... 10,517-6-9	677 8 11
Income Tax	...	... ...	2 1 0	... ...	*j* 2 1 0		17,285-15-6	43,691 10 7
Advances recovered	...	... ...	15,411 6 9	1,874 8 9	17,285 15 6			
						1,21,704 5 10		
Carried forward	...	5,74,400 0 0	5,26,029 5 11	84,444 11 4	... ...	6,10,474 1 3		

OF MADRAS.

from 1st April 1873 to 31st March 1874.

DISBURSEMENTS.	Budget Grants for 1873-74.	Total of Budget Grants under Major Heads.	Disbursements from April 1873 to January 1874.	Disbursements in February and March 1874.	Total disbursements.	Total Disbursements under Major Heads.	REMARKS.	Disbursements for the corresponding period of 1872-73.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.
OFFICE.								50,013 4 2
Salaries	44,500 0 0	44,500 0 0	41,022 9 3	8,000 0 0	49,022 9 3	49,022 9 3	Rs. 3,033-5-4 on account of Mr. Lee's salary as recovered from the Water Works, appears on the credit side-the difference of the excess is owing to the allowance of 100 Rs. to Mr. Stephenson, sanctioned by the Commissioners, and 600 Rs. paid during the year for the Audit of Accounts of 1871-72.	
Establishment.								
General Department	6,360 0 0		4,816 10 8	1,040 0 0	5,856 10 8			5,872 8 0
Collector's Department	11,622 0 0		11,408 14 9	2,369 11 5	*a* 13,778 10 2			11,703 14 7
Do. Extra Writers	300 0 0		406 0 4	58 14 7	*a* 464 14 11			210 6 7
Do. Commission to Inspectors	300 0 0		183 1 4	85 0 11	268 2 3			311 6 0
Do. Extra Coolies	200 0 0		24 14 0	7 4 0	32 2 0		*a* These excesses are owing to the collecting staff of the Assessor's Department being transferred to the Collector, while a corresponding reduction is shewn in the former Department.	34 4 6
Assessor's Department	11,574 0 0		7,083 0 3	1,320 12 0	8,403 12 3			10,902 12 10
Do. Extra Writers	160 0 0		26 12 11	... ...	26 12 11			67 4 0
Do. Commissioners' Fees	320 0 0		70 0 0	140 0 0	210 0 0			250 0 0
Executive Engineer's Department.								
In-door	3,732 0 0		2,881 0 0	552 0 0	3,433 0 0			3,262 9 9
Out-door	5,904 0 0		4,920 0 0	1,011 0 0	5,931 0 0			5,879 0 0
Conservancy Department.								
In-door	1,992 0 0		1,653 0 0	332 0 0	1,985 0 0			1,883 0 0
Out-door	1,17,208 0 0		96,529 3 1	19,388 2 6	1,15,917 5 7			1,16,258 7 7
Registry of Births and Deaths	4,428 0 0	1,64,040 0 0	3,690 0 0	738 0 0	4,428 0 0	1,60,735 6 9		4,423 0 0
Conservancy.								
New Carts	400 0 0		... ...	... ...	... ...			... ...
Repair of Carts and Stores	4,000 0 0		3,313 15 7	802 0 10	4,116 0 5		Rs 216-5-9 credited to this Account, as per contra.	4,139 1 4
Work Shops	1,760 0 0		1,104 5 6	225 0 0	1,329 5 6			1,168 0 0
Repair of Boats	400 0 0		... ...	... ...	... ...			212 9 2
Main Drain	2,000 0 0		1,994 3 6	9 0 0	2,003 3 6			218 6 1
Digging Pits	4,000 0 0		3,936 9 0	740 11 3	4,677 4 3		This excess was unavoidable.	4,560 12 2
Killing Dogs	1,000 0 0		1,266 7 11	0 4 0	1,266 11 11		The Budget grant was insufficient to meet the expenditure incurred by the Police on this account.	966 14 8
Sanding Latrines	1,000 0 0		724 1 0	240 10 0	964 11 0			... ...
Removal of Monkeys	300 0 0		... ...	300 0 0	300 0 0			... ...
Epidemic Charges & Contingent	3,600 0 0		1,036 2 6	2,249 10 5	3,285 12 11			3,219 10 11
Iron Gratings	500 0 0		17 8 0	... ...	17 8 0			... ...
Extension of Sewage Farm	1,000 0 0		471 6 0	60 0 0	531 6 0			1,040 7 9
Maintenance of Sewage Farm	1,800 0 0		1,393 2 11	256 0 0	1,649 2 11			1,865 10 8
Dust Boxes	3,000 0 0		3,071 2 9	125 0 0	3,196 2 9		Rs. 100 of this is chargeable to "Reserve for unpaid Bills."	1,663 13 1
Clothing	400 0 0	25,160 0 0	396 11 6	... ...	396 11 6	23,734 0 8		393 4 0
Public Works.								
New—Buildings.								670 0 0
Constructing Public Latrines	4,000 0 0		633 8 2	171 12 11	805 5 1			... ...
Do. Urinals								
Do. Slaughter Houses	1,000 0 0		2,071 6 8	... ...	2,071 6 8		Rs. 1,284-7-11 of this is chargeable to "Reserve for unpaid Bills."	
Roads.								662 1 2
Improving Ramanen and Andiappah Naick and Annah Pillay Streets	5,000 0 0		3,825 3 9	17 11 8	3,842 15 5			200 0 0
Making New Street Boards	100 0 0		74 13 0	... ...	74 13 0			907 10 4
New Metalling of Roads 1st Division			1,410 0 0	... ...	1,410 0 0			55 2 4
Do. do. 2nd do			23 10 8	... ...	23 10 8			1,089 2 6
Do. do. 3rd do			... ...	43 7 1	43 7 1			18 6 8
Do. do. 4th do			... ...	... ...	... ...			1,999 11 0
Do. do. 5th do	7,000 0 0		1,121 6 4	... ...	1,121 6 4			242 4 5
Do. do. 6th do			... ...	... ...	... ...			68 4 0
Do. do. 7th do			... ...	... ...	... ...			1,616 9 9
Do. do. 8th do			1,618 3 5	... ...	1,618 3 5			5,997 3 0
					4,216 11 6			825 6 1
Peddoo Naick's Road	150 0 0		53 0 2	... ...	53 0 2			1,259 9 11
Ummen Covil Street	200 0 0		20 9 2	18 1 5	38 10 7			
Improvements.								3,518 11 5
Napier Park	*a* 3,000 0 0		916 11 11	205 13 8	1,122 9 7			300 3 3
Improving and Extending Burial and Burning Grounds	3,000 0 0		669 14 4	54 12 6	724 10 10			77 15 5
Constructing Cart Stands	*b* 4,000 0 0		494 9 8	204 5 11	698 15 7			3,270 9 10
Erection and Improvement of Parcherries and Hutting Grounds	2,000 0 0		455 10 4	415 4 9	870 15 1			42 0 4
Fencing Road sides & River Banks	500 0 0		672 2 4	51 9 11	723 12 3		Rs. 40-12-1 of this is chargeable to "Reserve for unpaid Bills", the remaining excess was unavoidable and the expenditure was absolutely necessary.	... ...
Tinnevelly Settlement	1,000 0 0		... ...	... ...	... ...			... ...
Mafuskhan's Road	3,000 0 0		... ...	... ...	... ...			6,271 13 2
Drains.								
Constructing New Drains	5,000 0 0	38,950 0 0	2,266 10 7	330 9 7	2,597 4 2	17,841 1 11		
Repairs—Buildings								
Repairing Slaughter Houses	600 0 0		817 6 1	2 8 0	819 14 1			284 12 1
Do. General Market	400 0 0		23 6 0	0 8 0	23 14 0			146 9 2
Do. Latrines	1,500 0 0		1,396 0 8	493 4 9	*b* 1,889 5 5		Rs. 144-11-11 of this is chargeable to "Reserve for unpaid Bills.", the remaining excess was unavoidable.	353 7 9
Do. Cart Sheds	200 0 0		317 8 2	44 6 0	*c* 361 14 2		*b* Rs. 272-4-6 of this is chargeable to "Reserve for unpaid Bills."	162 7 4
Do. Office Premises	500 0 0		387 13 11	... ...	387 13 11		*c* This excess was unavoidable.	260 6 2
Do. Public Wells	400 0 0		166 6 1	24 4 5	190 10 6			1,019 13 11
Do. Dust Bins	200 0 0		130 4 7	42 7 10	172 12 5			5 0 0
Do. Walls on Road sides	*c* 2,000 0 0		1,932 6 9	... ...	1,932 6 9		Rupees 1,004-15-10 of this is chargeable to "Reserve for unpaid Bills."	531 9 9
Do. Toll Gates	100 0 0		54 2 6	... ...	54 2 6			146 0 0
Do. Model Parcherries	500 0 0		80 4 4	... ...	80 4 4			... ...
Repairs—Roads.								7,140 9 3
Maintenance of Roads, 1st Division			7,396 8 4	6,416 15 7	13,813 7 11			10,751 13 8
Do. do. 2nd do			11,361 11 1	457 8 2	11,819 3 3			22,722 10 3
Do. do. 3rd do			8,280 10 1	3,835 14 4	12,116 8 5			5,314 10 2
Do. do. 4th do	**1,25,000 0 0		8,538 7 0	3,828 3 4	12,366 10 4			14,113 15 3
Do. do. 5th do			4,946 12 11	421 11 6	5,368 8 5			5,097 6 7
Do. do. 6th do			3,143 12 1	419 2 3	3,562 14 4			10,660 10 11
Do. do. 7th do			15,346 10 8	337 2 5	15,683 13 1			10,951 6 5
Do. do. 8th do			9,543 12 4	5,669 1 9	15,212 14 1			86,753 2 6
					89,943 15 10		Rupees 9,106-4-10 of this is chargeable to "Reserve for unpaid Bills."	
Carried forward	1,31,400 0 0	2,72,650 0 0	2,83,632 6 10	63,557 13 8	95,857 1 11	2,51,333 2 7		

a. Increased by a supplemental grant of Rs. 2,000 at an adjourned General Meeting of the 12th November 1873.
b. Do. do of Rs. 3,000 do do do
c. Do. do of Rs. 1,000 do do do

* Increased by a supplemental grant of Rs. 50,000 at an adjourned General Meeting of the 12th November 1873.

MUNICIPALITY

Statement of Receipts and Disbursements

RECEIPTS.	Budget Estimates for 1873-74.			Total of Budget Estimates under Major Heads,			Receipts from April 1873 to January 1874			Receipts in February and March 1874.			Total Receipts.			Total Receipts under Major Heads.			REMARKS.	Receipts for the corresponding period of 1872 73.		
	Rs.	A.	P.	Rs.	A.	P.	Rs,	A.	P.	Rs,	A.	P.	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.
Brought forward...	...	...	...	5,74,400	0	0	5,26,029	5	11	84,444	11	4	...	...	...	6,10,474	1	3				
	...	...	...	5,74,400	0	0	5,26,029	5	11	84,444	11	4	...	...	...	6,10,474	1	3				
Balance on 31st March 1873.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,682	8	11				
Rupees.....	...	...	...	5,74,400	0	0	5,26,029	5	11	84,444	11	4	...	...	...	6,14,156	10	2				

Municipal Commissioners' Office,
Madras, 1st *April* 1874.

Statement

— B —

Statement Contrasting the Budget Estimate for 1873/74 with the actual Receipts & Disbursements of that year.

Receipts.

Budget Headings	Total Budget Estimate for 1873/74	Total Receipts of the year	More	Less.
Rates on Horses, Buildings and Lands &ca	2.58,000 " "	2,26,360 15 2	" " "	31,639 " 10,
Ground Rents	2,500 " "	1,250 4 8	" " "	1,249 11 41
Tax on Arts, Trades, Profession & callings &ca	82,000 " "	53,510 " "	" " "	28,490 " "
Liquor License Tax	10,000 " "	9,738 " "	" " "	262 " "
Tax on Carriages, Horses & other Animals &ca	46,000 " "	43,384 " "	" " "	2,616 " "
Registration of Carts & other Vehicles &ca	12,000 " "	12,775 11 4	775 11 4	" " "
Tolls on Carriages and Animals entering &ca	43,800 " "	50,500 " "	6,700 " "	" " "
Composition	" " "	1,272 " "	1,272 " "	" " "
Miscellaneous	1,00,100 " "	89,978 12 3	" " "	10,121 3 9
Improvements	20,000 " "	1,21,704 5 10	101,704 5 10	" " "
Total Rs	5,74,400 " "	6,10,474 1 3	1,10,452 1 2	74,377 15 11

Disbursements.

Budget Headings	Total of Budget grant for 1873/74	Total Disbursements for the year	More	Less.
Office Salaries	44,500 " "	49,022 9 3	4,522 9 3	" " "
Establishment	1,64,040 " "	1,60,735 6 9	" " "	3,304 9 3,
Conservancy	25,160 " "	23,734 " 8	" " "	1,425 15 4,
Public Works	38,950 " "	17,841 1 11	" " "	21,108 14 1,
Repairs Buildings	1,45,400 " "	1,07,349 13 1	" " "	38,050 2 11,
Reserve for unpaid Bills	20,000 " "	" " "	" " "	20,000 " "
Hospitals & Dispensaries	31,111 " "	31,111 " "	" " "	" " "
Vaccination	5,670 " "	5,670 " "	" " "	" " "
Contageous Diseases Act	8,788 " "	8,788 " "	" " "	" " "
Educational Grants	10,000 " "	14,916 " 10	4,916 " 10	" " "
Water Works	12,938 " "	12,005 7 5	" " "	932 8 7,
Lighting	21,813 " "	23,720 4 5	1,907 4 5	" " "
Refunds of Revenue	1,000 " "	2,703 3 7	1,703 3 7	" " "
Interest on Loan on Water Works, Sinking Fund &ca	76,800 " "	39,433 7 8	" " "	37,366 8 4,
Miscellaneous	12,020 " "	14,713 3 5	2,693 3 5	" " "
Contingent	11,825 " "	11,309 5 9	" " "	515 10 3,
Do	" " "	39,161 4 11	39,161 4 11	" " "
Total Rs	6,30,015 " "	5,62,214 5 8	54,903 10 5	1,22,704 4 9,

Madras 1st August 1874.

Jas Firth
Auditor

Statement

C

Statement Contrasting the Actual Receipts & Disbursements of 1872/73 with those of 1873/74.

Receipts.

Budget Headings.	Actual Receipts of 1872/73.	Actual Receipts of 1873/74.	More.	Less.
Rates on Houses Buildings and Lands &c.	242120 1 8	226360 15 2	" " "	15759 2 6
Ground Rents	2359 2 5	1250 4 8	" " "	1108 13 9
Tax on Arts, Trades, Profession & Callings &c.	55996 " "	53510 " "	" " "	2486 " "
Liquor License Tax	9959 " "	9738 " "	" " "	221 " "
Tax on Carriages, Horses & other Animals &c.	39686 12 "	43384 " "	3697 4 "	" " "
Registration of Carts & other Vehicles &c.	12598 10 2	12775 11 4	177 1 2	" " "
Tolls on Carriages & Animals entering &c.	47450 " "	50500 " "	3050 " "	" " "
Composition	1571 " "	1272 " "	" " "	299 " "
Miscellaneous	88444 13 7	89978 12 3	1533 14 8	" " "
Improvements	67792 7 1	121704 5 10	53911 14 9	" " "
Total Rs:	567977 14 11	610474 1 3	62370 2 7	19874 " 3

Disbursements.

Budget Headings.	Actual Disbursements of 1872/73.	Actual Disbursements of 1873/74.	More.	Less.
Office Salaries	50013 4 2	49022 9 3	" " "	990 10 11
Establishments	161058 9 10	160735 6 9	" " "	323 3 1
Conservancy	20616 11 6	23734 " 8	3117 5 2	" " "
Public Works	27393 8 3	17841 1 11	" " "	9552 6 4
Repairs Buildings	108863 6 1	107349 13 1	" " "	1513 9 "
Hospitals, Dispensaries & Vaccination	49126 8 "	36781 " "	" " "	12345 8 "
Contagious Diseases Act	15090 " "	8788 " "	" " "	6302 " "
Educational Grants	4686 14 "	14916 " 10	10229 2 10	" " "
Water Works	" " "	12005 7 5	12005 7 5	" " "
Lighting	24684 12 6	23720 4 5	" " "	964 8 1
Refunds of Revenues	4583 7	2703 3 7	2245 " "	" " "
Interest on Loan on Water Works Sinking Fund	30875 13 3	39433 7 8	8557 10 5	" " "
Miscellaneous	18652 3 10	14713 3 5	" " "	3939 " 5
Contingent	10724 14 11	11309 5 9	584 6 10	" " "
&c.	50122 12 3	39161 4 11	" " "	10961 7 4
Total Rs:	572367 10 2	562214 6 8	36739 " 8	46892 5 2

Madras 1st August 1874.

Geo J Fuhr
Auditor.

S.C. N. 1331.

Rec'd 16/6/74
Para 12 "
Sec'd 15/6/74
Ans'd 18/6/74

15 t

To
The Honorable
D. F Carmichael
Acting Chief Secretary
to Government
Ootacamund

Sir

I have the honor to report that agreeably to the instructions contained in the Proceedings of Government No. 960 of the 5th† June 1874, I have audited the Accounts of the Municipality for the Year 1873/74.

† Received 16th June.

First, I examined the entries in the Cash Book and satisfied myself that they were each and all supported by Competent Vouchers.

vouchers. I then tested the postings in the Ledger of a months transactions taken at haphazard — July was the month Selected. Finally the Closing entries were Carefully examined and found Correct.

Appended is the usual Annual Statement which I have Signed after verifying the entries in it and which I find tally with those in the Municipal Balance Sheet.

The actual receipts for the Year amounted to Rs: 610.474-1-3 the disbursements to Rs: 562.214-5-8 The Year opened with an actual Cash Balance of Rs 3.682-8-11; thus there was a Balance of Rupees 51,942 4-6 at the Credit of the Municipality on the 31st March 1874, which after adding the amount of the Cheques issued (33) but not Cashed by the Bank on that date, agrees

agrees with the Balance Shewn in the Banks Pass Book.

As the System of Municipal taxation during 1873/74 was that in force during 1872/73, a Comparison may be drawn between the actuals of those years. This Comparison I have made between the actuals for 1872/73 Shewn in the Statement of Receipts and Disbursements from 1st April 1872 to 31st March 1873. as I am informed that entries under the head "Corresponding period of 1872/73" Receipts and Disbursements in the accompanying Statement have only been made where there are Corresponding items in the Current year.

Receipts

The total Receipts for the year amounted to Rs: 610.474-1-3. The amount estimated was Rs. 574.400. but from these Sums must be deducted Rs 20,000 the last item in

in the Estimate of Rs 1,21,704-5-10 the last item in the Actuals, and the amount estimated will then be Rs 5,54,400 & the Actuals Rupees 4,88,769-11-5 Shewing a decrease in the latter over the former of 65,630-4-7; as Compared with the Actuals of last year there is also a decrease of Rs 11,415-12-6.

Disbursements

The Disbursements amounted to Rs 562,214-6-8 and are below the estimate by Rs 67,800-10-4-4 less than the Actuals of last year by Rs 10,153-4-6.

The Accompanying Statements B & C Shew what heads of Account are affected by the differences above pointed out.

In Conclusion, I desire to record my opinion that the neatness and Correctness with which the Municipal Books

Books are kept, reflects great Credit on the Manager Mr Keelby, to whom my thanks are due for his ready assistance during my Audit.

I have the honor to be
Sir
Your Most Obed Servant

Madras
15th August 1874

Geo Smith
Auditor

Ootacd 12th Augt 1874 No. 1331.

The payment from the Madras Municipal Fund of the annual honorarium of Rs 500 to Mr. Fairlie for his audit of the Municipal accounts for 1873-74 is sanctioned.

Mr. Fairlie's report will be considered along with the report of the President of Municipalities when received

It is observed that the Municipal report for 1873-74 has not yet reached Govt. The President will expedite its submission and explain the delay which has occurred.

J.L.
11/8

The Pres. & Cr. for the Town of Madras
& J. Fairlie Esq

Dated 13/8

Himanshu (1874) Despl
From No 1586

The Auditor of
Municipal Accounts
Madras

To
The Honorable D. F.
Carmichael
Actg Chief Secretary
to Government
Ootacamund

Dated 1st Augt 1874
Recd 4. —

3 Encls

Reporting on the
Accts of the Accts
of the Municipality
for the Year 1873/74.

With 3 Encls.

Copies

The payment from the Madras Municipal Fund of the annual honorarium of Rs 500 to Mr. Fairlie for his audit of the Municipal accounts for 1873-74 is sanctioned.

Mr. Fairlie's report will be considered along with the report of the President of Municipalities when received

It is observed that the Municipal report for 1873-74 has not yet reached Govt. The President will expedite its submission and explain the delay which has occurred.

J.L.
11/8

The Pres. & Cr. for the Town of Madras
& J. Fairlie Esq

Dated 13/8

(331)

Himanshu (1874) Despl
From No 1586

The Auditor of
Municipal Accounts
Madras

To
The Honorable D. F.
Carmichael
Actg Chief Secretary
to Government
Ootacamund

Dated 1st Augt 1874
Recd 4. —

3 Encls

Reporting on the
Accts of the Accts
of the Municipality
for the Year 1873/74.

With 3 Encls.

Govt. of Madras. 1874

Finl.

To The President
Insnl. Commr. for the
Towns of Madras
&c.

G. O. 12th Augt., 1874, No 1331.

Nos. 56-57.

Madras Municipalities.

The payment from the Madras Insnl. Fund of the usual honorarium of Rs. 500 to Mr. Keith for his audit of the Municipal Accounts for 1873-74 — sanctioned. The President requested to expedite the submission of the Municipal Report for 1872/73 and to explain the delay which has occurred.