M.R.O. 1—77,000—8-6-37.

(1) Number of pages 30

(2) Date of repair 28-10-40

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2853	Press Mis.
S-6	5-6
Dated 1-12- 18	

12/13

Not to be folded or roughly handled

Municipal—Accounts.

No. 5. Read the following letter from E. J. FIRTH, Esq., Auditor of the Accounts of the Municipal Commission, Madras, to the Honorable D. F. CARMICHAEL, Officiating Chief Secretary to Government, Fort St. George, dated Madras, 5th August 1875:—

I have the honor to report that, agreeably to the instructions contained in the Proceedings of Government, No. 1250, of the 9th June 1875, I have audited the accounts of the Municipality for the year 1874-75.

2. First, I examined the entries of receipt and disbursement in the cash-book, and satisfied myself that the former had been duly brought to account, and that the latter were each and all supported by competent vouchers. I then tested the postings in the ledger of a month's transactions taken at haphazard. October 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 5,07,395-14-5, the disbursements to Rupees 5,59,256-9-1. The year opened with an actual cash balance of Rupees 51,942-4-6, thus there was a balance of Rupees 81-9-10 at the credit of the Municipality on the 31st March 1875, which, after adding the amount of cheques issued (thirty-two) but not cashed by the Bank on that date, Rupees 18,246-7-1, agrees with the balance shown in the Bank's Pass-book, Rupees 18,328-0-11.

5. As the system of Municipal taxation during 1874-75 was that in force during 1873-74 a comparison may be drawn between the actuals of those years. This comparison I have made between the actuals for 1873-74 shown in the statement of receipts and disbursements, from 1st April 1873 to 31st March 1874, entries under the head "Corresponding period of 1873-74," receipts and disbursements in the accompanying statement having only been made when there are corresponding items in the current year.

RECEIPTS.

6. The total receipts for the year, less the items aggregating Rs. 21,799-12-2 not included in the estimate, amounted to Rupees 4,85,596-2-3, the amount estimated to Rupees 5,57,060, showing a decrease in the former over the latter of Rupees 71,563-13-9; as compared with the actuals of last year there is an increase of Rupees 3,173-9-2.

DISBURSEMENTS.

7. The disbursements amounted to Rupees 5,59,256-9-1, and are below the estimate by Rupees 33,307-6-11, and less than the actuals of last year by Rupees 2,957-12-7.

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 Muncipal 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,
1st December 1875.

No. 6. ORDER THEREON, 1st December 1875, No. 2353.

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 1874-75 is sanctioned. Mr. Firth's report will be considered along with the report of the President of the Municipality when received. It is observed that the report for 1873-74 has not yet been furnished. The President will expedite its submission and explain the delay.

(True Extract.)

Chief Secretary.

To the President of the Municipal Commission, Madras.
,, E. J. Firth, Esq.
,, the Accountant-General.

Extd. J. Wright.

Govt. of 1875 Mdras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Madras,

&c., &c.

Dated December, 1st.

Issued

Recd. Encl.

G.O., 1st December 1875, No. 2353.

DECEMBER.
Nos. 5-6.

Municipal—Accounts.—Payment of the usual honoriarum of Rupees 500 to Mr. Firth for his audit of the Municipal accounts for 1874-75, sanctioned.

OF MADRAS.

from 1st *April* 1874 *to* 31st *March* 1875.

DISBURSEMENTS.	Budget Grants for 1874-75.	Total of Budget Grants under Major Heads.	Disbursements from April 1874 to Januray 1875.	Disbursements in February and March 1875.	Total Disbursements.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward...	5,550 0 0	2,51,606 0 0	2,12,642 5 0	40,116 13 2	4,162 14 10
PUBLIC WORKS					
Repairs—Roads.					
Maintenance of Roads, 1st Division			7,731 10 5	1,686 4 8	9,417 15 1
Do. do. 2nd do...			7,388 2 6	174 14 11	7,563 1 5
Do. do. 3rd do...			10,097 3 4	1,873 8 2	11,970 11 6
Do. do. 4th do...	45,000 0 0		3,232 10 2	564 2 5	3,796 12 7
Do. do. 5th do...			8,980 6 11	1,003 9 6	9,984 0 5
Do. do. 6th do...			11,623 5 10	186 0 8	11,809 6 6
Do. do. 7th do...			5,454 5 3	212 10 1	5,666 15 4
Do. do. 8th do...			13,155 12 8	2,381 10 3	15,537 6 11
					75,746 5 9
Repairing wooden railings in roads.....	500 0 0		485 10 8	... ...	485 10 8
Do. Street Boards.....	200 0 0		4 5 0	... ...	4 5 0
Removing Prickly Pears.....	300 0 0		83 5 4	... ...	88 5 4
Watering Mount Road, Popham's Broadway, General Hospital Road and North Beach Road.....	2,300 0 0		2,604 10 1	378 6 11	2,983 1 0
Numbering Doors.....	100 0 0		67 8 0	... ...	67 8 0
Drains.					
Repairing & re-building Masonry Drains	3,000 0 0		3,407 1 7	114 6 9	3,521 8 4
Repairing Screw Pile Drain.....	200 0 0		290 0 4	4 14 10	294 15 2
Miscellaneous.					
Planting Avenue from Grazing and Avenue Fund.....	4,000 0 0		3,475 4 10	695 9 11	4,170 14 9
Planting Esplanade and Maintaining wire fence.....	1,000 0 0		725 0 1	3,197 14 8	3,922 14 9
		62,150 0 0			
WATER WORKS.					
Establishment	5,628 0 0		3,648 8 0	818 0 0	4,466 8 0
Out-door.....	1,152 0 0		944 0 0	192 0 0	1,136 0 0
In-door.....	3,500 0 0		4,106 7 8	276 7 3	4,382 14 11
Maintenance of Delivery Channel.....	2,500 0 0		2,038 14 2	216 13 3	2,255 11 5
Repairs to Fountains.....	5,000 0 0		4,314 0 11	580 6 9	4,894 7 8
Maintenance of system of pipes.....	500 0 0		350 2 2	60 13 11	411 0 1
Stationery and Contingent.....	3,000 0 0		1,372 9 10	129 4 9	1,501 14 7
Pipe laying extension.....	2,000 0 0		2,104 13 2	4,424 8 2	6,529 5 4
Construction of extra Fountains.....		23,280 0 0			
Reserve for unpaid Bills.....	50,000 0 0	50,000 0 0	... ...	... ...	... ...
Hospitals and Dispensaries.....	29,497 0 0	29,497 0 0	14,748 7 2	... ...	14,748 7 2
Vaccination.....	5,670 0 0	5,670 0 0	2,835 0 0	... ...	2,835 0 0
Contagious Diseases' Act.....	8,788 0 0	8,788 0 0	4,394 0 0	... ...	4,394 0 0
Educational Grants.....	23,000 0 0	23,000 0 0	8,870 2 6	4,100 0 0	12,970 2 6
LIGHTING.					
Maintenance.....	21,705 0 0		18,677 4 9	3,722 15 0	22,400 3 9
Addition.....	2,595 0 0		1,388 14 0	29 15 8	1,418 13 8
		24,300 0 0			
REFUNDS OF REVENUE.					
House and Land Rates for 1872.....			19 12 10	... ...	19 12 10
Do. 1873.....			95 15 9	6 12 0	102 11 9
Do. 1874.....			9 7 2	131 6 5	140 13 7
Tax on Arts, Professions, Trades, or Callings for 1871.....			100 0 0	... ...	100 0 0
Do. 1873.....			262 0 0	75 0 0	337 0 0
Do. 1874.....			85 0 0	75 0 0	160 0 0
Do. 1875.....			... ...	100 0 0	100 0 0
Liquor License Tax for 1874.....			36 0 0	... ...	36 0 0
Refund of Tax on Carriages, Horses and other Animals.	1,000 0 0				
For Half-year ending 30th April 1874.			32 0 0	... ...	32 0 0
Do. 31st October 1874.			9 0 0	... ...	9 0 0
Refund of Fees on Registration of Carts 1st half 1874.....			4 0 0	... ...	4 0 0
Refund of Fees for sale of Rubbish for 1873-74.....			25 0 0	... ...	25 0 0
Refund of Demand & Warrant Fees			3 8 0	... ...	3 8 0
Refund of Fines-Police for 1873-74...			46 0 0	... ...	46 0 0
Do. on Departments.....			... ...	2 4 1	2 4 1
		1,000 0 0	28,196 9 8	10,000 0 0	38,196 9 8
Interest on Loan on Water Works....	87,000 0 0				

Govt. of 11875 Madras.

FINANCIAL.

From

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Madras,
&c., &c., &c.

Dated December, 1st.

Issued

Read.

Encl.

G.O., 1st *December* 1875, *No.* 2353.

DECEMBER.
Nos. 5-6.

[1]*Municipal—Accounts.*—Payment of the usual honorarium of Rupees 500 to Mr. Firth for his audit of the Municipal accounts for 1874-75, sanctioned.

OF MADRAS.

from 1st *April* 1874 *to* 31st *March* 1875.

5/9

DISBURSEMENTS.	Budget Grants for 1874-75.	Total of Budget Grants under Major Heads.	Disbursements from April 1874 to Januray 1875.	Disbursements in February and March 1875.	Total Disbursements.	Total Disbursements under Major Heads.	REMARKS.	Disbursements for the corresponding period of 1873-74.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.
Brought forward...	5,550 0 0	2,51,603 0 0	2,12,642 5 0	40,116 13 2	4,162 14 10	2,48,596 3 4		
PUBLIC WORKS								
Repairs—Roads.								
Maintenance of Roads, 1st Division			7,731 10 5	1,686 4 8	9,417 15 1			13,813 7 11
Do. do. 2nd do...			7,388 2 6	174 14 11	7,563 1 5			11,819 3 3
Do. do. 3rd do...			10,097 3 4	1,873 8 2	11,970 11 6			12,116 8 5
Do. do. 4th do...	45,000 0 0		3,232 10 2	564 2 5	3,796 12 7			12,366 10 4
Do. do. 5th do...			8,980 6 11	1,003 9 6	9,984 0 5			5,368 8 5
Do. do. 6th do...			11,623 5 10	186 0 8	11,809 6 6			3,562 14 4
Do. do. 7th do...			5,454 5 3	212 10 1	5,666 15 4			15,683 13 1
Do. do. 8th do...			13,155 12 8	2,381 10 3	15,537 6 11			15,212 14 1
					75,746 8 9		Rs. 41,576-7-4 of this is chargeable to "Reserve for unpaid Bills."	80,943 15 10
Repairing wooden railings in roads	500 0 0		485 10 8	... ...	485 10 8			1 0 0
Do. Street Boards	200 0 0		4 5 0	... ...	4 5 0			74 13 0
Removing Prickly Pears	300 0 0		83 5 4	... ...	83 5 4			71 5 10
Watering Mount Road, Popham's Broadway, General Hospital Road and North Beach Road	2,300 0 0		2,604 10 1	378 6 11	2,983 1 0		This excess is unavoidable.	3,361 9 10
Numbering Doors	100 0 0		67 8 0	... ...	67 8 0			240 0 0
Drains.								
Repairing & re-building Masonry Drains	3,000 0 0		3,407 1 7	114 6 9	3,521 8 4		Rs. 2,322-10-8 of this is chargeable to "Reserve for unpaid Bills."	3,203 0 10
Repairing Screw Pile Drain	200 0 0		290 0 4	4 14 10	294 15 2		This excess is unavoidable.	2,018 14 9
Miscellaneous.								
Planting Avenue from Grazing and Avenue Fund	4,000 0 0		3,475 4 10	695 9 11	4,170 14 9		This excess is unavoidable.	3,677 6 5
Planting Esplanade and Maintaining wire fence	1,000 0 0		725 0 1	3,197 14 8	3,922 14 9		Rs. 3,089-15-10 of this is for iron and wire fencings imported.	863 7 3
		62,150 0 0				95,443 7 7		
WATER WORKS.								
Establishment	5,628 0 0		3,648 8 0	818 0 0	4,466 8 0			2,214 2 9
Out-door	1,152 0 0		944 0 0	192 0 0	1,136 0 0			786 0 0
In-door	3,500 0 0		4,106 7 8	276 7 3	4,382 14 11		This excess is unavoidable.	4,342 14 1
Maintenance of Delivery Channel	2,500 0 0		2,038 14 2	216 13 3	2,255 11 5			1,239 7 8
Repairs to Fountains	5,000 0 0		4,314 0 11	580 6 9	4,894 7 8			3,062 12 8
Maintenance of system of pipes	500 0 0		350 2 2	60 13 11	411 0 1			360 2 3
Stationery and Contingent	3,000 0 0		1,372 9 10	129 4 9	1,501 14 7			... ...
Pipe laying extension	2,000 0 0		2,104 13 2	4,424 8 2	6,529 5 4		This includes a shipment of cast iron fountains at a cost of Rs. 3,760-13-0.	... ...
Construction of extra Fountains		23,280 0 0				25,577 14 0	Rs. 61,235-12-7 has been disbursed on account of this grant and included in special headings.	31,111 0 0
Reserve for unpaid Bills	50,000 0 0	50,000 0 0	... ...	... ...	... ...			
Hospitals and Dispensaries	29,497 0 0	29,497 0 0	14,748 7 2	... ...	14,748 7 2	14,748 7 2		5,670 0 0
Vaccination	5,670 0 0	5,670 0 0	2,835 0 0	... ...	2,835 0 0	2,835 0 0	The instalments for 3rd and 4th quarters were not paid.	8,788 0 0
Contagious Diseases' Act	8,788 0 0	8,788 0 0	4,394 0 0	... ...	4,394 0 0	4,394 0 0		14,916 0 10
Educational Grants	23,000 0 0	23,000 0 0	8,870 2 6	4,100 0 0	12,970 2 6	12,970 2 6		22,639 12 9
LIGHTING.								1,080 7 8
Maintenance	21,705 0 0		18,677 4 9	3,722 15 0	22,400 3 9			1,943 12 1
Addition	2,595 0 0	24,300 0 0	1,388 14 0	29 15 8	1,418 13 8	23,819 1 5		42 10 9
REFUNDS OF REVENUE.								
House and Land Rates for 1872			19 12 10	... ...	19 12 10			... ...
Do. 1873			95 15 9	6 12 0	102 11 9			25 0 0
Do. 1874			9 7 2	131 6 5	140 13 7			89 0 0
Tax on Arts, Professions, Trades, or Callings for 1871			100 0 0	... ...	100 0 0			... ...
Do. 1873			262 0 0	75 0 0	337 0 0			... ...
Do. 1874			85 0 0	75 0 0	160 0 0			... ...
Do. 1875			... ...	100 0 0	100 0 0			
Liquor License Tax for 1874			36 0 0	... ...	36 0 0			9 0 0
Refund of Tax on Carriages, Horses and other Animals. For Half-year ending 30th April 1874.	1,000 0 0							... ...
Do. 31st October 1874.			32 0 0	... ...	32 0 0			... ...
Refund of Fees on Registration of Carts 1st half 1874			9 0 0	... ...	9 0 0			
Refund of Fees for sale of Rubbish for 1873-74			4 0 0	... ...	4 0 0			... ...
Refund of Demand & Warrant Fees			25 0 0	... ...	25 0 0			25 0 0
Refund of Fines-Police for 1873-74			3 8 0	... ...	3 8 0			... ...
Do. on Departments			46 0 0	... ...	46 0 0			
		1,000 0 0	... ...	2 4 1	2 4 1	1,118 2 3		26,288 15 10
Interest on Loan on Water Works	87,000 0 0		28,196 9 8	10,000 0 0	38,196 9 8			13,144 7 10
Sinking Fund for Liquidation of the Water Works Loan		87,000 0 0	14,098 4 10	5,000 0 0	19,098 4 10	57,294 14 6	Excepting Rs. 15,000 the half year's interest ending 31st December 1874 was not paid.	11,487 6 7
MISCELLANEOUS.							This excess is unavoidable.	1,122 9 7
People's Park	11,800 0 0		12,589 7 10	2,097 8 8	₱ 14,687 0 6		₱ This excess is charge-	2,925 12 10
Napier Park	1,120 0 0		3,570 13 10	188 3 10	* 3,759 1 8		* Rs. 2,376-12-7 of this is charge-	300 0 0
Fire Engine Maintenance and Repairs	528 0 0		608 12 8	97 7 2	$ 706 3 10		able to "Reserve for unpaid Bills."	
Engineer's Stores Godown Rent	300 0 0		141 7 6	... ...	141 7 6		$ This excess is unavoidable.	1,216 7 0
CONTINGENT.						19,293 13 6		1,968 15 1
Stationery	2,200 0 0		1,950 9 3	79 4 10	2,029 14 1		This excess is unavoidable.	1,466 10 0
Printing Charges	2,200 0 0		1,655 0 11	701 12 2	2,356 13 1			... ...
Advertising Charges	1,200 0 0		775 12 6	151 13 9	927 10 3			35 0 0
Acting Allowances	1,000 0 0		263 5 0	70 2 11	333 7 11			3,056 4 0
Extra Writers	100 0 0		35 0 0	... ...	35 0 0			125 0 0
Law Charges including Stamp Duty	2,000 0 0		682 12 0	336 9 0	1,019 5 0			187 1 9
Insurance on Office Premises &c	125 0 0		... ...	125 0 0	125 0 0			2,402 0 0
Office Furniture	200 0 0		382 9 5	... ...	382 9 5		Rs. 34-8-0 of this is chargeable to "Reserve for unpaid Bills, and six new racks had to be made for the Record room at a cost of Rs. 240-0-0.	851 15 11
Pensions and Gratuities	2,500 0 0		2,123 2 8	417 14 3	2,541 0 11			... ...
Miscellaneous	1,000 0 0		546 11 5	203 7 3	750 2 8			
		12,525 0 0				10,500 15 4		
Constructing Buildings for the Manufacture of fire works	... ...		2,387 13 2	20 14 0	a 2,408 11 2			... ...
Widening Annah Pillay and Andiappa Naick Streets	... ...		20 15 7	... ...	b 20 15 7		a Chargeable to "Reserve for unpaid Bills" and met from the transfer as sanctioned at the Genl. Meeting of 29th August 1873.	38 10 7
Widening Ummen Covil Street	... ...		53 15 11	... ...	b 53 15 11		b These charges being arrears from the Grant for "Reserve for unpaid Bills" and are included in the Rs. 61,235-12-7 above referred to.	53 0 2
Widening Peddoo Naick Street	... ...		105 7 8	... ...	b 105 7 8			1,338 8 0
Tolls on Carriages & Animals entering the Town-Composition	... ...		613 0 0	721 8 0	c 1,334 8 0		c Per Contra.	34,937 3 3
Advances Recoverable	... ...		33,038 6 8	5,702 6 6	38,740 13 2			
						42,664 7 6		
	... ...	5,92,564 0 0	4,65,809 14 7	93,446 10 6	... ...	5,59,256 9 1		
Balance on the 31st March 1875	... ...	... ...	... ...	... ...	... ...	81 9 10		
Rupees	... ...	5,92,564 0 0	4,65,809 14 7	93,446 10 6	... ...	5,59,338 2 11		

W. H. AXELBY,

Head Accountant & Book-keeper.

JOHN C. LOCH,

President of the Municipal Commission.

MUNICIPALITY

Statement of Receipts and Disbursements

OF MADRAS.

from 1st April 1874 to 31st March 1875.

RECEIPTS.	Budget Estimates for 1874-75.	Total of Budget Estimates under Major Heads.	Receipts from April 1874 to January 1875.	Receipts in February and March 1875.	Total Receipts.	Total Receipts under Major Heads.	REMARKS.	Receipts for the corresponding period of 1873-74.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.
ON HOUSES, BUILDINGS & LANDS.								
Anterior to and for 1871...			249 4 6	48 11 3	297 15 9			
1872...			531 2 9	100 14 1	632 0 10			
1873...	...	...	17,045 13 8	8,630 2 2	25,675 15 10			
1874...		2,58,000 0 0	1,79,111 15 9	27,585 11 8	2,06,697 11 5			
1875...			...	213 12 0	213 12 0			
						2,33,517 7 10		2,26,360 15 2
ND RENTS	...	2,000 0 0	840 12 6	79 0 2	919 12 8	919 12 8		1,250 4 8
N ARTS, TRADES, PROFESSIONS & LLINGS.								
Anterior to and for 1871...			1,586 0 0	200 0 11	1,786 0 11			
1872...			3,460 8 0	425 0 0	3,885 8 0			
1873...	...	1,00,000 0 0	15,806 8 0	1,064 8 0	16,871 0 0			
1874...			34,294 0 0	7,040 0 0	41,334 0 0			
1875...			89 0 0	4,584 0 0	4,673 0 0			
						68,549 8 11		53,510 0 0
TOR LICENSE TAX.								
Anterior to and for 1871...								
1872...			12 0 0	... ...	12 0 0			
1873...	...	12,000 0 0	... ...	25 0 0	25 0 0			
1874...			284 0 0	25 0 0	309 0 0			
1875...			9,064 0 0	110 0 0	9,174 0 0			
			75 0 0	... ...	75 0 0			9,738 0 0
AX ON CARRIAGES, HORSES & OTHER ANIMALS.						9,595 0 0		
For half year ending 30th April 1873.			197 12 0	20 0 0	217 12 0			
,, do. 31st Octr. 1873.			333 0 0	16 8 0	349 8 0			
,, do. 30th April 1874.	...	46,000 0 0	3,134 0 0	116 0 0	3,250 0 0			
,, do. 31st Octr. 1874.			17,491 8 0	199 0 0	17,690 8 0			
,, do. 30th April. 1875.			9,457 0 0	5,716 4 0	15,173 4 0			
						36,681 0 0		43,384 0 0
REGISTRATION OF CARTS AND OTHER VEHICLES WITHOUT SPRINGS.								
For 1st half year of 1873.			57 8 8	... ...	57 8 8			
,, 2nd do. 1873.			104 13 7	2 0 0	106 13 7			
,, 1st do. 1874.	...	12,000 0 0	917 10 11	4 0 0	921 10 11			
,, 2nd do. 1874.			5,870 6 10	89 4 11	5,959 11 9			
,, 1st do. 1875.			2,066 0 0	2,928 0 0	4,994 0 0			
Registration of Transfer			51 12 0	13 8 0	65 4 0			12,775 11 4
TOLLS ON CARRIAGES AND ANIMALS ENTERING THE TOWN.						12,105 0 11		
Farm	...	40,000 0 0	30,000 0 0	10,000 0 0	40,000 0 0	40,000 0 0		50,500 0 0
Composition	...	...	1,295 8 0	39 8 0	1,335 0 0	1,335 0 0	Accountable to the Farmer of Tolls.	1,272 0 0
MISCELLANEOUS.								
Government Contribution towards maintenance of Roads	35,000 0 0		34,997 0 0	... ...	34,997 0 0			34,997 0 0
Rent of Market Stalls	9,000 0 0							9,287 3 3
Fees for Slaughter Houses	6,300 0 0		6,674 2 6	1,791 15 3	8,466 1 9			5,843 4 6
Strand Rents	500 0 0		4,888 5 6	879 14 0	5,768 3 6			656 12 11
Fees for Licenses for Dangerous and Offensive Trades.			42 0 0	7 0 0	49 0 0			
Permanent								3,899 1 10
Temporary	5,500 0 0		3,493 8 1	1,161 12 7	4,655 4 8			480 5 7
Proceeds of Sale of Rubbish			438 2 8	22 15 0	461 1 8			1,696 8 0
Proceeds of Sale of Hay	2,500 0 0		2,348 6 0	462 9 0	2,810 15 0			857 6 8
Govt. Grant for Zoological Collections	4,500 0 0		1,336 0 6	294 11 1	1,630 11 7			3,960 0 0
Tiger Collections					3,960 0 0			1,830 7 0
Miscellaneous	3,960 0 0		3,960 0 0	... ...	1,049 12 6			758 1 6
Swimming Bath					973 11 0			... ...
Grazing and Avenues	1,800 0 0		906 8 6	143 4 0	145 8 0			3,702 14 8
Sewage Farm	1,000 0 0		895 7 0	78 4 0	2,574 9 3			2,337 5 0
Do. on Contractors			111 13 9	33 10 3	1,990 10 7			3,029 10 6
Do. on Departments	4,000 0 0		2,293 4 3	281 5 0	5,695 10 7			451 12 0
Sale Proceeds of Lands, &c	500 0 0		1,708 1 8	282 8 11	1,160 8 9			256 7 3
Do. of old Stores	2,000 0 0		4,844 5 3	851 4 11	220 4 0			1,967 9 11
Other Items	1,500 0 0		253 15 6	23 8 0	277 7 6			113 14 0
Rent of Model Parcherries	200 0 0		1,361 10 8	126 10 8	1,488 5 4			494 1 2
Napier Park	1,200 0 0		304 1 10	102 5 11	406 7 9			1,215 0 11
	800 0 0		62 12 9	... ...	62 12 9			505 11 9
Pensions and gratuities	600 0 0		2,342 4 0	294 11 11	2,636 15 11			704 13 0
Conservancy-Contingent	...		442 6 6	115 8 0	557 14 6			
Repair of Carts & Stores	...		939 7 0	135 0 4	1,074 7 4	82,893 3 11		51 3 3
Law Charges including stamp duty	...	87,060 0 0	51 3 3	... ...	*a* 51 3 3		*a* Proportion of Pension payable by Government to Mr. Cardozo.	... ...
Widening Amah Pillay and Andiappa Naick Streets	...		2,100 0 0	... ...	*b* 2,100 0 0		*b* Refund of a payment made on this account in last year.	216 5 9
Water Distribution Project	...		272 7 0	78 2 10	*c* 350 9 10		*c* To be set off against Expenditure.	27 3 0
Establishment—Ex. Engineer's Department out-door	...		6 2 0	... ...	*d* 6 2 0		*d* do. do.	
Advances recovered	...						*e* Sale of old materials to be set off against expenditure.	798 6 5
			110 2 0	... ...	*e* 110 2 0		*f* A Temporary transfer	... ...
			3,000 0 0	... ...	*f* 3,000 0 0		*g* Refund, amount overdrawn. 6,291-1-6	
			... ...	77 11 4	*g* 77 11 4		*h* { Arrears 9,812-14-3	... ...
			10,902 7 0	5,201 8 9	*h* 16,103 15 9	21,799 12 2	{ Current	17,285 15 6
							16,103-15-9	
Carried forward...	...		4,25,453 7 6	81,942 6 11	... ...	5,07,395 14 5		

DISBURSEMENTS.	Budget Grants for 1874-75.	Total of Budget Grants under Major Heads.	Disbursements from April 1874 to January 1875.	Disbursements in February and March 1875.	Total Disbursements.	Total Disbursements under Major Heads.	REMARKS.	Disbursements for the corresponding period of 1873-74.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.
OFFICE.								
SALARIES	47,300 0 0	47,300 0 0	39,735 7 9	7,800 0 0	47,535 7 9	47,535 7 9	The excess is owing to an allowance being paid to the Asst. Engineer.	49,022 9 3
ESTABLISHMENT.								5,856 10 8
GENERAL DEPARTMENT	6,540 0 0		5,450 0 0	1,090 0 0	6,540 0 0			13,778 10 2
COLLECTOR'S DEPARTMENT	16,320 0 0		13,454 2 0	2,737 0 0	16,191 2 0			464 14 11
Do. Extra Writers	500 0 0		465 4 4	26 8 4	491 12 8		This excess is unavoidable.	268 2 3
Do. Commission to Inspectors	300 0 0		555 7 7	114 11 2	670 2 9		do. do.	32 2 0
Do. Extra Coolies	100 0 0		102 3 9	27 15 0	130 2 9		do. do.	8,403 12 3
ASSESSOR'S DEPARTMENT	5,784 0 0		4,868 0 0	959 13 11	5,827 13 11			26 12 11
Do. Extra Writers	100 0 0		53 2 6	... ...	53 2 6		The number of appeals has been large necessitating frequent sittings for their disposal, hence the excess.	210 0 0
Do. Commissioners' Fees	320 0 0		360 0 0	20 0 0	380 0 0			
EXECUTIVE ENGINEER'S DEPARTMENT.							This excess is unavoidable.	3,433 0 0
In-door	3,294 0 0		2,746 8 0	549 0 0	3,295 8 0		Rs. 77 11-4 of this is accounted for as per contra, the remaining excess is unavoidable.	5,931 0 0
Out-door	5,742 0 0		4,837 8 0	1,033 0 0	5,870 8 0			
CONSERVANCY DEPARTMENT.								1,985 0 0
In-door	1,992 0 0		1,660 0 0	332 0 0	1,992 0 0			1,15,917 5 7
Out-door	1,18,696 0 0		97,156 12 6	19,507 0 0	1,16,663 12 6			4,428 0 0
Registry of Births and Deaths	4,536 0 0	1,64,224 0 0	3,780 0 0	756 0 0	4,536 0 0			
CONSERVANCY.						1,13,643 1 1		... ...
New Carts	1,000 0 0		400 0 0	... ...	400 0 0			4,116 0 5
Repair of Carts and Stores	4,000 0 0		2,828 0 0	413 8 4	3,241 8 4			1,329 5 6
Work Shops	1,682 0 0		1,266 11 9	230 8 2	1,497 3 11			... ...
Repair of Boats	400 0 0		... ...	... ...	... ...		This excess is unvoidable.	2,003 3 6
Main Drain	2,000 0 0		2,052 11 7	97 6 7	2,150 2 2			... ...
Screw Pile Drain	1,000 0 0		149 1 7	30 14 3	179 15 10		This excess is unvoidable.	4,677 4 3
Digging Pits	4,500 0 0		4,076 13 4	779 6 10	4,856 4 2		The Budget Grant was insufficient to meet the expenditure incurred by the Police on this Account.	1,266 11 11
Killing Dogs	1,000 0 0		1,538 13 2	... ...	1,538 13 2		Rs. 2,100 of this is met by a similar amount as per contra and Rs. 417 12-0 is chargeable to "Reserve for unpaid Bills"	964 11 0
Sanding Latrines	1,500 0 0		822 8 0	125 9 0	948 1 0		a This excess is unavoidable.	300 0 0
Removal of Monkeys	100 0 0		... ...	... ...	... ...		b do. do.	3,285 12 11
Epidemic Charges & Contingent	2,000 0 0		4,640 13 3	121 5 0	4,762 2 3			17 8 0
Iron Gratings	500 0 0		217 15 11	... ...	217 15 11			531 6 0
Extension of Sewage Farms	1,000 0 0		1,663 10 9	162 9 8	a 1,826 4 5			1,649 2 11
Maintenance of Sewage Farms	1,800 0 0		1,632 13 3	299 2 0	b 1,931 15 3			3,196 2 9
Dust Boxes	3,000 0 0		1,314 14 0	2 7 0	1,317 5 0			396 11 6
Clothing	400 0 0	25,882 0 0	392 8 0	... ...	392 8 0	2,990 8 5		
PUBLIC WORKS.								805 5 1
New—Buildings.								... ...
Constructing Public Latrines	3,000 0 0		1,087 2 9	22 12 0	1,109 14 9			74 13 0
Do. Urinals								1,410 0 0
Do. Cart Sheds	500 0 0		... ...	... ...	... ...			23 10 8
Roads.								45 7 1
Making New Street Boards	200 0 0		... ...	... ...	... ...			... ...
New Metalling of Roads 1st Division			... ...	... ...	... ...			1,121 6 4
Do. do. 2nd do			151 10 4	... ...	151 10 4			... ...
Do. do. 3rd do			550 13 5	... ...	550 13 5			... ...
Do. do. 4th do			34 15 4	... ...	34 15 4			1,618 3 5
Do. do. 5th do	4,000 0 0		186 4 5	... ...	186 4 5			4,216 11 6
Do. do. 6th do			... ...	... ...	... ...			
Do. do. 7th do			1,360 13 9	... ...	1,360 13 9			
Do. do. 8th do			... ...	... ...	... ...			
Improvements.								724 10 10
Improving and Extending Burial and Burning Grounds	2,000 0 0		1,809 8 9	1,267 8 7	3,077 1 4			
Constructing Cart Stands	1,000 0 0		2,166 14 3	971 1 6	c 3,137 15 9		Rs. 1473-14-5 of this is chargeable to "Reserve for unpaid Bills."	698 15 7
Erection and Improvement of Parcherries and Hutting Grounds	2,000 0 0		857 12 5	349 5 8	1,207 2 1		c Rs. 1,889 15-10 of this is chargeable to "Reserve for unpaid Bills." The remaining excess is unavoidable.	870 15 1
Tinnevelly Settlement	500 0 0		... ...	... ...	... ...			... ...
Drains.								
Constructing New Drains	1,000 0 0	14,200 0 0	2,302 0 0	39 11 11	2,341 11 11	13,158 7 1	Rs. 1963 12-2 of this is chargeable to "Reserve for unpaid Bills."	2,597 4 2
Repairs—Buildings								
Repairing Slaughter Houses	600 0 0		445 14 7	81 12 7	527 11 2			819 14 1
Do. General Market	600 0 0		20 8 2	6 0 0	26 8 2			23 14 5
Do. Latrines	1,500 0 0		292 15 11	98 11 5	391 11 4			1,889 5 2
Do. Cart Sheds	500 0 0		340 8 6	60 5 3	400 13 9		This excess is unavoidable.	361 14 11
Do. Office Premises	500 0 0		577 12 8	3 11 0	581 7 8			387 13 11
Do. Public Wells	250 0 0		68 9 5	... ...	68 9 5			150 10 6
Do. Dust Bins	500 0 0		7 0 0	... ...	7 0 0			172 12 9
Do. Walls on Road sides	500 0 0		1,616 5 2	... ...	1,616 5 2		Rs. 1,031-0-7 of this is chargeable of "Reserve for unpaid Bills."	1,932 6 6
Do. Toll Gates	100 0 0		... ...	... ...	... ...			54 2 4
Do. Model Parcherries	500 0 0		542 12 2	... ...	542 12 2		This amount is chargeable to "Reserve for unpaid Bills."	80 4 4
Carried forward...	5,550 0 0	2,51,606 0 0	2,12,642 5 0	40,116 13 2	4,162 14 10	2,48,596 3 4		

MUNICIPALITY

Statement of Receipts and Disbursements

RECEIPTS.	Budget Estimates for 1874-75.			Total of Budget Estimates under Major Heads.			Receipts from April 1874 to January 1875.			Receipts in February and March 1875.			Total Receipts.			Receipts under Major Heads.			REMARKS.	Receipts for the corresponding period of 1873-74.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.
Brought forward...	...	...	...	5,57,060	0	0	4,25,453	7	6	81,942	6	11	...	...	...	5,07,395	14	5				
Balance on 31st March 1874.....	...	...	...	5,57,060	0	0	4,25,453	7	6	81,942	6	11	...	...	...	5,07,395	14	5				
Rupees.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...							

AB/

To

The Honorable

D F Carmichael

Acting Chief Secretary

to Government

Ootacammund

Sir,

I have the honor to report that agreeably to the instructions contained in the Proceedings of Government No 1250 of the 9 June 185 I have audited the Accounts of the Municipality for the year 18[illegible]/75.

First I examined the entries of receipt and disbursement in the Cash Book and satisfied myself that the former had been duly brought to Account and that the latter were each and all supported by competent vouchers; I then tested the postings in the Ledger

Ledger of a months transactions taken at haphazard - October 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 507,395-14-5
the Disbursements to Rs 5,59,256-9-1
The Year opened with an actual Cash Balance of Rs 51,942-4-6
thus there was a balance of Rs 81-9-10 at the Credit of the Municipality on the 31st March 1875 which after adding the amount of Cheques issued (32) but not Cashed by the Bank on that date Rs 18,246-7-1 agrees with the balance Shewn in the Banks Pass Book Rs 18,328-a-11

As the System of Municipal taxation during 1874/75 was that in force during 1873/74 a Comparison may be drawn between the actuals of those years. This Comparison I have made between the actuals for 1873/74 Shewn in the Statement of Receipts and Disbursements from 1st April 1873 to 31st March 1874 entrie under the head "Corresponding period of 1873/74" Receipts and Disbursements in the accompanying Statement having only been made when there are Corresponding items in the Current Year -

Receipts

The total Receipts for the year less the items aggregating Rs 21,799-12-2 not included in the Estimate amounted to Rs 4,85,596-2-3 the amount estimated to Rs 5,57,060-a-a Shewing a decrease in the former over the latter of Rs 71,563-13-9 as Compared with the actuals of last year there is an increase of Rs 31,73-9-2

Disbursements

The Disbursements amounted to Rs 559.256-9-1 and are below the Estimate by Rs 33.307-6-11 and less than the actuals of last year by Rs 2957-12-7

The accompanying Statements B. and C show 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 are kept reflects great Credit on the Manager Mr. Axelby 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
5th August
1875

Financial (1875) Report
(Municipal Accounts)

From

E. J. Firth Esqre
Madras

To

The Honble D. F. Carmichael
Actg Chief Secretary to
Government
Ootacamund

No. 1853

Dated 5th August 1875

Recd 7th ——— Encls

Reports the audit of the
Accounts of the Municipa-
-lity for the year 1874/75.

No 5

Statement shewing the Income and Debt of the Municipality of Madras during the Years 1868, 1869, 1870, 1871-72, 1872-73, 1873-74, 1874-75, 1875-76

1 Division or Name	2 District	3 Year	4 Population	5 Number of Members of Committee Appointed	6 Elected	7 Nominated	8 Total	9 Voters	Amount of Income in 1868, 1869, 1870, 1871-72, 1872-73, 1873-74, 1874-75, 1875-76. 10 Town House Buildings and Lands.	11 Town Duty Sayer &c.	12 Licenses Taxes.	13 Tax on Carriages, Horses and Animals.	14 Rents of Choultries Bridges Ferries Markets and Springs	15 Tolls on Carriages and Animals using the Roads	16 Miscellaneous	17 Income during the Year	18 Balance of Preceding Year	19 Total Income Nominal	20 Equivalent to Sterling at 1s 6d to the Rupee	21 Amount of Debt
Madras Presidency		1868	397,552	13	"	19	32	"	2,60,664	1,34,525	11,057	45,065	11,822	47,543	7,0,266	5,80,942	1,57,135	7,35,077	1-4-6 5/8	"
		1869	397,552	9	"	23	32	"	2,26,578	76,893	11,407	44,115	13,008	46,000	78,473	4,96,474	2,08,589	7,05,063	1-0-9 1/5	50,000
		1870	397,552	9	"	23	32	"	2,70,370	77,778	9,606	42,250	12,428	48,600	86,458	5,47,490	65,881	6,13,371	1-2-6 2/3	1,25,000
		1871-72	397,552	9	"	23	32	"	2,39,642	90,246	11,722	37,738	13,050	48,133	85,170	5,25,701	45,645	5,71,346	1-1-8 3/4	10,19,571
		1872-73	397,552	10	"	22	32	"	2,44,479	55,996	9,959	39,687	12,599	47,450	1,04,165	5,14,335	8,072	5,22,407	1-" -6 1/10	12,60,000
		1873-74	397,552	9	"	23	32	"	2,27,611	53,510	9,738	43,384	12,776	50,600	1,90,141	5,87,660	3,683	5,91,343	1-" -"	14,28,000
		1874-75	397,552	12	"	20	32	"	2,34,437	68,550	9,595	36,681	12,105	40,000	82,982	4,84,350	51,942	5,36,292	1-" -2	14,30,000
		1875-76	397,552	12	"	20	32	"	2,65,782	76,996	10,096	38,400	12,469	47,758	1,53,635	6,08,136	82	6,08,218	1-2-3 1/2	14,30,000

Remarks

22.

Previous to 1871-72 the Municipal Accounts were kept for the Calendar year, Column 20 refers to the taxation shewn in Column 16 which might be an accurate statement of income.

Statement shewing the Expenditure in the Municipality of Madras during the Years 1868, 1869, 1870, 1871-72, 1872-73, 1873-74, 1874-75, 1875-76

1 Division or Name	2 District	3 Year	4 Head Office	5 Collection	6 Police	7 Conservancy	8 Lighting	9 Total Establishment	10 Watering	11 Original Works	12 Repairs	13 Charitable Institutions	14	15 Conservancy Establishment	16 Lighting Establishment	17 Repairing Establishment	18 Cemetery	19 Establishments for Public Purposes	20 Subscriptions for Public Purposes	21 Education	22 Miscellaneous	23 Total Expenditure	24 Revenue	25 Remarks.
Madras Presidency		1868	60,078	25,353	1,07,232	1,29,175	1,675	3,23,513	3,704	28,065	72,291	"	16,432	39,486	20,517	4,911	"	"	"	"	8,164	5,17,283	2,08,589	
	Town of Madras	1869	62,375	31,376	1,07,232	1,51,499	3,371	3,55,853	4,116	84,867	1,22,195	"	14,016	36,101	18,504	3,539	1,000	"	"	"	12,030	5,28,221	65,881	
		1870	57,320	23,714	1,07,232	1,41,459	4,902	3,34,627	2,218	54,708	79,183	4,750	5,617	14,747	18,398	5,236	1,000	1,011	2,022	"	11,996	5,54,563	55,498	
		1871-72	65,952	24,062	17,872	1,29,504	5,094	2,42,484	3,651	53,442	89,864	44,062	10,863	21,268	16,755	1,202	17,657	13,457	26,913	"	17,888	4,62,406	"	
		1872-73	59,160	23,480	"	1,22,564	4,659	2,09,863	3,236	23,679	1,05,627	64,216	18,152	20,148	19,643	458	2,109	10,292	20,584	4,687	17,100	5,19,794	3,683	
		1873-74	61,210	23,184	"	1,22,330	698	2,07,422	3,362	27,925	1,03,927	45,569	17,610	23,518	23,011	2,703	"	13,144	26,289	14,916	17,288	5,21,884	51,942	
		1874-75	63,164	23,744	"	1,23,192	"	2,10,100	2,983	38,736	92,460	21,977	18,446	22,809	23,819	1,118	"	19,098	38,197	12,970	13,860	5,16,573	82	
		1875-76	69,686	22,014	"	1,18,810	571	2,11,081	1,748	34,774	97,690	73,679	18,269	22,103	25,846	2,111	"	27,278	54,556	14,392	10,359	5,61,885	4,883	

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Report

READ the following ~~letter~~

of the Auditor of Accounts of the Madras Municipality dated 5th August 1875.

Order thereon. 1 Dec 75 No 2353

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 1874-75 is sanctioned.

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

It is observed that the report for 1873/74 has not yet been furnished submitted.

The President will be requested

Not to be folded or roughly handled

Read 1853/75
Govt 1 Dec 75 No 25

it is unnecessary to explain the delay

Copy

on the table by the Hon. W. Hardcastle

Note. — The Report mentioned in the Despatch is the one the publication of which by the Government is enjoined by law, (section 32 of the Act.) It has been usual to have copies submitted to Government, who send copies in turn to the P. of T. & the Secretary of State.

Copy

Corn

The Assessment of the McNamara Gold Fields Co. — Forth Esq. Acct General

Despd 8/12 38 [illegible]

17-11-75

Govt. of {1875} Madras.

Financial

To

draft

Dated 4th Dec 1875, No. 2353
Read.

Nos. 5-6

Municipal - Accounts.
Payment to Narasimma Pantulu
of Rs 500 Honorarium to
the Auditor for his audit
of the Municipal Ac
counts for 1874-75. -
Sanctioned -

Draft to be
[illegible]

Rec'd 6 Dec
[illegible]

The amount entered
with the Revenue
Finance to be debited
under the head of
Audit of Accounts
[illegible]

1875
C 15/11