L. & M.
40-8-8-96.

# Local & Munl. (1895) Department.

MISCELLANEOUS.

**G.O., No.** 1146 M

**DATED** 20th July 1895

---

[Despatch Abstract.]

Accounts.

Awaiting the remarks of the Commissioners on the audit of the------of the Madras Municipality for the year 1894-95.

## BACK PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|---|---|---|---|---|---|---|---|
|  |  |  |  |  |  |  |  |

## FURTHER PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|---|---|---|---|---|---|---|---|
|  |  |  |  |  |  |  |  |

---

[ 7 ] **INDEXED.**

*Miscellaneous.*

LOCAL AND MUNICIPAL DEPT.

G.O., DATED 20-7-95
No. 1146 M

*When given for copying.*

---

[Despatch Abstract.]

Accounts

Awaiting the remar
of the Commissioners on th
audit of the accounts of the
Madras Municipality –
the year 1894-95

9,32,500
11,82,210

Read again Order of Government, dated
189 , No , Miscellaneous.

Back Paper, No. of 189

8

Further Paper, No. Cuc 2546 L/95 of 189

Enclosures.

Current No

Statement with ditto.

Order of Government

Statement with ditto.

Papers not filed up, being meant for despatch
in original (not paged).

N.B.—
A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.

ed by

Examined by

---

11

## Statement I.—*Revenues and Receipts of the Municipal Fund of the City of Madras.*

| — | Estimate, 1894-95. | | Receipts from April 1894 to March 1895. | | | | | | Total Receipts under Major Heads. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Details of Minor Heads. | Totals of Major Heads. | Arrear. | | | Current. | | | | | |
| | RS. | RS. | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. |
| 1. Opening Balance— | | | | | | | | | | | |
| (a) General Fund .. | 2,15,110 | | | | | | | | 2,15,111 | 14 | 2 |
| (b) Water Works Fund .. | 13,530 | | | | | | | | 13,532 | 7 | 5 |
| (c) Lighting Fund .. | 21,070 | | | | | | | | 21,071 | 0 | 10 |
| Total .. | .... | 2,49,710 | | | | | | | 2,49,715 | 6 | 5 |
| 2. Municipal Rates and Taxes— | | | | | | | | | | | |
| (a) Tax on Arts, &c. (Section 103) .. | 64,500 | | 2,425 | 7 | 0 | 64,937 | 8 | 0 | | | |
| Deduct refund .. | .... | | 2 | 8 | 0 | 42 | 8 | 0 | | | |
| | | | 2,422 | 15 | 0 | 64,895 | 0 | 6 | 67,317 | 15 | 0 |
| (b) Tax on Buildings (Section 119) .. .. | 5,17,000 | | 82,974 | 6 | 9 | 4,49,394 | 3 | 0 | | | |
| Deduct refund .. | .... | | 161 | 7 | 9 | 1,492 | 12 | 6 | | | |
| | | | 82,812 | 15 | 0 | 4,47,901 | 6 | 6 | 5,30,714 | 5 | 6 |
| (c) Tax on Lands (Section 119) .. .. | 4,200 | | 488 | 5 | 7 | 4,124 | 10 | 4 | | | |
| Deduct refund .. | .... | | .... | | | .... | | | | | |
| | | | 488 | 5 | 7 | 4,124 | 10 | 4 | 4,612 | 15 | 11 |
| (d) Water Tax on Buildings (Section 138) .. | 2,04,000 | | 32,844 | 15 | 5 | 1,76,430 | 8 | 0 | | | |
| Deduct refund .. | .... | | 63 | 6 | 2 | 578 | 4 | 10 | | | |
| | | | 32,781 | 9 | 3 | 1,75,852 | 3 | 2 | 2,08,633 | 12 | 5 |
| (e) Water Tax on Lands (Section 138) .. | 1,430 | | 136 | 12 | 5 | 1,494 | 8 | 6 | | | |
| Deduct refund .. | .... | | .... | | | .... | | | | | |
| | | | 136 | 12 | 5 | 1,494 | 8 | 6 | 1,631 | 4 | 11 |
| (f) Lighting Tax on Buildings (Section 148) .. | 61,630 | | 10,374 | 6 | 10 | 56,184 | 11 | 8 | | | |
| Deduct refund .. | .... | | 20 | 2 | 10 | 186 | 8 | 1 | | | |
| | | | 10,354 | 4 | 0 | 55,998 | 3 | 7 | 66,352 | 7 | 7 |
| (g) Lighting Tax on Lands (Section 148) .. | 540 | | 60 | 13 | 9 | 515 | 7 | 6 | | | |
| Deduct refund .. | .... | | .... | | | .... | | | | | |
| | | | 60 | 13 | 9 | 515 | 7 | 6 | 576 | 5 | 3 |
| (h) Tax on Vehicles with Springs (Section 153). | 27,000 | | 447 | 4 | 2 | 27,412 | 0 | 0 | | | |
| Deduct refund .. | .... | | 8 | 0 | 0 | 149 | 0 | 0 | | | |
| | | | 439 | 4 | 2 | 27,263 | 0 | 0 | 27,702 | 4 | 2 |
| (i) Tax on Animals (Section 153) .. .. | 25,000 | | 445 | 8 | 11 | 25,220 | 1 | 5 | | | |
| Deduct refund .. | .... | | 7 | 8 | 0 | 125 | 8 | 0 | | | |
| | | | 438 | 0 | 11 | 25,094 | 9 | 5 | 25,532 | 10 | 4 |
| (j) Tax on Carts and other Vehicles without Springs (Section 164). | 21,000 | | 14 | 0 | 0 | 21,151 | 4 | 10 | | | |
| Deduct refund .. | .... | | .... | | | 2 | 0 | 0 | | | |
| | | | 14 | 0 | 0 | 21,149 | 4 | 10 | 21,163 | 4 | 10 |
| (k) Tobacco Duties .. | —40,000 | | .... | | | 45,988 | 10 | 4 | | | |
| Deduct refund .. | .... | | .... | | | 75,782 | 9 | 11 | | | |
| | | | .... | | | —29,793 | 15 | 7 | —29,793 | 15 | 7 |
| (l) Tolls on Vehicles and Animals entering Municipal limits (Section 170) .. | 43,200 | | .... | | | 43,248 | 12 | 11 | 43,248 | 12 | 11 |
| Total .. | .... | 9,32,500 | .... | | | .... | | | 9,67,692 | 3 | 3 |
| Carried over .. | .... | 11,82,210 | .... | | | .... | | | 12,17,407 | 9 | 8 |

**STATEMENT I.**—*Revenues and Receipts of the Municipal Fund of the City of Madras*—cont.

| — | Estimate, 1894-95. |  | Receipts from April 1894 to March 1895. |  | To[illegible] Receipts under Major Heads. |
|---|---|---|---|---|---|
|  | Details of Minor Heads. | Totals of Major Heads. | Arrear. | Current. |  |
|  | RS. | RS. | RS. A. P. | RS. A. P. | RS. A. P. |
| Brought over .. | .... | 11,82,210 | .... | .... | 12,17,407 9 8 |
| 3. Revenue derived from Municipal property and powers apart from Taxation— |  |  |  |  |  |
| (a) i. Payment for occupation of Municipal Lands (Section 136). | 10,000 |  | 842 2 7 | 10,550 14 7 |  |
| Deduct refund .. | .... |  | .... | 0 12 6 |  |
|  |  |  | 842 2 7 | 10,550 2 1 |  |
| ii. Rent of Lands and Buildings not falling under Section 136 .. | 10,000 |  | .... | 11,821 11 5 |  |
| (b) i. Sale-proceeds of lands. | 6,000 |  | .... | 6,641 1 10 |  |
| ii. Esplanades, &c., Grazing Rents .. | 950 |  | .... | 583 12 3 |  |
| iii. Rent of Cart-stands. | 1,600 |  | .... | 1,601 15 0 |  |
| iv. Rent of Municipal Wharf .. .. | 1,600 |  | .... | 1,600 0 0 |  |
| v. Produce of Lands, Gardens, &c.— |  |  |  |  |  |
| (1) People's Park. | 5,140 |  | .... | 5,118 2 4 |  |
| (2) Napier Park .. | 3,200 |  | .... | 3,041 1 0 |  |
| (3) Sewage Farms. | 20,900 |  | .... | 21,783 14 1 |  |
| vi. Sale-proceeds of Old Materials .. | 200 |  | .... | 143 3 3 |  |
| (c) Conservancy Receipts—Sale of Rubbish .. | 22,310 |  | .... | 5,539 6 4 |  |
| (d) i. Income from Markets (Section 362)— |  |  |  |  |  |
| (1) General Market. | 12,900 |  | .... | 10,325 7 2 |  |
| (2) Smithfield Market .. .. | 4,900 |  | .... | 4,892 13 1 |  |
| ii. Income from Slaughter-houses (Section 345) .. .. | 11,140 |  | .... | 11,229 3 5 |  |
| (e) Other Fees— |  |  |  |  |  |
| i. Import of Timber and Firewood (Section 341) .. .. | 70,000 |  | .... | 84,800 11 2 |  |
| Deduct refund .. | .... |  | .... | 2,459 15 6 |  |
|  |  |  |  | 82,340 11 8 |  |
| ii. Slaughter of Animals for Food (Section 347) .. .. | 25,870 |  | .... | 25,884 8 1 |  |
| iii. Private Markets (Section 362) .. | 2,000 |  | .... | 1,925 0 0 |  |
| iv. Licenses, Registration, &c., under Sections 210, 288, 289, 290, 294, 320, 332, 335, 338, 343, 346, 379, 383 .. | 21,500 |  | 1,051 0 0 | 24,827 6 0 |  |
| Deduct refund .. | .... |  | 10 0 0 | 5 0 0 |  |
|  |  |  | 1,041 0 0 | 24,822 6 0 |  |
| v. Cart-stand Fees .. | 390 |  | 7 8 0 | 358 0 0 |  |
| vi. Distraint Fees .. | 6,000 |  | .... | 7,787 5 4 |  |
| Deduct refund .. | .... |  | .... | 2 0 0 |  |
|  |  |  | .... | 7,785 5 4 |  |
| (f) Fines under Municipal and other Acts— |  |  |  |  |  |
| i. Municipal .. | 2,000 |  | .... | 2,707 11 3 |  |
| ii. Police .. | .... |  | .... | .... |  |
| (g) Interest on Investments General .. .. | 4,500 |  | .... | 4,500 0 0 |  |
| Total .. | .... | 2,43,100 | 1,890 10 7 | 2,45,195 7 7 | 2,47,086 2 2 |
| Carried over .. | .... | 14,25,310 | .... | .... | 14,64,493 11 10 |

**STATEMENT I.**—*Revenues and Receipts of the Municipal Fund of the City of Madras*—concluded.

| — | Estimate, 1894-95. |  | Receipts from April 1894 to March 1895. |  | Total Receipts under Major Heads. |
|---|---|---|---|---|---|
|  | Details of Minor Heads. | Totals of Major Heads. | Arrear. | Current. |  |
|  | RS. | RS. | RS. A. P. | RS. A. P. | RS. A. P. |
| Brought over .. | .... | 14,25,310 | .... | .... | 14,64,493 11 10 |
| 4. Grants and Contributions— |  |  |  |  |  |
| (a) From Government— |  |  |  |  |  |
| i. Roads | 9,060 |  | .... | 9,058 0 0 |  |
| ii. Repairing structures of Bridges over the Cooum and over the Buckingham Canal. | 4,440 |  | .... | 4,443 0 0 |  |
| iii. Other purposes— |  |  |  |  |  |
| (1) Compensation for Tax on Salaries. | 3,840 |  | .... | 6,084 4 1 |  |
| (2) Compensation for Tax on places used for Sale of Spirituous and Intoxicating Liquors .. | 13,610 |  | .... | 13,607 0 0 |  |
| (3) Zoological Collection in People's Park .. | 2,000 |  | .... | 2,000 0 0 |  |
| Total .. |  | 32,950 | .... | 35,192 4 1 | 35,192 4 1 |
| 5. Miscellaneous— |  |  |  |  |  |
| (a) Payments for Water for Non-domestic Purposes .. .. | 12,000 |  | .... | 13,587 7 1 |  |
| (b) Sundry Receipts—Water Works .. | 2,800 |  | .... | 4,706 13 2 |  |
| (c) Other Items .. | 3,000 |  | .... | 3,774 14 9 |  |
| (d) Sale of Lymph .. | 1,600 |  | .... | 2,103 4 0 |  |
| (e) Refund from Expenditure of previous years. | 1,000 |  | .... | 804 12 5 |  |
| Total .. |  | 20,100 | .... | 24,977 3 5 | 24,977 3 5 |
| 6. Extraordinary and Debt— |  |  |  |  |  |
| (a) Realization of Sinking Fund— |  |  |  |  |  |
| Interest on Water Works Loan of 1869-73 .. | 32,280 |  | .... | 32,107 12 3 |  |
| (b) Advances Recovered— |  |  |  |  |  |
| i. Permanent .. | 25 |  | 46 7 6 | .... |  |
| ii. Others .. .. | 3,475 |  | 3,241 10 9 | .... |  |
| Total .. | .... | 35,780 | 3,288 2 3 | 32,107 12 3 | 35,395 14 6 |
| Grand Total .. | .... | 15,14,440 | .... | .... | 15,60,059 1 10 |

## STATEMENT II.—*Expenditure from Municipal Fund of the City of Madras.*

| — | Estimate, 1894-95. | | | Expenditure from April 1894 to March 1895. | Total Expenditure under Major Heads. |
|---|---|---|---|---|---|
| | Details of Minor Heads. | Totals of Minor Heads. | Totals of Major Heads. | | |
| | RS. | RS. | RS. | RS. A. P. | RS. A. P. |
| GRANT I (*Public Works*)— | | | | | |
| 1. New Works— | | | | | |
| (*a*) Communications .. | 35,820 | | | 4,413 4 0 | |
| (*b*) Buildings .. .. | 63,050 | | | 28,808 8 10 | |
| (*c*) Drainage .. .. | 80,600 | | | 58,962 10 10 | |
| (*d*) Water-supply .. | 40,470 | | | 29,633 6 3 | |
| (*e*) Miscellaneous .. | 2,120 | | | 650 15 5 | |
| | | 2,22,060 | | 1,22,468 13 4 | |
| 2. Repairs— | | | | | |
| (*a*) Communications .. | 1,54,000 | | | 1,21,741 1 7 | |
| (*b*) Buildings .. .. | 15,300 | | | 9,338 12 2 | |
| (*c*) Drainage— | | | | | |
| Repairs to Works, &c. | 1,40,110 | | | 1,27,192 1 3 | |
| Establishment .. | 14,900 | | | 14,797 8 6 | |
| Overtime .. | 860 | | | 823 10 5 | |
| Allowances .. | 210 | | | 213 12 8 | |
| Leave Allowances .. | 170 | | | 47 12 2 | |
| (*d*) Water-supply— | | | | | |
| Repairs to Works, &c. | 37,310 | | | 33,988 10 9 | |
| Establishment .. | 9,550 | | | 9,397 13 0 | |
| Allowances .. | 300 | | | 300 0 0 | |
| Leave Allowances .. | 100 | | | 41 4 8 | |
| (*e*) Miscellaneous .. | 1,100 | | | 244 1 11 | |
| | | 3,73,910 | | 3,18,126 9 1 | |
| 3. Establishment— | | | | | |
| (*a*) General— | | | | | |
| In-door .. .. | 14,200 | | | 13,758 2 9 | |
| Out-door .. .. | 6,640 | | | 6,469 13 7 | |
| Allowances .. | 480 | | | 480 0 0 | |
| Leave Allowances .. | 240 | | | 149 3 1 | |
| (*b*) Steam Road Roller— | | | | | |
| Establishment .. | 960 | | | 958 11 4 | |
| Overtime .. | 380 | | | 296 11 8 | |
| Fitters' Staff .. | 140 | | | 140 0 0 | |
| | | 23,040 | | 22,252 10 5 | |
| 4. Tools and Plant .. | .... | 5,460 | | 3,822 7 5 | |
| 5. Miscellaneous— | | | | | |
| (*a*) Stationery .. .. | 1,390 | | | 1,354 7 6 | |
| (*b*) Printing Charges .. | 2,000 | | | 1,390 13 5 | |
| (*c*) Advertising Charges .. | 1,150 | | | 1,083 7 6 | |
| (*d*) Law Charges and Stamp Duties .. .. | 860 | | | 672 3 0 | |
| (*e*) Office Furniture .. | 470 | | | 404 5 1 | |
| (*f*) Contingent .. .. | 710 | | | 471 5 4 | |
| (*g*) Water Works Contingent | 1,200 | | | 314 10 4 | |
| (*h*) Clothing for Peons and Badges for Road Coolies. | 1,450 | | | 126 12 10 | |
| (*i*) Fuel, Oil, &c., for Steam Road Roller .. | 8,000 | | | 4,260 14 1 | |
| | | 17,230 | | 10,078 15 1 | |
| Total, Grant I .. | .... | | 6,41,700 | .... | 4,76,749 7 4 |
| GRANT II (*Education*)— | | | | | |
| 1. Training Schools— | | | | | |
| (*a*) Stipends to Teachers attending Training schools .. .. | 600 | | | 282 3 0 | |
| (*b*) Do. Sessional schools. | 400 | | | .... | |
| | | 1,000 | | 282 3 0 | |
| 2. Results Grants .. .. | .... | 8,830 | | 6,943 7 6 | |
| 3. Inspection— | | | | | |
| Establishment .. | 900 | | | 888 12 5 | |
| Allowances .. | 240 | | | 240 6 3 | |
| Contingent .. .. | 100 | | | 96 11 4 | |
| | | 1,240 | | 1,225 14 0 | |
| 4. Miscellaneous— | | | | | |
| (*a*) Building grant .. | 1,000 | | | .... | |
| (*b*) Furniture, apparatus, &c. | 500 | | | 16 8 0 | |
| | | 1,500 | | 16 8 0 | |
| Total, Grant II .. | .... | .... | 12,570 | .... | 8,468 0 6 |
| Carried over .. | .... | .... | 6,54,270 | .... | 4,85,217 7 10 |

---

No. Name of party Debit balance Credit balance

5
5.
57
57
5.
59
58
57
60
61

## STATEMENT II.—*Expenditure from Municipal Fund of the City of Madras*—cont.

| — | Estimate, 1894-95. | | | Expenditure from April 1894 to March 1895. | Total Expenditure under Major Heads. |
|---|---|---|---|---|---|
| | Details of Minor Heads. | Totals of Minor Heads. | Totals of Major Heads. | | |
| | RS. | RS. | RS. | RS. A. P. | RS. A. P. |
| Brought over .. | .... | .... | 6,54,270 | .... | 4,85,217 7 10 |
| GRANT III (*Sanitation and Medical Services*)— | | | | | |
| 1. Hospitals and Dispensaries— | | | | | |
| i. Triplicane Hospital— | | | | | |
| (*a*) Establishment .. | 3,330 | | | 2,923 3 11 | |
| Medicines and supplies. | 6,000 | | | 6,731 4 6 | |
| Diets of Patients .. | 4,280 | | | 4,407 9 8 | |
| ii. Black Town Dispensary— | | | | | |
| (*a*) Establishment .. | 2,880 | | | 2,762 10 6 | |
| (*b*) Medicines and supplies. | 5,950 | | | 3,387 4 10 | |
| | | 22,440 | | 20,212 1 5 | |
| 2. (*a*) Contributions to Provincial Funds— | | | | | |
| i. Hospitals .. .. | 20,000 | | | 20,000 0 0 | |
| ii. Medical College .. | 2,000 | | | 6,272 0 0 | |
| (*b*) Contribution for St. Thomé Dispensary. | 1,300 | | | 1,300 0 0 | |
| (*c*) Do. for Convent Dispensary .. | 240 | | | 240 0 0 | |
| (*d*) Do. for Victoria Caste and Gosha Hospital .. | 500 | | | 500 0 0 | |
| | | 24,040 | | 28,312 0 0 | |
| 3. Vaccination— | | | | | |
| (*a*) Establishment .. | 6,380 | | | 6,347 14 11 | |
| Allowances .. .. | 240 | | | 240 0 0 | |
| (*b*) Contingencies— Animal Vaccination, Stationery, Clothing, &c. .. .. | 4,300 | | | 4,294 10 1 | |
| | | 10,920 | | 10,882 9 0 | |
| 4. Registration of Births and Deaths— | | | | | |
| (*a*) Establishment .. | 7,040 | | | 6,899 15 3 | |
| (*b*) Allowances .. .. | 240 | | | 240 0 0 | |
| (*c*) Contingencies— Stationery, Clothing, &c. .. .. | 1,200 | | | 1,240 5 1 | |
| | | 8,480 | | 8,380 4 4 | |
| 5. Conservancy— | | | | | |
| (*a*) Establishment— | | | | | |
| General .. .. | 18,710 | | | 18,567 8 6 | |
| Allowances .. .. | 650 | | | 641 6 2 | |
| Street Conservancy .. | 6,350 | | | 6,244 2 1 | |
| House do. .. | 5,850 | | | 5,225 11 2 | |
| (*b*) Hire of Scavengers .. | 52,350 | | | 48,638 5 6 | |
| (*c*) Do. of Bullocks .. | 91,200 | | | 86,990 9 4 | |
| (*d*) Do. of Carts .. | 7,360 | | | 6,028 4 5 | |
| (*e*) Night-soil Depôts and Shoots— | | | | | |
| Establishment | | | | | |
| Labour .. .. | 790 | | | 808 10 2 | |
| (*f*) Sanding Latrines .. | 11,560 | | | 10,728 15 5 | |
| (*g*) Maintenance of Sewage Farms— | 2,500 | | | .... | |
| Establishment .. | 960 | | | 960 0 0 | |
| Overtime .. | 100 | | | | |
| Fitters' staff .. | 140 | | | | |
| Labour .. .. | 230 | | | | |
| Leave [illegible] | [illegible] | | | | |
| (*h*) R[illegible] of S[illegible] | [illegible] | | | | |
| (*d*) Advertising C[illegible] | [illegible]00 | | | | |
| Insuranc[illegible] | | | | | |

[illegible] Pillai [illegible] 7

### STATEMENT II.—*Expenditure from Municipal Fund of the City of Madras*—cont.

| — | Estimate, 1894–95. Details of Minor Heads. | Estimate, 1894–95. Totals of Minor Heads. | Estimate, 1894–95. Totals of Major Heads. | Expenditure from April 1894 to March 1895. | Total Expenditure under Major Heads. |
|---|---|---|---|---|---|
| | RS. | RS. | RS. | RS. A. P. | RS. A. P. |
| Brought over .. | .... | .... | 6,54,270 | .... | 4,85,217 7 10 |
| GRANT III—*cont.* .. | .... | 65,880 | .... | 67,786 14 9 | |
| 5. Conservancy—*cont.* .. | 2,28,360 | .... | .... | 2,12,939 4 4 | |
| (*l*) Repair of Carts, Boats, and Buckets .. | 7,800 | | | 9,598 10 3 | |
| (*m*) Contingent { General .. | 7,000 | | | 6,447 4 10 | |
| Cholera .. | 3,000 | | | 636 10 4 | |
| (*n*) Improvement of Parcherries .. .. | 4,000 | | | 1,692 13 5 | |
| (*o*) Road Watering— | | | | | |
| Establishment .. | 1,430 | | | 1,421 14 0 | |
| Labour .. .. | 11,340 | | | 9,734 13 3 | |
| (*p*) Tools and Plant .. | 16,460 | | | 11,606 2 2 | |
| | | 2,79,390 | | 2,54,077 8 7 | |
| 6. Miscellaneous— | | | | | |
| (*a*) Stationery .. .. | 1,000 | | | 918 10 7 | |
| (*b*) Printing Charges .. | 700 | | | 705 3 6 | |
| (*c*) Advertising Charges .. | 900 | | | 631 5 6 | |
| (*d*) Law Charges and Stamp Duties .. .. | 500 | | | 281 12 0 | |
| (*e*) Office Furniture .. | 100 | | | 107 9 2 | |
| (*f*) Clothing for Peons .. | 1,300 | | | 887 2 9 | |
| (*g*) Badges and Belts .. | 320 | | | 239 13 2 | |
| (*h*) Extra Staff .. .. | 850 | | | 754 7 8 | |
| | | 5,670 | | 4,526 0 4 | |
| Total, Grant III .. | .... | | 3,50,940 | .... | 3,26,390 7 8 |
| GRANT IV (*Miscellaneous Municipal Purposes*)— | | | | | |
| 1. Lighting— | | | | | |
| Establishment .. | 1,580 | | | 1,579 0 0 | |
| Labour .. .. | 380 | | | 375 0 0 | |
| Maintenance .. | 44,460 | | | 42,307 3 2 | |
| Additional Lamps and Sundries .. .. | 6,130 | | | 5,841 11 3 | |
| Repairs to Lamps and Posts .. .. | 2,000 | | | 671 7 7 | |
| | | 54,550 | | 50,774 6 0 | |
| 2. Markets & Slaughter-houses— | | | | | |
| (*a*) General Market— | | | | | |
| Establishment .. | 640 | | | 630 12 5 | |
| Labour and Contingencies .. .. | 700 | | | 558 5 1 | |
| (*b*) Smithfield Market— | | | | | |
| Establishment .. | 520 | | | 511 9 9 | |
| Labour and Contingencies .. .. | 600 | | | 479 2 2 | |

| | | | | | |
|---|---|---|---|---|---|
| ure, apparatus, &c. | [illegible] | | | 895 10 4 | |
| | | 1,500 | | 16 8 0 | |
| Total, Grant II .. | .... | .... | 12,570 | .... | 8,468 0 6 |
| Carried over .. | .... | .... | 6,54,270 | .... | 4,85,217 7 10 |

---

No Debit Credit

### STATEMENT II.—*Expenditure from Municipal Fund of the City of Madras*—cont.

| — | Estimate, 1894–95. Details of Minor Heads. | Estimate, 1894–95. Totals of Minor Heads. | Estimate, 1894–95. Totals of Major Heads. | Expenditure from April 1894 to March 1895. | Total Expenditure under Major Heads. |
|---|---|---|---|---|---|
| | RS. | RS. | RS. | RS. A. P. | RS. A. P. |
| Brought over .. | .... | .... | 10,05,210 | .... | 8,11,607 15 6 |
| GRANT IV—*cont.* .. .. | | 63,910 | | 59,275 8 10 | |
| 4. Public Parks— | | | | | |
| (*a*) People's Park— | | | | | |
| Establishment .. | 3,130 | | | 3,130 13 3 | |
| Labour, &c. .. | 15,490 | | | 12,230 11 4 | |
| Tools and Plant .. | 200 | | | 233 10 2 | |
| (*b*) Napier Park— | | | | | |
| Establishment .. | 380 | | | 378 9 9 | |
| Allowances .. | 120 | | | 120 0 0 | |
| Labour, &c. .. | 2,200 | | | 1,946 0 1 | |
| Tools and Plant .. | 30 | | | 16 12 2 | |
| | | 21,550 | | 18,056 8 9 | |
| 5. Survey of Land .. .. | .... | 1,790 | | 1,630 10 4 | |
| 6. Fire— | | | | | |
| Establishment .. | 2,410 | | | 2,378 12 4 | |
| Labour, &c. .. .. | 2,250 | | | 1,052 12 6 | |
| Leave Allowances .. | 50 | | | .... | |
| Tools and Plant .. | 1,170 | | | 438 12 8 | |
| | | 5,880 | | 3,870 5 6 | |
| 7. Other Charges— | | | | | |
| (*a*) Esplanades .. .. | 800 | | | 679 0 1 | |
| 5 (*b*) Quit-rent .. .. | 1,590 | | | 1,368 12 3 | |
| (*c*) Payment for Red Hills Water .. .. | 14,000 | | | 12,483 0 0 | |
| 5 (*d*) Rewards for destruction of Dogs and Venomous Snakes .. .. | 1,200 | | | 1,149 4 0 | |
| 5 (*e*) Municipal Proceedings, &c., Charges— | | | | | |
| Stationery .. | 160 | | | 124 11 3 | |
| Printing .. | 2,250 | | | 2,298 11 8 | |
| Advertising .. | 1,400 | | | 938 4 0 | |
| 5. (*f*) Law Charges .. | 300 | | | .... | |
| (*g*) Election Charges .. | 1,000 | | | 789 13 9 | |
| (*h*) Cost of Tin Tickets .. | 200 | | | 172 8 6 | |
| (*i*) Tools and Plant .. | 500 | | | 51 8 3 | |
| (*j*) Office Furniture .. | 50 | | | .... | |
| (*k*) Other items .. | 1,600 | | | 764 1 5 | |
| (*l*) Contribution to Provincial Funds .. | 50,000 | | | 50,000 0 0 | |
| 56 (*m*) Stores— | | | | | |
| Establishment .. | 1,140 | | | 1,101 0 0 | |
| 57 Contingencies—Coolies for Stock-taking, Stationery, Clothing, &c. | 260 | | | 243 6 3 | |
| 58 (*n*) Workshops—Establishment .. | 1,100 | | | 1,100 0 0 | |
| Allowance .. | 220 | | | 220 0 0 | |
| | | 77,770 | | 73,484 1 5 | |
| 59 Total, Grant IV .. | .... | | 1,70,900 | .... | 1,56,317 2 10 |
| 60 GRANT V (*Supervision and Management*)— | | | | | |
| 61 1. Salaries of Officers .. | .... | 31,520 | | 31,519 4 4 | |
| 2. Head Office— | | | | | |
| (*a*) Establishment .. | 4,220 | | | [illegible] 6 | |
| (*b*) Stationery .. .. | 230 | | | | |
| (*c*) Printing Charges .. | [illegible] | | | | |
| (*d*) Advertising Chgs | 00 | | | | |
| [illegible] | | | | | |

[illegible] Pillai over

57877 5 7

## Statement II.—*Expenditure from Municipal Fund of the City of Madras*—cont.

| — | Estimate, 1894–95. Details of Minor Heads. | Estimate, 1894–95. Totals of Minor Heads. | Estimate, 1894–95. Totals of Major Heads. | Expenditure from April 1894 to March 1895. | Total Expenditure under Major Heads. |
|---|---|---|---|---|---|
| | RS. | RS. | RS. | RS. A. P. | RS. A. P. |
| Brought over .. | .... | .... | 11,76,110 | .... | 9,67,925 2 4 |
| GRANT V—*cont.* | | 37,360 | | 36,842 9 9 | |
| 3. Assessment and Collection— | | | | | |
| (*a*) Establishment .. | 44,150 | | | 42,205 0 7 | |
| Allowances .. | 780 | | | 756 12 4 | |
| Leave Allowances .. | 400 | | | 251 12 4 | |
| (*b*) Stationery .. | 2,350 | | | 2,227 4 7 | |
| (*c*) Printing Charges .. | 2,870 | | | 3,059 2 8 | |
| (*d*) Advertising Charges .. | 510 | | | 501 9 0 | |
| (*e*) Law Charges and Stamp Duties .. .. | 2,050 | | | 971 2 3 | |
| (*f*) Office Furniture .. | 300 | | | 102 14 9 | |
| (*g*) Contingent .. | 1,020 | | | 1,388 7 6 | |
| (*h*) Clothing for Inspectors and Peons .. | 730 | | | 318 5 6 | |
| (*i*) Extra Writers, Coolies and Carts .. .. | 2,750 | | | 2,617 0 1 | |
| (*j*) Commissioners' Fees .. | 1,000 | | | 940 0 0 | |
| (*k*) Numbering Doors .. | 500 | | | 112 3 8 | |
| | | 59,410 | .... | 55,451 11 3 | |
| 4. Contribution for Central Office and Audit Establishments .. .. | | 2,500 | .... | 2,500 0 0 | |
| Total, Grant V .. | .... | | 99,270 | .... | 94,794 5 0 |
| Repayment of Debt— | | | | | |
| Sinking Fund— | | | | | |
| Water Works Loan (1869–73). | 28,600 | | | 28,600 0 0 | |
| Debenture Loan (1879) .. | 360 | | | 357 0 0 | |
| Water-supply Extension Loan (1882) .. .. | 5,000 | | | 5,000 0 0 | |
| B.T. Drainage Loan (1882) .. | 2,000 | | | 2,000 0 0 | |
| Do. (1883) .. | 6,000 | | | 6,000 0 0 | |
| Do. (1885) .. | 6,000 | | | 6,000 0 0 | |
| Do. (1887) .. | 650 | | | 650 0 0 | |
| Do. (1888) .. | 990 | | | 990 0 0 | |
| Do. (1889) .. | 990 | | | 990 0 0 | |
| Water Works Loan (1889) .. | 130 | | | 130 0 0 | |
| B.I. Drainage Loan (1890) .. | 330 | | | 330 0 0 | |
| | | 51,050 | | | |
| Total .. | .... | | 51,050 | .... | 51,047 0 0 |
| Interest— RS. | | | | | |
| 4°/o W.W. Loan, 1869–73 14,30,000 | 57,200 | | | 57,200 0 0 | |
| 6°/o Debenture Loan, 1879 20,000 | 1,200 | | | 1,200 0 0 | |
| 5°/o Water-supply Extension Loan, 1882 2,50,000 | 12,620 | | | 7,187 8 0 | |
| „ B.T. Drainage Loan, 1882 1,00,000 | 5,140 | | | 2,850 0 0 | |
| „ do. 1883 3,00,000 | 15,080 | | | 14,700 0 0 | |
| „ do. 1885 18,000<br>6°/o do. 1885 2,82,000 | 18,300 | | | 17,400 0 0 | |
| „ do. 1887 1,00,000 | 9,000 | | | 6,000 0 0 | |
| 5°/o do. 1888 1,50,000 | 7,500 | | | 7,500 0 0 | |
| „ do. 1889 1,50,000 | 7,500 | | | 7,500 0 0 | |
| „ W.W. Loan, 1889 20,000 | 1,000 | | | 1,000 0 0 | |
| „ B.T. Drainage Loan, 1890. 50,000 | 2,500 | | | 2,500 0 0 | |
| | | 1,37,040 | 1,37,040 | 1,25,037 8 0 | 1,25,037 8 0 |
| Carried o[illegible] | .... | .... | 6,54,270 | .... | [illegible] |

## Statement II.—*Expenditure from Municipal Fund of the City of Madras*—concluded.

| — | Estimate, 1894–95. Details of Minor Heads. | Estimate, 1894–95. Totals of Minor Heads. | Estimate, 1894–95. Totals of Major Heads. | Expenditure from April 1894 to March 1895. | Total Expenditure under Major Heads. |
|---|---|---|---|---|---|
| | RS. | RS. | RS. | RS. A. P. | RS. A. P. |
| Brought over .. | .... | | 14,79,970 | .... | 12,62,828 4 10 |
| Pensions and Gratuities— | | | | | |
| (*a*) Superior Grade .. | .... | 5,800 | | 5,389 13 0 | |
| (*b*) Inferior Grade .. | .... | 590 | | 516 1 0 | |
| Total .. | .... | | 6,390 | .... | 5,905 14 0 |
| Total Expenditure .. | .... | | 14,86,360 | .... | 12,68,734 2 10 |
| Closing Balance— | | | | | |
| General Fund .. .. | .... | 6,270 | | 2,40,748 7 3 | |
| Water Works Fund .. | .... | .... | | 23,078 0 1 | |
| Lighting Fund .. .. | .... | 21,810 | | 26,898 7 8 | |
| Total .. | .... | | 28,080 | .... | 2,91,324 15 0 |
| Grand Total .. | .... | .... | 15,14,440 | .... | 15,60,059 1 10 |

*N.B.*—Sums aggregating Rs. 1,66,449–10–10 were transferred from the General Fund to the credit of the Water Works Fund to close the latter account in pursuance of G.O., 4th June 1887, No. 519 M., Local and Municipal, up to 31st March 1895.

The accounts from April 1894 to March 1895 have been audited by the Government Auditors.

Rev. Dept., Municipal Office, Madras, 10th June 1895.

Exd. J. S. APPADORAY PILLAY, *Head Accountant.*

P. RAMASAWMY CHETTY, *Rev. Officer, Munl. Commission.*

[illegible] H Marrison

Auditors { Offg. Accountant General

H Marrison.

For Inspector of Local Fund Accts

---

Ammall

61 P. Dasarathi Naidu 6 1 11

R. I[illegible] Pillai over 2063 5 9

87877 5 7

## Statement III

## Details of the balance of Advances outstanding on the 31st March 1898

| No | Name of party | Debit balances | | | Credit balance |
|---|---|---|---|---|---|
| | **Permanent Advances** | | | | |
| 1 | Standing advance with the President, municipal commission, Madras | 10 | .. | .. | |
| 2 | Do . . . . . Engineer P.W.D. | 160 | .. | .. | |
| 3 | Do . . . . . Supdt, Peoples Park | 10 | .. | .. | |
| 4 | Do . . . Surgeon, 4th District | 50 | .. | .. | |
| 5 | Do . . Revenue officer, M.C.M. | 227 | 11 | .. | |
| 6 | Do . . . Health officer, Do | 257 | 12 | 6 | |
| 7 | Do . . Municipal Workshop | 10000 | . | . | |
| 8 | Do . . Municipal stores | 65,000 | .. | .. | |
| 9 | Do . . Mr Ellis, Engineer on special duty | 10 | .. | .. | |
| | Total Permanent advances | 75,725 | 7 | 6 | |
| | **Advances Recoverable** | | | | |
| 56 | Arunachalla Deekshadar | 44 | 7 | 1 | |
| 57 | Rai Bahadur Bhugavan Doss | 134 | 8 | 1 | |
| 58 | C. Balakrishna Pillai | 57 | 2 | 6 | |
| 59 | C. Balakrishna Mudali | 6 | 1 | 11 | |
| 60 | P. Dasarathi Naidu | 2062 | 5 | 9 | |
| 61 | R. [illegible] Pillai | [illegible] | [illegible] | 1 | |
| | Carried over | 4205 | 1 | 5 | |
| | | 87877 | 5 | 7 | |

| No | Name of party | Debit balances | | | Credit balances |
|---|---|---|---|---|---|
| | Brought forward | 75,725 | 7 | 6 | |
| | | 8440 | 7 | 6 | |
| 20 | A. Narasier | 19 | 6 | 9 | |
| 21 | P. Narayanasawmy Mudali | 13 | 11 | 10 | |
| 22 | Messrs V. Numberumal Chetty & Co | 2 | 8 | .. | |
| 23 | E. P. V. Ramanjulu Naigudu | 30 | 3 | .. | |
| 24 | P. Ruthnavelu Mudali & V. Narayanasawmy Pillai | 254 | 10 | 2 | |
| 25 | P. Sundara Bhashyakarulu Naidu | 103 | 8 | 2 | |
| | Total recurring advances | 8864 | 7 | 5 | |
| | Old Advances | | | | |
| 26 | Chan Khan | 7 | 8 | .. | |
| 27 | House Drains | 307 | 2 | 10 | |
| 28 | Linghi Chetty | 2669 | 7 | 6 | |
| 29 | Trustees, Yagambara Easwar Covil | 255 | 14 | 1 | |
| 30 | Moortha Sahib, No18, Angappa Naick Street | 17 | 3 | 5 | |
| 31 | Ruthnachetty, No292, Thumbu chetty Street | 2 | 4 | 7 | |
| 32 | Seenamall, No7, Singarathottum | 6 | 7 | 5 | |
| 33 | T. Theruvengada Naicker and Murugappa Pillai | 9 | 8 | 6 | |
| 34 | Thavagee Row | 2 | 14 | 4 | |
| | Health officer, Mad^s Municipality | 9 | .. | .. | |

| No. | Name of party | Debit balances | | | Credit balances |
|---|---|---|---|---|---|
| | Brought forward | 87877 | 5 | 7 | |
| 40 | The Consulting Architect to Government | 20<br>5 | 5<br>4 | 10<br>.. | |
| 41 | Canagaraya Mudali, Abdul Cauder & Syed Cauder | .. | 13 | 3 | |
| 42 | Cullammal Mannarsawmy Coil Street | .. | 2 | 7 | |
| 43 | Govinda Pillai | 1 | 3 | 2 | |
| 44 | Health officer, Madras Municipality | 166 | 14 | .. | |
| 45 | Alladi Lutchmi Ammal | 1018 | 6 | 7 | |
| 46 | Linghi Chetty | 22 | 14 | .. | |
| 47 | Lutchmoo Ammal, No35, Selvavenayagar Covil St. 1st Dn | 1 | .. | 6 | |
| 48 | Mahomed Mannar Sahib alias Bukker Meyan Sait | 3 | 5 | 1 | |
| 49 | Murugasem Turukey, 5th Division | 1 | 7 | 5 | |
| 50 | Murugasa Mudali, Chinna thambi Mudali Street | 2 | 4 | 6 | |
| 51 | Madava Raju Payaniammal, yegambara Eswara Agraharam | 6 | 7 | 1 | |
| 52 | Noordeen Sahib | .. | 3 | .. | |
| 53 | Owners of houses in Habibullah Sahib Street, Triplicane. | 173 | 14 | 6 | |
| 54 | " Mess^rs Dymes & Co Godown | 4 | 12 | 9 | |
| 55 | " and inhabitants of the new street attached to the late Muragappa Mudali Garden street | 693 | 2 | 5 | |
| 56 | -do -do - Palliappan Street | 92 | 15 | 9 | |
| 57 | - do - do - of Mafuskahan Garden Street | 1179 | .. | 3 | |
| 58 | - do - Muzapurzung Bhahadoor Street | 431 | 1 | 10 | |
| 59 | do of Royal Hotel | 17 | 12 | 4 | |
| 60 | Mess^rs P Orr & Sons | 359 | .. | .. | |
| 61 | Mess^rs Oakes & Co | 2 | 10 | 7 | |
| | Carried over | 4205 | 1 | 5 | |
| | | 87877 | 5 | 7 | |

| | Name of party | Debit balances | | | Credit balances |
|---|---|---|---|---|---|
| | Brought forward | 87877 | 5 | 7 | |
| | | 4205 | 1 | 5 | |
| 2 | Payaneammal + Arumuga Mudali | 12 | " | 9 | |
| 3 | Secretary, Bachelors Ball Committee | 68 | 11 | " | |
| 64 | Ramanjum Chetty, Stringers Street | 3 | 7 | 3 | |
| 65 | Madras Electric Tramway Co | 304 | 14 | 7 | |
| 66 | Virabadra Chetty, Govindappa naick Street | " | 13 | 7 | |
| 67 | Paliam Veera Charry | 3 | 4 | 2 | |
| 68 | A. P. Yelloosa Row | " | 4 | " | |
| 69 | C. Yethirajulu Naidu | 2 | 10 | 10 | |
| | Total new advances | 4601 | 3 | 7 | |
| | Grand Total Advances | 92478 | 9 | 2 | |

---

Statement IV A Demand, Collection and Balance Statement of Taxes, etc, for the year '94.'95 (current)

| | 1 | 2 | | | 3 | | | 4 | | | 5 | | | 6 | | | 7 | | | 8 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No | Description of Taxes | Gross demand | | | Remission on Revision | | | Net Demand (col 2. minus col. 3) | | | Collection | | | Remission | | | written off | | | Balance Col: 4 minus Col: 5, 6 & 7. | | |
| 1 | Tax on arts, Profession, Trades + callings (not being a Military Profession or calling) and on offices and appointments. | 69.090 | 0 | 0 | 1055 | 0 | 0 | 68.035 | 0 | 0 | 64,595 | 0 | 0 | 862 | 8 | 0 | 0 | 0 | 0 | 2277 | 8 | 0 |
| 2 | House Tax on Buildings. | 497625 | 10 | 3 | 3348 | 12 | . | 494276 | 14 | 3 | 447901 | 6 | 6 | 7182 | 6 | 7 | 1 | 8 | 0 | 39191 | 9 | 2 |
| 3 | House Tax on Lands | 4687 | 13 | 10 | 17 | 0 | 0 | 4670 | 13 | 10 | 4124 | 10 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 546 | 3 | 6 |
| 4 | Water Tax on Buildings | 195032 | 11 | 6 | 1284 | 11 | 1 | 193748 | 0 | 5 | 175852 | 3 | 2 | 2727 | 0 | 9 | 0 | 9 | 7 | 15168 | 2 | 11 |
| 5 | Water Tax on Lands | 1678 | 12 | 7 | 6 | 12 | 9 | 1671 | 15 | 10 | 1494 | 8 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 177 | 7 | 4 |
| 6 | Lighting on Building | 62215 | 7 | 2 | 418 | 9 | 6 | 61796 | 13 | 8 | 55998 | 3 | 7 | 874 | 4 | 0 | 0 | 3 | 0 | 4924 | 3 | 1 |
| 7 | Lighting on Lands | 585 | 14 | 10 | 2 | 2 | 0 | 583 | 12 | 10 | 515 | 7 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 68 | 5 | 4 |
| 8 | Tax on Vehicles with springs | 29437 | 0 | 0 | 469 | 0 | 0 | 28968 | 0 | 0 | 27263 | 0 | 0 | 863 | 0 | 0 | 0 | 0 | 0 | 842 | 0 | 0 |
| 9 | Tax on animals | 26938 | 12 | 0 | 258 | 8 | 0 | 26680 | 4 | 0 | 25094 | 9 | 5 | 645 | 8 | 0 | 0 | 0 | 0 | 940 | 2 | 7 |
| 10 | Tax on Carts and other vehicles without springs. | 21164 | 0 | 0 | 0 | 0 | 0 | 21164 | 0 | 0 | 21149 | 4 | 10 | 2 | 0 | 0 | 6 | 11 | 2 | 6 | 0 | 0 |
| 11 | Tolls on Vehicles and Animals entering municipal limits | 43248 | 12 | 11 | 0 | 0 | 0 | 43248 | 12 | 11 | 43248 | 12 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Payment for occupation of municipal Lands | 12203 | 2 | 5 | 12 | 15 | 0 | 12190 | 3 | 5 | 10550 | 2 | 1 | 428 | 5 | 7 | 0 | 0 | 0 | 1211 | 11 | 9 |

## Statement iv B Demand collection and Balance statement of Taxes for the year 1894'95. (Arrear)

| | 1 | 2 | | | 3 | | | 4 | | | 5 | | | 6 | | | 7 | | | 8 | | | 9 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No | Description of Taxes &c | Balance of old demand | | | Arrears of previous year | | | Total demand col: 2 + 3 | | | collection | | | Remission | | | written off | | | Balance column 4 minus col: 5, 6 + 7 | | | Years to which the balance relates |
| 1 | Tax on Arts Profession, Trades & calling (not being a military profession or calling) for offices & appointments | ×1738 | 12 | 0 | ×3320 | 0 | 0 | 5058 | 12 | 0 | 2422 | 15 | 0 | 587 | 8 | 0 | 1395 | 13 | 0 | 652 | 8 | 0 | '89.'90 to '93.'94 |
| 2 | House Tax on Buildings | ×6915 | 8 | 11 | ×86632 | 10 | 5 | 93548 | 3 | 4 | 82812 | 15 | 0 | 2687 | 13 | 8 | 430 | 5 | 1 | 7617 | 1 | 7 | — do — |
| 3 | House Tax on Lands | ×472 | 0 | 11 | ×626 | 4 | 10 | 1098 | 5 | 9 | 488 | 5 | 7 | 0 | 0 | 0 | 130 | 0 | 0 | 480 | 0 | 2 | — do — |
| 4 | Water Tax on Buildings | ×2714 | 4 | 5 | ×34254 | 3 | 3 | 36968 | 7 | 8 | 32781 | 9 | 3 | 1044 | 1 | 10 | 167 | 10 | 11 | 2975 | 1 | 8 | — do — |
| 5 | Water Tax on Lands | ×172 | 1 | 9 | ×195 | 6 | 2 | 367 | 7 | 11 | 136 | 12 | 5 | 0 | 0 | 0 | 52 | 0 | 0 | 178 | 11 | 6 | — do — |
| 6 | Lighting Tax on Buildings | ×865 | 2 | 8 | ×10844 | 14 | 5 | 11710 | 1 | 1 | 10354 | 4 | 0 | 334 | 4 | 1 | 56 | 0 | 4 | 965 | 8 | 8 | — do — |
| 7 | Lighting Tax on Lands | ×52 | 11 | 6 | ×78 | 6 | 4 | 131 | 1 | 10 | 60 | 13 | 9 | 0 | 0 | 0 | 13 | 0 | 0 | 57 | 4 | 1 | — do — |
| 8 | Tax on Vehicles with Springs | ×252 | 0 | 0 | ×1049 | 0 | 0 | 1301 | 0 | 0 | 439 | 4 | 2 | 259 | 0 | 0 | 524 | 11 | 10 | 78 | 0 | 0 | '92.'93 to '93.'94 |
| 9 | Tax on Animals | ×259 | 0 | 0 | ×1234 | 5 | 7 | 1493 | 5 | 7 | 438 | 0 | 11 | 317 | 4 | 0 | 655 | 14 | 8 | 82 | 2 | 0 | — do — |
| 10 | Tax on carts and other Vehicles without springs | 0 | 0 | 0 | 18 | 0 | 0 | 18 | 0 | 0 | 14 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | '93.'94 |
| 11 | Tolls on Vehicles and Animals Entering Municipal limits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 12 | Payment for occupation of Municipal Lands | 13 | 0 | 3 | 1530 | 4 | 8 | 1543 | 4 | 11 | 842 | 2 | 7 | 532 | 2 | 4 | 133 | 7 | 0 | 35 | 9 | 0 | '93.'94 |

× The Excesses in these amounts represent the amounts of Supplemental assessments made in '94-'95 on account of previous years.

## Details of outstanding balances of arrears at the close of the year '94-'95

| | Description of Taxes | 1889-'90 | | | 1890-'91 | | | 1891-'92 | | | 1892-'93 | | | 1893-'94 | | | Total | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Tax on Arts, etc | 37 | 8 | 0 | 75 | 0 | 0 | 77 | 8 | 0 | 125 | 0 | 0 | 337 | 8 | 0 | 652 | 8 | 0 |
| 2 | House Tax on Buildings | 92 | 1 | 8 | 391 | 15 | 1 | 530 | 1 | 7 | 1324 | 14 | 10 | 5278 | 0 | 5 | 7617 | 1 | 7 |
| 3 | House Tax on Lands | 49 | 0 | 0 | 62 | 0 | 0 | 62 | 8 | 4 | 89 | 13 | 8 | 216 | 10 | 2 | 480 | 0 | 2 |
| 4 | Water Tax on Buildings | 33 | 3 | 10 | 148 | 8 | 6 | 202 | 14 | 1 | 493 | 14 | 4 | 2096 | 8 | 11 | 2975 | 1 | 8 |
| 5 | Water Tax on Lands | 19 | 9 | 7 | 24 | 12 | 10 | 25 | 0 | 2 | 33 | 3 | 5 | 76 | 1 | 6 | 178 | 11 | 6 |
| 6 | Lighting Tax on Buildings | 9 | 3 | 6 | 39 | 11 | 2 | 67 | 5 | 10 | 170 | 14 | 5 | 678 | 5 | 9 | 965 | 8 | 8 |
| 7 | Lighting Tax on Lands | 4 | 14 | 5 | 6 | 3 | 2 | 7 | 13 | 0 | 11 | 3 | 11 | 27 | 1 | 7 | 57 | 4 | 1 |
| 8 | Tax on Vehicles with springs | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 25 | 0 | 0 | 53 | 0 | 0 | 78 | 0 | 0 |
| 9 | Tax on Animals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17 | 8 | 0 | 64 | 10 | 0 | 82 | 2 | 0 |
| 10 | Tax on carts and other vehicles without springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 2 | 0 | 0 |
| 11 | Payment for occupation of municipal lands. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35 | 9 | 0 | 35 | 9 | 0 |

Local Fund Department.

Read again the follg paper:-

G.O. 20-7-94 Mis No 1146 Mn

No. L.F.D./161.

18

Fort St George

Accountant General's Office

9th July 1895.

From

F. C. Harrison Esq. C.S.

Offg. Accountant General, Madras
and

L. E. Pritchard Esq.

Inspector of Local Fund Accounts

To

The President

Municipal Commission

Madras

Sir,

We have the honor to submit in accordance with Section 14 of Madras Act VIII of 1884, our Annual Report on the audit of the accounts of the Madras Municipality for the official year 1894-95.

2. The audit was conducted month after month, in the manner described in para 2 of the report on the audit of the accounts for 1887-88; and a monthly report of our audit was forwarded to you under Section 95 of Act I of 1884.

3. To ensure the punctual preparation of this report, it is desirable that the annual statements of Receipts and charges & those of Demand Collection and balance should in future

2/2209 for 95

future be furnished for audit by the first week of June. This year they were not received until the 28th June '95.

4. The total receipts and disbursements of the Municipality during the year under report – together with the opening and closing balances are given below.

| Receipts | Amount | | | Disbursements | Amount | | |
|---|---|---|---|---|---|---|---|
| Opening balance | 249.715 | 6 | 5 | Grant I Public Works | 476.749 | 7 | 4 |
| I Taxation | 967.692 | 3 | 3 | II Education | 8468 | . | 6 |
| II Rents | 247.086 | 2 | 2 | III Sanitation and Medical services | 326.390 | 7 | 8 |
| III Contributions | 35.192 | 4 | 1 | IV Miscellaneous Municipal purposes | 156.317 | 2 | 10 |
| IV Miscellaneous | 24.977 | 3 | 5 | V Supervision and Management | 94.794 | 5 | . |
| Debt | 32.107 | 12 | 3 | VI Pension | 5.905 | 14 | . |
| Suspense | 3288 | 2 | 3 | Repayment of debts &c | 176.084 | 8 | . |
| | | | | Refunds | 10,709 | . | 11 |
| | | | | Suspense | 13.315 | 4 | 7 |
| | | | | Closing balance * | 291.324 | 15 | . |
| Grand Total | 15.60.059 | 1 | 10. | Grand Total | 15.60.059 | 1 | 10 |

| | | | | |
|---|---|---|---|---|
| * Balance as per Pass Book of the Bank of Madras | | 1.02.582 | 10 | 6 |
| Deduct | | | | |
| (a) Amount of cheques not cashed on 31st March '95 | Rs 23864-10-6 | | | |
| (b) Renewal fees &c credited in Pass Book, but owing to its late receipt of advices in the office omitted to be taken in the municipal cash book. | 8-0-0 | 23.872 | 10 | 6 |
| | | 78710 | . | . |
| Add | | | | |
| (a) Collections of 31st March '95 remitted to the Bank of Madras in April following | 12614-11-0 | | | |
| (b) Amount of Fixed Deposits | 200000-0-0 | | | |
| (c) Banks commission on a foreign cheque short credited in the Banks Pass Book | 0-4-0 | 212614 | 15 | |
| | | 2.91.324 | 15 | |

5. Receipts. The following remarks are offered in connection with Receipt items:–

(a). The sanction of Government to the scale of fees for extracts from the Register of births and deaths has not as yet been obtained as promised in reply to this office objection statement for September '94 Item No 2.

(b) Composition fee for Tolls:– In the objection statement for September '94, Item No 3, it was pointed out that the composition fee for tolls with persons living outside the Municipal limits was subject to the sanction of the Standing Committee under Section 175, Clause 2 of the Act. The President, however, contends that that sanction is requisite only when Toll collections are made by Departmental agency.

(c) The following instalment amounts due from the respective renters on the dates specified against each, were pending receipt until about the close of June 1895.

| Name of Renter | Amount | When payable |
|---|---|---|
| P. Theroovengada Pillai for grazing Esplanade | Rs 132-8-0 | 1-10-94 |
| — do — do — | Rs 132-8-0 | 1-1-95 |
| Y. Ramasawmy Mudali for stalls in General market | 2467-8-0 | 1-10-94 |
| — do — do — | 2467-8-0 | 1-1-95 |

## 6. Demand Collection and Balance Statement.

(a) Balances as follows were due on 31st March 1895 from the Commissioners named on account of the taxes specified

(1) The Honorable P. Rungiah Naidu

| | |
|---|---|
| House &c taxes | 129-13-4 |
| Water supply | 32-2-7 |
| | 161-15-11. |

(2) Mr. W. S. Vencataramanjulu Naidu

| | |
|---|---|
| House &c taxes | 27-11-2. |
| Water supply | 12-8-10. |
| | 40-4-0. |

(3) Surg. Lt. Col. H. D. Cook

| | |
|---|---|
| Profession tax | 75-8-0 |
| Total Rs | 277-11-11. |

(b) The remissions granted in April and May 1895 were shown included with those sanctioned in the previous year vide Profession Tax Bill No. 632 of 2nd half of 1894-95 for Rs 37-8-0. This is incorrect. Only remissions granted in 1895 should affect the accounts of that year.

(c) Interlineations and alterations affecting the assessments as originally entered in the Demand registers were found to have been attested by clerks instead of by the Revenue Officer himself.

(d). The Demand registers were not closed and signed by the Revenue Officer to admit of the verification of the demands as therein entered with those in the Demand Collection and Balance statement accompanying the annual statements.

(e). In the register of remissions on account of Tax on Arts &c the Revenue Officer should initial all the entries in the separate column provided for the purpose.

(7). Expenditure – In the following cases expenditure in excess of the revised estimate was incurred and has not yet received the sanction of Government.

| Head of Account | As per revised estimate | | | As per total Expenditure | | | Excess. | | |
|---|---|---|---|---|---|---|---|---|---|
| Grant III. 1. Hospitals & Dispensaries | | | | | | | | | |
| (i) Medicines and Supplies | 6000 | " | " | 6731 | 4 | 6 | 731 | 4 | 6 |
| " 2 (a) Contributions to Provincial Funds ii Medical College | 2000 | " | " | 6272 | " | " | 4272 | " | " |
| " 4. Registration of births and deaths | | | | | | | | | |
| (c) Contingencies Stationery clothing &c | 1200 | " | " | 1240 | 5 | 1 | 40 | 5 | 1 |
| " 5. Conservancy (e). Night soil Depôts & Shoots Establishment | 790 | " | " | 808 | 10 | 2 | 18 | 10 | 2. |
| (h) Rent of Lorry Stations &c. | 520 | " | " | 540 | 5 | 1 | 20 | 5 | 1. |
| (m) Repair of Carts Boats & Buckets | 7800 | " | " | 9598 | 10 | 3. | 1798 | 10 | 3 |
| " 6. Miscellaneous | | | | | | | | | |
| (b). Printing charges | 700 | " | " | 705 | 3 | 6 | 5 | 3 | 6 |
| (c) Office Furniture | 100 | " | " | 107 | 9 | 2 | 7 | 9 | 2 |
| Grant IV. 2. (c) Slaughter House Establishment | 890 | " | " | 895 | 10 | 4 | 5 | 10 | 4 |
| " 4. Public Parks | | | | | | | | | |
| (a) Peoples Park Tools & Plant | 200 | " | " | 233 | 10 | 2 | 33 | 10 | 2 |
| " 7. Other charges | | | | | | | | | |

8. Errors of the following kinds were pointed out in the monthly Objection Statements and generally rectified.

(a). Delays in check measurements
(b) Excess payments
(c) Want of Payees' receipts
(d) Errors in classification
(e) Entertainment of Temporary Establishment without Government sanction
(f) Delays in discharging claims
(g) Payment of claims not provided for in the budget without obtaining Government sanction
(h) Want of leave statements
(i) Want of President's sanction.
(j) Want of Standing Committee's sanction
(k) Want of Government sanction
(l) Want of Budget provision
(m) Non-scheduled items not marked "N. S" by the countersigning officer
(n). Delay in the adjustment of advances.
(o) Want of vouchers
(p) Want of one anna receipt stamps
(q) Want of sanctioned requisition memo:
(r) Excess over Budget provision
(s) Alterations unattested.

9. The following charges call for notice.

(a). The charges incurred for printing Service books have not been recovered from the officers of the Municipality, although such books are under Article 881 of the Civil Service Regulations supplied to officers of Government at their own cost

(b) There were now and then delays in the submission of claims which in consequence had in some cases to be paid in the year following Steps should be taken to prevent this as far as possible.

(c) Temporary Establishments were sometimes maintained in the Public Works Department without the requisite provision in the budget and without Government sanction Vide Vouchers Nos 1674 & 3797 of August and December 1894, for Rs 58-.-. & Rs 43-13-11. respectively It was stated in reply to our Objection Statements for those months that the Establishments would be provided for in the Revised estimate But additions to the Establishment require the previous sanction of Government.

## Advances

10. The following is a statement of the years transactions:-

| Particulars | General Fund | | | Water works Fund | | | Lighting Fund | | | Total | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Opening Balance | 82447 | 9 | 5 | " | " | " | 3 | 13 | 5 | 82451 | 6 | 10 |
| Add: Advance made during the year | 70,197 | 5 | 11 | " | " | " | 5.613 | 11 | " | 75,811 | " | 11 |
| Total | 152644 | 15 | 4 | " | " | " | 5.617 | 8 | 5 | 158262 | 7 | 9 |
| Deduct advances recovered | 65183 | 14 | 9 | " | " | " | 599 | 15 | 10 | 65783 | 14 | 7. |
| Total outstanding | 87461 | " | 7 | " | " | " | 5017 | 8 | 7 | 92478 | 9 | 2. |

A statement of particulars of the outstanding balance under Advances is appended.

11. The Permanent advances allowed to the several departments aggregate Rs 75725-7-6 against Rs 75561-15-0 of the previous year. This increase of Rs 163-8-6 is made up thus:-

(a) Increase in the outlay in the Permanent advance held by the Engineer, Public Works Department — Rs 150-"-"

(b). Permanent advance allowed to the Special Engineer Mr Ellis } 10-"-"

(c) do to the Revenue Officer — 5-12-"

165-12-"

Deduct

(d) Decrease in the Permanent advance allowed to the Health Officer — 2-3-6

163-8-6

12. The total amount outstanding under "Advances" may be classified as under –

(i) Permanent advances (1 to 9 in the appended statement) Rs 75,725-7-6

(ii) Advances Recoverable Balances of recurring Advances (10 to 26) Rs 8864-7-5.

(iii) Old Advances (27 to 36). 3287-6-8.

(iv) New — do — (37 to 70). 4601-3-7.

92478-9-2.

(13). Class (i). Particulars of the amount shown against this class will be found furnished in Statement III.

Out of the advance of Rs 160 shown against the Engineer, Public Works Department, the Supervisors of the North and South Ranges and the Assistant Mechanical Engineer have each been allowed to hold Rs 50-0-0, but as the outlay incurred there from by those officers did not exceed Rs 20-0-0 each on an average monthly, it would seem to be possible to reduce their imprests.

Class ii. The large increase under this class is due to

(a) the debits from time to time against P. Munisawmy Mudali, the Lighting contractor of Rs 5017-8-7 on default and on execution of Lighting work by other contractors. Vide Item No 20.

(b) the debits against the conservancy contractor Erusappa Pillai on default and on execution of conservancy work by other contractors vide Item No 16

(c). The delay in the adjustment of the payments made to Contractor P. Dasarathi Naidu to whom payment of Rs 2063-5-9 was made in advance pending scrutiny of his bills in the Public Works Department.

Class (iii) Old advances Item 27. Steps appear to have

have been taken to adjust the amount shown against this item.

Items 28, 29 & 36.

The amounts shown against these items may be written off under competent sanction if they are found to be irrecoverable. A statement giving the history of each item should be submitted to Government through this office. Early steps should be taken for the recovery of the amounts shown against the remaining items.

(d) Class (IV) a New advances. The number of items under this class increased largely during the year under report. The increase was chiefly due to the Public Works Department executing works of drainage &c on default of parties concerned.

(b) Item 45. A sum of Rs 190 was advanced to the Health officer in November and December '94 for procuring scavengers from Nellore. Out of this sum, only Rs 33-2-0 was accounted for by refund in cash and the balance remains unexplained.

A further sum of Rs 10-0-0 was advanced to the Health Officer to meet incidental charges in connection with the arrest of one Linghi Chetty, a defaulting contractor but has not yet been adjusted.

## Deposits

14. The following is an abstract of the years transactions under deposits

| | | | | | | |
|---|---|---|---|---|---|---|
| In cash | 65423 | 14 | 11 | | | |
| In fixed deposits | 48091 | 0 | 9 | | | |
| In Municipal debentures | 10000 | 0 | 0 | | | |
| In Government Pro' Notes- Contractors and Municipal servants | 70300 | 0 | 0 | | | |
| Sinking fund investments | 257400 | 0 | 0 | 451214 | 15 | 8 |
| Add receipts during the year | | | | | | |
| In cash | 225592 | 1 | 7 | | | |
| In fixed deposits | 20354 | 8 | 0 | | | |
| In Government Pro' Notes- Contractors and Municipal servants | 13500 | 0 | 0 | | | |
| Sinking fund investments | 31900 | 0 | 0 | 291346 | 9 | 7 |
| | | | | 742561 | 9 | 3 |
| Deduct payments | | | | | | |
| In cash | 237202 | 1 | 1 | | | |
| In fixed deposits | 3250 | 0 | 0 | | | |
| In Government Pro' Notes- Contractors & Municipal servants | 17900 | 0 | 0 | 258352 | 1 | 1 |
| Closing balance on 31st March 1895 | | | | 484209 | 8 | 2 |

The above closing balance which is exclusive of the sum of Rs 740,500 invested on account of the Government loan for Water Works of 1869-73 is made up of the several sums detailed hereunder

| Kinds of deposit | In cash | | | In fixed deposits | | | In Government Pro' Notes | | | In debentures | | | Total. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Contractors & Municipal servants | 28938 | 8 | " | 65195 | 8 | 9 | 65900 | " | " | 10000 | " | " | 1.70.034 | " | 9 |
| 2. Sinking fund investments | 428 | 12 | 7 | " | " | " | 289300 | " | " | " | " | " | 289.728 | 12 | 7 |
| 3. Work shop | 9190 | 7 | 2 | " | " | " | " | " | " | " | " | " | 9,190 | 7 | 2. |
| 4. Deposits on account of house service | 600 | " | " | " | " | " | " | " | " | " | " | " | 600 | " | ". |
| 5. Composition for tolls | 955 | " | " | " | " | " | " | " | " | " | " | " | 955 | " | ". |
| 6. Stores | 7172 | 1 | 9 | " | " | " | " | " | " | " | " | " | 7,172 | 1 | 9 |
| 7. Suspense | 585 | 15 | 8 | " | " | " | " | " | " | " | " | " | 585 | 15 | 8. |
| 8. Income tax | 247 | 6 | 8 | " | " | " | " | " | " | " | " | " | 247 | 6 | 8. |
| 9. Sale proceeds of distrained property | 31 | 11 | 6 | " | " | " | " | " | " | " | " | " | 31 | 11 | 6 |
| 10. Other miscellaneous Deposits | 5664 | " | 1 | " | " | " | " | " | " | " | " | " | 5664 | " | 1. |
| Total | 53,813 | 15 | 5 | 65195 | 8 | 9 | 355,200 | " | " | 10000 | " | " | 484.209 | 8 | 2 |

15. The amount shown as balance in the cash column is less than that shown in the Bank Pass Book by Rs 1244-13-5 which is accounted for as follows:-

| | |
|---|---|
| Collections on the 29th & 30th March 1895 included in the cash Book balance but paid into the Bank subsequently | 12654-8-3 |
| Deduct uncashed Cheques and transfer orders issued and debited in the cash book but not adjusted in the Pass Book | 13366-3-11 |
| | -711-11-8 |
| Deduct credits in the Pass Book on the 28th & 30th March 1895 on account of magesterial fines &c but not advised till the close of that month | 533-1-9 |
| Difference - Rs | 1244-13-5 |

16. Of these balances, the following call for remarks

(a). Item 4. Amounts included in this item so far as they relate to finished works should be adjusted to the credit of Municipal Funds.

(b) Item 5. This amount is payable to the Toll contractor on his application for the same

(c) Item 7. This represents the advance collection of taxes adjustable to the service heads concerned during the year 1895-96.

(d) Item 9. The amounts included in this item should be credited to No. I Account if proper claimants are not forthcoming.

(e) Item 10. There are several items under this head, the adjustment of which should be expedited

17. Besides the above the following item awaits early adjustment in the Deposit Account:-
Rs 5-8-0, being the undisbursed pay of a burial and burning ground peon for February 1894, was transferred to Deposits in April 1894, which was irregular. The amount in question should have been short drawn in the next month's bill.

## Sinking Fund Investments.

The Investments in Government Securities on account of the several sinking funds are as follow:–

| | Up to 31st March 1895 | During the year 1894-95 | Total. |
|---|---|---|---|
| Water works loan of 1869-73 | 713200 | 27300 | 740500 |
| Market Loan of 1879 | 6300 | 600 | 6900 |
| Water supply Extension Loan of 1882 | 73400 | 7700 | 81100 |
| Drainage Loan of 1882 | 29400 | 3000 | 32400 |
| Do 1883 | 76000 | 8900 | 84900 |
| Do 1885 | 54200 | 8000 | 62200 |
| Do 1887 | 4900 | 800 | 5700 |
| Do 1888 | 6300 | 1200 | 7500 |
| Do 1889. | 5000 | 1200 | 6200 |
| Water works Loan of 1889 | 600 | 200 | 800 |
| Black Town drainage loan of 1890 | 1300 | 300 | 1600 |
| Total | 970600 | 59200 | 1029800. |

18 Stores.

The standing advance of Rs 65000, allowed for the working of the Store Department is accounted for as follows:–

| | | |
|---|---|---|
| Opening balance on the 1st April 1894 in the Bank of Madras | | Rs 12782-5-3. |
| Add credits during the year | | 18 187-6-5 |
| | | 30 969-11-8 |
| Deduct debits during the year | | 23 797-9-11 4 |
| Balance in the Bank on the 31st March 1895 | | 7172-1-9 -1/5 |
| Add (i) Value of stock as per Stock Book | Rs 56 221-1-5 | |
| (ii) Value of articles paid for but not brought to Store Account | 320-14-0. | |
| (iii) Value of Stores issued to several Departments but not adjusted on 31st March 1895 | 2262-0-9 | |
| | | 58.804-0-2 |
| | | 65976-1-11. |
| Deduct. | | |
| (iv) Value of articles received from the supplies, but not paid for | 878-2-3 | |
| (v) Railway charges incurred by Work shop for boiler tubes &c | 24-2-0 | |
| (vi) do paid to Mess. Taylor + Sons Hydrants | 15-9-0 | |
| (viii) Value of articles received from several Departments remaining unadjusted on 31st. March 1895 | Rs 58-4-8. | |
| | | 976-1-11 |
| Total Rs | | 65000-0-0. |

19 (a). The amount shown against Item (ii) represents the value of a Hydrant with tariff duty paid on the 9th & 11th March 1895. But it was not taken into the Store books within the year since the entire value of the article including landing, cart hire &c charges could not be ascertained.

(b) Item iii. This will need to be adjusted in the Accounts of April 1895.

(c) Item iv. This was not adjusted within the year as the supplier did not submit his bill for payment.

(d). Items v and vi. These amounts were paid by the Work shop in July and August 1894 respectively and might have been adjusted at once. The circumstances under which they still remain unadjusted should be explained

(e) Item viii. This should be adjusted in the accounts for April 1895.

20. The result of the stock taking of the Municipal stores was communicated on the 8th June 1895. The valuation thus arrived at was in excess of the value of the stock as shown in the Books by Rs 522-6-11. The difference was explained to be due to a rise in the value of scrap iron &c during the year. The requisite adjustments in support have been made in the Accounts of the year.

## Work shop.

21. The standing advance of Rs 10000-0-0 allowed for the working of this institution is accounted for as follows:-

| | | |
|---|---|---|
| Opening balance in the Bank on 1st April 1894 | | Rs 13465-11-4 |
| Add credits during the year | | 55185-13-1 |
| | | 68651-8-5 |
| Deduct debits during the year | | 59461-1-3 |
| Balance in the Bank on the 31st March 1895 | | Rs 9190-7-2. |
| Add the following:- | | |
| (i) Value of out turn of work by workshop in March 1895 awaiting adjustment | Rs 6513-0-3. | |
| (ii) Incomplete jobs | 964-8-10. | |
| (iii) Value of articles paid for but not brought to account | 117-1-5. | |
| (iv) Standing advance with the foreman | 30-0-0 | |
| | | 7624-10-6 |
| | | 16815-1-8. |
| Deduct the following:- | | |
| (v) Cost of Workshop Establishment for March 1895 | Rs 171-8-6 | |
| (vi) Cost of Muster roll fonds | 6286-6-3. | |
| (vii) Undisbursed wages | 313-1-7 | |
| (viii) Value of articles received from Contractor but not paid for | 44-1-4 | |
| | | 6815-1-8 |
| Total Rs | | 10000-0-0 |

22 (a). Items 1 and 3. These should be adjusted in the accounts for April 1895.

(b) Item 7. This should have been adjusted against the works concerned before the close of the official year.

(c). Item 8. This should be adjusted in the Accounts for April 1895.

23. The orders of Government are solicited on the following points.

(a) Voucher No. 4064 for Rs 31-12-0 (January 1895) being the annual subscription paid in advance for a copy of the "Sanitary Record" and a copy of "Public Health" for the use of the Health officer. The charge was met from the lump allotment in the budget for "Contingencies". Either special provision for the charge should have been made or the sanction of Government obtained - Vide Article 98(e) of the Civil Account Code.

(b) No list of persons liable to taxation for the pursuit of offensive and dangerous trades appear to have been prepared, and omissions to take out licenses for these trades cannot consequently be detected.

The President remarks on this point as follows:-

"There has not been such practice hitherto as no complete list could be possibly prepared in the course of the year. The preparation of a list at the commencement of the year which must necessarily be incomplete and the revision of it from time

to

to time as circumstances arise would interfere with the legitimate duties of the overseers, and involve additional clerical work without appreciable advantage.

The list might be gradually written up and made as complete as possible and form a demand register as in District Municipalities.

(c) Lands were purchased for extending certain burial and burning grounds, without the sanction of Government, under the impression that such sanction was not needed in case of Extensions. Section 392 of the Act does not speak of Extensions, and the point is perhaps open to doubt and is referred for the orders of Government.

24 The following is a summary of the more important matters to which this report draws attention:-

(i) The scale of fees for extracts from births and deaths register not approved by Government para 5(a)
(ii) Composition fees for tolls not sanctioned by the Standing Committee ........ 5(b)
(iii) Nonpayment of taxes by certain Commissioners .... 6a
(iv) Expenditure in excess of revised estimate not sanctioned by Government ........ 7.
(v) The cost of service books not recovered from the Municipal employes ........ 9(a)

(vii)

(VI) Want of previous sanction of Government for the entertainment of Temporary Establishments para 9(c).

(VII) Remarks on Advances .................. 16-15.

(VIII) Remarks on Deposits .................. 16 & 17

(IX) Sanction of Government not obtained for the purchase of periodicals .................. 23(a).

(X) List of persons carrying on offensive and dangerous trades not maintained .................. 23(b).

(XI) Sanction of Government not obtained for the extension of burial and burning grounds ..... 23(c).

25. The slight delay in the submission of this report is due to the late receipt of statements from the Municipality.

We have the honor to be
Sir
your obedient servants
(Sd) F.C. Harrison
Offg. Accountant General
Auditors
(Sd) F.C. Harrison
For Inspector of Local Fund Accounts

Local & Municipal
No L.F.D./162 CURRENT No. 2209 M

Copy forwarded to the Chief Secretary to Government, Local and Municipal Department, Fort St George.

Fort St George
Accountant Generals Office
10 July 1895

Harrison
Offg Accountant General

1076 L.L. 8-7-95
1340 L. 27-6-96
921 L [illegible]

LOCAL FUND (1895) DEPARTMENT.
Local & Municipal Dept.
CURRENT No. 2209 M

From

THE ACCOUNTANT-GENERAL,
MADRAS,

To

THE Chief Secretary to Government.
Local & Municipal department.
Fort Saint George.

No. L.F.D./162

Dated 5th } July 1895.
Received 10 JUL 95

Encls 2

No.

Subject.

Forwarding Copy of the annual report on the audit of the accounts of the Madras Municipality for the year 1894-95.

---

N/[illegible] **Order**. 20-7-95 No. 1146 M

The Government will await the remarks of the Commissioners.

W.C. 18.7.95

V.R.
16/7/95

To. The President M.C. Madras
" Accountant General
Desp. 24/7/95

21/7 [illegible] 21/7

---

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

READ AGAIN G.O., No. DATED 189 ,

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT .. .. .. A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

N.B.—
A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| [illegible] | | | | | | | | | |
| Charges Prin | 2250 | " | " | 2298 | 11 | 8 | 48 | 11 | |
| Grant V. 2. Head ffice | | | | | | | | | |
| (e) Insurance on nicipal Premises | 520 | " | " | 535 | 12 | " | 15 | 12 | . |
| (f) Office Furniture | 230 | " | " | 303 | 5 | 10 | 73 | 5 | 10 |
| " 3. Assessment and Collection | | | | | | | | | |
| (c) Printing charges | 2870 | " | " | 3059 | 2 | 8 | 189 | 2 | 8. |
| (g) Contingent | 1020 | " | " | 1388 | 7 | 6 | 368 | 7 | 6 |
| Refund of other than current collections | 10500 | " | " | 10709 | " | " | 209 | " | " |