Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			

[illegible]

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 1847 M

DATED 23-8-97

INDEXED

DESPATCHED

[Despatch Abstract.]

Accounts.

Recording, pending receipt of the remarks of the Munl: Commrs., Madras, report on the audit of the —— of the Madras Munlties: for 1896-97.

Local & Munl. (1897) Department.

CURRENT No. 2944 M

158

Misc

Order No 1847 M. mis. dy 23.8.97

Recorded pending receipt of the remarks of the Commissioners.

V.R. 20/8/97

G.O. 21/8/97

From

The Offg. Accountant-General Fort Saint George.

No. C70/334

Dated 14th August 1897.

Received 16 AUG. 1897

Registered 16-8-1897

Enclosures Four.

Spare copies

SUBJECT.

Forwarding the annual report on the audit of the accounts of the of the Madras Municipality for the year 1896-97.

To

The President. M.C. Madras

Accountant General

BO

BO

Desp. 27/8/97

1918

Statement iv A. Demand, Collection and Balance Statement of Taxes &c for the year 1896-97 (current).

Description of Taxes &c.	Gross Demand.	Remitted by the Commissioner on appeal.	Net Demand (Column 2 minus Column 3)	Collection	Remission	Written off	Balance (Column 4 minus Columns 5. 6. and 7)
1	2	3	4	5	6	7	8
Arts, Professions, Trades and callings not being a Military Profession or calling) and on offices and appointments	70.550 - -	60 - -	70.490 - -	67.952 8 -	- - -	195 - -	2.342 8 -
House Tax on Buildings	5.21.633 4 8	6312 1 7	5.15.321 3 1	4.29.253 11 10	6888 4 3	6 6 4	79.172 12 8
House Tax on Lands	4583 7 6	15 6 -	4568 1 6	4002 6 4	- - -	- - -	565 11 2
Water Tax on Buildings	2.08.490 10 11	2524 13 7	2.05.965 13 4	1.71.558 2 8	2700 13 2	2 9 -	31.704 4 6
Water Tax on Lands	1824 2 2	6 2 4	1817 15 10	1592 4 10	3 6 -	- - -	222 5 -
Lighting Tax on Buildings	65.216 8 -	789 - -	64.427 8 -	53.678 8 10	830 6 3	- 12 10	9.917 12 1
Lighting Tax on Lands	572 13 1	1 14 9	570 14 4	500 3 4	- - -	- - -	70 11 -
Tax on Vehicles with Springs	28962 - -	- - -	28962 - -	26039 - -	- - -	- - -	2923 - -
Tax on Animals	27.489 8 -	- - -	27.489 8 -	24.523 8 -	- - -	- - -	2966 - -
Tax on carts and other vehicles without springs	19.284 - -	- - -	19.284 - -	19.265 10 3	4 - -	8 5 9	6 - -
Tolls on Vehicles and on animals entering municipal limits	41.252 4 2	- - -	41.252 4 2	41.252 4 2	- - -	- - -	- - -
Payment for occupation of Municipal lands	10.210 6 3	- - -	10.210 6 3	8.031 6 3	- - -	- - -	2179 - -
Payment for water for non domestic purposes	18.714 7 11	- - -	18.714 7 11	17.157 10 9	- - -	- - -	1556 13 2
Rent of Lands.	17.878 13 11	- - -	17.878 13 11	16.288 7 5	- - -	- - -	1590 6 6

(True Copy)

Revenue Department
Municipal Office.
Madras 3rd July 1897

(Signed) Mo Hussain.
Revenue Officer.

Three of Jhodes
Asst. Accountant General
for Inspector of L.F. Accts

BACK PAPERS.

G.O.	No.	Department.	Date.
Ms	1772	R	27-8-96

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Statement IV B.— Demand, Collection and Balance Statement of Taxes &c. for the year 1896-97. (Arrears)

Description of Taxes &c.	Balance of old demand.	Arrears of previous year.	Total demand (columns 2 & 3.)	Remission on objection.	Nett demand (column 4 minus column 5.)	Collection	Remission	Written off	Balance (column 6 minus columns 7, 8 and 9.)	years to which the balance relates.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
Taxe on trade, professions, trades and callings (not being a military profession) and on offices and appointments	665 10 .	2429 11 4	3095 5 4	. . .	3095 5 4	2039 2 7	. . .	498 13 5	557 5 4	1892-93 to 1895-96.
House Taxe on Buildings	5557 9 9	27065 9 2	32623 2 11	. . .	32623 2 11	24887 7 9	875 3 10	771 1 1	6089 6 3	1890-91 to 1895-96.
House Taxe on Lands	414 12 5	342 . 8	756 13 1	. . .	756 13 1	240 15 3	46 6 1	86 8 8	382 15 1	" "
Water Taxe on Buildings	2176 6 5	10541 9 7	12718 . .	. . .	12718 . .	9712 3 4	334 8 .	295 9 5	2375 11 3	" "
Water Taxe on Lands	163 8 2	107 10 9	271 2 11	. . .	271 2 11	72 1 9	18 9 1	34 9 10	145 14 3	" "
Lighting Taxe on Buildings	713 9 6	3402 8 9	4116 2 3	. . .	4116 2 3	3125 11 .	109 3 6	94 6 5	786 13 4	" "
Lighting Taxe on Lands	49 11 5	42 12 5	92 7 10	. . .	92 7 10	30 2 5	5 12 4	8 10 10	47 14 3	" "
Taxe on Vehicles with Springs	581 . .	1395 . .	1976 . .	. . .	1976 . .	226 10 9	. . .	. . .	1749 5 3	1892-93 to 1895-96.
Taxe on Animals	690 12 7	1619 . .	2309 12 7	. . .	2309 12 7	321 15 7	. . .	. . .	1987 13 .	" "
Taxe on carts and other Vehicles without Springs	2 . .	65 4 11	67 4 11	. . .	67 4 11	64 1 1	2 . .	1 3 10	. . .	1893-94 to 1895-96.
Tolls on Vehicles and on Animals entering municipal limits.	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	
Payment for occupation of municipal lands	278 4 7	2126 12 5	2405 1 .	. . .	2405 1 .	1110 1 1	. . .	1018 1 7	276 14 4	1895-96.
Payment for water for non-domestic purposes	85 7 6	10873 13 7	10959 5 1	. . .	10959 5 1	10474 14 9	. . .	. . .	484 6 4	1891-92 to 1895-96.
Rent of Lands	236 . 5	1045 9 4	1281 9 9	. . .	1281 9 9	806 13 4	. . .	. . .	474 12 5	1893-94 to 1895-96.

Revenue department
Municipal Office
Madras 3rd July 1897

(Signed) Md. Hussain
Revenue Officer.

(True copy)

Assistant Accountant-General
for Inspection of Local Fund Accounts.

Balance of Advances Recoverable from 1st April 1896 to 31st March 1897.

1	~~Arumuga Chetty and Arumappa Chetty~~	3	3	6
2	~~Authy Nadar~~	"	7	
3	K. R. Arumuga Chetty	6	11	2
4	Bava Saib	80	12	
5	Balamukun ~~Doss~~ Ram ~~Doss~~	412	9	8
6	C. Balakistna ~~Mudali~~, Lighting Contractor	19	2	6
7	C. Balakistna Pillay, Masonry Contractor	110	15	10
8	Baboo Lingh	1	6	
9	The Commissioner of Police	523	5	3
10	M. R. Cupposawmy Pillai	1	4	6
11	Cuppana ~~Naicky~~			
12	Cundasawmy Naicker			
13	K. Erunappa Pillay	82	6	6
14	Erusappa Naicker	1	11	
15	S. Govindhasawmy Chetty	2	14	-
16	Government of Madras	599	7	8
17	Guruvappa chetty	1	15	6
18	Health Officer, Madras municipal Commission	166	-	-
19	S. J. Krishnama Chariar	3	10	6
20	A. Kuppusawmy Naidu	526	-	7
21	S. Kadivelu Mudali	2	11	1
22	Kuppusawmy Naicker	1	11	-
23	Sir J. A. T. Kumarathatha Charla	1	5	3
24	Allati Lakshmma Ammall	1647	12	10
25	M. Mahamedally Jeevajee & Co.	12	9	3
26	Moorthea Sahib, Angappa Naick Street	17	3	5
27	Madava Raja Boya Ammall	6	7	1
28	Munisawmy Naicker	1	7	-
29	P. Narayanasawmy Mudali	17	3	-
30	Narasimmachary	4	4	-
	Carried Over	4257	12	11

	Brought forward	4251 12 11
31	Owners of houses in Habibullah Sahib street, Triplicane	5 1 11
32	Do. Mahamed Abdallah Sahib street Do.	595 12 11
33	Do. No. 21, Chinnathamby Mudali street	- 1 5
34	Do. Kathoy Parachary 1st Division	5 12
35	Do. Triplicane, High Road.	3 4
36	Murugesa Naicker	- 1 9
37	Palayan Nadar	3 12
38	Pulugannall	1 10 -
39	Rathnasabapathy Mudali	7 10 2
40	Ramayyam Chetty	3 7 3
41	G. Ramasawmy Mudali	57 6 -
42	P. Ruthnavelu Mudaly and V. Narayanaswamy Pillai	9220 8 5
43	R. Sabapathy Mudali	10 5 9
44	Soobramaneya Chetty, Maliah Chetty and Kistnasawmy Chetty, owners of Hutting ground in Culmantapam Road	36 14 7
45	P. Sundra Bashyakarulu Naidu	1042 4 3
46	Standing Advance to the Engineer, Public Works Department	110 - -
47	Do. Health Officer.	210 - -
48	Do. President, Municipal Commissioner	10 - -
49	Do. Revenue officer.	186 13 -
50	Do. Superintendent, Peoples Park	10 - -
51	Do. Surgeon 1st District	25 - -
52	Do. Do. 4th Do.	50 - -
53	Do. Municipal Stores.	80000 - -
54	Do. Work shop.	10000 - -
55	The Surgeon, 4th District	355 8 2
56	Mr. W. D. Smith of Messrs. Smith and Andrews	2 4 10
57	The Surgeon, 1st District	13 15 4
58	Thangalam	5 11
59	Thirumalay Chetty	8 3 8 X
	S. Veeraragava Chary	5 4 1
		106341 14 7

3/2944 Audit 89

Asst Accountant General
Inspector of Accts.

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

	Estimate, 1896-97.		Receipts from April 1896 to March 1897.		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 ..	5,09,710				5,09,707 9 0
(b) Water Works Fund ..	59,150				59,156 3 6
(c) Lighting Fund ..	30,630				30,628 12 2
Total ..	....	5,99,490			5,99,492 8 8
2. Municipal Rates and Taxes—					
(a) Tax on Arts, &c. (Section 103) ..	68,000		2,039 2 7	67,990 0 0	
Deduct refund ..	....		....	37 8 0	
			2,039 2 7	67,952 8 0	69,991 10 7
(b) Tax on Buildings (Section 119)	4,87,200		24,915 7 11	4,30,606 13 5	
Deduct refund ..	....		28 0 2	1,353 1 7	
			24,887 7 9	4,29,253 11 10	4,54,141 3 7
(c) Tax on Lands (Section 119)	4,500		240 15 3	4,002 6 4	
Deduct refund ..	....		....	....	
			240 15 3	4,002 6 4	4,243 5 7
(d) Water Tax on Buildings (Section 138) ..	1,94,630		9,723 3 0	1,72,116 4 2	
Deduct refund ..	....		10 15 8	558 1 6	
			9,712 3 4	1,71,558 2 8	1,81,270 6 0
(e) Water Tax on Lands (Section 138) ..	1,780		72 1 9	1,593 2 2	
Deduct refund ..	....		....	0 13 4	
			72 1 9	1,592 4 10	1,664 6 7
(f) Lighting Tax on Buildings (Section 148) ..	60,940		3,129 2 10	53,847 9 9	
Deduct refund ..	....		3 7 10	169 0 11	
			3,125 11 0	53,678 8 10	56,804 3 10
(g) Lighting Tax on Lands (Section 148) ..	550		30 2 5	500 3 4	
Deduct refund ..	....		....	....	
			30 2 5	500 3 4	530 5 9
(h) Tax on Vehicles with Springs (Section 153).	27,200		226 10 9	26,104 0 0	
Deduct refund ..	....		....	65 0 0	
			226 10 9	26,039 0 0	26,265 10 9
(i) Tax on Animals (Section 153)	25,800		321 15 7	24,603 8 0	
Deduct refund ..	....		....	80 0 0	
			321 15 7	24,523 8 0	24,845 7 7
(j) Tax on Carts and other Vehicles without Springs (Section 164).	19,500		66 1 1	19,269 10 3	
Deduct refund ..	....		2 0 0	4 0 0	
			64 1 1	19,265 10 3	19,329 11 4
(k) Tolls on Vehicles and Animals entering Municipal limits (Section 170) ..	41,250		....	41,252 4 2	41,252 4 2
Total ..	....	9,31,350	....	....	8,80,338 11 9
Carried over ..	....	15,30,840	....	....	14,79,831 4 5

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

	Estimate, 1896-97.		Receipts from April 1896 to March 1897.		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 ..	....	15,20,840	....	....	14,79,831 4 5
3. Revenue derived from Municipal property and powers apart from Taxation—					
(a) i. Payment for occupation of Municipal lands (Section 136).	9,000				
Deduct refund ..	....		1,111 13 1	8,032 7 9	
			1 12 0	1 1 6	
			1,110 1 1	8,031 6 3	
ii. Rent of Lands and Buildings not falling under Section 136 ..	14,000				
(b) i Sale-proceeds of lands.			....	17,095 4 9	
ii. Esplanades, &c., Grazing Rents ..	1,500		....	1,266 9 8	
iii. Rent of Cart-stands..	270		....	383 2 5	
iv. Rent of Municipal Wharf	1,620		....	1,620 4 3	
v. Produce of Lands, Gardens, &c.—	1,600		....	1,600 0 0	
(1) People's Park.	5,150				
(2) Napier Park ..	2,420		....	5,585 12 7	
(3) Sewage Farms.	25,440		....	2,885 2 5	
vi. Sale-proceeds of old Materials ..	300		....	27,896 1 9	
(c) Conservancy Receipts—Sale of Rubbish ..	5,540		....	121 10 7	
(d) i. Income from Markets (Section 362)—			....	5,550 5 5	
(1) General Market.	10,560				
(2) Smithfield Market	4,320		....	10,021 2 9	
(3) Mailapur Market.	20		....	4,323 10 9	
ii. Income from Slaughter-houses (Section 345)	11,080		....	15 12 0	
(e) Other Fees—			....	11,205 12 11	
i. Import of Timber and Firewood (Section 341)	87,000		....	1,25,868 11 4	
Deduct refund ..	....		....	28,369 11 4	
			....	97,499 0 0	
ii. Slaughter of Animals for Food (Section 347)	27,550		....	27,723 9 7	
iii. Private Markets (Section 362) ..	1,950		300 0 0	1,875 0 0	
iv. Licenses, Registration, &c., under Sections 210, 288, 289, 290, 294, 320, 332, 335, 338, 343, 346, 379 and 383 ..	27,000				
Deduct refund ..	....		3,162 4 5	19,442 15 7	
			....	....	
v. Cartsfand Fees ..	390		3,162 4 5	19,442 15 7	
vi. Distraint Fees ..	6,000		179 0 0	295 8 0	
Deduct refund ..	....		....	6,183 5 9	
			....	1 9 0	
(f) Fines under Municipal and other Acts—			....	6 181 12 9	
i. Municipal ..					
ii. Police ..	3,500		....	4,069 2 3	
(g) Interest on Investments —General ..	....		....	....	
(h) Premium on Loan ..	12,000		....	12,000 0 0	
	....		....	....	
Total ..	....	2,58,210	4,751 5 6	2,66,689 2 8	2,71,440 8 2
Carried over ..	....	17,89,050	....	....	17,51,271 12 7

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

	Estimate, 1896-97.		Receipts from April 1896 to March 1897.		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 ..	....	17,89,050	....	....	17,51,271 12 7
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.	3,800		11 14 11	3,784 6 11	
(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	
(4) New Drainage Scheme ..	1,50,000		....	1,50,000 0 0	
		1,82,910	11 14 11	1,82,892 6 11	1,82,904 5 10
5. Miscellaneous—					
(a) Payments for Water for Non-domestic Purposes	22,000		....	27,632 9 6	
(b) Sundry Receipts—Water Works	2,800		....	1,502 0 10	
(c) Other Items	4,000		....	3,458 0 10	
(d) Sale of Lymph ..	2,200		....	2,467 4 0	
(e) Refund from Expenditure of previous years.	1,600		....	3,050 3 11	
		32,600	....	38,110 3 1	38,110 3 1
6. Extraordinary and Debt—					
(a) Loans—					
In the market from private individuals.	....		....	....	
(b) Realization of Sinking Fund—					
Interest on Water Works Loan of 1869-73 ..	27,000		....	27,104 11 10	
		27,000	....	27,104 11 10	27,104 11 10
Advances Recovered—					
i. Permanent	60		62 14 0	....	
ii. Others	35,840		36,153 9 2	....	
Total ..	....	35,900	36,216 7 2	....	36,216 7 2
Grand Total ..	....	20,67,460	....	....	20,35,607 8 6

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

—	Estimate, 1896-97. Details of Minor Heads.	Totals of Minor Heads.	Totals of Major Heads.	Expenditure from April 1896 to Mar. 1897.	Total Expenditure under Major Heads.
	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
Grant I (*Public Works*)—					
1. New Works—					
(*a*) Communications ..	14,420			9,661 8 1	
(*b*) Buildings	93,000			32,142 8 2	
(*c*) Drainage	63,470			55,371 10 8	
(*d*) Water-supply ..	63,320			56,520 12 4	
(*e*) Miscellaneous ..	530			337 0 0	
		2,34,740		1,54,033 7 3	
2. Repairs—					
(*a*) Communications	1,41,100			1,53,402 11 6	
(*b*) Buildings	19,330			14,724 5 3	
(*c*) Drainage—					
Repairs to Works, &c.	1,65,950			1,60,078 8 1	
Establishment ..	14,690			14,836 8 0	
Overtime	930			907 15 10	
Allowances ..	490			482 2 2	
Leave Allowances ..	150			....	
(*d*) Water-supply—					
Repairs to Works, &c.	49,490			45,619 5 1	
Establishment ..	11,000			10,987 11 5	
Allowances ..	1,210			1,202 6 9	
Leave Allowances ..	120			87 12 6	
(*e*) Miscellaneous ..	570			185 11 9	
		4,05,330		3,82,515 1 10	
3. Establishment—					
(*a*) General—					
In-door				19,926 14 11	
Out-door	20,000			6,364 15 0	
Allowances ..	6,400			921 15 0	
Leave Allowances ..	960			86 15 7	
(*b*) Steam Road Roller—	240				
Establishment				960 0 0	
Overtime	960			232 7 2	
Fitters' Staff ..	400			129 13 4	
	140				
		29,100		28,623 1 0	
4. Tools and Plant					
5. Miscellaneous— ..	....	32,630		22,754 8 11	
(*a*) Stationery ..	2,000			2,686 5 6	
(*b*) Printing Charges ..	1,500			1,088 5 11	
(*c*) Advertising Charges ..	1,000			427 9 3	
(*d*) Law Charges and Stamp Duties.	5,000			4,376 5 11	
(*e*) Office Furniture	500			385 14 5	
(*f*) Contingent	500			386 2 5	
(*g*) Water Works Contingent	500			417 6 1	
(*h*) Labour—Punkah ..	120			113 5 8	
(*i*) Clothing for Peons and Badges for Road Coolies.	1,600			1,366 2 7	
(*j*) Fuel, Oil, &c., for Steam Road Roller.	7,500			7,836 10 0	
(*k*) Inspection of Dangerous Buildings.	300			374 2 0	
Total, Grant I ..	....	20,520		18,848 5 9	
			7,22,320		6,06,774 8 9
Grant II (*Education*)—					
1. Training Schools—					
(*a*) Stipends to Teachers attending Training Schools.	600			101 15 3	
(*b*) Do. Sessional Schools.	410			210 0 0	
2. Results Grants		1,010		311 15 3	
3. Inspection—	....				
Establishment		10,320		10,072 7 0	
Allowances	900			901 2 1	
Contingent	240			240 5 2	
	60			60 8 0	
4. Miscellaneous—		1,200		1,201 15 3	
(*a*) Building Grant ..	....			20 0 0	
(*b*) Furniture, Apparatus, &c.	1,960			697 9 6	
Total, Grant II ..	....	1,960		717 9 6	
Carried over ..	....	....	14,490	....	12,303 15 0
			7,36,810	....	6,19,078 7 9

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

—	Estimate, 1896-97. Details of Minor Heads.	Totals of Minor Heads.	Totals of Major Heads.	Expenditure from April 1896 to Mar. 1897.	Total Expenditure under Major Heads.
	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
Brought over ..	....	....	7,36,810	....	6,19,078 7 9
Grant III (*Sanitation and Medical Services*)—					
1. Hospitals and Dispensaries—					
i. Triplicane Hospital—					
(*a*) Establishment ..	3,320			3,087 0 6	
Medicines and Supplies.	8,670			6,970 12 8	
Diets of Patients ..	4,060			3,360 9 2	
ii. Black Town Dispensary—					
(*a*) Establishment ..	2,840			2,843 10 0	
(*b*) Medicines and Supplies	5,130			5,016 6 9	
iii. Divisional Dispensaries.	....			....	
		24,020		21,278 7 1	
2. (*a*) Contributions to Provincial Funds—					
i. Hospitals ..	20,000			20,000 0 0	
ii. Medical College ..	5,500			5,298 0 0	
(*b*) Contribution for St. Thomé Dispensary.	1,000			1,000 0 0	
(*c*) Do. for Convent Dispensary ..	320			320 0 0	
(*d*) Do. for Victoria Caste and Gosha Hospital	500			500 0 0	
(*e*) Do. for Sembiam Dispensary ..	....			....	
		27,320		27,118 0 0	
3. Vaccination—					
(*a*) Establishment ..	6,630			6,580 14 7	
Allowances	240			240 0 0	
(*b*) Contingencies—					
Animal Vaccination, Stationery, Clothing, &c.	4,460			4,938 2 4	
		11,330		11,759 0 11	
4. Registration of Births and Deaths—					
(*a*) Establishment ..	7,360			7,332 13 2	
(*b*) Allowances	240			240 0 0	
(*c*) Contingencies—					
Stationery, Clothing, &c.	1,200			1,115 2 7	
		8,800		8,687 15 9	
5. Conservancy—					
(*a*) Establishment—					
General	20,700			21,614 11 9	
Allowances	1,450			1,446 6 7	
Street Conservancy ..	6,620			6,411 15 9	
House do. ..	6,790			6,565 14 3	
(*b*) Hire of Scavengers ..	44,880			38,242 15 2	
(*c*) Do. of Bullocks ..	1,16,940			1,16,842 14 9	
(*d*) Do. of Carts ..	4,660			4,656 11 7	
(*e*) Night-soil Depôts and Shoots—					
Establishment ..	800			797 12 11	
Labour	20,140			11,781 15 11	
(*f*) Sanding Latrines ..	2,000			635 6 9	
(*g*) Maintenance of Sewage Farms—					
Establishment ..	1,800			1,793 5 4	
Overtime	220			220 8 0	
Fitters' Staff ..	210			205 5 4	
Labour	19,600			22,074 10 3	
Leave allowances ..	50			....	
(*h*) Rent of Sewage Farms.	820			751 0 0	
(*i*) Rent of ground for a Parcherry	360			360 0 0	
(*j*) Rent of Lorry Stations and Cart Depôts ..	660			630 8 7	
(*k*) Burial and Burning Grounds—				3038.8.8	ha.
Labour	3,100			~~3,380 8 8~~	
(*l*) Repair of Carts, Boats, and Buckets ..	17,700			20,739 14 8	
(*m*) Contingent—General ..	7,000			9,135 13 5	
(*n*) Epidemic charges ..	4,000			4,982 3 3	
(*o*) Improvement of Parcherries	5,000			3,801 9 6	
	2,85,500			2,76,730 4 5	
Carried over ..	....	71,470	7,36,810	68,843 7 9	6,19,078 7 9

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

—	Estimate, 1896-97. Details of Minor Heads.	Totals of Minor Heads.	Totals of Major Heads.	Expenditure from April 1896 to Mar. 1897.	Total Expenditure under Major Heads.
	RS.	RS.	RS.	RS. A. P.	RS. A. P.
Brought over ..	....		7,36,810	6,19,078 7 9	
GRANT III—*cont.* ..		71,470		68,843 7 9	
5. Conservancy—*cont.* ..	2,85,500				
(*p*) Road Watering—				2,76,730 4 5	
Establishment ..	1,430			1,421 12 7	
Labour	13,150			12,364 3 11	
(*q*) Tools and Plant ..	38,300			37,477 10 2	
		3,38,380		3,27,933 15 1	
6. Miscellaneous—					
(*a*) Stationery	2,640			2,562 8 1	
(*b*) Printing Charges ..	700			807 13 1	
(*c*) Advertising Charges ..	900			597 10 0	
(*d*) Law Charges and Stamp Duties	4,000			4,717 8 3	
(*e*) Office Furniture ..	400			131 14 2	
(*f*) Labour—Punkah ..	60			60 0 0	
(*g*) Clothing for Peons ..	1,800			1,180 5 7	
(*h*) Badges and Belts ..	330			257 6 5	
(*i*) Extra Staff	850			665 3 3	
		11,680		10,980 4 10	
Total, Grant III ..	....		4,21,530	....	4,07,757 11 8
GRANT IV (*Miscellaneous Municipal Purposes*)—					
1. Lighting—					
Establishment ..	1,710				
Labour	360			1,698 1 0	
Maintenance ..	60,720			359 0 0	
Additional Lamps and Sundries	5,710			60,252 5 0	
Repairs to Lamps and Posts	600			5,212 12 5	
		69,100		1,124 10 7	
2. Markets & Slaughter-houses—				68,647 0 0	
(*a*) General Market—					
Establishment ..	640			631 3 6	
Labour and Contingencies	700			557 7 0	
(*b*) Smithfield Market—					
Establishment ..	500			501 6 9	
Labour and Contingencies	630			515 4 10	
(*c*) Mailapur Market—					
Establishment	30			26 0 0	
Labour and Contingencies	140			135 9 6	
(*d*) Slaughter-houses—					
Establishment ..	890			893 2 2	
Labour and Contingencies	2,340			2,768 1 7	
		5,870		6,028 3 4	
3. Avenues—					
Labour ..	3,300			2,850 8 7	
Tools and Plant ..	150			198 3 8	
		3,450		3,048 12 3	
4. Public Parks—					
(*a*) People's Park—					
Establishment	3,200			3,187 6 6	
Labour, &c. ..	16,400			15,356 7 3	
Tools and Plant ..	200			422 10 5	
(*b*) Napier Park—					
Establishment	380			381 0 6	
Allowances ..	120			120 0 0	
Labour, &c. ..	2,170			2,120 15 0	
Tools and Plant ..	30			4 13 0	
		22,500		21,593 4 2	
5. Survey of Land	....				
6. Fire—		940		935 12 3	
Establishment	3,030			3,014 6 10	
Labour, &c.	3,850			4,190 9 2	
Leave Allowances ..	50			....	
Tools and Plant ..	1,550			1,509 8 8	
		8,530		8,714 8 8	
Carried over ..	....	1,10,390	11,58,340	1,08,967 8 8	10,26,836 3 5

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

—	Estimate, 1896-97. Details of Minor Heads.	Totals of Minor Heads.	Totals of Major Heads.	Expenditure from April 1896 to Mar. 1897.	Total Expenditure under Major Heads.
	RS.	RS.	RS.	RS. A. P.	RS. A. P.
Brought over ..	....		11,54,340	....	10,26,836 3 5
GRANT IV—*cont.*	....	1,10,390		1,08,967 8 8	
7. Other Charges—					
(*a*) Esplanades ..	800			770 14 0	
(*b*) Quit-rent	1,500			1,312 13 7	
(*c*) Payment for Red Hills Water	17,300			16,428 0 0	
(*d*) Rewards for destruction of Dogs and Venomous Snakes ..	1,300			1,290 10 0	
(*e*) Municipal Proceedings, &c., Charges—					
Stationery ..	240			226 14 2	
Printing ..	2,250			1,236 14 9	
Advertising ..	1,400			887 6 6	
(*f*) Law Charges ..	300			79 8 0	
(*g*) Election Charges ..	840			425 13 5	
(*h*) Cost of Tin Tickets ..	240			202 12 11	
(*i*) Tools and Plant ..	200			25 6 0	
(*j*) Office Furniture ..	50			....	
(*k*) Other items ..	1,700			1,185 13 0	
(*l*) Contribution to Provincial Funds ..	50,000			50,000 0 0	
(*m*) Stores—					
Establishment ..	1,380			1,335 0 4	
Contingencies—					
Coolies for Stock-taking, Stationery, Clothing, &c. ..	300			387 13 10	
(*n*) Workshops—					
Establishment ..	2,970			2,849 0 6	
Allowance ..	40			40 0 0	
		82,810		78,684 13 0	
Total, Grant IV ..	....		1,93,200	....	1,87,652 5 8
GRANT V (*Supervision and Management*)—					
1. Salaries of Officers ..	....	38,180		38,269 15 10	
2. Head Office—					
(*a*) Establishment ..	4,370			4,251 6 1	
(*b*) Stationery	200			219 13 0	
(*c*) Printing Charges ..	80			61 15 2	
(*d*) Advertising Charges ..	30			5 4 0	
(*e*) Insurance on Office Premises	690			689 7 0	
(*f*) Office Furniture ..	250			116 13 10	
(*g*) Contingent	400			282 12 9	
(*h*) Labour—Punkah ..	120			116 11 5	
(*i*) Clothing for Peons ..	110			25 9 7	
		6,250		5,769 12 10	
3. Assessment and Collection—					
(*a*) Establishment ..	39,410			39,111 14 8	
Allowances ..	600			600 0 0	
Leave Allowances ..	400			288 7 4	
(*b*) Stationery ..	2,000			1,678 13 7	
(*c*) Printing Charges ..	2,750			1,746 9 5	
(*d*) Advertising Charges ..	330			188 10 0	
(*e*) Law Charges and Stamp Duties	8,000			4,398 8 4	
(*f*) Office Furniture ..	350			378 3 10	
(*g*) Contingent ..	1,070			1,028 8 1	
(*h*) Labour—Punkah ..	240			223 15 6	
(*i*) Clothing for Inspectors and Peons ..	750			625 9 7	
(*j*) Extra Writers, Coolies and Carts	2,570			2,169 8 3	
(*k*) Commissioners' Fees ..	1,000			940 0 0	
(*l*) Numbering Doors ..	300			....	
		59,770		53,378 12 7	
4. Contribution for Central Office and Audit Establishments	....	2,500		2,500 0 0	
Total, Grant V ..	....		1,06,700	....	99,918 9 3
Carried over ..	....		14,58,240	....	13,14,407 2 4

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

—	Estimate, 1896-97. Details of Minor Heads.	Totals of Minor Heads.	Totals of Major Heads.	Expenditure from April 1896 to Mar. 1897.	Total Expenditure under Major Heads.
	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
Brought over ..	....		14,58,240	....	13,14,407 2 4
Repayment of Debt—					
Sinking Fund—					
Water Works Loan (1869-73)	28,600			28,600 0 0	
Debenture Loan (1879) ..	440			440 0 0	
Water-supply Extension Loan (1882)	4,640			4,640 0 0	
B.T. Drainage Loan (1882) ..	1,850			1,850 0 0	
Do. (1883) ..	5,860			5,860 0 0	
Do. (1885) ..	5,720			5,720 0 0	
Do. (1887) ..	820			820 0 0	
Do. (1888) ..	1,160			1,160 0 0	
Do. (1889) ..	1,210			1,210 0 0	
Water Works Loan (1889) ..	170			170 0 0	
B.T. Drainage Loan (1890)	400			400 0 0	
Water Works Loan (1895) ..	3,050			3,050 0 0	
Total ..	....	53,920	53,920	....	53,920 0 0
Interest—	Rs.				
4% W.W. Loan, 1869-73	14,30,000 57,200			57,200 0 0	
6% Debenture Loan, 1879	20,000 1,200			1,110 0 0	
5% Water-supply Extension Loan, 1882	2,50,000 15,880			15,187 8 0	
„ B.T. Drainage Loan, 1882	1,00,000 6,950			6,687 8 0	
„ do. 1883	3,00,000 15,000			15,000 0 0	
„ do. 1885	18,000			18,120 0 0	
6% do. 1885	2,82,000 18,270			6,000 0 0	
„ do. 1887	1,00,000 9,000			7,500 0 0	
5% do. 1888	1,50,000 7,500			7,500 0 0	
„ do. 1889	1,50,000 7,500			1,000 0 0	
„ W.W. Loan, 1889	20,000 1,000			2,500 0 0	
„ B.T. Drainage Loan, 1890	50,000 2,500			16,000 0 0	
4% W.W. Loan, 1895 ..	4,00,000 16,000			....	1,53,805 0 0
Total ..	....	1,58,000	1,58,000	....	
Advances Recoverable—					
i. Permanent	15,010 0 0			15,020 0 0	
ii. Others	4,990 0 0			5,982 4 0	
Total ..	....	20,000	20,000	....	21,002 4 0
Refund of other than Current Collections	....		8,000	....	7,544 0 3
Pensions and Gratuities—					
(*a*) Superior Grade ..	6,040			5,873 10 2	
(*b*) Inferior Grade ..	240			324 12 5	
Total ..	....	6,280	6,280	....	6,198 6 7
Total Expenditure ..	....		17,04,440	....	15,56,876 13 2
Closing Balance—					
General Fund	....	3,33,750		4,46,952 11 0	
Water Works Fund	....	2,870		8,729 1 2	
Lighting Fund	....	26,400		23,048 15 2	
Total ..	....		3,63,020		4,78,730 11 4
Grand Total ..	....		20,67,460	....	20,35,607 8 6

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., No. 519 M., Local and Municipal, dated 4th June 1887, up to 31st March 1897.

The accounts from April 1896 to January 1897 have been audited by the Government Auditors.

Rev. Dept., Municipal Office, Madras, 14th June 1897.

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

MD. S. HUSAIN, *Rev. Officer, Muni. Commission.*

MADRAS: PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

4/29/4 Nov 1897

Auditors { Off. Accountant-General J. Mannion
for Assistant Accountant General & Inspector of Local Fund Accts.

Read - again the forwg papers.

Local Fund Department.

No 1847 M, dated 20/8/97. Fort Saint George.

L.F.D. 333

Accountant-General's Office. 14th August 1897.

From

F. C. Harrison Esquire.
Officiating Accountant-General,
to the Government of Madras.
and

W. J. Williamson Esquire,
Assistant Accountant-General and
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 VII of 1884, our Annual Report on the Audit of the Accounts of the Madras Municipality for the Official year 1896-97.

2. The Audit was conducted in the manner described in para 2 of the report on the audit of the Accounts for 1887-88, and a monthly report thereof was forwarded to you under section 95 of Act I of 1884.

3. The total receipts and disbursements of the Municipality during the year under report, together with the opening and

closing

closing balances, are given below:

Receipts	Amount			Disbursements	Amount		
Opening balance	599492	8	8	Grant I	606774	8	9
I. Taxation	880338	11	9	" II	12303	15	-
II. Rents	271440	8	2	" III	407757	11	8
III. Contributions	182904	5	10	" IV	187652	5	8
IV. Miscellaneous	38110	3	1	" V	99918	9	3
Debt	27104	11	10	Repayments of debts	53920	-	-
Suspense	36216	7	2	Interest	153805	-	-
				Suspense	21002	4	-
				Refunds	7544	-	3
				Pensions	6198	6	7
				Closing balance	478730	11	4
Grand Total	2035607	8	6		2035607	8	6

Balance as per Pass Book of the Bank of Madras ——— 140101-7-5
Deduct, Amount of Cheques not cashed on the 31st March'97 — 36465-9-3
103635-14-2.
Add.
(a) Amount of Fixed Deposit with the Bank of Madras. 350000-0-0
(b) Collections of 31st March not credited in the Pass Book. 25,094-13-2
3,75094-13-2
478,730-11-4

4. The following remarks are offered in connection with receipt items.

(a) Tax on Buildings, and Lighting and Water Taxes.

The large current balance under these taxes was due, generally speaking, to the revision of the assessments in the second division. The balance however might have been largely

reduced,

reduced, if the bills had been issued at once in the case of those houses on which the assessment remained unaltered. The assessment was only raised, as a matter of fact, on some 2500 houses out of 7865, but notwithstanding this no bills were issued at all until the close of the revision proceedings. This late issue of bills naturally resulted in a large balance remaining unpaid at the end of the year. It is suggested therefore that in future, when a general revision of taxes takes place, bills be issued, in the case of houses where it is not proposed to raise the assessment, as soon as the assessor has sent in his section books.

(b) Payments for Occupation of Municipal Lands.

The current outstanding balance shewn against this head is about one fifth of the demand, and includes rents of Trash Bazaars, Betal leaf and Rice bazaars, Fire-wood depots and Sun Shades etc. In all these cases regular bills are issued on receipt of the Inspection reports as to the persons liable for the tax, and various formalities gone through in the way of their presentation &c. In many instances

the

the delay has caused enables the parties to evade payment by removing else where, and the uncollected taxes are eventually written off the accounts. This happens every year, and it is therefore suggested, with a view to increasing the revenue under this head, that regular bills be issued only in cases where plots of ground are occupied more or less permanently, while in others, printed counterfoil receipt books, stamped with the fac simile signature of the Revenue Officer, might be entrusted to Conacapillays for collection on the spot. We may also remark that this quarterly tax is generally collected in arrears, instead of in advance.

(c) Rent on Municipal Lands:

This is collected half yearly with reference to information furnished in statements submitted by the Municipal Public Works Department. The large current and arrear balances could have been avoided if the rents had been collected in advance, in accordance with the terms of the agreements executed by the parties, which provide for payments being made on

The

the 10th April and 10th October respectively. The attention of the President is invited to this matter.

(d) Payments for water for non domestic purposes.

The current balance amounts to Rs 1556-13-2, and the arrear balance to Rs 484-6-4. The fees in question are collected quarterly on receipt of information from the Water Works Department, and the outstanding balances are due in no small measure to the delay on the part of that Department in submitting the required Statements. Under the departmental rules the required information should be transmitted to the Revenue Department in the month immediately following the close of the quarter concerned, but that this was very far from being the case will be seen from the following particulars. Strict orders are suggested for the enforcement of the rule.

Period of tax.	Date of Submission of Statement.
1st Quarter	September '96
2nd "	November '96
3rd "	February '96
4th "	June '97

(e)

(e) Receipts granted to parties on account of license fees, are not usually stamped when the sums involved exceed Rs 20/- though the licenses themselves generally bear receipt stamps in such cases. This however does not seem to be correct, as the licenses are merely permits, while the receipts, being acknowlegments for money paid into the Municipal office, are the documents which should be stamped whenever necessary.

(f) The rent of Rs90/- for cutting grass in Washermanpet Burial ground, which was due on the 1st April 95, has not yet been adjusted.

5 Demand, Collection and Balance Statements

In the statement forwarded to the Audit Office by the Municipality, the revisions made by the Revenue Officer on account of Tax on Arts were erroneously included in Col 3. In like manner, in Column 6, demands withdrawn on the ground that the profession was not exercised for the taxable period, were wrongly included in the Demand. The necessary alterations have been made in the accompanying Statements. It may be pointed out that items which are reduced on

on appeal by the Commissioners should alone appear in Col: 3, and that Col 6 is only intended for vacancy remissions under House Tax. Remissions therefore granted on the ground of the income being below the taxable minimum, should be taken in abatement of the demand. The necessary alteration should be made in the heading of Col 6 of the D. C. B. Statement.

The difference under "Arrears of previous years" between the figure shewn in the last years audited Statement, and that shewn in the accompanying one, is due to the supplemental assessments made in 96-97 on account of 95-96.

The difference under "Balance of Old demand" is due to the elimination of items which were wrongly included in the last years demand.

Tax on vehicles - current. Amounts remitted by the Revenue Officer on the ground of non-liability, were wrongly exhibited in the Municipal Statements both under demand and Remission, instead of merely in abatement of demand, as shown in the accompanying Statements.

Similar

Similar remarks apply in the case of tax on animals.

Tax on Vehicles. Arrears. The difference between the figure shewn in the last year's audited Statement, and that now submitted, is due to abatement of demand by reason of non-liability.

Payments for Occupation of Municipal Lands. The sum of Rs 1.018.1.7 which was written off the accounts owing to the where abouts of the parties not being known, was merely shewn in the Municipal books as remitted, instead of as written off. The sanction moreover of the Standing Committee for the write off was not obtained, as required by rule.

The difference under "Arrears of previous year" between the figure shewn in the last years Audited Statement and that now submitted, is due to the supplemental assessments made in 96-97 on account of 95-96.

Rent on Municipal Lands. There are several cases in which appeals against assessments, submitted so far back as 1893-94, have not yet been disposed of by the Public Works Department. The special attention of the President and

The Engineer is drawn to this matter with a view to the early disposal of all outstanding appeals, and the avoidance of such delays for the future.

6. Expenditure.

In the following cases expenditure incurred in excess of the revised estimate or allotment, has not yet received the sanction of Government.

Head of Account.	As per revised estimate or Allotment.	As per total Expenditure	Excess.
Grant I. 6. Repairs	8	8	
(e) Drainage Establishment	14690 - -	14836 8 -	146 8 -
5. Miscellaneous (a) Stationery	2000 - -	2086 5 6	86 5 6
(j) Fuel, oil &c for Steam Road Roller	7500 - -	7836 10 -	336 10 -
(k) Inspection of Dangerous Buildings	300 - -	374 2 -	74 2 -
Grant III 3. Vaccination			
(h) Contingencies. Animal Vaccination Stationery and Clothing &c.	4460 - -	4938 2 4	478 2 4
5. Conservancy (a) Establishment. General	20700 - -	21614 11 9	914 11 9
(g) Maintenance of Sewage Farms. Labour.	19600 - -	22074 10 3	2474 10 3
(l) Repairs of Carts Boats & Buckets.	17700 - -	20739 14 8	3039 14 8
(m) Contingent. General	7000 - -	9135 13 5	2135 13 5
(n) Epidimic Charges.	4000 - -	4982 3 3	982 3 3
(b) Miscellaneous (h) Printing Charges.	700 - -	807 13 1	107 13 1
(d) Law charges & Stamp duties	4000 - -	4717 8 3	717 8 3
Grant IV. 1 Lighting. Repairs to Lamps and posts	600 - -	1124 10 7	524 10 7
2. Markets and Slaughter Houses. (d) Slaughter Houses. Labour and Contingencies	2340 - -	2768 1 7	428 1 7
3. Avenues. Tools and Plant	150 - -	198 3 7	48 3 7
4. Public Parks. Tools and Plant	200 - -	422 10 5	222 10 5
6. Fire. Labor etc.	3850 - -	4190 9 2	340 9 2
7. Other Charges (m) Stores.	300 - -	387 13 10	87 13 10
Grant V (1) Salaries of Officers	38180 - -	38269 15 10	89 15 10
(2) Head office (h) Stationery.	200 - -	219 13 -	19 13 -
(3) Assessment & collection (f) Office furniture	350 - -	378 3 10	28 3 10

7. Errors of the following kinds were pointed out in the monthly Objection Statements, and were generally rectified as far as possible. In the case however of objections of the nature referred to in items (a), (e) and (h), it is obvious that no subsequent action can remedy the particular delays brought to notice, and it is necessary therefore that the Officers concerned should take particular care to guard against them. The matter may be brought to the special notice of the Engineer.

(a) Delays in Check Measurement.
(b) Inadmissible Charges.
(c) Want of payee's receipts.
(d) Errors in classification.
(e) Delays in discharging claims
(f) Want of Presidents Sanction
(g) Want of Standing Committees Sanction
(h) Want of Government Sanction
(i) Want of Budget provision
(j) Delay in the adjustment of Advances
(k) Want of Sanctioned requisition Memoranda
(l) Want of Sanctioned estimates
(m) Want of Muster-Rolls
(o) Excess over budget provision
(p) Delays in measurement by Overseers

8. The following remarks are called for in connection with expenditure

(a) The Deputy Inspector of Vaccination attached to the Madras Municipality, drew a Salary of Rs 70/- till March '96, being the maximum admissible to an Officer of that class. Notwithstanding this he was granted an increase of Rs 10 from April '96, besides the carriage allowance of Rs 20/- the necessary provision being made in the budget. The increase drawn seems inadmissible without the special sanction of Government.

(b) The payment of Rs 20/- as Carriage allowance to the Foreman of the Workshop for out-door supervision, was objected to and disallowed. In lieu of this an out-door Foreman was appointed on Rs 4 per diem, and his pay charged to different works. The sanction of Government appears necessary for this appointment, even though the pay is chargeable to works, as there is no budget provision for it. It is presumed that the necessity for the appointment has been fully considered, as the Public Works and Sanitary Overseers are

are expected to do all out-door supervision.

(c) The President contends that the entertainment of watchmen etc for works does not require this sanction, that of the Engineer being in his opinion sufficient. It appears to us however that establishments of a temporary nature, whether chargeable to works or establishment, should receive the sanction of the President, as being the executive head of the Municipality.

(d) The pay of the store keeper attached to the Stores Branch was increased from Rs 40 to 60 by reason of the transfer of stationery articles to his custody. As however arrangements were subsequently made, on our suggestion, for the submission of periodical indents direct to the Contractor, the propriety of continuing the increase should be considered.

(e) As there was no provision in the budget for the entertainment of the following temporary establishment in connection with plague operations, the sanction of Government appears necessary in the absence of provision in the revised estimate.

(1) An assistant Health Officer on Rs 200/- with a carriage allowance of Rs 25/- from 9th March 1897 to 9th June 1897

(2) One Sanitary Inspector on Rs 60/- with a carriage allowance of Rs 20/- from 6th October 1896 to date.

(3) Two Sanitary Overseers on Rs 30/- each from 6th October '96 to date.

(4) A sum of Rs 661-13-0 was spent in purchasing a sweeping machine for the use of the Health Department, for which the sanction of the Standing Committee was not obtained.

(g) Masters of Conservancy Coolies, Bullocks, Drivers etc are taken by the Sanitary Overseers, and verified by the Divisional Sanitary Inspectors, but no check in the matter appears to be exercised by the Health Officer. This should we think, be done occasionally in the same manner as the Engineer check measures Works. The frequency of this check, and the exact manner in which it should be performed may be settled hereafter, if the principle is accepted. It might perhaps be laid down that the Health Officer should visit one

depôt

depot at least every other day, in irregular rotation, to test the accuracy of the musters taken by his subordinates.

9. Advances.

The following is a Statement of the years transaction under advances.

Particulars	General Fund			Water Works Fund			Lighting Fund			Total		
Opening balance	111962	7	1	-	-	-	9593	10	8	121556	1	9
Add advances made during the year	94745	3	3	"	"	"	1994	9	10	96739	13	1
Total	206707	10	4	"	"	"	11588	4	6	218295	14	10
Deduct Advances recovered	100365	11	9	"	"	"	11588	4	6	111954	"	3
	106341	14	7	"	"	"	-	-	-	106341	14	7

10. The total amount outstanding under Advances may be classified as under.

(1) Permanent Advances	90611 - 13 - 0
(2) Advances to Contractors	11549 - 6 - 5
(3) Old advances	218 - 5 - 8
(4) New Advances	3962 - 5 - 6
	106,341 - 14 - 7

(1) Permanent Advances

The details of the amount shewn against this class will be found in the appended Statement of particulars of balance under Advances. The sum of Rs 186 - 13 - 0 shewn as Permanent Advance against the Revenue

Officer.

Officer represents the unexpended portion of the advance of Rs 200/-.

(2) Advances to Contractors

Item 5. This item, which represents the difference chargeable against the Contractor, should be adjusted from his Security Deposit.

Item 7. This sum of Rs 110 - 15 - 10, which represents the amount debited against the Contractor concerned in October 1896, should have been adjusted before the close of the year.

Item 13. This sum, which was debited against a Conservancy Contractor in October 1896, was nevertheless not adjusted within the year.

Item 29. It is not understood why this sum, which was debited in October 1896 against the Contractor concerned, has not yet been recovered from him.

The delay in the above 4 cases should be explained.

Item 42. The large sum of Rs 9320 - 8 - 5 shewn against this item, represents the difference between the rates of the Sup - pliers, and those of the defaulting joint Contractors Narayanaswamy Pillay and Rathnavelu Mudaly, after deducting their Security Deposit of Rs 4000/-. The practice

followed

followed in the Municipality in such cases is to debit to the defaulting Contractor the difference between his rates and those of the fresh Contractor, after adjusting the security deposit of the former. The amount so debited often proves to be irrecoverable, and has eventually to be written off the accounts, thus causing a loss to the Municipality. To obviate this, greater care appears to be necessary in choosing the Contractors, and in fixing their deposits at a sufficiently high figure to minimise the chance of loss to the Municipality. It is suggested therefore that in accordance with the proposal made in the concluding portion of the Engineer's letter No. P.W. 65 dated 16th April '96, in reply to this Office letter No. $\frac{\text{L 70}}{14}$, dated 10th April '96, the liability clause be modified in all cases, so as to provide for total forfeiture of deposit in the event of default on the part of the Contractor. The procedure would then be simplified, and the President would be at liberty to call for fresh tenders and enter into agreements with another Contractor. The introduction

of a liability clause on the lines suggested would probably operate in the direction of discouraging tenders from other than substantial Contractors.

Item 45. This sum represents the difference in rates calculated in the manner above explained, debited to the Contractor in question for the recovery of which a suit has been instituted

(3) Old Advances.

The following are the old advances which should be adjusted as early as possible.

Item 4.	5th	July 1895
19.	10th	March '96
26.	1st	March '96
27.		January '95
40.		January '95
41.		July '95
44.		March '96
59.		January '96

In this connection it is suggested that, in future, when bringing forward old items to the new advance register, the dates on which the advances in question were originally granted, be noted against each item, to obviate the necessity for a reference on the point to the old registers.

4. New advances.

Item 9. In this case the amount was debited against the Commissioner of Police on account of the cost of fencing the Hackney Carriage Stand in China Bazaar. If, in accordance with the practice governing such cases, the estimated cost had been first obtained and deposited, it would have been cleared earlier.

Item 18. This item includes Rs 75/- advances to a Sanitary Inspector for seedlings in November 1896. The amount should have been adjusted before the close of the year.

Items 24 & 32. for Rs 1647-12-10 and Rs 590.12.0, respectively, represent the cost of work done for certain house owners in connection with the construction of drains. Steps should be taken to adjust them as early as possible.

Deposits

11. The following is an abstract of the year's transactions under Deposits:

Opening

Opening balance.

In Cash	56757-14-3	
In fixed Deposits	85930-8-1	
In Government Promotes		
Contractors and Municipal Servants	69100-"-"	
Sinking Fund Investments	322100-"-"	
In Municipal Debentures	5000-"-"	538888-6-4

Add receipts during the year.

In Cash	303006-14-"	
In fixed Deposits	6410-"-"	
In Government Promotes		
Contractors and Municipal Servants	27900-"-"	
Sinking Fund Investments	35100-"-"	
In Municipal Debentures	372416-14-"	911305-4-4

Deduct payments.

In Cash	290159-14-2	
In fixed Deposits	21650-8-1	
In Government Promotes		
Contractors & Municipal Servants	35200-"-"	
Sinking Fund Investments	"-"-"	
In Municipal Debentures	"-"-"	347010-6-3

Closing balance on 31st March '97 564294-14-1

The

The above closing balance, which is exclusive of the sum of Rs 794,200 invested on account of the Government Loan of 1869-73 for Water Works, is made up of the following sums.

Nature of Deposit.	In Cash	In fixed Deposit	In Govt. Promissory Notes	In Debentures	Total
1. Contractors & Municipal Servants.	32334 1 11	70690 " "	61800 " "	5000 " "	169824 1 11
2 Sinking Fund Investments.	692 1 2		357200 " "		357892 1 2
3 Workshop	10008 13 3				10008 13 3
4 Deposit on account of House service	500 " "				500 " "
5 Composition for Dolls.	913 " "				913 " "
6 Stores.	6892 13 7				6892 13 7
7 Suspense	1099 9 5				1099 9 5
8 Income tax	387 10 6				387 10 6
9 Sale proceeds of Distrained properties	14 4 6				14 4 6
10 Other Miscellaneous Deposits	14134 " 9				14134 " 9
11 Services rendered to private individuals	2628 7 11				2628 7 11
Total.	69604 14 1	70690 " "	419000 " "	5000 " "	564294 14 1

12. The amount shewn as balance in the Cash Column is more by Rs 14761-11-11. than that shewn in the Bank Pass Book. This is accounted for as follows:

Collections of 31st March '97 included in the Cash Book Balance, but subsequently paid into the Bank — — — 32487-14-11

Deduct amounted cheques and transfer orders issued & debited in the Cash Book, but not adjusted in the Pass Book 17596-1-"

Deduct credits in the Pass Book on 30th & 31st March '97 on account of Magisterial fines etc not credited in the Cash Book until the following month 130-2-0

17726-3-0

Difference Rs 14761-11-11

13. Of the balances shown in para 11 above, the following call for Remarks.

Item 5 This amount is payable to the Toll Contractor, as it was collected by the Municipality on his behalf. Early steps should be taken in the matter.

Item 7. This represents the advance collection of taxes adjustable to the service heads concerned during the year 97-98.

Item 10. includes several items which should have been adjusted to the credit of Municipal Funds, such as

rents

rents of boilers etc. Steps should be taken for their very early adjustment.

Item II includes sums which represent the unexpended portion of the amounts tendered by private parties for the construction of works of a charitable nature. Such items should be returned to the parties concerned, or in cases where they are not claimed, credited to Municipal Funds after a reasonable time, which should be settled once for all.

Sinking Fund Investments.

14. The investments in Government Securities on account of the several sinking funds, are as follows:

	up to 31st March	During the year 96-97	Total
Water Works Loan for 1869-73	767300	26900	794200
Market Loan of 1879	7500	700	8200
Water Supply extension Loan of 1882.	88000	7400	95400
Drainage Loan of 1882.	35200	3000	38200
" 1883	93100	8600	101700
" 1885	69500	8000	77500
" 1887	6700	1000	7700
" 1888	8800	1500	10300
" 1889	7500	1400	8900
Water Works Loan of 1889.	900	200	1100
Black Town Drainage Loan of 1890	2100	400	2500
Water Works Loan of 1895	2800	2900	5700
1892 Total	1089400	62000	1151400

Stores

15. The standing advance of Rs 80000 allowed for the working of the store department is accounted for as follows:

Opening balance on the 1st April 1896		5135-0-11
Add Credits during the year		59647-10-2
		64780-11-1
Deduct debits during the year		57887-13-6
		6892-13-7
Add		
i. Value of Stock as per Stock book	64380-2-9	
ii Value of articles paid for but not brought to account	6520-8-10	
iii Value of Stores issued to the several Departments but not adjusted on 31st March '97	4022-8-10	74923-4-5
		81816-2--
Deduct		
iv Value of articles received from Suppliers but not paid for	899-4-3	
v. Value of articles credited to Stores but not issued to the parties concerned.	24-6--	
vi Value of articles received from the several departments remaining unadjusted on 31st March 97.	892-7-9	1816-2--
		80000-0-0

16. The amount shewn against item (11) represents the value of articles purchased both locally, and from England, in July, August, December, January, and February. This sum is the total of the several items which should have been adjusted within the year by credit to stores. They should now be adjusted without further delay.

The result of the stock taking of the Municipal Stores was communicated to the Audit department in the last week of June. The valuation thus arrived at was in excess of the book value by Rs 1825.3.9. The difference was explained to be due to a rise during the year in the value of Scrap Cast and wrought iron, and pails etc, and was adjusted by decreasing the value of certain articles to cover deterioration.

Workshop.

17. The transactions under this head during the year under report are as follows:

Opening

Opening Balance on 1st April 1896		8075.12.0
Add credits during the year.		81584.13.7
		89660.9.7
deduct debits during the year.		79651.12.4
		10008.13.3
Add.		
i Value of out-turn of work by workshop in March 1897, awaiting adjustment	5987.14.1	
ii Standing advance with the Foreman.	30.-.-	6017.14.1
		16026.11.4
Deduct.		
iii Cost of labour as per Master Rolls for March 1897	5987.14.1	
iv Undisbursed wages for December 96 & January 97	58.13.3	6026.11.4
		10000.-.-

18. The following is a summary of the matters dealt with in this report.

(1) Suggestion for the immediate issue of bills in the case of Buildings unaffected by the Revision of assessment Para 4 (a)

(2) Suggestion for ensuring increase in revenue in regard to payments for occupation of Municipal Lands. Para 4 (b)

(3) Necessity for the collection in advance of rents on Municipal Lands. Para 4 (c)

(4) Delay in the issue of bills for supply of water for non-domestic purposes. Para 4 (d)

(5) Remarks in connection with the Demand, Collection and Balance Statements. Para 5.

(6) Expenditure in excess of Revised estimate not sanctioned by Government. Para 6

(7) Want of Special Sanction of Government for the increase of pay of the Deputy Inspector of Vaccination Para 8.(a).

(8) Want of Government Sanction for the entertainment of an Outdoor Foreman on Rs 41 per day. Para 8 (b).

(9) Want of Sanction of Government for entertainment of temporary establishments for which there is no budget Provision Para 8.(e)

(10) Desirability of check by Health Officer of Musters of Conservancy Coolies, Buckets locks etc. Para 8.(g).

(11) Remarks as to the desirability of modifying the liability clause of contract agreements. Para 10.(2). (Item 42).

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(12.) Remarks in Connection with advances and the necessity for the early adjustment of long standing items. Para 10.(3).

(13.) Remarks in Connection with Deposits. Para 13.

We have etc.

Auditors. { (Signed) T. C. Harrison. Offg. Accountant. General.
(Signed) W.J. Williamson Asst. Accountant. General & Inspector of Local Fd Accts.

L.S.D/334.

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

LOCAL & MUNICIPAL DEPT. RECEIVED No. 2944/97

Fort St George,
Accountant-General's Office,
14th August 1897.

T. Harrison
Offg. Accountant General

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CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT	A	A	A	A	A	A	A
LETTER OF GOVERNMENT							
STATEMENT WITH DITTO							
PAPER NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.							

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