[L. & M. 2,000—18-6-98.]

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 1580 Mn.

DATED 9-9-98

DOCKED. DESPATCHED

[Despatch Abstract.]

Accounts. Recording the report on the audit of the accounts of the Madras municipalities for 1897-98.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Local & Munl. (1898) Department.

CURRENT No. 27722

130

N
Muse

Order No 1580 Mun 9-9-98

Recorded pending receipt of the remarks of the Commissioners.

KR
2/9/98

ade 6/9/98

From The Accountant General Madras

No. 123/358

Dated 23rd August 1898

Received 24 AUG 1898

Registered

Enclosures

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SUBJECT.

Forwarding Copy of Annual Report on the audit of the accounts of the Madras Municipality for the year 1897-98

To

P80

The President, Munl Commr Madras
Accountant General

Dy 18/9/98

2/9

BACK PAPERS.

G.O.	No.	Department.	Date.
80	1847	Leh.	23-8-97.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Fort Saint George.

Accountant-General's office.

No. 2725/346. 19th August 1898.

From

J. Hesketh Bigge Esquire.
Accountant-General
and
W. J. F. Williamson Esquire.
Assistant Accountant-General &
Inspector of Local Fund Accounts.
Madras.

To

The President,
Municipal Commission,
Madras.

Sir,

We have the honor to submit, in accordance with Section 95 of Madras Act I of 1884, as amended by 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 1897-98.

2. The Audit was conducted in the manner described in para 2 of the

report

report on the audit of the Accounts for 1887-88, and a monthly report thereon 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 balances are given below.

Receipts	Amount			Disbursements	Amount		
Opening Balance	4,78,730	11	4	Grant I	7,97,241	13	4
1. Taxation	10,28,357	1	4	Do II	11,889	11	-
2. Rents	2,92,959	11	7	Do III	38,3109	7	5
3. Contributions	32,541	-	8	Do IV	1,90,102	1	10
4. Miscellaneous	34,646	10	11	Do V	92,633	10	7
Debt such as Loans & Sinking Fund realizations	12,8124	6	1	Repayment of Debt	54,770	-	-
				Interest	151,066	-	-
Other Debts such as Permanent and other Advances	13,613	4	3.	Other Debts such as Advances recoverable	5,185	6	11
				Refunds	6,186	9	9
				Pensions	11,390	13	5
				Closing Balance	30,5,396	3	11
	2,00,8,972	14	2		2,00,8,972	14	2

Balance as per Pass Book of the Bank of Madras ____ Rs 1,02,754-2-4

Deduct - Amount of cheques not cashed on 31-3-98 ____ 19,927-13-4

82,826-4-8.

Add. Collections of 31-3-98 & part collections of 30-3-98 not credited in the Pass-Book on 31-3-98 ____ Rs 22,569-15-3

Do. Amount held in Fixed Deposit in the Bank of Madras ____ 2,00,000-0-0.

2,22,569-15-3.

Closing Balance as per Cash-Book ____ 30,5,396-3-11.7.

The following remarks are offered in connection with Receipt items.

4. Tax on Buildings and Lighting and Water Taxes. The increase in the Demand under these heads is due to the general revision of the 1st Division and the partial revision of other Divisions. The large current balance is due to the fact that efforts were mainly directed to the reduction of the arrear balance of the previous year.

5.

5. Taxes on Vehicles and Animals. The outstanding balances (current & arrear) under these heads are about 1/10th of the Demand. Some of the arrears date so far back as 1892-93, and steps should be taken to adjust them as early as possible.

6. Payments for occupation of Municipal Lands. The balance under this head would have been much reduced, if steps had been taken to write off such of the Amounts as were found to be irrecoverable.

7. Rent of Lands. This rent is generally collected half-yearly by the Revenue Department on receipt of lists from the P.W. Dept. These lists are due on the 1st April and 1st October respectively, but they continued to be received up to 11 June 1897 and 21 February 1898, for the 1st and 2nd half years respectively. The outstanding balance at the end of the year is doubtless partly due to these delays, and they should be guarded against for the future as far as possible.

8. D. C. B. statement. The increases in some cases under "arrears of previous years" between the figures shown in the last year's audited statement, and those exhibited in the accompanying one, are due to the issue in 1897-98 of supplementary assessments on account of previous years.

9. Rent Register. The following are the unpaid instalments of rent due during the year. In the case of the first item, the amount due on the 1st January 1898 has collected departmentally, owing to the failure of the Contractor. The preceding instalment is still uncollected, and early steps should be taken to adjust it from the Contractor's Security deposit.

No.	Name	Amount			When due.
		Rs	as	p	
1.	Mursaibpet Slaughter house	1705	-	-	1st October 1897.
	Do	1705	-	-	1st January 1898
2.	General Market-Stalls	2707	8	0	Do
3.	Sewage Farm	2875	-	-	1st March 1898

10. Payments for water for non-domestic purposes. The arrears under this head date from 1891-92 and early steps should be taken to write off those which are irrecoverable.

11 License Fees

11. License fees. Under the existing practice of crediting to "Deposits" in the first instance all fees collected for the issue of Licences, it frequently happens that large amounts are kept under that head. For instance, in the objection statement for October 1897, it was pointed out that no less than Rs 15,266/- was thus outstanding, and it is therefore suggested that, for the future, the amounts concerned be taken direct to the proper revenue head. This is the practice adopted in the Mofussil Municipalities. In the comparatively few cases in which the applications are refused, the fees, when returned, could be debited to "Refunds".

Expenditure

12. In the following cases, expenditure in excess of the revised estimate or allotment has not yet received the sanction of Government. This should now be applied for, and the reason for exceeding the sanctioned allotments explained as required by paragraph 3 of G. O.

G. O. No. 2796. M. dated 14 December 18

Head of Account	As per revised estimate or allotment.	As per total Expenditure	Excess
Grant I Public Works. New Works.			
(a) Drainage	158090 - -	205179 13 8	47089 13 8
(c) Miscellaneous	200 - -	7486 15 -	7286 15 -
(2) Repairs.			
(a) Drainage Repairs to Works &c	193570 - -	207136 8 5	13566 8 5
(5) Miscellaneous.			
(a) Stationery.	1800 - -	1838 15 8	38 15 8
(g) Water Works Contingent	700 - -	833 7 6	133 7 6
(k) Inspection of Dangerous Build. &c.	300 - -	435 7 11	135 7 11
Grant III Sanitation & Medical service.			
2 (a) Contribution to Prov.l Funds			
ii. Medical College	5500 - -	6378 - -	878 - -
3. Vaccination (b) Contingencies.			
Animal Vaccination. Stationery, Cloth &c	4650 - -	4734 9 5	84 9 5
(5) Conservancy			
(f) Maintenance of Sewage farms - Labour	1990 - -	2037 - 2	47 - 2
(l) Contingent General	8600 - -	9520 10 5	920 10 5
(n) Epidemic charges - Latrine	8090 - -	13030 5 3	4940 5 3
(2) Road Watering - Labour	12450 - -	13292 - 1	842 - 1
(b) Tools & Plant	10000 - -	10759 15 -	759 15 -
6. Miscellaneous.			
(j) Clothing for peons	1800 - -	1943 - -	143 - -

Head of Account	As per revised Estimate or allotment	As per total expenditure	Excess.
Grant IV. Miscellaneous Municipal purposes.			
(4) Public Parks.			
(a) People's Park - Labour &c	15570 - -	16037 7 6	467 7 6
6. Fire - Tools & Plant	3200 - -	3224 8 8	24 8 8
Grant V. Supervision & Management			
3. Assessment & Collection.			
(b) Stationery	2830 - -	2861 8 11	31 8 11
(c) Printing Charges	2460 - -	2501 4 7	41 4 7
(e) Law charges & Stamp duties	3840 - -	3875 11 8	35 11 8
(g) Contingent	1060 - -	1217 6 11	157 6 11
(j) Extra Vehicles, Coolies & Carts	2630 - -	2891 10 7	261 10 7.

13. Errors of the following kinds were pointed out in the monthly objection statements, and were generally rectified as far as possible. Items (a), (c) & (l) still continue to occur, though special attention was drawn to them in para 7 of last year's report.

(a) Delays in check measurement.

(b) Inadmissible charges.

(c) Want of payees' receipts.

(d) Erroneous classifications.

(e) Delays in discharging claims.

(f) Want of Presidents' sanction.

(g) Want of Standing Committee's sanction.

(h) Want of Budget Provision.

(i) Delay in adjustment of advances.

(j) Want of Sanctioned estimate.

(k) Excess over Budget Provision.

(l) Delays in measurement by Overseers.

(m) Want of Health certificate.

(n) Errors in calculation.

(o) Omissions to file survey Reports.

(p) Delays in submission of work-shop statements.

(q) Want of Award statement.

(r) Excess payments.

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

(a) The payment of wharfage to the Municipal Contractor and godown rent on Fire bricks, to the extent of Rs 47-9-10/- could have been avoided if the articles had been removed in time. Vide item 2 of objection statement for October, and items 5 & 6 of that for December 1897.

Such

such charges should be avoided for the future.

(b) In the case of the work for constructing a two pucka drain from the well on the South side of Robinson Park, as the Contractor failed to execute the work it was carried out departmentally, and was eventually completed in December 1895. It was not however measured until July 1896, nor checkmeasured by the Engineer until November 1897, so that the amount was only finally adjusted after a prolonged delay. The attention of the President is drawn to this point with a view to the issue of the necessary orders to the department concerned.

(c) Dewan Bahadur P. Ramaswamy Chettiar has been receiving pension at the rate of Rs 396-10-8 per mensem, instead of at Rs 327-4-0 as decided in Gos. Nos. 412 M. dated, & 671 M. dated 21 February and 29 March 1898 respectively. Steps should be taken to recover the excess amount paid during the year under report. Viz. Rs 763-9-4.

(d)

(d). In the case of payments made for the acquisition of land for municipal purposes, it was frequently noticed that receipts were granted by the Head Accountant of the Deputy Collector's office, instead of by the latter officer himself, even when the amounts exceeded Rs 500/-. These cannot be accepted for audit purposes, vide note 1 to article 308 of Civil Account Code, and it is therefore suggested that the Deputy Collector and Land Acquisition officer be specially addressed on the point.

(e). According to the sanctioned schedule of rates, Rs 30-10-0 is the rate for Hydrants with Covers; but in one case (vide objection statement for March 1898) Hydrants alone were charged at that rate, the covers being separately paid for. The sum of Rs 35/- paid in excess, for seven covers, should now be recovered from the Contractor, in the absence of the special sanction of the Standing Committee.

15. Advances

15. Advances. The following is a statement of the years transactions under Advances.

Opening balance on 1st april 1897 — 106341-14-7

Add

Advances made during the year exclusive of the Recoveries during the year — 5785-6-11

111527-5-6

Deduct

Advances Recovered — 13613-4-3

Balance on 31st March 1898 — 97914-1-3.

The total amount outstanding under "Advances" may be classified as under:—

(1) Permanent Advance	90610-2-11
(2) Advances to Contractors	171-14-10
(3) Old Advances	2284-10-11
(4) New Advances	4847-8-5
	97914-1-3

(1) Permanent Advance. The details of the Amount shown against this head will be found in the appended statement of particulars of Balance under Advances.

2. Advances to Contractors

(2) Advances to Contractors. The adjustment of these items was not effected within the year, owing to the non-submission of their bills by the Contractors.

(3) Old Advances. Item 22. This amount represents the outstanding balance due by the defaulting Contractor, after adjustment of a sum of Rs 1064-7-9 from his security deposit. Legal steps have been taken to recover it, and a decree has been obtained. The result may be reported.

Among other items, the following have been outstanding for some time (vide dates against each) and should therefore be adjusted at an early date.

Item	14	5th July 1895
"	15	March 1897
"	16	March 1894
"	17	October 1896
"	19	March 1897
"	20	July 1895
"	21	March 1896.

(4) New Advances.

Item 28. The amount represents the advance made to the Health Officer on account of the plague and the Mylapore festival.

Item 33

Item 33. This represents the charges incurred in repairing out-houses attached to Mst. Sir Mazirdins Bungalow. Early steps should be taken for its adjustment.

Item 36. This amount represents the charges for removing the dangerous portion of house No. 10. 2nd Narayan street, 2nd Division in the month of June 1897. This should also be adjusted on soon as possible.

Item 41. Of the Sum named Rs 458-15-8 represents the advance made to the Surgeon 1st District in November 1897, for the purchase of medicines from Messrs Burgoyne and Burbridges and Co. It should have been adjusted before the close of the year, and it is suggested that the necessary steps be now taken. The remaining items should also be adjusted as far as possible.

16. Deposits

16. Deposits. The following is an abstract of the years transactions under Deposits.

Opening Balance

In cash		69,604-14-1
In fixed deposits		70,690-0-0
In Government Pro-notes:-		
Contractors and Municipal servants		419,000-0-0
Sinking Fund Investments		
In Municipal Debentures		5,000-0-0
		564,294-14-1
Add. Receipts during the year:-		
In cash		335,616-10-11
In fixed deposits		65-10-0-0
In Government Pro. notes:-		
Contractors and Municipal Servants		53,100-0-0
Sinking Fund Investments		
In Municipal Debentures		396,226-10-11
		959,521-9-0
Deduct Payments:-		
In Cash	335,954-9-2	
In fixed deposits	640-0-0	
In Government Pro. notes:-		
Contractors & Municipal Servants	11,700-0-0	
Sinking Fund Investments		
In Municipal debentures		353,294-9-2
Balance on 31st March 1898		Rs 606,226-15-10

17

17. The above closing Balance, which is exclusive of the Sum of Rs 822,300/- 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. Municipal Servants	1,750 - -	29,500 - -	12,000 - -	3,000 - -	46,250 - -
2. Municipal Contractors	30,117 15 3	42,060 - -	50,300 - -	2,000 - -	124,477 15 3
3. Services rendered to Private Individuals	2,079 1 10	- - -	- - -	- - -	2,079 1 10
4. Miscellaneous	5,949 4 5	- - -	2,000 - -	- - -	7,949 4 5
5. Income Tax	412 3 2	- - -	- - -	- - -	412 3 2
6. Stores	18,203 2 10	- - -	- - -	- - -	18,203 2 10
7. Workshops	9,958 1 -	- - -	- - -	- - -	9,958 1 -
8. Investment Account	797 3 4	- - -	396,100 - -	- - -	396,897 3 4
	69,266 15 10	71,560 - -	460,400 - -	5,000 - -	606,226 15 10

The amount shewn as balance in the Cash column is less by Rs 3,460-3-0 than that shewn in the Bank Pass Book. This is accounted for as follows:—

1. Uncashed Cheques and Transfer orders issued and debited in the Cash Book but not adjusted in the Pass Book — Rs 16,723-1-10
2. Credits in the Pass-Book on 31st March 1898 on account of Majesterial fines &c not credited in the Cash book until the following month — 424-0-0

Rs 17,147-1-10

Deduct Collections of 31st March 1898 included in the Cash Book Balances but subsequently paid into the Bank — Rs 13,686-14-10

Rs 3,460-3-0

18. Of the balances shewn in paragraph 17 above, item 3 includes Sums which represent the unexpended portion of the Amounts lodged by the parties for the construction of works of a charitable &c 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. Attention was drawn to this point in paragraph 13, item 11, of last year's Audit Report.

19. Sinking Funds &c not

19. Sinking Fund Investments. The investment in Government Securities on Account of the several Sinking funds are as follows:—

Particulars	Upto 31st March 1897	During the year 1897-98	Total.
Water works Loan for 1869-73	7,94,200	28,100	8,22,300
Market Loan of 1879	8,200	700	8,900
Water Supply extension Loan of 1882	95,400	8,200	1,03,600
Drainage Loan of 1882	38,200	3,200	41,400
do 1883	1,01,700	9,300	1,11,000
do 1885	77,500	8,500	86,000
do 1887	7,700	1,100	8,800
do 1888	10,300	1,500	11,800
do 1889	8,900	1,600	10,500
Water works Loan of 1889	1,100	300	1,400
Black Town Drainage Loan of 1890	2,500	500	3,000
Water works Loan of 1895	5,700	3,200	8,900
Market Loan of 1897	"	800	800
	11,51,400	67,000	12,18,400

20. The following are the particulars of the above investment of Rs 12,18,400/-.

(1) Government 3½ % Loan of 1842-43 — Rs 82,800-0-0
(2) do do 1854-55 — 67,400-0-0
(3) do do 1865 — 10,53,500-0-0
(4) do do 1879 — 14,700-0-0

Rs 12,18,400-0-0

21. Stores

21. Stores. The Standing Advance of Rs 80,000/- allowed for the working of the Stores is accounted for as follows:—

Opening Balance on 1st April 1897	Rs 6,892-13-7	
Add. Credit during the year	34,860-3-10	
		41,753-1-5
Deduct. Debit during the year	23,549-14-7	
Balance on 31st March 1898	18,203-2-10	
Add		
i. Value of Stock	62,030-1-4	
ii. Do. of articles purchased by Workshop for Works	100-3-11	
iii. Do-of-Do paid for but not brought to Store Account	402-11-0	
iv. Do-of Tariff duty	20-0-0	
v. Value of Articles issued to several Departments but not adjusted on 31-3-98	1,766-12-6	
		64,319-12-9
		82,522-15-7
Deduct		
VI. Value of articles received from the Supplier but not paid for	1,726-15-9	
VII. Do-of-Do-credited to Stores but not issued to the party	8-13-0	
VIII. Do-of-Do received from several Depts but not adjusted on 31-3-98	788-2-10	
		2522-15-7
	Rs	80,000-0-0

22.

22. In August 1897, 2,000 burners were obtained from England for Lighting purposes and the cost was debited to "Lighting" - "Additional lamposts", i.e., to the service head direct, although only 1,700 were utilized at once. The balance was sent to the Stores, but together with the standing this, the Store Department purchased 20 burners from the Contractor in February 1898, the explanation being that no orders were issued to utilize the balance. It would be imagined that no special orders were necessary, but the Store-keeper explains that every Article which leaves the Store must be debited to some particular head by credit to "Stores", and that in the present instance the difficulty was that the Articles concerned had already been debited to the service head. The obvious remedy for the future is to debit to "Stores" the value of all articles made over to that department for subsequent issue, and in the present case the necessary special orders may be given for the utilization of the balance of the burners.

23. Workshop. The standing advance of Rs 10,000/- allowed for the working of this Institution is accounted for as follows :—

	Rs. as. p.
Opening Balance in the Bank on 1-4-97	10008-13-3.
Add	
Credits during the year	73158-2-10
	83166-14-1
Deduct	
Debits during the year	73208-13-1
Balance on 31st March 1898	9958-1-0
Add the following:-	
i. Value of outturn of work by workshop in hand awaiting adjustment	3917-9-7
ii. Standing Advance with the Foreman	30-0-0
	13905-10-7
Deduct the following:-	
iii. Cost of workshop stores.	
Roll for March	3883-2-0
iv. Sundries incurred wages	22-7-10
v. Amount paid out of advance but not recouped during the year by the Accounts Branch	0-0-9 3905-10-7
	Rs. 10,000-0-0

24. The following is a Summary of the matters dealt with in this Report.

(1) Necessity for the Collection in advance of rents of Lands. Para 7.

(2) Suggestion for crediting License fees directly to the Revenue Head Concerned, instead of to "Deposits" in the first instance. Para 11.

(3) Expenditure in excess of Revised estimate not Sanctioned by Government. Para 12.

(4) Excess payment of Rs 763-9-4 to the late Revenue Officer on account pension. Para 14 (c)

(5) Excess payment of Rs 351 to a Contractor on Account of Hydrant Covers. Para 14 (e)

(6) Remarks in connection with advances, and the necessity for the early adjustment of long standing items. Para. 16.

(7) Remarks in connection with deposits Para. 18.

We have the honor &c

sd/ J. Hesketh Bigge.
Accountant-General
and
sd/ W. J. F. Williamson
Assistant Accountant-Gnl
& Inspector of Local Fund Accts.

Auditors
5
2772m/98

MUNICIPAL DE...
NT No. 2772m

No. 1705/358.

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

Fort Saint George
Accountant-General's Office
23rd August 1898

J. H. Bigge
Accountant-General.

Rs.
23/8/98

Statement of Particulars of Balance under Advances

Item No.	Particulars	Amount	Amount	Total
	I. Permanent Advance			
1.	Standing Advance with the President	10. " "		
2	Do Do Revenue Office	185. " "		
3.	Do Do Enquiries P. W. D	110. " "		
4.	Do Do Health Office	210. " "		
5	Do Do Surgeon 1st District	35. " "		
6	Do Do Do 4th District	50. " "		
7	Do Do Superintendent Pettah Park	10. " "		
8.	Do Do Workshop	10000. " "		
9	Do Do Stores	80000. " "		
			90 610. " "	
	II. Advances to Contractors			
10	P. Ellayalwar Naidoo	56. 11. 11		
11	A. Naradier	17. 10. 3		
12	P. Pooroshottam Naidoo	6. 6. 1		
13	P. Strepaumbi Naidoo	89. 2. 1		
			171. 14. 10	
	III Old Advances			
14	Bawa Saib	80. 12. "		
15	A. Kuppusawmi Naidoo	507. " 1		
16	K. S. Noorudin Saib	17. 3. 5		
17	Narasimmah Chetty	4. 4. "		
18	Owners of houses in Kabibulla Saib Street Triplicane	" 4. "		
19	Do Md. Abdullah Saib Street Triplicane	541. 7. 8		
20	Y. Ramasawmy Mudr. and Mahamed Cassim Saib	54. 8. "		
21	Soobramania Chetty, Maliah Chetty and Krishnasawmy Chetty	36. 14. 7		
22	P. Soundra Bashya Karulu Naidoo	1042. 4. 3		
			2284. 10. 0	

93668 10

	Brought forward £			93,066	8. 10
	IV. New Advances				
23	Abdulla Saheb Bahadur	7	8. 9		
24	Rai Bahadur V. Ummiah Chetty	470	1. 4		
25	Chinigaligam Pillay	"	5 10		
26	Gulam Mohideen Saib	"	1. 9		
27	The Government of Madras	10.	15. 2		
28	The Health Officer, H. M. C	285	" "		
29	Captain F. C. Logan Bond	"	4 "		
30	Kadir Mohideen Saib	19.	7. 6		
31	N. Murugesa Chetty	22.	6. 2		
32	Madurai Nayagam Pillai	7.	8. 2		
33	Mir. Mazudeen. B. A	81a	8. 2		
34	Pachiamuttu	2.	1. 4		
35	Perumandoo	"	5 11		
36	Papiah Pather	194.	6. 2		
37	The Surgeon 4th District	347	10 "		
38	S. Velu Pillay & T. Rajambal amma	8.	" 7		
39	The Trustees of Sri Parthasarathy Swamy	1970.	5. 10		
40	Varadarajulu Naidu Gomindarajulu Naidu and Abbayee Naidu	1.	12. 4		
41	The Surgeon 1st & 4th District	708.	15 5		
				4,847	8. 5
					97,914 1. 3

1
2772/M/98

	Nature of Taxes &c.	Gross Demand	Remitted on Appeal (Portions of Column 2)	Collection	Remitted	Written off	Balance (Column 4 minus Columns 5, 6 and 7)
	1	2	3	4	5	6	7	8
1	Tax on Offices, Professions, Trades and Callings (not being a Military Profession or calling) and on Officers and Appointments	37,202 8 "	112 8 "	37,090 " "	35,095 9 6	" " "	" " "	1994 6 6
2	House Tax and Buildings	52,682 9 7	567 0 1 7	52,115 9 2 8	47,128 8 5 2	563 8 3 3	" " "	4,506 15 7
3	House Tax on Lands	4,583 5 8	" 4 10	4,583 " 10	4,009 9 6	" " "	" " "	573 7 4
4	Water Tax on Buildings	210,762 5 4	2,257 10 11	208,504 10 5	188,223 7 11	2,179 10 6	" " "	18,101 8 "
5	Water Tax on Lands	1,812 11 8	" 1 "	1,812 10 8	1,584 8 8	48 7	" " "	223 9 5
6	Lighting Tax on Buildings	65,969 12 6	708 12 3	65,261 " 3	58,916 4 7	673 15 5	" " "	5,670 12 3
7	Lighting Tax on Lands	572 13 1	" " 7	572 12 6	501 1 4	" " "	" " "	71 11 2
8	Tax on Vehicles with Springs	32,039 " "	" " "	32,039 " "	28,860 " "	" " "	" " "	3,179 " 3
9	Tax on Animals	28,058 " "	78 "	28,050 8 "	25,229 4 "	" " "	" " "	2821 4 "
10	Tax on Carts and other Vehicles without Springs	20,218 " "	16 " "	20,202 " "	20,165 12 10	" " "	32 3 2	4 " "
11	Tax on Vehicles and Animals entering Municipal Limits	42,004 10 8	" " "	42,004 10 8	42,004 10 8	" " "	" " "	" " "
12	Payments for Occupation of Municipal Lands	10,461 1 3	" " "	10,461 1 3	8,493 6 7	" " "	" " "	1967 10 8
13	Payments for water from Domestic [illegible]							

...IV. B. ... Collection and Balance ... Year 1897-98 (Arrears)

Description of Taxes &c	Balance of old Demand	Arrears previous year	Total Demand (Columns 2 and 3)	Remission on Objection	Net Demand (Column 4 minus Column 5)	Collection	Remission	Objection	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
1 Taxes on Arts, professions, trades and callings (not being a military profession or calling) and on offices and appointments	572 2 2	2850 " "	3422 2 2	185 " "	3237 2 2	2452 6 10	" " "	577 3 4	207 8 "	1895-96 & 1896-97
2 House Tax on Buildings	6089 6 3	1917 12 8	8526 22 11	" " "	8526 22 11	7453 12 9	1604 4 1	239 1 6	888 3 7	1892-93 to 1896-97
3 House Tax on Lands	382 15 1	565 11 2	948 10 3	" " "	948 10 3	586 14 10	" " "	458 4	316 21	do
4 Water Tax on Buildings	2375 11 3	3170 4 6	5407 15 9	" " "	5407 15 9	4756 3 5	652 11 2	93 " 8	3578 " 6	do
5 Water Tax on Lands	145 14 3	222 5 "	368 3 3	" " "	368 3 3	225 12 2	" 8 5	18 3 4	123 11 4	do
6 Lighting Tax on Buildings	786 13 4	9917 12 1	10704 9 5	" " "	10704 9 5	9216 7 6	200 6 8	311 1	1156 10 2	do
7 Lighting Tax on Lands	47 14 3	70 11 "	118 9 3	" " "	118 9 3	73 2 "	" " "	5 11 "	39 12 3	do
8 Tax on Vehicles with 4 Springs	1749 7 9	2952 " "	4701 7 9	825 " "	3876 7 9	1245 2 6	" " "	194 " "	717 5 3	do
9 Tax on Animals	1997 13 "	2984 " "	4981 13 "	893 " "	4088 13 "	1189 12 "	" " "	2186 13 "	712 4 "	do
10 Tax on Carts and other Vehicles with 4 Springs	" " "	100 " "	100 " "	" " "	100 " "	96 13 2	" " "	1 2 10	2 " "	1896-97
11 Tolls on Vehicles and on Animals entering Municipal limits	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	
12 Payment for Dispensation of Municipal Lands	276 14 4	2387 2 9	2664 1 1	90 2 5	2573 14 8	968 5 2	" " "	" " "	1605 9 6	1895-96 and 1896-97
13 Payment for Water for Domestic purposes	484 6 4	1593 14 "	2078 4 4	302 3 "	1776 1 4	1536 " 6	" " "	" " "	220 " 10	1891-92 & 1896-97
14 Rent of Lands	474 12 5	1576 9 4	2051 5 9	511 29	1540 3 "	1049 11 6	" " 4	" " "	490 7 6	1894-95 & 1896-97

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

	Estimate, 1897-98.		Receipts from April 1897 to March 1898.		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 ..	4,46,950				4,46,952 11 0
(*b*) Water Works Fund ..	8,730				8,729 1 2
(*c*) Lighting Fund ..	23,050				23,048 15 2
Total ..	....	4,78,730			4,78,730 11 4
2 Municipal Rates and Taxes—					
(*a*) Tax on Arts, &c. (Section 103) ..	68,000		2,457 6 10	68,165 9 6	
Deduct refund ..	....		5 0 0	70 0 0	
			2,452 6 10	68,095 9 6	70,548 0 4
(*b*) Tax on Buildings (Section 119)	5,60,000		74,642 6 3	4,72,409 7 1	
Deduct refund ..	....		106 9 6	1,121 1 11	
			74,535 12 9	4,71,288 5 2	5,45,824 1 11
(*c*) Tax on Lands (Section 119)	4,500		586 14 10	4,009 9 6	
Deduct refund ..	....		....	....	
			586 14 10	4,009 9 6	4,596 8 4
(*d*) Water Tax on Buildings (Section 138) ..	2,23,800		29,807 2 10	1,88,686 10 6	
Deduct refund ..	....		50 15 5	463 2 7	
			29,756 3 5	1,88,223 7 11	2,17,979 11 4
(*e*) Water Tax on Lands (Section 138) ..	1,780		225 12 2	1,588 4 6	
Deduct refund ..	....		....	3 11 10	
			225 12 2	1,584 8 8	1,810 4 10
(*f*) Lighting Tax on Buildings (Section 148) ..	70,000		9,329 12 6	59,056 5 2	
Deduct refund ..	....		13 5 0	140 0 7	
			9,316 7 6	58,916 4 7	68,232 12 1
(*g*) Lighting Tax on Lands (Section 148) ..	560		73 2 0	501 1 4	
Deduct refund ..	....		....	....	
			73 2 0	501 1 4	574 3 4
(*h*) Tax on Vehicles with Springs (Section 153).	30,000		1,248 2 6	28,958 0 0	
Deduct refund ..	....		3 0 0	98 0 0	
			1,245 2 6	28,860 0 0	30,105 2 6
(*i*) Tax on Animals (Section 153)	27,000		1,190 12 0	25,359 12 0	
Deduct refund ..	....		1 0 0	130 8 0	
			1,189 12 0	25,229 4 0	26,419 0 0
(*j*) Tax on Carts and other Vehicles without Springs (Section 164).	20,100		96 13 2	20,181 12 10	
Deduct refund ..	....		....	16 0 0	
			96 13 2	20,165 12 10	20,262 10 0
(*k*) Tolls on Vehicles and Animals entering Municipal limits (Section 170) ..	42,000		....	42,004 10 8	42,004 10 8
Total ..	....	10,47,740	....	....	10,28,357 1 4
Carried over ..	....	15,26,470	....	....	15,07,087 12 8

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

—	Estimate, 1897-98. Details of Minor Heads.	Estimate, 1897-98. Totals of Major Heads.	Receipts from April 1897 to March 1898. Arrear.	Receipts from April 1897 to March 1898. Current.	Total Receipts under Major Heads.
	RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.
Brought over ..	....	15,26,470	....	....	15,07,087 12 8
8. Revenue derived from Municipal property and powers apart from Taxation—					
(*a*) i. Payment for occupation of Municipal lands (Section 136).	9,000		968 5 2	8,493 6 7	
Deduct refund ..	....		....	....	
			968 5 2	8,493 6 7	
ii. Rent of Lands and Buildings not falling under Section 136 ..	16,000		....	16,522 15 8	
(*b*) i. Sale-proceeds of lands	200		....	175 0 0	
ii. Esplanades, &c., Grazing Rents ..	630		....	636 3 9	
iii. Rent of Cart-stands ..	1,850		....	1,859 4 0	
iv. Rent of Municipal Wharf	1,600		....	1,600 0 0	
v. Produce of Lands, Gardens, &c.—					
(1) People's Park.	5,330		....	5,725 15 10	
(2) Napier Park ..	2,760		....	3,057 13 6	
(3) Sewage Farms.	39,400		....	36,583 3 11	
vi. Sale-proceeds of old Materials ..	180		....	....	
(*c*) Conservancy Receipts—Sale of Rubbish ..	6,790		....	6,909 10 4	
(*d*) i. Income from Markets (Section 362)—					
(1) General Market.	11,610		....	8,989 14 8	
(2) Smithfield Market	4,750		....	4,750 0 0	
ii. Income from Slaughter-houses (Section 345)	11,580		....	11,708 9 9	
(*e*) Other Fees—					
i. Import of Timber and Firewood (Section 341)	83,000		....	1,06,910 10 8	
Deduct refund ..	....		....	8,933 10 1	
			....	97,977 0 7	
ii. Slaughter of Animals for Food (Section 347)	27,080		....	25,420 13 11	
iii. Private Markets (Section 362) ..	2,170		225 0 0	2,275 0 0	
iv. Licenses, Registration, &c., under Sections 210, 288, 289, 290, 294, 320, 332, 335, 338, 343, 346, 379 and 383 ..	23,000		7,040 9 7	24,756 11 3	
Deduct refund ..	....		....	....	
			7,040 9 7	24,756 11 3	
v. Cart-stand Fees ..	390		86 8 0	391 8 0	
vi. Distraint Fees ..	6,000		....	8,129 0 6	
Deduct refund ..	....		....	1 12 0	
			....	8,127 4 6	
(*f*) Fines under Municipal and other Acts—					
i. Municipal ..	3,500		....	3,858 12 7	
ii. Police ..	....		....	....	
(*g*) Interest on Investments —General ..	10,500		....	10,500 0 0	
(*h*) Premium on Loan ..	4,320		....	4,320 0 0	
Total ..	....	2,71,640	8,320 6 9	2,84,639 4 10	2,92,959 11 7
Carried over ..	....	17,98,110	....	....	18,00,047 8 3

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

—	Estimate, 1897-98. Details of Minor Heads.	Estimate, 1897-98. Totals of Major Heads.	Receipts from April 1897 to March 1898. Arrear.	Receipts from April 1897 to March 1898. Current.	Total Receipts under Major Heads.
	RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.
Brought over ..	....	17,98,110	....	....	18,00,047 8 3
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		126 10 5	3,306 6 3	
(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	
		32,910	126 10 5	32,414 6 3	32,541 0 8
5. Miscellaneous—					
(*a*) Payments for Water for Non-domestic Purposes	22,000		....	24,979 8 9	
(*b*) Sundry Receipts—Water Works	1,800		....	1,412 2 2	
(*c*) Other Items	3,500		....	4,636 8 10	
(*d*) Sale of Lymph ..	1,800		....	1,974 15 6	
(*e*) Refund from Expenditure of previous years.	1,200		....	1,643 7 8	
		30,300	....	34,646 10 11	34,646 10 11
6. Extraordinary and Debt—					
(*a*) Loans—					
In the market from private individuals.	1,00,000		....	1,00,000 0 0	
(*b*) Realization of Sinking Fund—					
Interest on Water Works Loan of 1869-73 ..	28,000		....	28,124 6 1	
		1,28,000	....	1,28,124 6 1	1,28,124 6 1
Advances Recovered—					
i. Permanent	20		21 13 0	....	
ii. Others	6,000		13,591 7 3	....	
Total ..	....	6,020	13,613 4 3	....	13,613 4 3
Grand Total ..	....	19,95,340	....	....	20,08,972 14 2

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

—	Estimate, 1897–98. Details of Minor Heads.	Totals of Minor Heads.	Totals of Major Heads.	Expenditure from April 1897 to March 1898.	Total Expenditure under Major Heads.
	RS.	RS.	RS.	RS. A. P.	RS. A. P.
GRANT I (*Public Works*)—					
1. New Works—					
(*a*) Communications ..	9,970			6,285 4 9	
(*b*) Buildings	1,22,810			97,232 11 1	
(*c*) Drainage	1,58,090			2,05,179 13 8	
(*d*) Water-supply ..	8,570			6,504 3 11	
(*e*) Miscellaneous ..	200			7,486 15 0	
		2,99,640		3,22,689 0 5	
2. Repairs—					
(*a*) Communications ..	1,40,940			1,23, 54 3 0	
(*b*) Buildings	9,640			6,721 15 11	
(*c*) Drainage—					
Repairs to Works, &c.	1,93,570			2,07,136 8 5	
Establishment ..	16,700			16,265 4 3	
Overtime	1,250			1,160 1 0	
Allowances ..	420			420 0 0	
Leave Allowances ..	100			19 5 8	
(*d*) Water-supply—					
Repairs to Works, &c.	51,160			50,273 11 5	
Establishment ..	11,280			11,276 11 7	
Allowances ..	1,500			1,500 0 0	
Leave Allowances ..	120			58 14 10	
(*e*) Miscellaneous ..	810			643 11 4	
		4,27,490		4,18,630 7 5	
3. Establishment—					
(*a*) General—					
In-door	21,990			21,830 9 7	
Out-door	6,640			6,523 9 8	
Allowances ..	960			934 4 5	
Leave Allowances ..	200			90 4 2	
(*b*) Steam Road Roller—					
Establishment ..	960			960 0 0	
Overtime	350			309 12 6	
Fitters' Staff ..	140			138 2 8	
		31,240		30,786 10 7	
4. Tools and Plant ..	....	28,400		9,178 4 9	
5. Miscellaneous—					
(*a*) Stationery	1,800			1,838 15 8	
(*b*) Printing Charges ..	1,500			1,275 15 2	
(*c*) Advertising Charges ..	500			130 11 6	
(*d*) Law Charges and Stamp Duties	2,000			262 12 5	
(*e*) Office Furniture ..	350			308 13 5	
(*f*) Contingent	400			385 1 7	
(*g*) Water Works Contingent	700			833 7 6	
(*h*) Labour—Punkah ..	120			118 5 8	
(*i*) Clothing for Peons and Badges for Road Coolies.	1,300			1,297 2 8	
(*j*) Fuel, Oil, &c., for Steam Road Roller ..	9,500			9,070 8 8	
(*k*) Inspection of Dangerous Buildings ..	300			435 7 11	
		18,470		15,957 6 2	
Total, Grant I ..	....		8,05,240	....	7,97,241 13 4
GRANT II (*Education*)—					
1. Training Schools—					
(*a*) Stipends to Teachers attending Training Schools	600			....	
(*b*) Do. Sessional Schools.	400			150 0 0	
		1,000		150 0 0	
2. Results Grants	....	10,050		9,595 4 0	
3. Inspection—					
Establishment ..	900			900 0 0	
Allowances	240			240 0 0	
Contingent	60			61 12 0	
		1,200		1,201 12 0	
4. Miscellaneous—					
(*a*) Building Grant ..	....			....	
(*b*) Rent Grant	1,000			39 0 0	
(*c*) Furniture, Apparatus, &c.	1,200			903 11 0	
		2,200		942 11 0	
Total, Grant II ..	....	....	14,450	....	11,889 11 0
Carried over ..	....	....	8,19,690	....	8,09,131 8 4

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

—	Estimate, 1897–98. Details of Minor Heads.	Totals of Minor Heads.	Totals of Major Heads.	Expenditure from April 1897 to Mar. 1898.	Total Expenditure under Major Heads.
	RS.	RS.	RS.	RS. A. P.	RS. A. P.
Brought over ..	....	....	8,19,690	....	8,09,131 8 4
GRANT III (*Sanitation and Medical Services*)—					
1. Hospitals and Dispensaries—					
i. Triplicane Hospital—					
(*a*) Establishment ..	3,720			3,501 1 8	
Medicines and Supplies.	7,710			5,819 0 5	
Diets of Patients ..	3,800			3,328 9 11	
ii. Black Town Dispensary—					
(*a*) Establishment ..	2,840			2,843 4 0	
(*b*) Medicines and Supplies	4,640			4,443 1 2	
iii. Divisional Dispensaries.	....			....	
		22,710		19,935 1 2	
2. (*a*) Contributions to Provincial Funds—					
i. Hospitals ..	20,000			20,000 0 0	
ii. Medical College ..	5,500			6,378 0 0	
(*b*) Contribution for St. Thomé Dispensary.	1,000			1,000 0 0	
(*c*) Do. for Convent Dispensary ..	240			240 0 0	
(*d*) Do. for Victoria Caste and Gosha Hospital	500			500 0 0	
(*e*) Do. for Native Infirmary ..	2,500			....	
		29,740		28,118 0 0	
3. Vaccination—					
(*a*) Establishment ..	6,630			6,604 9 0	
Allowances	240			240 0 0	
(*b*) Contingencies—					
Animal Vaccination, Stationery, Clothing, &c.	4,650			4,734 9 5	
		11,520		11,579 2 5	
4. Registration of Births and Deaths—					
(*a*) Establishment ..	7,380			7,371 15 6	
(*b*) Allowances	240			240 0 0	
(*c*) Contingencies—					
Stationery, Clothing, &c.	1,600			1,436 5 11	
		9,220		9,051 5 5	
5. Conservancy—					
(*a*) Establishment—					
General	20,850			19,997 2 6	
Allowances	1,260			1,260 0 0	
Street Conservancy ..	6,750			6,599 14 2	
House do. ..	6,770			6,599 2 5	
(*b*) Hire of Scavengers ..	42,780			40,511 13 6	
(*c*) Do. of Bullocks ..	1,23,640			1,20,948 0 6	
(*d*) Night-soil Depôts and Shoots—					
Establishment ..	790			791 0 0	
Labour	21,210			15,453 3 11	
(*e*) Sanding Latrines ..	2,000			1,798 1 1	
(*f*) Maintenance of Sewage Farms—					
Labour	1,990			2,037 0 2	
(*g*) Rent of Sewage Farms.	1,330			1,000 12 5	
(*h*) Rent of ground for a Parcherry	360			360 0 0	
(*i*) Rent of Lorry Stations and Cart Depôts ..	590			551 8 0	
(*j*) Burial and Burning Grounds—					
Labour	7,820			7,730 3 11	
(*k*) Repair of Carts, Boats, and Buckets ..	26,980			26,049 6 5	
(*l*) Contingent—General ..	8,600			9,520 10 5	
(*m*) Epidemic charges—					
Establishment ..	10,910			8,224 3 1	
Labour, &c. ..	8,090			13,030 5 3	
(*n*) Improvement of Parcherries—					
Establishment ..	350			224 10 4	
Labour	2,150			527 8 0	
	2,95,120			2,83,214 10 1	
Carried over ..	....	73,190	8,19,690	68,683 9 0	8,09,131 8 4

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

—	Estimate, 1897–98. Details of Minor Heads.	Estimate, 1897–98. Totals of Minor Heads.	Estimate, 1897–98. Totals of Major Heads.	Expenditure from April 1897 to Mar. 1898.	Total Expenditure under Major Heads.
	RS.	RS.	RS.	RS. A. P.	RS. A. P.
Brought over ..	....		8,19,690	....	8,09,131 8 4
GRANT III—*cont.*	....	73,190		68,683 9 0	
5. Conservancy—*cont.* ..	2,95,120			2,83,214 10 1	
(*c*) Road Watering—					
Establishment ..	1,430			1,421 11 3	
Labour	12,450			13,292 0 1	
(*p*) Tools and Plant ..	10,000			10,759 15 0	
		3,19,000		3,08,688 4 5	
6. Miscellaneous—					
(*a*) Stationery	2,000			1,356 9 0	
(*b*) Printing Charges ..	700			655 8 8	
(*c*) Advertising Charges ..	900			120 3 6	
(*d*) Law Charges and Stamp Duties	700			447 0 3	
(*e*) Office Furniture ..	400			143 14 0	
(*f*) Labour—Punkah ..	60			60 0 0	
(*g*) Clothing for Peons ..	1,800			1,943 0 0	
(*h*) Badges and Belts ..	360			353 14 5	
(*i*) Extra Staff	850			657 8 2	
		7,770		5,737 10 0	
Total, Grant III ..	....		3,99,960	....	3,83,109 7 5
GRANT IV (*Miscellaneous Municipal Purposes*)—					
1. Lighting—					
Establishment ..	1,680				
Labour	360			1,680 0 0	
Maintenance ..	56,910			360 0 0	
Additional Lamps and Sundries	5,000			56,851 1 10	
Repairs to Lamps and Posts	2,500			4,223 4 5	
		66,450		1,866 8 3	
2. Markets & Slaughter-houses—				64,980 14 6	
(*a*) General Market—					
Establishment ..	640			634 13 0	
Labour and Contingencies	700			531 0 7	
(*b*) Smithfield Market—					
Establishment ..	500			501 13 5	
Labour and Contingencies	630			450 4 0	
(*c*) Slaughter-houses—					
Establishment ..	760			752 15 5	
Labour and Contingencies	2,500			1,947 8 5	
		5,730		4,818 6 10	
3. Avenues—					
Labour	3,600			3,202 6 5	
Tools and Plant ..	300			262 2 6	
		3,900		3,464 8 11	
4. Public Parks—					
(*a*) People's Park—					
Establishment ..	3,180			3,170 3 4	
Labour, &c. ..	15,570			16,037 7 6	
Tools and Plant ..	200			136 2 4	
(*b*) Napier Park—					
Establishment ..	380			381 5 5	
Allowances ..	120			120 0 0	
Labour, &c. ..	2,240			2,231 7 4	
Tools and Plant ..	30			23 13 0	
		21 720		22,100 6 11	
5. Survey of Land	....	940		929 0 0	
6. Fire—					
Establishment ..	3,860			3,803 5 9	
Labour, &c.	3,920			3,353 13 6	
Leave Allowances ..	50			25 0 10	
Tools and Plant ..	3,200			3,224 8 8	
		11 030		10,406 12 9	
Carried over..	....	1,09,770	12,19,650	1,06,700 1 11	11,92,240 15 9

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

—	Estimate, 1897–98. Details of Minor Heads.	Estimate, 1897–98. Totals of Minor Heads.	Estimate, 1897–98. Totals of Major Heads.	Expenditure from April 1897 to March 1898.	Total Expenditure under Major Heads.
	RS.	RS.	RS.	RS. A. P.	RS. A. P.
Brought over ..	....		12,19,650	....	11,92,240 15 9
GRANT IV—*cont.*	....	1,09,770		1,06,700 1 11	
7. Other Charges—					
(*a*) Esplanades ..	800			675 1 9	
(*b*) Quit-rent	1,400			1,384 15 1	
(*c*) Payment for Red Hills Water	19,000			16,461 0 0	
(*d*) Rewards for destruction of Dogs and Venomous Snakes ..	2,500			2,427 14 0	
(*e*) Municipal Proceedings, &c., Charges—					
Stationery ..	240			175 14 4	
Printing ..	2,250			1,881 9 5	
Advertising ..	1,400			1,214 9 0	
(*f*) Law Charges ..	300			25 8 0	
(*g*) Election Charges ..	1,500			1,309 4 1	
(*h*) Cost of Tin Tickets ..	240			170 3 5	
(*i*) Tools and Plant ..	200			99 7 1	
(*j*) Office Furniture ..	50			....	
(*k*) Other items ..	3,660			2,685 9 1	
(*l*) Contribution to Provincial Funds ..	50,000			50,000 0 0	
(*m*) Stores—					
Establishment ..	1,380			1,340 4 9	
Contingencies—					
Coolies for Stock-taking, Stationery, Clothing, &c. ..	300			291 12 3	
(*n*) Workshops—					
Establishment ..	2,970			2,808 15 8	
(*o*) Public ceremonies ..	500			500 0 0	
		88,690		83,401 15 11	
Total, Grant IV ..	....		1,98,460	....	1,90,102 1 10
GRANT V (*Supervision and Management*)—					
1. Salaries of Officers ..	....	29,600		29,535 10 11	
2. Head Office—					
(*a*) Establishment ..	4,370			4,236 7 7	
(*b*) Stationery	200			116 3 2	
(*c*) Printing Charges ..	50			32 7 8	
(*d*) Advertising Charges ..	30			....	
(*e*) Insurance on Office Premises	690			689 7 0	
(*f*) Office Furniture ..	250			5 12 1	
(*g*) Contingent	400			265 13 7	
(*h*) Labour—Punkah ..	120			117 4 0	
(*i*) Clothing for Peons ..	110			105 0 0	
		6,220		5,568 7 1	
3. Assessment and Collection—					
(*a*) Establishment ..	39,450			39,343 14 4	
Allowances ..	700			701 11 7	
Leave Allowances ..	400			325 8 4	
(*b*) Stationery ..	2,330			2,861 8 11	
(*c*) Printing Charges ..	2,460			2,501 4 7	
(*d*) Advertising Charges ..	300			191 12 0	
(*e*) Law Charges and Stamp Duties	3,840			3,875 11 8	
(*f*) Office Furniture ..	370			326 15 6	
(*g*) Contingent ..	1,060			1,217 6 11	
(*h*) Labour—Punkah ..	240			237 14 1	
(*i*) Clothing for Inspectors and Peons ..	400			....	
(*j*) Extra Writers, Coolies and Carts	2,630			2,891 10 7	
(*k*) Commissioners' Fees ..	1,000			520 0 0	
(*l*) Numbering Doors ..	300			34 2 1	
		55,980		55,029 8 7	
4. Contribution for Central Office and Audit Establishments	....	2,500		2,500 0 0	
Total, Grant V ..	....	....	94,300	....	92,633 10 7
Carried over..	....	....	15,12,410	....	14,74,976 12 2

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

	Estimate, 1897–98. Details of Minor Heads.	Estimate, 1897–98. Totals of Minor Heads.	Estimate, 1897–98. Totals of Major Heads.	Expenditure from April 1897 to March 1898.	Total Expenditure under Major Heads.
	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
Brought over ..	....		15,12,410	....	14,74,976 12 2
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	
Market Loan (1897) ..	850			850 0 0	
		54,770			
Total ..	....		54,770	....	54,770 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 1,290			1,290 0 0	
5% Water-supply Extension Loan, 1882	2,50,000 13,190			12,500 0 0	
„ B.T. Drainage Loan, 1882	1,00,000 5,260			4,975 0 0	
„ do. 1883	3,00,000 15,000			15,000 0 0	
„ do. 1885	18,000 } 17,970				
6% do. 1885	2,82,000 }			17,640 0 0	
„ do. 1887	1,00,000 9,000			6,000 0 0	
5% 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	
4% W.W. Loan, 1895	4,00,000 16,000			16,000 0 0	
„ Market Loan, 1897	1,00,000 2,000			1,960 0 0	
		1,55,410			
Total ..	....		1,55,410	....	1,51,065 0 0
Advances Recoverable—					
i. Permanent	20			20 0 0	
ii. Others	6,000			5,165 6 11	
		6,020			
Total ..	....		6,020	....	5,185 6 11
Refund of other than Current Collections	....	....	6,500	....	6,188 9 9
Pensions and Gratuities—					
(*a*) Superior Grade ..	10,940			10,892 5 10	
(*b*) Inferior Grade ..	510			498 7 7	
		11,450			
Total ..	....		11,450	....	11,390 13 5
Total Expenditure ..	....		17,46,580	....	17,03,576 10 3
Closing Balance—					
General Fund	....	1,87,900		2,41,953 3 1	
Water Works Fund ..	....	39,340		42,819 8 3	
Lighting Fund	....	21,480		21,823 8 7	
Total ..	....		2,48,780	....	3,05,596 3 11
Grand Total ..	....	....	19,95,340	....	20,08,972 14 2

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 1898.

The accounts from April 1897 to February 1898 have been audited by the Government Auditors.

Rev. Dept., Municipal Office,
Madras, 16th June 1898.

Head Accountant. *Rev. Officer, Munl. Commission.*

MADRAS: PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

Auditors { Accountant General and Assistant Accountant General for Instt. of Local Accts.

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...AGAIN G.O., No. , DATED
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ORDER OF GOVERNMENT	A	A	A	A	A	A	A	A
LETTER OF GOVERNMENT.								
STATEMENT WITH DITTO.								
PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.								

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