[L. & M. 5,000—5-4-188.]

Local & Muni. (189) Department.

MISCELLANEOUS.

G.O., No. 1285-M

DATED 6-9-99.

INDEXED.

[Despatch Abstract.]

Accounts

Recording with remarks, the report on the audit of the —— of the Madras Presidency for 1898-99.

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. (1899) Department.

CURRENT No. 2267m

N
Misc

Order No. 1285 Mis 8/9/99

From The Accountant General
Madras

Records pending receipt of the remarks of the Commissioner.

No. 459/L.99

Dated 23rd August 1899.

Received 25 AUG 1899

Registered ——

Enclosures 4

Spare copies Nil

SUBJECT.

Submitting a copy of the annual report on the audit of the accounts of the Madras Municipality for the year 1898-99.

To
The President, Munl Comm^r, Madras
The Accountant General.
Dept 8/9/99

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

L.F.D. No 451

Fort Saint George.
Accountant General's office.
15th August 1899.

LOCAL & MUNICIPAL DEPT.
INWARD No. 2267 m

From

T. Hesketh Bigge Esquire,
Accountant General
and
W. T. F. Williamson Esquire,
Asst. Accountant-General
and 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 sec 14 of Madras Act VII of 1884, our annual report on the Audit of the accounts of the Madras Municipality for the official year 1898-99.

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 thereon was forwarded to

You

Do No 1283-99

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 beelow:—

Receipts	Amount			Disbursements	Amount		
Opening Balance	305396	3	11	Grant I	643964	6	5
1. Taxation	962966	7	"	" II	12673	3	11
2. Rents	267804	2	1	" III	532362	8	10
3. Contributions	32348	13	2	" IV	186858	6	9
4. Miscellaneous	29604	13	7	" V	93820	6	8
Debt, such as Loans and Sinking Fund realizations	229136	"	8	Repayment of debt	54770	"	"
				Interest	152990	"	"
Other debts such as permanent and other Advances	6271	8	1	Other debts such as Advances Recoverable	95831	15	2
				Refunds	11881	4	9
				Pensions	8962	"	1
				Closing Balance	39413	11	11
	1833528	"	6		1833528	"	6

Balance as per Pass-book of the Bank of Madras ——— Rs 34,544-4-11

Deduct:- Amount of Cheques not cashed on 31-3-'99 ——— Rs 23655-9-9

Rs 10,888-11-2

Add:- Collections of 30th and 31st March 1899 not credited in the Pass-Book on 31-3-99 ——— Rs 28525-4-9

Closing Balance as per Cash Book ——— Rs 39,413-11-11

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

(a) Tax on Buildings, and Lighting and Water Taxes. The increase in the Demand under these heads is due to the general revision of the 3rd Division, and the partial revision of the other 7 Divisions, while the very large current balance is the result of the long delay in the settlement of appeals against the enhanced assessment. The Demand was not finally fixed till the middle of July 1899, when the last of the appeals were disposed of. Had prompt measures been taken to settle them earlier, and to issue supplemental bills before the close of the official year for the increased assessment, the balance would have been much reduced.

(b) Taxes on Vehicles and Animals. The outstanding current and arrear balances as compared with their respective demands, are about 1/6th and 1/2 of the net demand in each case, while the figure for the previous year was only 1/10, both for current and arrears. Steps should be taken to collect the balances as early as possible.

(c) Payments

(c) Payments for the occupation of Municipal lands. The current demand under this head has been considerably reduced, while of Rs 3570-3-11 the arrear demand, only Rs 713-0-8 was collected, against Rs 1375-2-9 remitted, thus leaving a large balance of Rs 1408-3-3 still to be realized. Early steps should be taken to reduce the balance under this head.

(d) D. C. B. Statement. The increases in some cases under arrears of previous years, between the figures shewn in the last year's audited statement, and those exhibited in the accompanying one, are due to the issue in 1898-99 of supplemental assessments on account of previous years.

5. Expenditure. In the following cases the expenditure incurred 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. No 2796 M dated 14th December 1897.

3 P

Head of Account	As per Revised Estimate or allotment	As per total Expenditure.	Excess.
Grant I. Public Works			
5. Miscellaneous			
(a) Stationery	1,800 - -	1,862 8 9	62 8 9
Grant III. Sanitation & Medical services			
(1) Hospital & Dispensaries			
iii. Divisional Dispensaries	- - -	76 1 1	76 1 1
(2) (a) Contributions to Provincial Funds			
ii. Medical College	5,500 - -	8,159 - -	2,659 - -
(5) Conservancy			
(d) Night soil depôts & short Labour.	15,010 - -	18,447 - 2	3,437 - 2
(e) Contingent - General	12,000 - -	12,317 9 10	317 9 10
(m) Epidemic charges	154,370 - -	172,086 7 7	20,716 7 7
(b) Miscellaneous			
(a) Stationery	2,300 - -	2,431 2 11	131 2 11
(b) Printing charges	700 - -	735 13 11	35 13 11
(i) Extra staff	850 - -	1,297 12 6	447 12 6
Grant IV Miscellaneous Municipal purposes.			
7. Other Charges. (b) Quit Rent	1,400 - -	1,571 11 1	171 11 1
Grant V. Superintendence & Management.			
3. Assessment & Collection. (c) Printing charges	2,500 - -	2,746 14 1	246 14 1
(g) Contingent	1,510 - -	1,767 8 3	257 8 3
(j) Extra Writers &c	3,700 - -	3,785 6 4	85 6 4
(l) Numbering doors	300 - -	310 13 10	10 13 10

Advances Recd

Head of Account	As per Revised Estimate or allotment	As per total Expenditure	Excess
Advances Recoverable (ii) others	6,000	95,821 7 2	89,821 7 2
Pensions and Gratuities			
(b) Superior Grade	560 - -	587 7 9	27 7 9

Note:- All excesses below Rs 10/- were omitted.

6. Errors of the following kinds were pointed out in the Monthly objection statements, and were generally rectified as far as possible. Items (a), (c), and (l) still continue to occur, though special attention was drawn to them in paragraph 13 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 Committees sanction.
(h) Want of Budget Provision.
(i) Delays in adjustment of advances.
(j) Want of sanctioned Estimates.
(k) Excess over Budget Provision
(l) Delays in measurement by overseers.
(m) Want of Health certificates.

(k)

4P

(k) Errors in calculation.
(o) Omissions to file survey Reports.
(p) Delays in submission of workshop statements.
(q) Want of Award statements.
(r) Excess payments.
(s) Service Books not properly written up.
(t) Measurement Books not properly maintained.
(u) Corrections not authenticated.
(v) Amount of Bills not expressed in words.
(x) Income tax not deducted at 6 pies in the Rupee when the salary exceed Rs 166.10.8 per mensem.
(y) Delays in the submission of Half yearly Returns of Tools and Plant.
(z) Receipt Stamps not punched.

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

(a) The assistant Health officer was given an increase of salary from Rs 200 +25 (Horse allowance) to Rs 350/- per mensem. It was pointed out in the objection statement for November 1898 that the increase granted by the President should be confirmed by the Standing Committee under sec. 44 of act I of 1884, and para 2 of G.O. No: 681 M. dated 31-3-98, but this has not yet been done.

(b)

(b) Mrs Porch, a nurse on plague duty who was entertained on the 7 acts Rs 1898. was allowed to draw an advance of Rs 50/- on the 11th October 1898. Such advances to temporary employés are inadmissible.

(C) From the figures given below, it will be seen that the expenditure during the month of March 1899 was almost double that of all the months of the year. This is chiefly due to the delay in discharging claims arising in previous months, and there is consequently a great rush of work in the last month of the year. It is desirable that payments should be distributed as evenly as possible throughout the year, as the vouchers have to be examined in a great hurry when an undue number of payments are crowded into a single month:

Total expenditure from April 1898 to February 1899	Rs 16,10,596/1
Average expenditure for a month	Rs 1,46,418/1
Expenditure in March 1899	Rs 2,77,189/1
Do — Do - on 29.3.99. the last working day of the year	Rs 25,900/1

(d). It was noticed that when hand-cartmen &c were supplied to private parties, the charges were frequently met from the Municipal Funds in the first instance, owing to there being no balance at the credit of the parties. In all such cases, advance payments should be insisted on.

(e) In item 8 of the objection statement for December 1898, the attention of the Board was invited to the Standing Committee's Proceedings of 6 January 1899 in which it was decided that the Sanitary Inspectors and overseers should provide themselves with their own uniform of the approved pattern and quality. An enquiry was made as to why other officers of a similar status, such as Public Works overseers, Water Works overseers, Lighthouse Birth and Death Registrars, Market and Slaughter House Superintendents, Timber and Fire wood Inspectors and Steam Engine Drivers — were supplied with uniform at the cost of the Municipality. Attention was also drawn to the fact that an annual supply of clothing is made to all hands employed as punka pullers, and it was suggested that the whole question of the supply of clothing to the Municipal employés might be considered afresh. The matter is said to be before the Standing Committee, and it

would be well if clear rules were issued as to the classes of servants to be provided with clothing, umbrellas, &c., at the expense of the Municipality, as well as the intervals at which the supplies are to be made, and their maximum cost in each case.

(f) There were occasionally delays of more than a month in the return of the Result statements with the Presidents replies. These should be avoided as far as possible.

8. The following points call for special notice as the instructions issued in connection with them appear to have been lost sight of to a certain extent.

(i) Service Books. On examining the service Books of the Municipal employés, it was found that in many cases the entries, instead of being recorded at once, and authenticated immediately by the Head of the office, were scraped together and attested only after a considerable (length of time. This is undesirable, -and is contrary to the certificates furnished

monthly.

monthly on the establishment bills. Cases were also observed in which the signatures of the officers concerned, as well as those of the head of the office, were entirely wanting, while in others Corrections were not attested.

In the objection statements for October 1898 & March 1898, the attention of the President was therefore drawn to the instructions issued with G.O. No 1622 & dated 26th Sept. 1897, regarding the maintenance of service Books, and the verification of the entries therein by the Head of the Office.

(ii) Measurement Books. Instructions have issued in the objection statement for September 1898 for the proper maintenance of Measurement Books. It is desirable that the necessary orders on this point should issue as early as possible, with a view to the existing defects being remedied

9. In item 25 of the objection statement for August 1898, the use of the fac-simile signature stamp of the Health Officer for signing Muster Rolls, was objected under art. 9(f) of the Civil Account Code and the President was asked to direct its discontinuance in the absence of ex-

express orders of Government. On this, the President remarked that "the Health officer has no time to attend to such mechanical jobs" and that "payments are not made on the Muster Rolls, but on the bills, which are always signed".

As regards the first observation, it may be pointed out that the Muster Rolls of the Engineering Department, which are nearly as numerous as these under notice, are always signed by the Engineer, and that there is no apparent reason why the Health officer should not also do so. The second remark appears to be based on a misapprehension, but the President evidently refers to the fact that the Muster Rolls are attached as sub-vouchers to a Consolidated requisition or bill, which is signed. The coolies are however actually paid on the rolls, and in our opinion it is inadvisable that they should be merely stamped with the Health officers' signature.

10. Advances. The following is a statement of the year's transaction under Advances.

Opening Balance on 1st April 1898.	Rs 97,914-1-3
Add: Advances made during the year exclusive of the recoveries during the year	Rs. 95,831-15-2
	Rs 1,93,746-1-5
Deduct	
Advances Recovered	Rs 6,271-8-1
Balance on 31st March 1899	Rs 1,87,474-8-4

The total amount outstanding under 'Advances' may be classified as under:-

1. Permanent Advances	Rs 90,640-8-0
2. Advances to Contractors	Rs 1,033-12-9
3. Old Advances	Rs 768-15-9
4. New advances	Rs 95,031-3-10
	Rs. 1,87,474-8-4

1. Permanent Advance. The details of this amount shown against this head will be found in the appended statement of particulars of balance under Advances.

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. The following amounts have been outstanding for some time (vide dates

dates against each), and should therefore be adjusted as early as possible. Some of them are now very old.

Item 11 _____ July 1895.
" 19 _____ July 1895.
" 22 _____ October 1897.
" 23 _____ March 1896.
" 24 _____ October 1896.
" 25 _____ March 1897.
" 26 _____ August 1897.

4. New advances:—

Items 27, 30, 54 & 64. These represent the charges incurred in purchasing Bicycles for the Sanitary Inspectors and overseers of the Health Department.

Item 29. This amount represents the advance made to the Commissioner of Police for Dog killing (Rs 500) and for destroying rats (Rs 150), in April and July 1898 respectively. It should have been adjusted before the close of the year, and it is suggested that necessary steps be now taken to do so.

Item 32. This represents the charges for removing and clearing silt in the Tank of the Katchalleswar Temple. The amount should have been recovered in advance from the Dharmakartas of the Temple.

Item 33

8p

Item 33. The expenditure on account of the Thackersi Street Drainage was at first debited against the Provincial Grant of Rs 3½ Lacks which under G.o. No 209 Dr. dated 12.2.97 was to be utilized solely for the drainage of Mylapore and for laying Pike-sewers along the Luz Road and Sydenhams Road. When it was pointed out that this procedure of debiting other expenditure against a grant allotted for a definite project was opposed to the ordinary principles of P.W. accounts, the charge was transferred to "Advances Recoverable". The necessary sanction for the expenditure should now be obtained, and the advance adjusted as early as possible.

Item 36. This item includes a sum of Rs 600/- advanced to the Head Clerk of the Health Department on the 14th December 1898 to meet Contingent charges of Plague officers during the Christmas Holidays. The amount has not yet been adjusted although attention was drawn to the matter in the objection statements for December 1898 and March 1899 respectively. It may also be remarked that the advance seems somewhat large considering that the subordinate in question furnishes no security.

Item 52

Item 52. This amount represents the advances made to the Plague officers of the 2nd and 3rd Divisions for payment of wages to daily coolies. It should have been adjusted before the close of the official year.

Item 56. This amount represents the charges for removing coal deposited on the line of sewer No. 3. in the compound of the Harbour Trust Board, &c.

Item 65. This amount represents the charges incurred for cleaning pipes.

In G.O. No 1630 M. dated 19-9-'98, the Government sanctioned the proposal of the Commissioners to raise a loan of Rs 50,000/- to carry out the work of cleaning the pipes, but the expenditure has already exceeded the allotment by nearly Rs 9000/-. The sanction of Government should be obtained for the total excess.

It may be here remarked that the work was undertaken before the loan was raised, and the expenditure was consequently debited to 'Advances Recoverable'. This appears to be a common practice, but it is an improper one and should be avoided for the future as it affects the working balance of the Municipality. Vide also items 32, 33, 56, &c.

The remaining items should also be adjusted as far as possible.

11.

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

Opening Balance					
In Cash	69,286.	15.	10		
In fixed deposits	7,560	"	"		
In Government Promissory Notes					
Contractors and Municipal Servants Sinking fund investments	46,400	"	"		
In Municipal Debentures	5,000.	"	"		
				60,226.	15. 10
Add					
Receipts during the year					
In Cash	30,74,64	7	7		
In fixed deposits	30,500	"	"		
In Government Promissory Notes					
Contractors and Municipal Servants Sinking fund investments	48,700.	"	"		
In Municipal Debentures	"	"	"	38,6664	7 7
					99,2891. 7. 5
Deduct					
Payments					
In Cash				29,7585.	14. 4
In fixed deposits				3760.	" "
In Government Promissory Notes					
Contractors and Municipal Servants Sinking fund Investments				18,200.	" "
In Municipal Debentures				"	" " 31,9545. 14. 4
Balance on 31st March 99 Rs					67,3345. 9. 1

12. The above closing balance, which is exclusive of the sum of Rupees 8,52,200/- invested on account of the Government Loan of 1869-73 for Water Works, is made up of the following Sums—

No	Nature of Deposit	In Cash	In fixed deposit	In Government Promissory Notes	In Debentures	Total
1	Municipal Servants	894 1 5	31,250 " "	13,000. " "	3,000. " "	48,144. 1. 5
2	Municipal Contractors	39,081. 4 5	67,050 " "	38,400. " "	2,000. " "	146531. 4. 5
3	Services rendered to private individuals	1429. 6. 4	" " "	" " "	" " "	1429. 6. 4
4	Miscellaneous	9780. 11. 10	" " "	2,000. " "	" " "	11780. 11 10
5	Income Tax	531. 12. 1	" " "	" " "	" " "	531. 12. 1
6	Stores	16,843 " 2	" " "	" " "	" " "	16,843 " 2
7	Workshop	9954 8 10	" " "	" " "	" " "	9954. 8. 10
8	Investment Account	630. 12 "	" " "	43,500 " "	" " "	438130. 12. "
		79,145. 9. 1	98,300 " "	4,90,900 " "	5,000 " "	673345. 9. 1

The amount shewn as balance in the Cash Column is less by Rs. 6613-3-10 than that shewn in the Bank Pass Book. This is accounted for as follows:-

(1) Encashed Cheques and transfer orders issued and debited in the Cash Book, but not adjusted in the Pass Book ____ Rs. 22,947-14-11

Deduct (2) Collections of 30th and 31st March 1899 included in the Cash Book balanced but subsequently paid into the Bank ____ Rs: 16,334-11-1.

Rupees 6613-3-10.

10 [illegible]

13. Sinking Fund Investments:- The investments on Government Securities on account of the General Sinking funds are as follows

No	Particulars	Upto 31st March 98	During the year 98-99	Total
1.	Water Works Loan of 1869-73	822,300.	29,900	852,200
2.	Market Loan of 1879	8,900	800.	9,700
3	Water supply Extension Loan of 1882	103,600	8,200	111,800
4	Drainage Loan of 1882	41,400	3,300	44,700
5	Do 1883	111,000	10,300	121,300
6	Do 1885	86,000	9,200	95,200
7	Do 1887	8,800	1,100	9,900
8	Do 1888	11,800	1,700	13,500
9	Do 1889	10,500	1,600	12,100
10	Do 1890	3,000	500	3,500
11	Water Works Loan of 1889	1,400	200	1,600
12	Do 1895	8,900	3,600	12,500
13	Market Loan of 1897	800.	900	1,700
		12,18,400.	71,300.	12,89,700

The following are the particulars of the above investment of Rs: 12,89,700.

(1). Government 3½ percent loan of 1842-43 Rs 82,800—0—0.

(2) —— Do —— Do —— 1854-55. Rs: 67,400—0—0.

(3) —— Do —— Do —— 1865 Rs. 11,24,800—0—0.

(4) —— Do —— Do —— 1879 Rs: 14,700—0—0.

Rs: 12,89,700—0—0.

14. 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 1898 Rupees		18,203. 2. 10	
Add			
Credits during the year		29,918. 11. 3	
		48,121. 14. 1	
Deduct			
Debits during the year		31,278. 13. 11	
Balance on 31st March 1899		Rs. 16,843. " 2	
Add			
(1). Value of Stock	63,224 12 9		
(2). Value of articles issued to the several Departments but not adjusted on 31st March 99	1919. 11. 1	65,144. 7. 10	
		81,987. 8. "	
Deduct			
(3). Value of articles received from Suppliers but not paid for	398 10 3		
(4). Value of articles received from the several departments but not adjusted on 31-3-99	1369. 10. 6		
(5). Value of articles received from the Workshop but not adjusted on 31-3-99	205. " 3		
(6). Cart hire for English Goods	14 3 "	1,987. 8. "	
Rupees		80,000. " "	

15. Workshop :- The Standing Advance of Rs. 10,000 allowed for the working of this institution is accounted for as follows:-

Opening Balance on 1st April 1898 Rupees		9,958. 1. "	
Add			
Credits during the year		61,120. 3. 8	
		71,078. 4. 8	
Deduct			
Debits during the year		61,123. 11. 10	
Balance on 31st March 1899 Rs.		9,954. 8. 10	
Add the following			
(1). Value of outturn of work by Workshop in March 1899 awaiting adjustment	6866. 3. 1		
(2). Works executed for the Stores, but charges not adjusted within the year as per annexed suggestion	96. 5. 3		
(3). Standing Advance with the Foreman	30 " "	6972. 8. 4	
		16,927. 1. 2	
Deduct the following			
(4). Amount of Muster Roll for March 1899	687 3. 14 3		
(5). Value of articles received from the Contractor but not paid for	38. 11. 5		
(6). Undisbursed wages for December 1898 and January 1899	14 7 6		
		6,927. 1. 2	
Rupees		10,000. " "	

16. The following is a summary of the more important matters dealt with in this Report.

1. Expenditure in excess of the Revised Estimate Para 6.
2. Remarks in connection with the desirability of distributing payments as evenly as possible throughout the year. Para 7(c).
3. Desirability of insisting on Advance payments in the case of services rendered to private parties. Para 7(d).
4. Remarks in connection with the proper maintenance of Service Books and Measurement Books and Signature by Stamp. Paras 8 & 9.
5. Remarks in connection with advances and the necessity for the very early adjustment of the items specially referred to. Para 10.

17. The delay in the submission of the Report is due to the late receipt of the D. C. B. Statement from the Municipality.

We

Re Loans &c &c.

Auditors. { Sd/ F. Heskett Bibbs, Accountant-General and Sd/ W. j. F. Williamson, Asst. Secretary of Local Funds Accts.

No. L.F. D/459.

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

Accountant-General

Fort St. George.

23rd August 1899.

R.S.
23-8-99

Statement of Particulars of Balance under Advances

(B)

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No.	Particulars	Amount	Amount	Total
	I. Permanent Advances			
1.	Standing Advance with the President	20 " "		
2	Do Do The Engineer P.W.D.	110. " "		
3	Do Do The Health officer	210. " "		
4	Do Do The Remount Officer	175. 8 "		
5	Do Do The Supt. Peoples' Park	10. " "		
6	Do Do. The Surgeon 1st " District	35. " "		
7	Do Do Do 4th " Do	50. " "		
8	Do Do Do 2nd " Do	30. " "		
9	Do Do Stores	80000. " "		
10.	Do Do Workshop	10000 " "		
	II. Advances to Contractors			90,640. 8. "
11	Bava Saib	196. 4. "		
12	Bagavan Doss Ram Doss	93 12 3		
13	M. P. Coopoo Sawmy Pillai	7. " 1.		
14	P. Ellayalwar Naidoo	539 " 4		
15	S. Govintha Sawmy Chetty & P. Stree Rangam Chetty	9. 15 3		
16	A. Munisawmy Chetty	9. 11. "		
17	A. Naraser	" 5 4		
18	P. Rajabather Pillay	47. " 8		
19	Y. Rama Sawmy Moodr and Mahomed Essof Saib	64. 8. "		
20	P. Stree Ramulu Naidoo	72 " "		
21	A. Saravana perroomal Mudali	4. 13 10	1933. 12 9	

2267/M/99.

No	Particulars	Amount	Amount	Total
	III. Old Advances			
22	Kadir Mohedeen Daib	19. 7 6		
23	K. S. Noorudin Daib	9. 6 5		
24	Vara Ranna Chariar	4. 4. "		
25	Owners of houses in Mahomed Abdulla Daib Street Triplicane	541. 7. 8		
26	Papiah Pather	194 6 2	768. 15. 9	
	IV. New Advances			
27	S. Babu Rao	293. 4. "		
28	The Commissioner of Police	650. " "		
29	Chinna Cotty	15. 12. 9		
30	V. A. Chellam Iyer	184. " "		
31	Dawetharaw	15. 12. 9		
32	Dharmakartha of Kalahaleswar Temple	2,70 7 10 9		
33	Drainage Works (Vr. 6488 J)	36,873 8 2		
34	The Government of Madras	34. 11. 9		
35	Gunallmall No. 14. Kesavaperumal Koil Street	20. 11. 4		
36	The Health Officer, M. M. C.	862 6 10		
37	Jagannatham	15. 12 9		
38	Kumarathatha Chariar	93 6 1		
39	Lutchmammal	3. 7. 5		
40	A. Masilamony Pillay	183 " "		
41	Mungathammal	7. 8. 10		
42	Medical Officer in charge of Egmore Plague Hospital	100. " "		
43	Do Do Kistnampet Hospital	100. " "		

No	Particulars	Amount	Amount	Total
44	Mahomed Sheriff	4. 13 8		
45	Murugesa Pandaram	24. 6. "		
46	Murugesam Chetty	10. 11. 9		
47	Muniswamy Pillay	2 14 3		
48	Naradigadu, Kondadu and Curadigadu	2 12 7		
49	Owners of houses Yacoob Daib Kutting ground	13. 2. "		
50	Pakalay	15. 12 9		
51	C. Parvathy Ammal	35. 4. 8		
52	The Plague Office 2nd and 3rd Division	530. " "		
53	Rungiah Chetty	1. 13 11		
54	P. Rajagopal Naidoo	183 " "		
55	Rajoo Gramani	97. 8. "		
56	The Secretary Harbour Trust Board	29 6 3 "		
57	The Surgeon 4th District	841. 11. 10		
58	Do Do 1st Do	174. 5. 1		
59	Do Do 2nd Do	50. " "		
60	J. A. Smith Esquire	3. 7. "		
61	The Supt. Municipal Plague Hospital	100. " "		
62	Do Plague 4th & 5th Divn	200. " "		
63	Do Do 1st Divn	302. 9. 11		
64	A. Vyapuri Mudaliy	168 " "		
65	Cleaning Pipes	47,711. 10. "	95,031. 3 10	1,874 74 8 4

Statement IV-A.—Demand, Collection and Balance Statement of Taxes, &c., for the year 1898-99 (Current).

Description of Taxes, &c.	Gross Demand.	Remitted 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
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1 Tax on Arts, Professions, Trades and Callings (not being a Military Profession or Calling) and on Offices and Appointments	71,105 0 0	145 0 0	70,960 0 0	68,687 8 0	... ...	... ...	2,272 8 0
2 House Tax on Buildings	5,38,247 0 5	3,656 4 8	5,34,590 11 9	4,69,611 13 9	8,992 14 4	29 5 1	55,956 10 7
3 House Tax on Lands	4,583 14 0	24 10 10	4,559 3 2	4,039 2 7	2 12 10	... ...	517 3 9
4 Water Tax on Buildings	2.14,942 5 0	1,462 8 4	2,13,479 12 8	1,87,531 7 5	3,497 15 8	11 6 11	22,438 14 8
5 Water Tax on Lands	1,802 15 0	9 14 0	1,793 1 0	1,589 7 1	4 6 5	... ...	199 3 6
6 Lighting Tax on Buildings	67,292 8 9	457 0 8	66,835 8 1	58,707 15 4	1,093 2 0	3 10 11	7,030 11 10
7 Lighting Tax on Lands	572 14 2	3 1 4	569 12 10	504 9 11	0 5 8	... ...	64 13 3
8 Tax on Vehicles with springs	35,774 0 0	13 0 0	35,761 0 0	29,480 0 0	... ...	... ...	6,281 0 0
9 Tax on Animals	29,522 12 0	30 0 0	29,492 12 0	24,288 12 0	... ...	... ...	5,204 0 0
10 Tax on Carts and other Vehicles without springs	19,740 0 0	16 0 0	19,724 0 0	19,689 11 9	... ...	26 4 3	8 0 0
11 Tolls on Vehicles and on Animals entering Municipal limits	42,890 13 0	... ...	42,890 13 0	42,890 13 0	... ...	... ...	... ...
12 Payment for occupation of Municipal Lands	8,931 9 6	79 2 3	8,852 7 3	8,245 12 9	... ...	... ...	606 10 0
13 Payment for water for non-domestic purposes	19,324 3 7	... ...	19,324 3 7	19,274 7 7	... ...	... ...	49 15 0
14 Rent of lands	16,838 8 10	... ...	16,838 8 10	16,030 2 4	... ...	... ...	808 6 6
Total,...	0,71,56[illegible]	5,896 10 [illegible]	9,65,67[illegible]	9,50,57[illegible] 11 6	13,591 8 [illegible]	70 [illegible] 2	1,01,48[illegible]

Revenue Department,
Municipal Office,
Madras 22nd July 1899.

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Syed Hussain
Revenue Officer,
&c.

P. Vide para 8 Min. Sts.

Statement IV-B.—Demand, Collection and Balance Statement of Taxes, &c., for the year 1898-99, (Arrear).

Description of Taxes, &c.	Balance of old Demand	Arrears of previous year.	Total Demand (Columns 2 & 3.)	Remission on objection.	Net 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
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1 Tax on Arts, Professions, Trades and Callings, (not being a Military Profession or Calling) and on Offices and appointments.	222 8 0	2,276 14 6	2,499 6 6	540 0 0	1,959 6 6	1,121 5 0	... ...	... ...	838 1 6	1895-96 to 1897-98.
2 House Tax on Buildings ...	8,883 0 7	45,291 12 3	54,174 12 10	... ...	54,174 12 10	34,224 2 9	5,470 9 7	855 7 2	13,624 9 4	1892-93 to 1897-98.
3 House Tax on Lands ...	316 3 1	577 1 0	893 4 1	... ...	893 4 1	419 8 3	... ...	95 8 9	378 3 1	1893-94 to 1897-98.
4 Water Tax on Buildings ...	3,578 0 6	18,192 2 10	21,770 3 4	... ...	21,770 3 4	13,665 5 9	2,184 14 0	311 7 7	5,608 8 0	1892-93 to 1897-98.
5 Water Tax on Lands ...	123 11 4	224 14 11	348 10 3	... ...	348 10 3	158 15 5	2 12 11	38 3 4	148 10 7	1893-94 to 1897-98.
6 Lighting Tax on Buildings ...	1,156 10 2	5,698 15 11	6,855 10 1	... ...	6,855 10 1	4,236 2 11	633 11 6	110 10 8	1,775 1 0	1892-93 to 1897-98.
7 Lighting Tax on Lands ...	39 12 3	72 2 4	111 14 7	... ...	111 14 7	52 10 5	... ...	11 15 1	47 5 1	1893-94 to 1897-98.
8 Tax on Vehicles with springs ...	721 0 11	3,252 0 0	3,973 0 11	684 0 0	3,289 0 11	1,016 11 8	... ...	288 5 3	1,984 0 0	1896-97 & 1897-98.
9 Tax on Animals	712 12 0	2,895 12 0	3,608 8 0	613 0 0	2,995 8 0	976 4 0	... ...	286 4 0	1,733 0 0	" "
10 Tax on Carts and other Vehicles without springs ...	2 0 0	24 0 0	26 0 0	2 0 0	24 0 0	24 0 0	... ...	... ...	... ...	" "
11 Tolls on Vehicles and on Animals entering Municipal limits ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	" "
12 Payment for occupation of Municipal Lands	1,603 0 6	1,967 3 5	3,570 3 11	1,375 2 9	2,195 1 2	713 0 8	73 13 3	... ...	1,408 7 3	1895-96 to 1897-98.
13 Payment for water for non-domestic purposes ...	220 0 10	286 1 4	506 2 2	84 5 11	421 12 3	329 2 6	... ...	... ...	91 14 9	1895-96 to 1897-98.
14 Rent of Lands	490 7 6	2,372 7 0	2,862 14 6	1,024 6 11	1,838 7 7	736 12 6	... ...	... ...	1,101 11 1	1894-95 to 1897-98.
Total...	18,069 3 8	83,131 7 6	101200 11 2	4,322 15 7	96,877 11 7	57,724 11 10	8,415 13 3	1,997 1: 10	28,739 4 8	

APPENDIX I.

Revenue Department,
Municipal Office,
Madras 22nd July 1899.

Revd. Hasan
Revenue Officer
Mic.

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

	Estimate, 1898–99.		Receipts from April 1898 to March 1899.		Total Receipts under Major Heads.
	Details of Minor Heads.	Totals of Major Heads.	Arrear.	Current.	
	RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.
1 Opening Balance—					
(*a*) General Fund ..	2,41,250		....	....	2,41,253 3 1
(*b*) Water-Works Fund ..	42,820		....	....	42,819 8 3
(*c*) Lighting Fund ..	21,330		....	....	21,323 8 7
Total ..	....	3,05,400	....	....	3,05,396 3 11
2. Municipal Rates and Taxes—					
(*a*) Tax on Arts, &c. (Section 103)	69,500		1,121 5 0	68,687 8 0	
Deduct refund ..	....		....	....	
			1,121 5 0	68,687 8 0	69,808 13 0
(*b*) Tax on Buildings (Section 119)	5,38,000		34,266 12 10	4,71,409 ~~8~~ 1 9 7	
Deduct refund ..	....		42 10 1	1,797 4 0	
			34,224 2 9	4,69,611 ~~15~~ 13 7	5,03,836 ~~2~~ 0 6 4
(*c*) Tax on Lands (Section 119)	4,500		419 8 3	4,039 2 7	
Deduct refund ..	....		....	....	
			419 8 3	4,039 2 7	4,458 10 10
(*d*) Water Tax on Buildings (Section 138) ..	2,15,180		13,682 6 7	1,88,250 2 5	
Deduct refund ..	....		17 0 10	718 11 0	
			13,665 5 9	1,87,531 ~~6~~ 7 5	2,01,196 ~~12~~ 13 2
(*e*) Water Tax on Lands (Section 138) ..	1,780		158 15 5	1,590 9 0	
Deduct refund ..	....		....	1 1 11	
			158 15 5	1,589 7 1	1,748 6 6
(*f*) Lighting Tax on Buildings (Section 148) ..	67,250		4,291 8 1	58,932 ~~7~~ 8 5	
Deduct refund ..	....		5 5 2	224 8 11	
			4,286 2 11	58,707 ~~14~~ 15 6	62,994 ~~1~~ 2 3 5
(*g*) Lighting Tax on Lands (Section 148) ..	560		52 10 5	504 9 11	
Deduct refund ..	....		....	....	
			52 10 5	504 9 11	557 4 4
(*h*) Tax on Vehicles with Springs (Section 153).	29,500		1,016 11 8	29,557 0 0	
Deduct refund ..	....		....	77 0 0	
			1,016 11 8	29,480 0 0	30,496 11 8
(*i*) Tax on Animals (Section 153)	26,000		976 4 0	24,383 4 0	
Deduct refund ..	....		....	94 8 0	
			976 4 0	24,288 12 0	25,265 0 0
(*j*) Tax on Carts and other Vehicles without Springs (Section 164).	20,000		24 0 0	19,705 11 9	
Deduct refund ..	....		....	16 0 0	
			24 0 0	19,689 11 9	19,713 11 9
(*k*) Tolls on Vehicles and Animals entering Municipal limits (Section 170)	42,600	....	....	42,890 13 0	42,890 13 0
Total ..	....	10,14,870	....	....	9,62,966 7 0
Carried over ..	....	13,20,270	....	....	12,68,362 10 11

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

	Estimate, 1898–99.		Receipts from April 1898 to March 1899.		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..	....	13,20,270	....	....	12,68,362 10 11
3. Revenue derived from Municipal property and powers apart from Taxation—					
(*a*) i. Payment for occupation of Municipal Lands (Section 136).	9,000		786 13 11	8,245 12 9	
Deduct refund ..	....		73 13 3	....	
			713 0 8	8,245 12 9	
ii. Rent of Lands and Buildings not falling under Section 136 ..	16,500		....	16,766 14 10	
(*b*) i. Sale-proceeds of lands	900		....	1,059 2 8	
ii. Esplanades, &c., Grazing Rents.	610		....	766 13 5	
iii. Rent of Cart-stands..	1,850		....	1,855 15 6	
iv. Rent of Municipal Wharf	1,600		....	1,600 0 0	
v. Produce of Lands, Gardens, &c.—					
(1) People's Park.	4,750		....	4,250 11 5	
(2) Napier Park ..	2,800		....	2,501 6 6	
(3) Sewage Farms.	41,170		....	40,581 5 0	
vi. Sale-proceeds of Old Materials ..	200		....	172 3 1	
(*c*) Conservancy Receipts— Sale of Rubbish ..	6,950		....	6,988 3 5	
(*d*) i. Income from Markets (Section 352)—					
(1) General Market.	13,910		....	11,952 11 8	
(2) Smithfield Market.. ..	4,750		....	4,850 0 0	
ii. Income from Slaughter-houses (Section 345)	11,300		....	10,379 15 7	
(*e*) Other Fees—					
i. Import of Timber and Firewood (Section 341)	83,000		....	1,00,427 6 9	
Deduct refund ..	....		....	22,567 4 9	
			....	77,860 2 0	
ii. Slaughter of Animals for Food (Section 347)	28,300		....	26,185 12 6	
iii. Private Markets (Section 362) ..	2,050		125 0 0	2,050 0 0	
iv. Licenses, Registration, &c., under Sections 210, 288, 289, 290, 294, 320, 332, 335, 338, 343, 346, 379 and 383 ..	31,800		622 5 5	33,522 10 4	
Deduct refund ..	....		....	2,477 0 0	
			622 5 5	31,045 10 4	
v. Cart-stand Fees ..	390		....	393 8 0	
vi. Distraint Fees ..	6,000		....	7,189 4 11	
Deduct refund ..	....		....	1 5 0	
			....	7,187 15 11	
(*f*) Fines under Municipal and other Acts—					
i. Municipal ..	4,000		....	5,149 7 5	
ii. Police ..	....		....	....	
(*g*) Interest on Investments —General ..	4,500		....	4,500 0 0	
(*h*) Premium on Loan ..	....		....	....	
Total ..	....	2,76,330	1,460 6 1	2,66,343 12 0	2,67,804 2 1
Carried over ..	....	15,96,600	....	....	15,36,166 13 0

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

	Estimate, 1898–99.		Receipts from April 1898 to March 1899.		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 ..	....	15,96,600	....	....	15,36,166 13 0
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.	3,200		8 0 5	3,232 12 9	
(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	
		32,310	8 0 5	32,340 12 9	32,348 13 2
5. Miscellaneous—					
(*a*) Payments for Water for Non-domestic Purposes	22,000		....	19,604 4 1	
(*b*) Sundry Receipts—					
Water Works ..	2,200		....	2,284 13 2	
(*c*) Other Items	3,500		....	3,501 1 10	
(*d*) Sale of Lymph ..	1,700		....	1,888 2 6	
(*e*) Refund from Expenditure of previous years.	1,200		....	2,326 8 0	
		30,600	....	29,604 13 7	29,604 13 7
6. Extraordinary and Debt—					
(*a*) Loans—					
From Government ..	2,00,000		....	2,00,000 0 0	
In the market from private individuals.	....		....	....	
(*b*) Realization of Sinking Fund—					
Interest on Water Works Loan of 1869–73 ..	29,140		....	29,136 0 8	
		2,29,140	....	2,29,136 0 8	2,29,136 0 8
Advances Recovered—					
i. Permanent	20		10 0 0	....	
ii. Others	6,000		6,261 8 1	....	
Total ..	....	6,020	6,271 8 1	....	6,271 8 1
Grand Total ..	....	18,94,670	....	....	18,33,528 0 6

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

	Estimate, 1898–99. Details of Minor Heads.	Estimate, 1898–99. Totals of Minor Heads.	Estimate, 1898–99. Totals of Major Heads.	Expenditure from April 1898 to March 1899.	Total Expenditure under Major Heads.
	RS.	RS.	RS.	RS. A. P.	RS. A. P.
GRANT I (*Public Works*)—					
1. New Works—					
(*a*) Communications ..	2,290			1,544 1 2	
(*b*) Buildings	1,09,760			71,926 8 10	
(*c*) Draining	1,55,230			95,146 7 6	
(*d*) Water-supply ..	5,020			4,113 12 8	
(*e*) Miscellaneous ..	200			—11 10 8	
		2,72,500		1,72,719 3 6	
2. Repairs—					
(*a*) Communications ..	1,26,430			1,05,316 14 5	
(*b*) Buildings	10,010			6,419 14 4	
(*c*) Drainage—					
Repairs to Works, &c.	1,84,190			1,63,027 4 7	
Establishment ..	16,510			16,327 14 8	
Overtime	1,480			1,369 7 0	
Allowances	880			884 0 4	
Leave Allowances ..	100			70 14 4	
(*d*) Water-supply—					
Repairs to Works, &c.	75,350			69,965 6 4	
Establishment ..	12,100			12,053 2 1	
Allowances ..	1,500			1,491 15 0	
Leave Allowances ..	120			71 2 8	
(*e*) Miscellaneous ..	200			62 3 4	
		4,28,870		3,77,060 3 1	
3. Establishment—					
(*a*) General—					
In-door	21,040			21,004 15 9	
Out-door	6,600			6,499 15 5	
Allowances ..	880			867 1 7	
Leave Allowances ..	150			91 8 3	
(*b*) Steam Road Roller—					
Establishment ..	960			960 0 0	
Overtime	400			356 9 1	
Fitters' Staff ..	140			118 0 4	
		30,170		29,898 2 5	
4. Tools and Plant ..	....	62,000		50,284 2 9	
5. Miscellaneous—					
(*a*) Stationery	1,800			1,862 5 9	
(*b*) Printing Charges ..	1,700			810 10 4	
(*c*) Advertising Charges ..	400			255 3 6	
(*d*) Law Charges and Stamp Duties	2,000			875 0 5	
(*e*) Office Furniture ..	350			177 14 10	
(*f*) Contingent	500			469 3 9	
(*g*) Water Works Contingent	700			640 14 11	
(*h*) Labour—Punkah ..	120			119 9 5	
(*i*) Clothing for Peons and Badges for Road Coolies.	1,300			1,297 14 7	
(*j*) Fuel, Oil, &c., for Steam Road Roller.	10,000			7,464 4 11	
(*k*) Inspection of Dangerous Buildings	300			29 8 3	
		19,170		14,002 10 8	
Total, Grant I ..	....	....	8,12,710	....	6,43,964 6 5
GRANT II (*Education*)—					
1. Training Schools—					
(*a*) Stipends to Teachers attending Training Schools.	600			....	
(*b*) Stipends to Teachers attending Sessional Schools.	400			80 0 0	
		1,000		80 0 0	
2. Results Grants	....	10,460		10,382 11 0	
3. Inspection—					
Establishment	900			900 0 0	
Allowances	240			240 0 0	
Contingent	60			47 8 0	
		1,200		1,187 8 0	
4. Miscellaneous—					
(*a*) Building grant ..	600			....	
(*b*) Rent grant	830			....	
(*c*) Furniture, apparatus, &c.	580			686 8 11	
				336 8 0	
		2,010		1,023 0 11	
Total, Grant II ..	....	....	14,670	....	12,673 3 11
Carried over ..	....	....	8,27,380	....	6,56,637 10 4

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

	Estimate, 1898–99. Details of Minor Heads.	Estimate, 1898–99. Totals of Minor Heads.	Estimate, 1898–99. Totals of Major Heads.	Expenditure from April 1898 to March 1899.	Total Expenditure under Major Heads.
	RS.	RS.	RS.	RS. A. P.	RS. A. P.
Brought over ..	....	....	8,27,380	....	6,56,637 10 4
GRANT III (*Sanitation and Medical Services*)—					
1. Hospital and Dispensaries—					
i. Triplicane Hospital—					
(*a*) Establishment ..	3,720			3,666 9 0	
Medicines and Supplies.	7,920			6,912 8 4	
Diets of Patients ..	4,000			3,280 12 6	
ii. Black Town Dispensary—					
(*a*) Establishment ..	2,840			2,843 8 0	
(*b*) Medicines and Supplies	4,870			4,773 2 2	
iii. Divisional Dispensaries.	....			76 1 1	
		23,350		21,552 9 1	
2. (*a*) Contributions to Provincial Funds—					
i. Hospitals ..	20,000			20,000 0 0	
ii. Medical College ..	5,500			8,159 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			2,500 0 0	
		29,740		32,399 0 0	
3. Vaccination—					
(*a*) Establishment ..	6,770			6,763 7 5	
Allowances ..	240			240 0 0	
(*b*) Contingencies—					
Animal Vaccination, Stationery, Clothing, &c. ..	4,800			4,566 13 9	
		11,810		11,570 5 2	
4. Registration of Births and Deaths—					
(*a*) Establishment ..	7,370			7,379 5 10	
(*b*) Allowances	240			240 0 0	
(*c*) Contingencies—					
Stationery, Clothing, &c.	1,600			1,358 4 4	
		9,210		8,977 10 2	
5. Conservancy—					
(*a*) Establishment—					
General	19,280			18,986 8 8	
Allowances ..	2,660			2,652 1 0	
Street Conservancy.	6,670			6,630 10 4	
House do.	6,790			6,656 11 2	
(*b*) Hire of Scavengers ..	44,020			42,314 9 7	
(*c*) Do. of Bullocks ..	1,25,180			1,22,653 11 3	
(*d*) Night-soil Depots and Shoots—					
Establishment ..	790			795 8 0	
Labour	15,010			18,447 0 2	
(*e*) Sanding Latrines ..	2,000			— 71 6 7	
(*f*) Maintenance of Sewage Farms—					
Labour	2,190			1,046 15 8	
(*g*) Rent of Sewage Farms.	1,350			1,234 2 1	
(*h*) Rent of ground for a Parcherry.	360			360 0 0	
(*i*) Rent of Lorry Stations and Cart Depots ..	560			561 8 0	
(*j*) Burial and Burning Grounds—					
Labour	2,990			2,381 15 8	
	2,29,850			2,24,649 15 0	
Carried over ..	....	74,110	8,27,380	74,499 8 5	6,56,637 10 4

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

	Estimate, 1898-99. Details of Minor Heads.	Estimate, 1898-99. Totals of Minor Heads.	Estimate, 1898-99. Totals of Major Heads.	Expenditure from April 1898 to March 1899.	Total Expenditure under Major Heads.
	RS.	RS.	RS.	RS. A. P.	RS. A. P.
Brought over ..			8,27,380		6,56,637 10 4
GRANT III—*cont.*		74,110		74,499 8 5	
5. Conservancy—*cont.*	2,29,850			2,24,649 15 0	
(*k*) Repair of Carts, Boats and Buckets ..	20,000			19,814 15 8	
(*l*) Contingent—General ..	12,000			12,317 9 10	
(*m*) Epidemic charges ..	1,51,370			1,72,086 7 7	
(*n*) Improvement of Parcherries—					
Establishment ..	500			193 8 9	
Labour	2,000			1,207 12 3	
(*o*) Road Watering—					
Establishment ..	1,430			1,421 9 11	
Labour	13,000			12,323 12 1	
(*p*) Tools and Plant ..	8,000			7,217 12 8	
		4,38,150		4,51,233 7 9	
6. Miscellaneous—					
(*a*) Stationery	2,300			2,431 2 11	
(*b*) Printing Charges ..	700			735 13 11	
(*c*) Advertising Charges ..	900			105 12 0	
(*d*) Law Charges and Stamp Duties	500			382 6 8	
(*e*) Office Furniture ..	400			164 11 2	
(*f*) Labour—Punkah ..	60			60 0 0	
(*g*) Clothing for Peons ..	1,800			1,236 12 7	
(*h*) Badges and Belts ..	330			215 0 11	
(*i*) Extra Staff	850			1,297 12 6	
		7,840		6,629 8 8	
Total, Grant III ..			5,20,100		5,32,362 8 10
GRANT IV (*Miscellaneous Municipal Purposes*)—					
1. Lighting—					
Establishment	1,680			1,680 0 0	
Labour	360			360 0 0	
Maintenance	60,000			58,967 3 2	
Additional Lamps and Sundries	1,500			—84 13 10	
Repairs to Lamps and Posts	1,600			661 2 0	
		65,140		61,583 7 4	
2. Markets and Slaughter-houses—					
(*a*) General Market—					
Establishment ..	640			633 1 3	
Labour and Contingencies	700			637 2 0	
(*b*) Smithfield Market—					
Establishment ..	510			512 10 11	
Labour and Contingencies	630			475 7 10	
(*c*) Slaughter-houses—					
Establishment ..	770			763 10 11	
Labour and Contingencies	2,500			1,902 13 3	
		5,750		4,924 14 2	
3. Avenues—					
Labour	3,800			3,465 14 0	
Tools and Plant ..	300			77 14 6	
		4,100		3,543 12 6	
Carried over ..		74,990	13,47,480	70,052 2 0	11,89,000 3 2

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

	Estimate, 1898-99. Details of Minor Heads.	Estimate, 1898-99. Totals of Minor Heads.	Estimate, 1898-99. Totals of Major Heads.	Expenditure from April 1898 to March 1899.	Total Expenditure under Major Heads.
	RS.	RS.	RS. 13,47,480	RS. A. P. 70,052 2 0	RS. A. P. 11,89,000 3 2
Brought over ..	....	74,990			
GRANT IV—*cont.*					
4. Public Parks—					
(*a*) People's Park—					
Establishment ..	3,200			3,200 0 6	
Labour, &c. ..	18,070			15,674 10 5	
Tools and Plant ..	200			75 6 9	
(*b*) Napier Park—					
Establishment ..	380			383 0 0	
Allowances ..	120			120 0 0	
Labour, &c. ..	2,200			2,148 11 4	
Tools and Plant ..	30			23 6 4	
		24,200		21,625 3 4	
5. Survey of Land	....	970		966 12 5	
6. Fire—					
Establishment ..	3,980			3,797 9 0	
Labour, &c.	4,420			2,667 10 6	
Leave Allowances ..	50			....	
Tools and Plant ..	2,000			1,262 0 4	
		10,450		7,727 3 10	
7. Other Charges—					
(*a*) Esplanades ..	800			676 12 1	
(*b*) Quit-rent	1,400			1,571 11 1	
(*c*) Payment for Red Hills Water	22,000			18,157 0 0	
(*d*) Rewards for destruction of Dogs and Venomous Snakes.	2,700			2,683 5 6	
(*e*) Municipal Proceedings, &c., Charges—					
Stationery ..	240			144 8 3	
Printing ..	2,250			2,060 1 6	
Advertising ..	1,400			1,274 2 0	
(*f*) Law Charges ..	300			....	
(*g*) Election Charges ..	830			729 11 3	
(*h*) Cost of Tin Tickets ..	260			237 14 9	
(*i*) Tools and Plant ..	200			70 13 8	
(*j*) Office Furniture ..	50			....	
(*k*) Other items ..	3,880			3,715 9 5	
(*l*) Contribution to Provincial Funds ..	50,000			50,000 0 0	
(*m*) Stores—					
Establishment ..	1,380			1,341 4 2	
Contingencies—					
Coolies for Stock-taking, Stationery, Clothing, &c.	300			237 9 7	
(*n*) Workshops—					
Establishment ..	2,900			2,897 2 11	
(*o*) Insurance on Office Premises	690			689 7 0	
		91,580		86,487 1 2	
Total, Grant IV ..	....		2,02,190	....	1,86,858 6 9
GRANT V (*Supervision and Management*)—					
1. Salaries of Officers ..	....	31,590		31,587 14 5	
2. Head Office—					
(*a*) Establishment ..	4,370			4,245 14 7	
(*b*) Stationery ..	200			190 15 2	
(*c*) Printing Charges ..	50			21 10 3	
(*d*) Advertising Charges.	30			....	
(*e*) Office Furniture ..	250			113 14 0	
(*f*) Contingent ..	700			549 3 2	
(*g*) Labour—Punkah ..	120			120 0 0	
(*h*) Clothing for Peons ..	120			115 7 3	
		5,840		5,357 0 5	
3. Assessment and Collection—					
(*a*) Establishment ..	39,630			39,362 2 5	
Allowances ..	780			780 0 0	
Leave Allowances ..	400			314 14 11	
(*b*) Stationery ..	2,500			2,437 5 6	
		43,310		42,894 6 10	
Carried over ..	....	37,430	15,49,670	36,944 14 10	13,75,858 9 11

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

	Estimate, 1898-99. Details of Minor Heads.	Estimate, 1898-99. Totals of Minor Heads.	Estimate, 1898-99. Totals of Major Heads.	Expenditure from April 1898 to March 1899.	Total Expenditure under Major Heads.
	RS.	RS.	RS.	RS. A. P.	RS. A. P.
Brought over ..	....		15,49,670		13,75,858 9 11
GRANT V—*cont.*		37,430		36,944 14 10	
3. Assessment and Collection—*cont.*	43,310			42,894 6 10	
(*c*) Printing Charges ..	2,500			2,746 14 1	
(*d*) Advertising Charges.	300			187 13 0	
(*e*) Law Charges and Stamp Duties ..	2,000			1,409 12 0	
(*f*) Office Furniture ..	350			215 8 4	
(*g*) Contingent ..	1,510			1,767 8 3	
(*h*) Labour—Punkah ..	240			236 11 8	
(*i*) Clothing for Inspectors and Peons ..	340			330 9 6	
(*j*) Extra Writers, Coolies and Carts ..	3,700			3,785 6 4	
(*k*) Commissioners' Fees.	1,000			240 0 0	
(*l*) Numbering Doors ..	300			310 13 10	
	....	55,550		54,125 7 10	
4. Contribution for Central Office and Audit Establishments	....	2,750		2,750 0 0	
Total, Grant V ..	....		95,730	....	93,820 6 8
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	
Total ..	....	54,770	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	1,200		1,200 0 0	
5% Water-supply Extension Loan, 1882	2,50,000	13,190		13,125 0 0	
,, B.T. Drainage Loan, 1882	1,00,000	5,290		5,225 0 0	
,, do. 1883	3,00,000	15,000		15,000 0 0	
,, do. 1885	18,000	18,150		16,740 0 0	
6% do. 1885	2,82,000			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		4,000 0 0	
,, Maket Loan, 1897 ..	1,00,000	4,040		....	
Total ..	....	1,57,570	1,57,570	....	1,52,990 0 0
Advances Recoverable—					
i. Permanent	60			10 8 0	
ii. Others	6,000			95,821 7 2	
Total ..	....	6,060	6,060	....	95,831 15 2
Refund of other than Current Collections	....		12,000	....	11,881 4 9
Carried over ..	....	....	18,75,800	....	17,85,152 4 6

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

	Estimate, 1898-99. Details of Minor Heads.	Estimate, 1898-99. Totals of Minor Heads.	Estimate, 1898-99. Totals of Major Heads.	Expenditure from April 1898 to March 1899.	Total Expenditure under Major Heads.
	RS.	RS.	RS.	RS. A. P.	RS. A. P.
Brought over ..	....	....	18,75,800	....	17,85,152 4 6
Pensions and Gratuities—					
(*a*) Superior Grade ..	8,780			8,374 8 4	
(*b*) Inferior Grade ..	560			587 7 9	
		9,340			
Total ..	....		9,340	....	8,962 0 1
Total Expenditure ..	....		18,85,140	....	17,94,114 4 7
Closing Balance—					
General Fund	....	....		11 11 21,731 12 9	
Water Works Fund ..	....	....		.. .. ..	
Lighting Fund	....	9,530		17,681 15 2	
Total ..	....		9,530	....	39,413 11 11
Grand Total ..	....	....	18,94,670		18,33,528 0 6

N.B.—Sums aggregating Rs. 1,77,518-10-6 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 1899.

The accounts from April 1898 to January 1899 have been audited by the Government auditors.

Rev. Dept., Municipal Office,
Madras, 15 June 1899.

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

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