

(1) Number of pages 10
(2) Date of repair 19. 8. 20
(3) Initials of the Referencer _____

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	<u>2082</u>	Press.
B.P. No.		Mis.
Dated	<u>12.4.1877</u>	197

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2082

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

2nd April 1877, No. 1131.

Municipal—Reports.

Read the following papers:—

- No. 1. *From the Acting President of the Municipal Commission, Madras, submitting Administration Report of the Municipality for 1875-76.*
- No. 2. *From E. J. FIRTH, Esq., Auditor of the Accounts of the Municipal Commission, to the Chief Secretary to Government, dated Madras, 4th November 1876.*

I have the honor to report that, agreeably to the instructions contained in the Proceedings of Government, No. 1647, of the 9th September 1876, I have audited the Accounts of the Municipality for the year 1875-76.

2. First, I examined the entries of receipt and disbursement in the cash-book, and satisfied myself that the former had been duly brought to account, and that the latter were each and all supported by competent vouchers. I then tested the postings in the ledger of a month's transactions taken at haphazard. August was the month selected. Finally the closing entries were carefully examined and found correct.

3. Appended is the usual annual statement which I have signed after verifying the entries in it, and which I find tally with those in the Municipal balance sheet.

4. The actual receipts for the year amounted to Rupees 6,40,158-11-10, the disbursements to Rupees 6,35,357-3-7. The year opened with an actual cash balance of Rupees 81-9-10, thus there was a balance of Rupees 4,883-2-1 at the credit of the Municipality on the 31st March 1876 which, after adding the amount of cheques issued (thirty-one) but not cashed by the Bank on that date, Rupees 13,612-6-6, agrees with the balance shown in the Bank's Pass-book Rupees 18,495-8-7.

5. As the system of Municipal taxation during 1875-76 was that in force during 1874-75, a comparison may be drawn between the actuals of those years. This comparison I have made between the actuals for 1874-75 shown in the Statement of receipts and disbursements from 1st April 1874 to 31st March 1875, entries under the head "Corresponding period of 1874-75," receipts and disbursements in the accompanying Statement having only been made when there are corresponding items in the current year.

RECAPITULATION.

6. The total receipts for the year, less the items aggregating Rupees 78,380-1-11 not included in the estimate, amounted to Rupees 5,61,778-9-11, the amount estimated to Rupees 5,74,000, showing a decrease in the former over the latter of Rs. 12,221-6-1; as compared with the actuals of last year there is an increase of Rupees 76,182-7-8, which is apparently owing to more energy having been displayed in looking up arrears

of taxes: and here I would remark that it is impossible as the books are now kept to tell at a glance whether any particular rate-payer is in arrears with his taxes or not, payments made being entered in a Register kept for the purpose, but of which payments no note is made in the Streetwarri Register in the cases of "the Trade tax," "Liquor license," and tax on Carriages and Animals, or in the Register kept in the Assessor's Department, in the case of "House and Land rates," in which books the names of individuals liable to those taxes and the periods for which due are originally entered.

Were the Register of payments above alluded to discontinued, and the date of receipts and period for which due noted in the Streetwarri or Assessor's Register as the case might be, the Collector could with ease keep himself informed of the state of the collections for which he is responsible, which he cannot do at present.

DISBURSEMENTS.

7. The disbursements amounted to Rupees 6,35,357-3-7, and are below the estimate by Rs. 50,797-3-7, and more than the actuals of last year by Rs. 76,100-10-6.

8. The accompanying Statements B and C show what heads of account are affected by the differences above pointed out.

9. In conclusion, I desire to record my opinion that the neatness and correctness with which the Municipal books are kept reflects great credit on the Manager, Mr. Axelby, to whom my thanks are due for his ready assistance during my audit.

ENCLOSURE No. 1.

B.

STATEMENT contrasting the Budget Estimate for 1875-76 with the actual Receipts and Disbursements of that year.

Receipts.

Budget Headings.	Total Budget Estimate for 1875-76.	Total Receipts of the year.	More.	Less.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Rates on Houses, Buildings, and Lands.	2,60,000 0	2,65,838 8 0	5,838 8 0	
Ground Rents.	2,000 0	2,943 3 3	943 3 3	13,004 4 7
Tax on Arts, Trades, Profession and Callings, &c.	90,000 0	76,995 11 5		904 0 0
Liquor License Tax	11,000 0	10,096 0 0		6,600 0 11
Tax on Carriages, Horses, and other Animals, &c.	45,000 0	38,399 15 1		31 4 10
Registration of Carts and other Vehicles, &c.	12,500 0	12,468 11 2		4,341 10 8
Tolls on Carriages and Animals entering, &c.	52,100 0	47,758 5 4		
Composition		1,181 8 0	1,181 8 0	
Miscellaneous	1,01,400 0	96,096 11 8	4,696 11 8	
Improvements.		78,380 1 11	78,380 1 11	
Total	5,74,000 0	40,158 11 10	91,040 0 10	24,881 5 0

DISBURSEMENTS.

Budget Headings.	Total Budget Grant for 1875-76.	Total Disbursements for the year.	More.	Less.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Office salaries	50,300 0 0	49,521 10 10		778 5 2
Establishments	1,62,221 0 0	1,61,048 12 1		1,172 3 11
Conservancy	17,450 0 0	19,146 5 4	1,696 5 4	
Public Works	8,700 0 0	3,124 10 3		5,175 5 9
Repairs, Buildings, &c.	72,474 0 0	69,527 15 10		2,946 0 2
Water Works	11,400 0 0	10,470 6 11		929 9 1
Reserve for unpaid bills	20,000 0 0	50,060 13 11	30,060 13 11	
Hospitals and Dispensaries	36,868 0 0	37,093 0 0	225 0 0	
Vaccination	5,670 0 0	5,820 5 8	150 5 8	
Contagious Diseases Act	8,788 0 0	8,788 0 0		
Educational Grants	15,000 0 0	14,404 14 10		595 1 2
Lighting	23,800 0 0	26,120 0 11	2,320 0 11	
Refunds of Revenue	1,000 0 0	2,111 5 9	1,111 5 9	
Interest on Loan on Water Works, Sinking Fund, &c.	85,800 0 0	81,834 6 4		3,965 9 8
Miscellaneous	13,184 0 0	17,067 9 7	3,883 9 7	
Contingent	13,325 0 0	11,286 10 10		2,038 5 2
Government for Red Hills water.	6,000 0 0			6,000 0 0
Payment of Arrears	32,580 0 0	32,587 7 2	7 7 2	
Contingent		34,942 11 4	34,942 11 4	
Total	5,84,560 0 0	6,35,357 3 7	74,397 11 8	23,600 8 1

MADRAS,
4th November 1876.

(Signed) E. J. FIRTH,
Auditor.

ENCLOSURE No. 2.

C.

STATEMENT contrasting the actual Receipts and Disbursements of 1874-75 with those of 1875-76.

Receipts.

Budget Headings.	Actual Receipts of 1874-75.	Actual Receipts of 1875-76.	More.	Less.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Rates on Houses, Buildings, and Lands, &c.	2,33,517 7 10	2,65,838 8 0	32,321 0 2	
Ground Rents	919 12 8	2,943 3 3	2,023 6 7	
Tax on Arts, Trades, Profession and Callings, &c.	68,549 8 11	76,995 11 5	8,446 2 6	
Liquor License Tax	9,595 0 0	10,096 0 0	501 0 0	
Tax on Carriages, Horses, and other Animals, &c.	36,681 0 0	38,399 15 1	1,718 15 1	
Registration of Carts and other Vehicles, &c.	12,105 0 11	2,468 11 2	363 10 3	
Tolls on Carriages and Animals entering, &c.	40,000 0 0	47,758 5 4	7,758 5 4	
Composition	1,335 0 0	1,181 8 0		153 8 0
Miscellaneous	82,893 3 11	1,06,096 11 8	23,203 7 9	
Improvements	21,799 12 2	78,380 1 11	56,580 5 9	
Total	5,07,395 14 5	6,40,158 11 10	1,32,916 5 5	153 8 0

DISBURSEMENTS.

Budget Headings.	Actual Disbursements of 1874-75.			Actual Disbursements of 1875-76.			More.			Less.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Office salaries	47,535	7	9	49,521	10	10	1,986	3	1	1,593	5	0
Establishments	1,62,642	1	1	1,61,048	12	1	..	..	..	6,113	14	1
Conservancy	25,260	3	5	19,146	5	4	..	..	..	9,633	12	10
Public Works	13,158	7	1	3,524	10	3	..	..	..	25,015	7	9
Repairs, Buildings, &c. ..	95,443	7	7	69,527	15	10	..	..	..	15,107	7	1
Water Works	25,577	14	0	10,470	6	11	..	..	..	..	..	..
Reserve for unpaid bills ..	..	..	..	50,060	13	11	50,060	13	11	..	..	..
Hospitals, Dispensaries, and Vaccination. ..	17,583	7	2	42,913	5	8	25,329	14	6	..	..	..
Contagious Diseases Act ..	4,394	0	0	8,788	0	0	4,394	0	0	..	..	..
Educational Grants	12,970	2	6	14,404	14	10	1,434	12	4	..	..	..
Lighting	23,819	1	5	26,120	0	11	2,300	15	6	..	..	..
Refunds of Revenue	1,118	2	3	2,111	5	9	993	3	6	..	..	..
Interest on Loan on Water works. ..	57,294	14	6	81,834	6	4	24,539	7	10	..	..	..
Miscellaneous	19,293	13	6	17,067	9	7	..	..	..	2,226	3	11
Contingent	10,500	15	4	11,286	10	10	785	11	6	..	..	..
Government for Red Hills water. ..	..	..	..	..	..	..	..	..	..	..	..	..
Payment of Arrears	..	..	..	32,587	7	2	32,587	7	2	..	..	..
Contingent	42,664	7	6	34,942	11	4	..	..	..	7,721	12	2
Total ..	5,59,256	9	1	6,35,357	3	7	1,44,412	9	4	68,311	14	10

MADRAS,
4th November 1876.

(Signed) E. J. FIRTH,
Auditor.

No. 737.

The payment from the funds of the Madras Municipality of the usual fee of Rupees 500 to Mr. Firth for auditing the accounts for 1875-76 is sanctioned.

2. Mr. Firth's report will be considered when orders are being passed on the Municipal Report.

27th February 1877.

(Signed) W. HUDLESTON,
Chief Secretary.

No. 3.

ORDER THEREON, April 1877, No. 1131.

The condition of the Madras Municipality having been fully discussed in recent Proceedings of Government and a Bill for the amendment of the present Municipal Act being now under the consideration of the Legislature, it is not necessary to do more than briefly notice the main facts recorded in the report for the year 1875-76.

The annexed abstract shows the actual receipts and expenditure for the years 1875 and 1875-76 and the estimates for the latter year:—

RECEIPTS.

	Actuals, 1874-75.	Estimates, 1875-76.	Actuals, 1875-76.
	RS.	RS.	RS.
Rates on Houses, Buildings, &c. ..	2,13,517	2,60,000	2,65,838
Ground Rents	920	2,000	2,943
Tax on Arts, Trades, &c. ..	68,550	90,000	76,996
Liquor License Tax	9,595	11,000	10,096
Tax on Carriages, Horses, &c. ..	36,681	45,000	38,400
Registration of Carts, &c. ..	12,105	12,500	12,469
Tolls	0,000	52,100	47,758
Miscellaneous	82,893	1,01,400	1,06,097
Total ..	484,261	5,74,000	5,60,597
Add Receipts from sources not provided for in Budget—			
Composition (Section 52)	1,335	..	1,182
Miscellaneous!	21,800	..	78,380
Total ..	5,17,396	5,74,000	6,40,159

EXPENDITURE.

	Actuals, 1874-75.	Estimates, 1875-76.	Actuals, 1875-76.
	RS.	RS.	RS.
Office salaries	17,535	50,300	49,522
Establishments	1,62,642	1,62,221	1,61,049
Conservancy	25,260	17,450	19,146
Public Works	13,158	8,700	3,525
Repairs, Buildings, &c. ..	95,444	72,474	69,528
Water Works	25,578	11,400	10,470
Reserve for unpaid bills ..	..	20,000	50,061
Hospitals, Dispensaries, &c. ..	7,583	36,868	37,093
Vaccination	..	5,670	5,820
Contagious Diseases Act ..	4,394	8,788	8,788
Educational Grants	12,970	15,000	14,405
Lighting	23,819	23,800	26,120
Refunds of Revenue	1,118	1,000	2,111
Interest on Water Works Loan. ..	57,295	85,800	81,834
Miscellaneous	19,294	13,184	17,068
Contingent	10,501	13,325	11,287
Government for Red Hills water ..	..	6,000	..
Payment of Arrears	..	32,580	32,587
Contingent	42,665	..	34,943
Total ..	5,59,256	5,84,560	6,35,357

3. The above figures are taken from the Auditor's statement with the correction of a clerical error. After making certain adjustments on account of advances and set-off, the President sums up the receipts of the year as follows:—

Receipts from Budget sources	Rs. 5,60,597
„ other sources	47,986
Total Receipts	6,08,583
Budget Estimates	5,74,000
Excess over Estimates	34,583

4. The excess, however, is more apparent than real, as it is explained to be due principally to the closing of the Water Works accounts.

5. Including unpaid liabilities the financial results of the year were:—

Balance in hand	Rs. 81
Receipts as above	6,08,583
Total	6,08,664
Liabilities paid	6,03,781
Balance in hand	4,883
Floating Debt	81,398
Net Floating Debt	76,515

6. The year having opened with a net floating debt of Rs. 1,10,810, the necessity of doing something towards its reduction involved the expenditure for that purpose of a sum of Rupees 34,297, which otherwise would have been devoted to the ordinary current expenditure of the Municipality.

7. The increase of upwards of 15 per cent. in the collections from Budget sources, as compared with the collections for the preceding year, bears satisfactory testimony to the improved efficiency of the Collection and Assessment Departments. The Government note, however, that the President was not satisfied as regards the Profession and Wheel taxes, and that before the report was submitted new systems of assessment and collection had been introduced, which it is hoped will be attended with satisfactory results. The Commissioner of Police will report on the proposal that the tax on

Page 16 of Report.

Liquor licenses should be collected by him when countersigning the licenses issued by the Collector of Madras.

8. Throughout the report the funds at the disposal of the Municipality are represented as being altogether insufficient for the charges imposed upon it. Under such circumstances and in view of the paucity of the funds, no good can result from any minute examination of the details of expenditure, and only a few of the more salient points will be noticed.

9. Referring to Education, the President fears that from want of funds the lower class schools will not be aided for some time to come to the extent they deserve. At the same time, it is satisfactory to learn that there was an increase during the year of 35 inspected schools and 1,847 boys, the total number being 284 schools and 10,197 boys. The total male population of Madras according to the last census was 194,676, and taking

the number of boys of a school-going age for the purpose of elementary education at 15 per cent. there are about 29,200 boys of such an age in Madras. It thus appears that of these upwards of one-third were under instruction during the year in inspected schools of the lower class aided from Municipal funds. In addition to this, there were probably a considerable number in schools not yet brought under inspection and in the elementary classes attached to the schools of a higher grade supported or aided from Provincial funds.

10. The attention of the Sanitary Commissioner will be directed to the remarks on Vaccination at pages 6 to 10 of the report. The Government are glad to learn that Mr. Burrows has satisfied himself from personal inspection that vaccination is general amongst children that are able to run; but notwithstanding a total number of 49,363 operations against 10,084 births registered within the year, the recent mortality from small-pox proves incontestably that some sections of the population are as yet inadequately protected by vaccination or re-vaccination.

11. The Sanitary and Conservancy operations referred to in pages 20—22 of the report appear to have been very much hampered by want of funds.

12. The President remarks that it is plain that the roads cannot be maintained in good order for much less than Rupees 85,000. The value of the work done in the year under review is estimated at Rupees 61,288. In regard to drainage, the work done during the year is described as but a drop in the ocean, and with reference to the water-supply it is reported that very little has been done beyond maintaining the works in good order.

13. The Registration of Births was unsatisfactory. This is explained by the fact that the conservancy peons and overseers were depended upon principally for furnishing information of births to the Registration Department, and that owing to reductions and pressure of more emergent work they were unable to give the usual attention to the collection of birth reports.

14. The Government again observe with regret that the mortality was very high, the ratio of deaths per mille of the population being 36.2 for the whole area of the Municipality, while it rose above 50 per mille in Perambore, Meersaibpettah, Royapuram, and Pudupett.

15. The President concludes his report by putting on record what he believes to be the most urgent requirements of the Municipality in the matter of sanitation:—

First.—The substitution of side-drain with bottoms of glazed tile and sides of Cuddapah slab for the present brick-work drains.

Second.—The improvement of the outfall of the main drain at both the north and south ends by pumping.

Third.—The diversion of all the drains which fall into Cochrane's Canal from the Central Station northwards by means of a catch-drain along the west side of Wall Tax Road, and the conveyance of their sewage to the D'Mellow's Road Farm.

Fourth.—The introduction of a better kind of night-soil cart.

Fifth.—Greater vigilance in repressing the practice of depositing dirt and ashes in the streets after they have been cleaned for the day.

Sixth.—Larger dust boxes.

Seventh.—The development of the present sewage farms and the opening of others wherever it is possible to dispose of sewage in that way.

16. Any extended operations in the direction of the 1st, 3rd, and 7th of these proposals must probably await the conclusion of arrangements for increasing the Municipal resources. The Government observe that the Budget for 1877-78 includes provision for the 4th and 6th, and attention has doubtless already been given to the 5th.

17. The only allusion made to lighting is a short notice at page 11 of the Sanitary Inspector's report which is not very intelligible, as it is stated that, as the working of the contractor was not satisfactory under the supervision of three Inspectors, the number of Inspectors was reduced to one. The subject should receive special notice at the next opportunity.

18. In conclusion the Government desire to thank the President for his lucid report.

(True Extract.)

J. STURROCK,
Under Secretary to Government.

(True Copy)

Sturrock
Under Secy

To the Municipal Commissioner for the Town of Madras.

„ Accountant-General.

„ Sanitary Commissioner.

„ Surgeon-General, Indian Medical Department.

Revenue Dept

2082

27. the R. of ... 14-15-17

1880: 2411
Cost. of 11877 *SYNDICATE*
one 2015
FINANCIAL.

To
THE MUNICIPAL COMMISSIONER
FOR THE TOWN OF MADRAS.
&c., &c., &c.

Dated April, 1887.

1
Recd. 10 April

C. O. G. L. P. O. S. 1887.

See file

APRIL.
Nos. 1-3.

Municipal — Report. — Reviewing the Annual
Report of the Madras Municipality for the year
1876-79, with the Auditor's report thereon.

the 2082.

Comm. d to the Board
of Revenue

12 April 77-