

# SUPPLEMENT

TO

# The Ceylon Government Gazette,

PART V.

FRIDAY, JUNE 10, 1904.

## MUNICIPAL NOTICES.

### COLOMBO MUNICIPAL ACCOUNTS.

REPORT on the Audit of the Accounts of the Colombo Municipality for the Year 1903, submitted in compliance with the provisions of Section 119 of the Ordinance No. 7 of 1887.

THE accounts of the year have been duly audited and monthly reports forwarded to Council as required by the Ordinance.

2. A statement (marked A) is annexed of the remarks outstanding on the year's accounts. For several years past attention has been drawn to the undue delay in replying to audit queries, and there has been no improvement in respect of the year's accounts. A statement (marked B) is annexed, from which it will be observed that there has been in fact undue delays. In two instances, namely, in respect of the inspection of books of the Assessment and Health Departments, the original reports had been lost, and the matter was not brought to the notice of Audit until it had called for the return of the reports, when copies were supplied. The attention of the Chairman was drawn to these delays in 1903 as well as during this year, and he was requested to bring the matter to the notice of the Council, with a view to stringent measures being adopted to clear off the arrears as speedily as possible, and to prevent such delays occurring in the future.

3. The accounts have also not been received from the Municipality with the regularity that is necessary for their due examination, as will be seen from the following statement:—

Account for	Dates forwarded.		
	Cash Book.	Waste Book.	Financial Statement.
January, 1903 ...	June 16, 1903 ...	June 16, 1903 ...	June 16, 1903
February, 1903 ...	July 1, 1903 ...	July 8, 1903 ...	July 1, 1903
March, 1903 ...	July 16, 1903 ...	August 1, 1903 ...	July 16, 1903
April, 1903 ...	August 1, 1903 ...	August 31, 1903 ...	August 1, 1903
May, 1903 ...	August 17, 1903 ...	September 16, 1903 ...	August 17, 1903
June, 1903 ...	September 1, 1903 ...	October 8, 1903 ...	September 1, 1903
July, 1903 ...	September 16, 1903 ...	October 19, 1903 ...	October 2, 1903
August, 1903 ...	October 1, 1903 ...	November 13, 1903 ...	October 28, 1903
September, 1903 ...	November 2, 1903 ...	January 25, 1904 ...	December 1, 1903
October, 1903 ...	December 5, 1903 ...	February 3, 1904 ...	January 16, 1904
November, 1903 ...	December 23, 1903 ...	March 4, 1904 ...	February 25, 1904
December, 1903 ...	February 4, 1904 ...	March 17, 1904 ...	March 25, 1904

The Ordinance requires that the annual report should be sent in on or before the 31st March in every year, but it is not possible to comply with this requirement of the Ordinance when the accounts are forwarded so late.

The City Analyst's accounts from July, 1903, have not been received, and the Chairman promised to forward them on the return of Mr. Cockerill from leave.

4. The result of a surprise verification of cash and stamps in the hands of the Shroff proved satisfactory.

5. The total sum in fixed deposits at the end of the year was Rs. 230,000, being the same as in the previous year.

6. A sum of Rs. 250,000 has been advanced up to 31st December, 1903, from Municipal current revenue to meet expenditure on account of the Mansergh Drainage Scheme. The revised estimate of the total cost of the works amounts to Rs. 3,005,000, and it has been decided to raise a loan of Rs. 3,000,000 for this purpose. There is no other liability on account of loans.

7. The amount outstanding on Advance Account on the 31st December, 1902, was Rs. 21,352.06, of which Rs. 1,352.06 represented advance made to the Municipal Engineer on account of labour (Christmas holidays), and the balance Rs. 20,000 for the Colombo Drainage Works (Mansergh scheme). Both these advances were settled early in 1903. The amount outstanding on the 31st December, 1903, was Rs. 2,157.02, to pay labourers for Christmas.

8. The following particulars show the state of the Advance Accounts in respect of metal and gravel, Works Department :—

		<i>Metal Account.</i>	Rs. c.
Balance outstanding on	31st December, 1902	...	59 50
Do.	31st December, 1903	...	11,441 82
		<i>Gravel Account.</i>	Rs. c.
Balance outstanding on	31st December, 1902	...	—
Do.	31st December, 1903	...	100 74

The large balance outstanding on the metal account is accounted for as follows :—

		Rs. c.
Breaking metal, Cliff House Quarry	...	1,152 13
Do. Racquet Court	...	10,289 69

9. The following balances to the credit of deposits have been carried forward to the account of 1904 under date the 31st December, 1903 :—

		Rs. c.
Miscellaneous Deposit	...	3,586 22
Account drain, 29, Glennie street	...	83 43
Do. deviation, Mutwal road	...	61 64
Do. drain, 205, Kollupitiya	...	42 51
Do. drain, "Standard" Office	...	130 89
Do. drain, New Law Courts	...	11 59
Do. drain, 2, Alutmawata	...	5 2
Do. drain, 6, Fifth Cross street	...	6 8
Do. drain, 64, Kochchikade	...	0 40
Do. drain, York street	...	69 66
Do. drain, 18, Chatham street	...	0 34
Do. drain, "Independent" Office	...	3 69
Do. drain, 30-31, 2nd Division, Maradana	...	22 55
Do. drain, 16, Dias's place	...	5 58
Do. drain, 9, Fourth Cross street	...	6 93
Do. drain, 36, Main street	...	5 65
Do. drain, 20, Dias's place	...	0 5
Do. connecting gutters, Hulftsdorp Mills	...	26 12
Do. metalling road, Union Mills	...	3 31
Do. screening gravel	...	1,639 57
Do. improvement to Madampitiya-Mattakkuliya road	...	185 0
Do. clearing cesspits	...	1,247 32
By owners of quarries	...	200 0
Unpaid wages	...	333 7
Account, Society for the Prevention of Cruelty to Animals	...	184 75
Do. Police Reward Fund	...	200 75
Security	...	16,980 30
		25,042 42

10. It was observed in Audit that certain amounts had been too long in deposit, and steps are being taken to credit to the proper heads of revenue those that should have been credited, and to refund to depositors amounts which should be refunded.

11. It was also brought to the notice of the Chairman by Audit that heads of deposits and number of items had greatly increased since the previous year, and Audit has suggested measures with a view to limiting the items to be placed in deposit as well as reducing the number of heads to the following :—

Miscellaneous.		Society for the Prevention of Cruelty to
Screening gravel.		Animals.
Clearing cesspits.		Police Reward Fund.
By owners of quarries.		Security.
Unpaid wages.		

New forms for keeping the Cash Book and Deposit Accounts have also been adopted.

12. The store returns of the several Departments are usually received late, no returns having yet been received for the half-year ended 31st December, 1903. The Chairman's attention was drawn to the delay on 5th January, 1904, and he was requested to issue instructions that the returns may be forwarded to Audit as early as possible. To check the returns so long after the close of the half-year is practically useless.

13. A surprise verification of Municipal stores was held in September and October, 1903, and a report on the same was forwarded on 2nd November, 1903, but it has not yet been received back with replies.

14. Thirty-eight contracts were entered into during the year, and copies thereof were duly supplied to Audit.

15. The following decreases and increases in the Establishment staff took place during the year :—

*Decreases.*

*Health Department, Sanitary Branch.*

1 Clerk at Rs. 720 from June.  
1 Clerk at Rs. 480 from June.

*Works Department.*

1 Clerk at Rs. 480 from April.  
1 Clerk at Rs. 300 from March.  
1 Inspector of Public Buildings (Rs. 2,500) from June.

*Increases.**Secretary's Department.*

- 1 Council Clerk at Rs. 360 from October.
- 1 Revenue Officer at Rs. 2,500 from June.
- 3 Revenue Inspectors at Rs. 600 each from September.
- 1 Assistant Accountant at Rs. 600 from August.

*Vehicles and Animals Department.*

- 1 Clerk at Rs. 560 from October.
- 1 Clerk at Rs. 250 from October.

*Assessment Department.*

- 1 Clerk at Rs. 600 from August.

*Health Department, Sanitary Branch.*

- 1 Head Clerk at Rs. 1,000 from July.
- 1 Clerk at Rs. 660 from June.
- 1 Clerk at Rs. 540 from June.
- 1 Clerk at Rs. 450 from June.

*Works Department.*

- 1 Prosecuting Inspector at Rs. 1,200 from April.
- 1 Clerk at Rs. 400 from May.
- 1 Clerk at Rs. 300 from May.
- 1 Clerk at Rs. 800 from August.
- 1 Clerk and Accountant at Rs. 700 from June.
- 1 Shorthand Writer and Typist at Rs. 600 from June.

*Municipal Magistrate's Department.*

- 1 Pankah Boy at Rs. 90 from September.

*Health Department, Census Branch.*

- 1 Clerk at Rs. 300 from May.
- 1 Assistant Depot Overseer at Rs. 180 from May.

The nett increase for the year on account of Establishments was Rs. 39,248.45 from the vote for Salaries and Rs. 288.50 from the vote for the Health Department.

16. The Council's books were examined on the following dates on visits of inspection :—

Shroff's Department	...	September 15, 1903.
Cemeteries	...	November 16 and 17, 1903.
Slaughter houses	...	January 13, 14, and 16, 1904.
Secretary's Department	...	January 26, 1904.
Water-rate	...	February 19, 1904.
Commutation	...	February 4, 9, 13, and 15, 1904.
Assessment	...	February 20 to April 13, 1904.
Works	...	March 8 to 11, 1904.
Vehicles and Animals	...	March 22, 25, 26, 28, and 29, 1904.
Health Department	...	March 30 and 31, 1904.

and reports thereon were duly forwarded to Council.

17. As regards the Madampitiya Cemetery, no numbers were affixed to tombs or graves, and it was suggested that the Cemetery-keeper should be required to fill up the deficiency in the manner done at the Kanatta Cemetery; the Chairman replied that steps would be taken to carry out the suggestion.

18. A new form of admission and slaughtering account for slaughter-houses has been prepared and sent to the Chairman; the adoption of this form will admit of the full transactions of the day being readily ascertained in a page in one book.

19. The recoveries on account of water-rates and sale of water were in a forward state.

20. The following extract from the Inspection Report discloses the result of the work connected with the collection of the commutation tax during 1903 :—

	Men.
Number liable	73,874
Paid single rate	47,449
Paid double rate	390
Paid double difference	78
Fined	114
Imprisoned	9
Exempted	159
Paid elsewhere, struck off, &c.	25,665
	<hr/>
Balance unaccounted for	10
	<hr/>
	73,874

"The number 10 only as balance unaccounted for is the result of close attention paid by the Chairman and staff to this branch of revenue."

21. In certain instances it was noticed that payments by division officers to bank of recoveries made by them had been unduly delayed, and the delay was traced to the reluctance of the bank to accept small coin, and as the division officers had much of these they had to be changed for notes or

rupees, sometimes at some loss to themselves. This was brought to the notice of the Chairman, and it is understood that the bank has now undertaken to accept all moneys in future. There should therefore be no such delays hereafter.

22. It was observed in Audit that double rate payments had been accepted in the Municipality after the period for the recovery of double rate had expired. The illegality of this course was pointed out to the Chairman, but the Council on 9th January, 1903, approved the Chairman's action by the adoption of the following resolution :—

“The Chairman moved that the Council do support the Chairman's action in his effort to administer the penal provision of the Road Ordinance in an as equitable a manner as possible.”

23. The following statements show the results of the work of the Assessment Department for 1903 :—

Recoveries.	Rs.	c.
1897 ... ..	85	24
1898 ... ..	263	65
1899 ... ..	1,964	74
1900 ... ..	4,301	98
1901 ... ..	23,739	21
1902 ... ..	100,934	56
1903 (including 4th quarter of 1902) ... ..	316,666	80
	<u>447,956</u>	<u>18</u>

which were recovered thus :—

Year.	By Office. Rs. c.	By Collectors. Rs. c.
1897 ... ..	—	85 24
1898 ... ..	—	263 65
1899 ... ..	—	1,964 74
1900 ... ..	—	4,301 98
1901 ... ..	1,858 0	21,881 21
1902 ... ..	26,204 30	74,730 26
1903 ... ..	268,310 72	48,356 8
	<u>296,373 2</u>	<u>151,583 16</u>

leaving the following outstandings:—

Year.	Outstandings. Rs. c.
1897 ... ..	39 81
1898 ... ..	131 12
1899 ... ..	156 4
1900 ... ..	506 68
1901 ... ..	2,943 58
1902 ... ..	35,364 26
1903 ... ..	164,071 78

24. The outstandings, particularly those from 1897 to 1901, have engaged the attention of Audit, and special reports have been made with regard to the disposal of these.

25. The accounts of one of the collectors had not been closed from 1897, and after a careful audit a complete report of the transactions has been made to the Council, and the accounts should now be closed up in a short time.

26. All reports as regards taxes and licenses for vehicles and animals have been rendered to the Municipal Office by the Inspectors, and it is understood that the final return to Council will be shortly made and the accounts closed.

27. A new system of accounts has been approved by Audit for the Health Department; this has come into operation from 1904. Hitherto it has been very difficult to obtain at any time a proper statement of recoveries and outstandings and payments to contractor, but in future there should be no difficulty in readily obtaining accurate information.

28. The following statements show the financial working of the Department :—

<i>Conservancy Account,</i>				Rs.	c.
Recoveries for 1903 ... ..	...	...	...	113,863	4
Do. previous years ... ..	...	...	...	22,895	60
			Total Recoveries ... ..	<u>136,758</u>	<u>64</u>
<i>Outstandings.</i>				Rs.	c.
Amount due as per ledger for 1903 ... ..	...	...	...	152,413	22
Recovered do. ... ..	...	...	...	113,863	4
Outstanding on 31st December, 1903 ... ..	...	...	...	<u>38,550</u>	<u>18</u>
				Rs.	c.
Buckets sold ... ..	...	...	...	381	0
Disinfectants ... ..	...	...	...	671	10

29. The inspection of the books and accounts of the Works Department showed that they were neatly kept, and information was generally easily obtainable from them.

30. It was observed that certain estimates had been credited with amounts representing value of materials alleged to be used on other works. The regularity of this procedure has been questioned by the following remarks which have been forwarded to the Council :—

It will be seen from the examples given that had not the credits been made, instead of a balance there would have been excess expenditure in all the cases.

This system of crediting estimates is not in force in Government transactions, and without casting in the least any reflection on the Works Department, it must be pointed out that it facilitates charging any excess on one estimate to savings on another. There should have been savings to the extent of the amount credited on the respective estimates, as it is presumed that the articles and stores ordered were *bona fide* intended for use on the respective works, and ordered in terms of quantities specified in the estimates.

Surplus materials on estimates when closed are brought to account in stores as "Surplus Stores," and when they are used on other works their value is credited to Municipal Funds under 'Miscellaneous,' the estimates being debited with the amount, and it requires to be explained why this procedure should not be followed in all cases when stores indented for on one estimate are as surplus used on another.

Only in the case of *erroneous* entries can the system of crediting estimates be considered safe.

31. The Balance Books and the Voucher Book had been kept as required for 1903, but were discontinued from the beginning of 1904. The requirement for the keeping of these books being laid down in the rules, dated 21st January, 1903, sanctioned by Council, the authority for their discontinuance has been called for.

32. In the Works Department Office and Store a new system of keeping books and accounts has been started since the commencement of this year, but it may be observed that Audit had not been consulted in respect of these changes.

33. In respect of the check-rolls of 1903, it was pointed out by Audit that they did not bear the initials of the Municipal Engineer or the Assistant Municipal Engineer, as required by clause 6 of the rules dated 21st January, 1903, under the head "General," nor were the declarations under rule 8 attached thereto. The Chairman stated in reply that the Head Overseer initialled the check rolls during 1903, as the organization of the staff to which the rules were intended to apply was not complete, and that from 1904 the Assistant Engineer will initial the check-rolls.

34. Another matter with regard to check-rolls is that many of them appeared to have been originally kept in pencil and subsequently inked. To this procedure objection was raised by Audit. The Standing Committee on Municipal Works, however, decided as follows :—

"The Committee are of opinion that it is unobjectionable for the attendance of coolies to be originally marked in pencil, provided it is inked in during the course of the day.

Audit has pointed out that the opinion expressed by the Committee is not in accord with the rules of the Public Works Department, and that as the Council resolved to adopt the system of forms and accounts in the Public Works Department in the Municipal Works Department, the matter would seem to be one that required reconsideration.

35. From the following statement it will be observed that completion reports on estimates are generally too long delayed :—

Estimate No.	Date of Completion of Work.	Date of Transmission of Report to Audit.
256/01	December 28, 1901	December 16, 1903
358/02	September 2, 1902	January 16, 1904
419/02	October 18, 1902	May 6, 1903
410/02	December 21, 1902	July 29, 1903
402/02	September 18, 1902	June 8, 1903
390/02	August 27, 1902	March 17, 1903
372/02	August 29, 1902	November 5, 1903
366/02	July 7, 1902	Do.
351/02	June 5, 1902	April 15, 1903
341/02	September 27, 1902	Do.
334/02	March 27, 1902	January 25, 1903
333/02	April 22, 1902	March 17, 1903
346/02	January 5, 1903	March 22, 1904
386/02	December 10, 1902	Do.
452/02	December 18, 1902	Do.
471/02	February 14, 1903	Do.
192/02	March 28, 1903	March 30, 1904
250/02	January 30, 1903	Do.
69/02	October 26, 1902	April 8, 1904
472/02	February 24, 1903	Do.
335/03	January 27, 1903	March 22, 1904

Representation on this matter has been made to the Chairman, who has been requested to take steps to ensure that completion reports are forwarded in due time to Audit.

36. The expenditure on trunk roads during the year was as follows :—		Rs.	c.
Fort to Grandpass	...	7,772	47
Fort to Wellawatta	...	13,123	73
Customs Wharf to Kotte	...	12,837	76
Town Hall to Mutwal Ferry	...	4,167	43
		<u>37,901</u>	<u>39</u>

Of this amount, Rs. 30,000 was voted by Government.

## 37. The following votes included in the Budgets of 1903 were not availed of during the year :—

Votes No.	Markets.	Rs.	c.
37	Fish block for markets	100	0
409	Enclosing Edinburgh market with railings	6,050	0
410	Enclosing St. John's do.	3,565	0
<i>Slaughter Houses.</i>			
445	Gravelling road leading to the Madampitiya slaughter-house	140	0
<i>Roads, Bridges, and Culverts.</i>			
442	Metalling Elie House road	675	99
<i>Drains.</i>			
446	Replacing two planked culverts in North and South Base Line road with concrete pipe culverts	945	0
447	Replacing the planked culvert in Totawatta road with a 3-in. concrete pipe culvert	765	0
412	Stoneware pipe, Kopyawatta lane	636	0
448	Repairing sewer in Modara street	138	0
<i>Fire Brigad.</i>			
91	Repairs to fire stations, &c.	500	0
<i>Health Department.</i>			
102	Maintenance of roads at Depôt	1,000	0
449	Converting one of the septic tanks into a covered one	88	63
<i>Assessment Account.—Lighting.</i>			
131	Kollupitiya market, lighting	12	0
<i>Miscellaneous Account.—Secretary's Department.</i>			
141	Rent of site, Grandpass latrine	10	0
144	Refund of fines	300	0
145	Refund of value of guides' badges	15	0
150	Refund of value of grazing tickets	10	0
149	Refund of value of guides' license fees	12	0
151	Refund of rents, &c.	60	0
153	Postage (supplementary)	50	0
159	Remuneration to Mulaliyars for supervision and inspection of laundries and dairies	400	0
<i>Works Department.</i>			
163	Upkeep of carriage stands	150	0
171	Improvement Alutmawata road from Uplands road to College street	2,190	0
173	Minor works of construction	10,000	0
421	Additional vote for pontoon and steady boat	3,571	0
452	Office accommodation, Works Department	1,310	0
453	Rebuilding portion of Galle Face wall	8,100	0
<i>Roads, Bridges, &amp; Culverts.—Establishment.</i>			
56	Salaries of overseers (supplementary)	277	84
57	Salaries of head overseers (supplementary)	750	0
<i>Salaries.</i>			
1	Draughtsman, Works Department (supplementary)	750	0
1	Remuneration to Government Electrical Adviser (supplementary)	1,333	33

## 38. The following re-votes under estimates of previous years were not availed of. There is apparently no necessity to re-vote sums not actually required or intended to be spent during the year :—

Estimate No.	Particulars.	Rs.	c.
155/02	Sanitation and drainage on sub-estimates	8,426	0
359/02	Acquisition of land for proposed road from Maradana to Base Line road	9,000	0
137/99	Purchase of a bookcase	300	0
158/01	Acquisition of land for reclamation of lake at Vauxhall street	600	0
199/00	Alterations to lighting, Bambalapitiya market	170	0
38/02	Gas extension to Uplands	900	0
39/02	Water extension to Uplands	2,214	0
41/02	Damage to gas mains, Seabeach road	250	0
29/01	Chemicals required by the City Analyst	500	0
409/02	Dean's road market repairs	8,399	2
80/02	Iron pontoon for dredger	5,117	0
81/02	Steady boat	4,312	0
348/02	Repairs to water service, Nagalagam street latrine	30	0
352/02	Do. Kew latrine	33	90
152/02	Three concrete rollers	600	0
392/02	Carriage and jinricksha stand, Dean's road	1,544	38
406/02	Cross road from Cemetery road to Buddhist burial ground	730	0
420/02	Gully, Parsons road	47	50
462/02	Planting trees near Mr. Bois's premises, Hunupitiya	19	53
261/01	Repairs to Cross road, Cemetery street to burial ground	100	0
202/02	Drainage of a section of Kollupitiya road	134	46
225/02	Gravelling Alutmawata road	825	85
381/02	Repair of drawbridge toll-house	9	33
387/02	Repair of Kollupitiya market	4	15
430/02	Drainage, York street	1,012	0

39. The following officer retired on pension during the year :—H. Ondaatjie, Inspector, on pension of Rs. 26.44 per mensem.

40. The following gratuities, &c., were awarded during the year, with sanction of Council, viz. :—

Gratuity to widow and children of A. M. Vandendriezen, Cemetery-keeper,	Rs. c.
Madampitiya	450 0
Gratuity to widow of D. D. Goonetilleke, Assistant Shroff	60 0

41. The cash balance to the credit of the Colombo Municipality on 31st December, 1903, was Rs. 654,222.08, which agrees with the bank balance as certified to by the Accountant, Bank of Madras. The balance as per Cash Book was Rs. 589,947.28. The difference is explained below :—

Balance in bank	Rs. c.
Add amounts deposited and brought to account after 31st December, 1903	654,222 8
	9,950 85
Deduct—	Rs. c.
Uncashed cheques	49,183 23
Balances of Deposit Account carried over to account 1904	25,042 42
	74,225 65
	589,947 28

To this balance a sum of Rs. 230,000 must be added, representing amounts in fixed deposits, bringing the total balance to Rs. 819,947.28, which agrees with the financial statement, thus :—

Balance on 31st December, 1902	Rs. c.
Revenue to 31st December, 1903	977,032 60
	1,337,344 8
	2,314,376 68
Expenditure on votes, 1903	1,480,729 82
	Rs. c.
	833,646 86
Less Advance Account	2,157 2
Less Advance Metal	11,441 82
Less Advance Gravel	100 74
	13,699 58
	819,947 28

42. The Auditors for the year were the Hon. the Auditor-General and Messrs. E. de Kretser, J. G. Toussaint (to 15th August), and B. V. Caspersz.

Colombo, May 3, 1904.

F. R. ELLIS.

E. DE KRETSEK.

B. V. CASPERSZ.

#### Statement A.

##### List of Remarks outstanding.

Nature of Remarks.	When sent.	Nature of Remarks.	When sent.
December, 1901, Revenue	March 28, 1904	June, 1903, Revenue	December 16, 1903
January, 1902, Public Works	April 8, 1903	Do. Expenditure	do.
February, 1902, Revenue	February 12, 1904	Do. Works Department	do.
Inspection of Books, 1902, Vehicles and Animals Department	October 14, 1903	Do. Health Department	do.
May, 1902, Revenue	February 18, 1904	On completion reports, 1902	January 9, 1904
June, 1902, Public Works	June 8, 1903	July, 1903, Revenue	January 12, 1904
August, 1902, Revenue	November 21, 1903	Do. Expenditure	do.
Do. Expenditure	January 12, 1904	Do. Health Department	do.
September, 1902, Revenue	November 17, 1903	Do. Works Department	do.
Do. Expenditure	April 8, 1903	Inspection of Books, 1903, Secretary's Department	March 26, 1904
October, 1902, Revenue	May 7, 1903	Inspection of Books, 1903, Slaughter-houses	February 2, 1904
Do. Expenditure	do.	August, 1903, Revenue	February 8, 1904
October, 1902, Public Works	January 26, 1904	Do. Expenditure	do.
November, 1902, Revenue	February 3, 1904	Do. Works Department	do.
Do. Expenditure	June 2, 1903	Do. Health Department	do.
December, 1902, Revenue,	July 6, 1903	September, 1903, Revenue	February 28, 1904
Do. Expenditure	February 23, 1904	Do. Expenditure	do.
Do. Public Works	July 6, 1903	Do. Works Department	do.
January, 1903, Revenue	July 31, 1903	Do. Health Department	do.
Do. Expenditure	do.	Inspection of Books, Commutation Department, 1903	March 2, 1904
February, 1903, Revenue	August 29, 1903	Inspection of Books, Assessment Department, 1903	March 11, 1904
Do. Expenditure	do.	Do.	do.
Do. Health Department	do.	October, 1903, Revenue	March 14, 1904
Do. Public Works	February 25, 1904	Do. Expenditure	do.
March, 1903, Revenue	September 25, 1903	Do. Works Department	do.
Do. Expenditure	do.	Do. Health Department	do.
Do. Health Department	March 30, 1904	Inspection of Books, Works Department, 1903	March 29, 1904
Do. Works Department	September 25, 1903	November, 1903, Revenue	March 31, 1904
April, 1903, Revenue	October 29, 1903	Do. Expenditure	do.
Do. Expenditure	do.	Do. Works Department	do.
Do. Works Department	do.	Do. Health Department	do.
Verification of Municipal Stores, 1903	November 2, 1903	Do. Fines, Municipal Court	do.
May, 1903, Revenue	November 17, 1903		
Do. Expenditure	do.		

## Statement B.

(Referred to in Paragraph 2 of Report.)

Accounts.	Sent.	Received.	Interval. Y. M. D.
Expenditure, General, February, 1902 ...	August 21, 1902 ...	October 2, 1903 ...	1 1 11
Revenue, March, 1902 ...	Sept. 15, 1902 ...	May 26, 1903 ...	0 8 11
Expenditure, March, 1902 ...	Do. ...	May 27, 1903 ...	0 8 12
Expenditure, Health Department, March, 1902 ...	Do. ...	August 14, 1903 ...	0 11 0
Expenditure, Works Department, March, 1902 ...	Do ...	April 18, 1903 ...	0 7 3
Revenue, April, 1902 ...	Oct. 27, 1902 ...	July 17, 1903 ...	0 8 21
Expenditure, General, April, 1902 ...	Do. ...	October 3, 1903 ...	0 11 7
Expenditure, Health Department, April, 1902 ...	Do. ...	June 8, 1903 ...	0 7 12
Revenue, May, 1902 ...	Nov. 26, 1902 ...	October 5, 1903 ...	0 11 9
Expenditure, General, May, 1902 ...	Do. ...	Oct. 15, 1903 ...	0 11 19
Expenditure, Health Department, May, 1902 ...	Do. ...	June 2, 1903 ...	0 6 6
Expenditure, Works Department, May, 1902 ...	Do. ...	May 27, 1903 ...	0 6 1
Revenue, June, 1902 ...	Jan. 8, 1903 ...	August 5, 1903 ...	0 6 27
Expenditure, General, June, 1902 ...	Do. ...	October 7, 1903 ...	0 9 0
Revenue, July, 1902 ...	Jan. 31, 1903 ...	August 5, 1903 ...	0 6 5
Expenditure, General, July, 1902 ...	Do. ...	Nov. 3, 1903 ...	0 8 3
Revenue, August, 1902 ...	March 11, 1903 ...	October 6, 1903 ...	0 6 25
Expenditure, General, August, 1902 ...	Do. ...	Nov. 5, 1903 ...	0 7 25
Expenditure, General, September, 1902 ...	April 8, 1903 ...	Not returned ...	1 0 22
Revenue, October, 1902 ...	May 7, 1903 ...	do. ...	0 11 24
Expenditure, General, October, 1902 ...	Do. ...	do. ...	0 11 24
Revenue, November, 1902 ...	June 2, 1903 ...	Jan. 9, 1904 ...	0 6 7
Expenditure, General, November, 1902 ...	Do. ...	Not returned ...	0 11 0
Revenue, December, 1902 ...	July 6, 1903 ...	do. ...	0 10 0
Expenditure, Works Department, December, 1902 ...	Do. ...	do. ...	0 10 0
Expenditure, General, December, 1902 ...	Do. ...	Jan. 18, 1904 ...	0 6 12
Revenue, January, 1903 ...	July 31, 1903 ...	Not returned ...	0 9 0
Expenditure, General, January, 1903 ...	Do. ...	do. ...	0 9 0
Expenditure, Works Department, January, 1903 ...	Do. ...	Feb. 18, 1904 ...	0 6 18
Revenue, February, 1903 ...	August 29, 1903 ...	Not returned ...	0 8 0
Expenditure, General, February, 1903 ...	Do. ...	do. ...	0 8 0
Expenditure, General, Health Department, February, 1903 ...	Do. ...	do. ...	0 8 0
Revenue, March, 1903 ...	Sept. 25, 1903 ...	do. ...	0 7 0
Expenditure, General, March, 1903 ...	Do. ...	do. ...	0 7 0
Expenditure, General, Works Department, March, 1903 ...	Do. ...	do. ...	0 7 0
Revenue, April, 1903 ...	Oct. 28, 1903 ...	do. ...	0 6 0
Expenditure, General, April, 1903 ...	Do. ...	do. ...	0 6 0
Expenditure, Works Department, April, 1903 ...	Do. ...	do. ...	0 6 0
Inspection of Books, Assessment Department, 1902 ...	Sept. 19, 1902 ...	Dec. 1, 1903 ...	1 2 12
Inspection of Books, Vehicles and Animals Department, 1902 ...	October 14, 1903 ...	Not returned ...	0 6 15
Inspection of Books, Vehicles and Animals Department, 1902 ...	Dec. 29, 1902 ...	August 5, 1903 ...	0 7 7
Inspection of Books, Health Department, 1902 ...	Dec. 23, 1902 ...	Dec. 1, 1903 ...	0 11 8