§ 1914. Stenographer's fees. In all cases of appeal from an order or judgment, where a transcript of the stenographer's minutes or mechanical record of the testimony given on trial or hearing becomes a necessary part of the return on appeal, the stenographer's fees for making up such transcript shall be thirty cents for each folio and shall be paid in the first instance by the appellant and be taxable by him as a disbursement on the appeal; provided, however, that in any case in which an appeal has been taken by the city of New York or by any department, board or officer thereof, the stenographer, upon demand of the corporation counsel or the department, board or officer of the city shall, within ten days, make up the transcript as herein provided and furnish a copy of such transcript to the corporation counsel or the department, board or officer, the stenographer's fees in such case to be audited and paid by the comptroller of the city of New York out of the fund or appropriations applicable thereto.