al & Munl. (1895) Department.

PRINTED.

G.O., No. 1947 M.

DATED 22nd November 1895.

[Despatch Abstract.]

Audit Report.

Communicating to all Municipal Councils, with remarks, the consolidated -----on the accounts of the District Municipalities for the year 1893-94.

BACK PAPERS.

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

FURTHER PAPERS.

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

[1]

INDEXED

PRESS.

LOCAL AND MUNICIPAL DEPARTMENT

G.O., DATED 22 - 11 - 5

No. 1947m

First copy sent to Press. 23/11/5

Returned for signature. 3/12/5

Despatched in print. 5/12/05

[Despatch Abstract.]

Audit Report

Communicating to Mun: Councils, with remarks, the Consolidated —— or accounts of the District Auditors: for the year 1904

BACK PR, No. 3 OF 18

READ AGAIN ORDER OF GOVERNMENT, DATED 18 , No.

FURTH PAPER, No. OF 18

4

ENCLOSURES.

CURRENT No. 3012 M/95 in typic

STATEMENT WITH DITTO.

ORDER, &c., OF GOVERNMENT— A.

PAPERS KEPT OUT OF FILE FOR DESPATCH IN ORIGINAL (not paged).

NUMBER OF COPIES REQUIRED. { Order complete. 260 / Letter only. / Order complete with Letter.

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A = Print in full.
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Q = Print heading only.
R = Print, but not for monthly volume.

No. 1947 M., 22ND NOVEMBER 1895.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From L. E. PRITCHARD, Esq., Assistant Accountant-General and Inspector of Local Fund Accounts, Madras, to the Accountant-General, Madras, dated 30th September 1895.

I have the honour to submit the annual consolidated audit report on the accounts of the district municipalities of this Presidency for 1893–94.

2. The usual statement and abstract showing what irregularities continued unchecked, though brought to notice in previous years, accompany. The following abstract shows the number of "repeated" defects found in the accounts of each municipality during 1893–94, and compares the figures with those for 1892–93:—

Name of Municipality.	Number of "repeated" defects found in 1893–94.	Worse than in 1892–93 and by how many defects.	Better than in 1892–93 and by how many defects.	Name of Municipality.	Number of "repeated" defects found in 1893–94.	Worse than in 1892–93 and by how many defects.	Better than in 1892–93 and by how many defects.
1. Madura	36	..	12	29. Wallajapet	7	The same as in 1892–93.	
2. Cuddalore	25	7	..	30. Salem	7	..	9
3. Trichinopoly	25	4	..	31. Anakapalle	7	1	..
4. Calicut	23	..	12	32. Karûr	6	4	..
5. Cuddapah	20	..	2	33. Berhampur	6	3	..
6. Anantapur	19	8	..	34. Vizianagram	6	..	1
7. Kumbakónam	19	..	3	35. Dindigul	5	..	2
8. Masulipatam	18	8	..	36. Ootacamund	5	..	9
9. Cannanore	15	..	7	37. Máyavaram	5	2	..
10. Tanjore	15	1	..	38. Ellore	4	..	6
11. Cochin	13	3	..	39. Kurnool	4	..	4
12. Mannárgudi	13	..	14	40. Palni	4	..	1
13. Srírangam	13	..	7	41. Tinnevelly	4	..	20
14. Chidambaram	12	5	..	42. Adóni	3	..	5
15. Coimbatore	11	..	19	43. Conjeeveram	2	The same as in 1892–93.	
16. Tellicherry	11	..	5	44. Chicacole	2	2	..
17. Negapatam	11	..	13	45. Coonoor	2	..	4
18. Parlákimedi	10	5	..	46. Tiruppattûr	2	..	2
19. Cocanada	10	..	25	47. Guntûr	1	..	5
20. Bellary	9	..	8	48. Periyakulam	1	..	1
21. Ongole	9	..	2	49. Palghat	1	..	11
22. Mangalore	9	..	1	50. Nellore	1	..	5
23. Rajahmundry	8	..	2	51. Vániyambádi	1	..	6
24. Gudiyáttam	8	..	4	52. Palamcottah	1	..	4
25. Tirupati	8	..	1	53. Tuticorin	1	..	2
26. Erode	7	6	..	54. Bimlipatam	1	The same as in 1892–93.	
27. Bezwada	7	4	..	55. Vizagapatam	..	..	3
28. Vellore	7	..	14				

On the whole there has been an improvement. In thirty-seven municipalities the results are better than in 1892–93, in three there has been no change and in fifteen they are worse. Madura again heads the list with the largest number of defects, but is better than last year. Calicut, Cocanada, Coimbatore, Tinnevelly and Vellore, which were unfavourably mentioned in the Government order on last year's report, have all effected improvements in some cases considerable. Many of the minor municipalities figure favourably. Cuddalore, Anantapur and Masulipatam show the greatest falling off.

3. The following instructions are not acquiesced in by the Chairmen of municipalities concerned:—

A.—RECEIPTS.

(*a*) *Srírangam.*—Carts and bullocks supplied by the municipal conservancy contractors should not be exempted from taxation. The Chairman in reply to the objection raised on the accounts of 1892–93, promised to supply the omission, in future, by the entry in contract agreements, of a separate stipulation for the levy of the tax, but now requires the issue of a separate order of Government on the subject.

It is requested that the orders passed in the case of the Mannárgudi Municipality in G.O., Mis. No. 1375 M., dated 23rd August 1895, may be communicated to all district municipalities.

(*b*) *Berhampur.*—Compensation for the exemption of Military officers in the cantonment from profession tax should be claimed from Government under section 4 of Act XI of 1881. The Chairman refers to G.O., No. 990, Financial, dated 14th May 1880, and observes that Military officers seem thereby to be exempt from the tax; but this order does not deal with the question of compensation allowed by the Act quoted above.

(*c*) *Rajahmundry.*—A separate license should be given for each vehicle and each animal (section 83 of the District Municipalities Act). The Chairman states that the practice of granting one license for several vehicles and animals owned by a single individual is not opposed to section 83 of the Act and is convenient. Government has already agreed that separate licenses should be granted—*vide* paragraph 5 of G.O., No. 1494 M., dated 14th September 1892.

B.—Payments.

(*a*) *Madura.*—Abstracts in English should be endorsed on *all* purely vernacular vouchers. The Chairman objects on the ground of the labour involved. The order is a Government one (No. 800 M., dated 26th May 1891) and should be conformed to.

(*b*) *Negapatam.*—The office contingent bill for March should be recouped on or before the close of that month, with a view to avoid the necessity for the charges of one year being taken against the grant for the next. The Chairman states that it is not practicable to have the bills for March passed on the 31st March; but with a little arrangement he might avoid incurring contingent charges on the last two or three days of March.

C.—Records.

(*a*) *Madura and Bellary.*—An abstract in detail of budget heads should be made daily at the foot of the chitta. The Chairman states that as the cash-book furnishes the required information, there is no necessity for repeating the same in the chitta. This reply misses the point which is that the abstract referred to is required for the purpose of posting the cash-book in which only the totals of collections under budget heads appear—*vide* paragraph 6 of Mr. Stokes' memorandum on municipal accounts and office management.

4. The special orders of Government appear to be called for the following points:—

(*a*) Whether Government sanction is necessary for writing off municipal money as it is in the case of local fund money (G.O., No. 1352 L., dated 4th June 1892).

(*b*) Whether Chairmen may not with advantage be instructed to levy fees for pandals and other temporary erections in advance. This is done in some municipalities and has been enjoined in the case of the Madras Municipality (G.O., Mis. No. 1652 M., dated 1st December 1893). Fees not levied in advance are often found to be irrecoverable.

5. The annual report has this year also been delayed by the tardy return of some of the audit notes with replies. The following municipalities had to be urgently reminded several times as shown below. The Cannanore audit notes issued under date the 12th May 1894, were received back with replies only on the 28th August 1895 or after a delay of over 15 months:—

	Reminders.		Reminders.
1. Madura	... 3	4. Mannárgudi	... 4
2. Tanjore	... 3	5. Trichinopoly	... 4
3. Máyavaram	... 4	6. Cannanore	... 6

Enclosure.

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1893–94.

Standard objections.	1	Anantapur. 2	Adoni. 3	Bellary. 4	Conjeeveram. 5	Coimbatore. 6	Erode. 7	Kardur. 8	Cuddapah. 9	Berhampur. 10	Chicacole. 11	Parlakimedi. 12	Cocanada. 13	Ellore. 14	Rajahmundry. 15	Bezwada. 16	Guntur. 17	Masulipatam. 18	Kurnool. 19	Dindigul. 20	Madura. 21	Palni. 22	Periyakulam. 23	Calicut. 24	Cannanore. 25	Cochin. 26	Palghat. 27	Tellicherry. 28	Nellore. 29
A.—Receipts.																													
Delays in collection of dues—																													
1. Bills issued late	.. ..	×	×	:	:	×	×	×	×	×	:	:	×	:	×	:	:	×	:	:	×	:	:	:	:	×	×	:	:
2. Do. prepared and collections made for both half years together.	.. ..	:	:	:	:	:	:	×	:	×	:	:	:	:	:	×	:	:	:	:	:	:	:	:	:	:	:	:	:
3. Bills not prepared at all	.. ..	×	×	:	:	:	:	×	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
4. Private scavenging fees not collected in advance.	.. ..	:	:	:	×	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Revenue unnecessarily foregone—																													
1. Penal interest on overdue kists	.. ..	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Revenue illegally collected—																													
1. Excess collections (transferred to the credit of deposits).	.. ..	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Possible misappropriation of receipts—																													
1. Short credits	.. ..	×	×	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
2. Bill receipts for outstanding credits not forthcoming.	.. ..	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Insufficient check against misappropriations owing to—																													
1. Cart registration certificates not granted	.. ..	×	×	:	:	:	:	×	×	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
2. Counterfoil receipts not granted by the office for certain classes of revenue.	.. ..	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
3. Auctions not conducted in presence of chairman or a councillor.	.. ..	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
4. Unused forms at the close of the year not destroyed or otherwise rendered incapable of misuse.	.. ..	:	:	:	×	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
5. Counterfoil receipts not granted by market or slaughter-house superintendent for fees when collected departmentally.	.. ..	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
6. Forwarding chellans wanting in support of fluctuating dues.	.. ..	×	:	:	:	:	:	:	:	×	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
7. Part-payment collections by oversight	.. ..	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
8. Receipts for taxes remitted or written off not stamped "remitted" or "written off."	.. ..	:	:	:	:	:	:	:	×	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Delays in credit of—																													
1. Taxes through bill-collectors not bringing their collections in office often enough.	.. ..	×	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	×	:	:	:	:	:	:	:	:
2. Travellers' bungalow fees	.. ..	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
3. Sale-proceeds of medicines	.. ..	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
4. Other collections	.. ..	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1893–94—*cont.*

Standard objections.	Ongole.	Coonoor.	Ootacamund.	Gudiyáttam.	Tirupati.	Vellore.	Walajapet.	Salem.	Tiruppattúr.	Vániyambádi.	Chidambaram.	Cuddalore.	Mangalore.	Kumbakónam.	Mannárgudi.	Máyavaram.	Negapatam.	Tanjore.	Palamcottah.	Tinnevelly.	Tuticorin.	Srirangam.	Trichinopoly.	Anakápalle.	Bimlipatam.	Vizagapatam.	Vizianagram.	Total.
	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57
A.—Receipts.																												
Delays in collection of dues—																												
1. Bills issued late	..	..	..	×	×	×	×	..	..	..	×	×	..	×	..	..	×	×	..	..	..	×	×	..	..	..	..	28
2. Do prepared and collections made for both half years together.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	×	..	..	..	..	..	..	..	..	..	..	..	3
3. Bills not prepared at all	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	1
4. Private scavenging fees not collected in advance.	×	..	×	×	×	..	×	×	×	..	×	..	..	×	×	×	×	×	..	..	..	..	×	..	..	..	×	32
Revenue unnecessarily foregone—																												
1. Penal interest on overdue kists	×	..	..	..	..	..	..	..	..	..	×	..	..	×	×	..	..	..	..	..	..	..	×	×	..	..	×	10
Revenue illegally collected—																												
1. Excess collections (transferred to the credit of deposits).	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
Possible misappropriation of receipts—																												
1. Short credits	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4
2. Bill receipts for outstanding credits not forthcoming.	..	..	..	..	..	..	×	×	..	..	..	..	×	..	..	..	..	..	..	..	..	..	×	..	..	..	..	10
Insufficient check against misappropriations owing to—																												
1. Cart registration certificates not granted ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
2. Counterfoil receipts not granted by the office for certain classes of revenue.	..	..	×	..	×	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	10
3. Auctions not conducted in presence of chairman or a councillor.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
4. Unused forms at the close of the year not destroyed or otherwise rendered incapable of misuse.	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5
5. Counterfoil receipts not granted by market or slaughter-house superintendent for fees when collected departmentally.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
6. Forwarding chellans wanting in support of fluctuating dues.	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5
7. Part-payment collections by oversight ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
8. Receipts for taxes remitted or written off not stamped "remitted" or "written off."	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Delays in credit of—																												
1. Taxes through bill-collectors not bringing their collections in office often enough.	..	×	..	..	..	..	..	..	..	..	×	×	×	..	..	..	..	..	..	..	..	×	..	..	..	..	11
2. Travellers' bungalow fees	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
3. Sale-proceeds of medicines	×	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	3
4. Other collections	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1893–94—*cont.*

Standard objections.	Anantapur.	Adóni.	Bellary.	Conjeeveram.	Coimbatore.	Erode.	Karúr.	Cuddapah.	Berhampur.	Chicacole.	Parlákimedi.	Cocanada.	Ellore.	Rajahmundry.	Bezwada.	Guntúr.	Masulipatam.	Kurnool.	Dindigul.	Madura.	Palni.	Periyakulam.	Calicut.	Cannanore.	Cochin.	Palghat.	Tellicherry.	Nellore.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
A.—Receipts—cont.																												
Insufficient check against delays in credit (temporary misappropriation) owing to—																												
1. Receipts or licenses not given on day of receipt of collections.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
2. Forwarding chellans wanting in the absence of parties signature on the backs of counterfoils of receipts and licenses.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..
3. Applications for licenses wanting	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..
4. Register extract not sent with school-fee, &c., collections.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
5. Alterations of dates not initialled by chairman.	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
6. Dates of receipts not noted on counterfoils ..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..
7. Bills in bill-collectors' hands not checked sufficiently often.	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Defects causing delay in audit—																												
1. Foils and counterfoils irregularly removed from the books.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous defects—																												
1. Sales not effected by public auction	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	10	2	..	2	4	2	6	8	3	..	..	4	2	3	3	1	6	1	1	12	1	1	6	4	5	1	5	..
B.—Demand, Collection and Balance Statements.																												
Defects in connection with demand—																												
1. Demand wrongly noted	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
Demand incorrectly fixed—																												
1. Vacant lands not taxed under section 63 (2) ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..	..
2. Demand not based on any authority ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..
Defects in connection with remissions and writes off—																												
1. Lists not forthcoming	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..
2. Proceedings of the Municipal Council wanting in details sufficient to identify the amounts remitted or written off.	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..
3. Authority for remissions or writes off wanting.	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
4. Writes off sanctioned by chairman instead of by council.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1893–94—*cont.*

Standard objections.	Ongole.	Coonoor.	Ootacamund.	Gudiyáttam.	Tirupati.	Vellore.	Walajapet.	Salem.	Tirappattúr.	Vániyambádi.	Chidambaram.	Cuddalore.	Mangalore.	Kumbakónam.	Mannárgudi.	Máyavaram.	Négapatam.	Tanjore.	Palamcottah.	Tinnevelly.	Tuticorin.	Srirangam.	Trichinopoly.	Amakápalle.	Bimlipatam.	Vizagapatam.	Vizianagram.	Total.
	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57
A.—Receipts—cont.																												
Insufficient check against delays in credit (temporary misappropriation) owing to—*cont.*																												1
1. Receipts or licenses not given on day of receipt of collections.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
2. Forwarding chellans wanting in the absence of parties signature on the backs of counterfoils of receipts and licenses.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
3. Applications for licenses wanting	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	1
4. Register extract not sent with school-fee, &c., collections.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
5. Alterations of dates not initialled by chairman.	..	..	..	..	..	..	..	..	..	..	..	××	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8
6. Dates of receipts not noted on counterfoils ..	..	..	..	..	..	..	..	..	..	..	..	×××	×	..	..	..	×	..	..	×	..	×	××	..	..	..	..	4
7. Bills in bill-collectors' hands not checked sufficiently often.	..	..	..	..	..	..	..	..	..	..	..	×××	..	..	..	..	..	..	..	..	..	×	×	..	..	..	..	
Defects causing delay in audit—																												5
1. Foils and counterfoils irregularly removed from the books.	..	..	..	..	..	..	..	..	..	..	..	×	×	..	×	..	..	..	..	..	..	..	×	..	..	..	..	
Miscellaneous defects—																												1
1. Sales not effected by public auction	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	1
Total ..	4	1	2	2	3	1	3	3	1	..	3	9	5	5	5	3	3	2	..	1	..	2	9	1	..	..	3	164
B.—Demand, Collection and Balance Statements.																												
Defects in connection with demand—																												2
1. Demand wrongly noted	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Demand incorrectly fixed—																												1
1. Vacant lands not taxed under section 63 (2) ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
2. Demand not based on any authority	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4
Defects in connection with remissions and writes off—																												
1. Lists not forthcoming	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
2. Proceedings of the Municipal Council wanting in detail sufficient to identify the amounts remitted or written off.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	3
3. Authority for remissions or writes off wanting.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	2
4. Writes off sanctioned by chairman instead of by council.	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1893–94—*cont.*

Standard objections.	Anantapur.	Adóni.	Bellary.	Conjeeveram.	Coimbatore.	Erode.	Kartúr.	Cuddapah.	Berhampur.	Chicacole.	Parlákimedi.	Cocanada.	Ellore.	Rajahmundry.	Bezwada.	Guntúr.	Masulipatam.	Kurnool.	Dindigul.	Madura.	Palni.	Periyakulam.	Calicut.	Cannanore.	Cochin.	Palghat.	Tellicherry.	Nellore.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
B.—Demand, Collection and Balance Statements—cont.																												
Defects in connection with remissions and writes off—*cont.*—																												
5. Lists wanting in statements of reasons (to test the correctness of their classification) or otherwise incorrect or incomplete.	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Defects in connection with balances and balance lists—																												
1. Discrepancies between total of balance list and balance as shown in demand, collection and balance statements.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Balance lists not prepared	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
3. Balance list incorrect owing to inclusion of items collected, remitted or written off.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	×	×	..	..	×	..
4. Balance list not certified to by the chairman as having been actually verified with the outstanding bills.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..
5. Discrepancies between the balance lists and entries in the balance column of the previous year's demand, collection and balance registers.	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..
Defects in preparation of demand, collection and balance statements—																												
1. Bills wanting in support of certain outstandings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	3	1	..	5	1	1	..	1	..
Total ..	3	..	1	..	..	..	..	1	..	..	1	2	..	..	..	..	..	..										
C.—Payments.																												
Payments and adjustments unsupported by vouchers—																												
1. House-owner's receipt wanting in support of house-rent paid.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
2. Stamp-vendor's receipt wanting in support of stamps purchased.	..	..	..	..	..	..	..	×	..	..	×	×	..	..	..	..	×	..	..	×	..	..	..	×	..	..	..	..
3. Other receipts wanting	×	..	..	..	×	×	..	..	..	..	..	×	..	..	×	..	..	..	×	×	×	..	×	..	×	..	..	..
4. Receipts for sums in excess of Rs. 20 (other than those given on behalf of Government not always stamped).	×	×	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	..	×	..
5. Acknowledgment of drawer of bill or his duly authorized agent wanting.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..	..	..	..
6. Requisitions filed in place of receipts	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Vouchers not forthcoming	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1893–94—*cont.*

Standard objections.	Ongole.	Coonoor.	Ootacamund.	Gudiyáttam.	Tirupati.	Vellore.	Walajapet.	Salem.	Tiruppattúr.	Vániyambádi.	Chidambaram.	Cuddalore.	Mangalore.	Kumbakónam.	Mannárgudi.	Máyavaram.	Negapatam.	Tanjore.	Palamcottah.	Tinnevelly.	Tuticorin.	Srírangam.	Trichinopoly.	Anakápalle.	Bimlipatam.	Vizagapatam.	Virianagram.	Total.
1	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57
B.—Demand, Collection and Balance Statements—cont.																												
Defects in connection with remissions and writes off—*cont.*—																												
5. Lists wanting in statements of reasons (to test the correctness of their classification) or otherwise in correct or incomplete.	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4
Defects in connection with balances and balance lists—																												
1. Discrepancies between total of balance list and balance as shown in demand, collection and balance statements.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	1
2. Balance lists not prepared	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	1
3. Balance list incorrect owing to inclusion of items collected, remitted or written off.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
4. Balance list not certified to by the chairman as having been actually verified with the outstanding bills.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	5
5. Discrepancies between the balance lists and entries in the balance column of the previous year's demand, collection and balance registers.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Defects in preparation of demand, collection and balance statements—																												
1. Bills wanting in support of certain outstandings.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	3
Total ..	..	..	..	..	..	..	..	2	..	..	1	2	..	..	..	..	..	4	..	..	..	1	1	..	..	..	..	33
C.—Payments.																												
Payments and adjustments unsupported by vouchers—																												
1. House-owner's receipt wanting in support of house-rent paid.	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
2. Stamp-vendor's receipt wanting in support of stamps purchased.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	×	..	..	..	..	5
3. Other receipts wanting	..	..	..	×	×	×	×	..	..	..	..	..	..	..	×	×	×	×	..	..	×	..	..	×	..	..	..	20
4. Receipts for sums in excess of Rs. 20 (other than those given on behalf of Government not always stamped).	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8
5. Acknowledgment of drawer of bill or his duly authorized agent wanting.	..	..	..	..	..	..	..	..	..	..	×	×	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	7
6. Requisitions filed in place of receipts	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
7. Vouchers not forthcoming	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	×	..	..	..	×	×	..	..	..	×	6

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1893–94—*cont.*

Standard objections.	Anantapur.	Adóni.	Bellary.	Conjeveram.	Coimbatore.	Erode.	Karúr.	Cuddapah.	Herhampur.	Chicacole.	Parlákimedi.	Cocanada.	Ellore.	Rajahmundry.	Bezwada.	Guntúr.	Masulipatam.	Kurnool.	Lindigul.	Madura.	Palni.	Periyakulam.	Calicut.	Cannanore.	Cochin.	Palghat.	Tellicherry.	Nellore.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
C.—Payments—cont.																												
Defects in vouchers presented or prepared—																												
In form—																												
1. Contingent bills not prepared, payments having been made only on payee's receipt.	..	..	×	..	..	..	..	×	..	..	×	..	..	..	×	..	..	×	..	×	..	.	..	..	..	..	..	..
2. Certificates that charges were absolutely necessary not furnished in contingent bills.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
3. Certificates of actual payment of petty unvouched charges not furnished on contingent bills.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
4. Certificate of check-measurement wanting on contractor's certificates in support of final payments.	×	..	..	..	×	..	..	×	×	..	×	..	..	×	..	..	×	..	..	..	..	..	×	..	..	..	..	..
5. Completion reports not submitted therewith ..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	×	..	..	..	..	..
6. Nominal muster rolls not used for payments for departmental labour.	..	..	..	..	..	..	..	..	..	×	..	×	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Nominal muster rolls wanting in abstract of value of work done.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Measurement sheets not attached to nominal muster rolls.	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Contractors not paid on contractor certificate forms.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
In preparation—																												
1. Establishment bills not signed or countersigned by chairman or official head of the department.	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Bills for supplies not supported by departmental officer's acknowledgments for articles supplied.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..
3. Amount of claim not entered in words as well as in figures.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
4. Vouchers wanting in date of receipt or date of presentation or both.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Defects in passing vouchers for payment or adjustment—																												
In scrutiny—																												
1. Excess payments made (removed at audit to advance recoverable).	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
In endorsement—																												
1. Chairman's payment or transfer order wanting.	×	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
2. Chairman's payment or transfer order incomplete or otherwise defective.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1893–94—*cont.*

Standard objections.	Ongole.	Coonoor.	Ootacamund.	Gudiyáttam.	Tirupati.	Vellore.	Walajapet.	Salem.	Tiruppatúr.	Vániyambádi.	Chidambaram.	Cuddalore.	Mangalore.	Kumbakónam.	Mannárgudi.	Máyavaram.	Negapatam.	Tanjore.	Palamcottah.	Tinnevelly.	Tuticorin.	Srirangam.	Trichinopoly.	Anákapalle.	Bimlipatam.	Vizagapatam.	Vizianagram.	Total.
1	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57
C.—Payments—cont.																												
Defects in vouchers presented or prepared—																												
In form—																												
1. Contingent bills not prepared, payments having been made only on payee's receipt.	..	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5
2. Certificates that charges were absolutely necessary not furnished in contingent bills.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
3. Certificates of actual payment of petty unvouched charges not furnished on contingent bills.	..	..	..	..	..	..	..	..	..	..	..	×	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	3
4. Certificate of check-measurement wanting on contractor's certificates in support of final payments.	..	..	..	×	..	..	..	..	..	..	..	×	×	×	×	..	×	..	..	..	..	..	×	..	..	..	..	15
5. Completion reports not submitted therewith	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	1
6. Nominal muster rolls not used for payments for departmental labour.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
7. Nominal muster rolls wanting in abstract of value of work done.	..	..	×	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	6
8 Measurement sheets not attached to nominal muster rolls.	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
9. Contractors not paid on contractor certificate forms.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
In preparation—																												
1. Establishment bills not signed or countersigned by chairman or official head of the department.	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	..	4
2. Bills for supplies not supported by departmental officer's acknowledgments for articles supplied.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	2
3. Amount of claim not entered in words as well as in figures.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
4. Vouchers wanting in date of receipt or date of presentation or both.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Defects in passing vouchers for payment or adjustment—																												
In scrutiny—																												
1. Excess payments made (removed at audit to advance recoverable).	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
In endorsement—																												
1. Chairman's payment or transfer order wanting.	×	..	..	..	..	..	×	..	..	..	×	..	..	×	×	..	..	..	..	..	..	×	..	..	..	..	..	8
2. Chairman's payment or transfer order incomplete or otherwise defective.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1893–94—*cont.*

Standard objections.	Anantapur.	Adóni.	Bellary.	Conjeveram.	Coimbatore.	Erode.	Karúr.	Cuddapah.	Berhampur.	Chicacole.	Parlákimedi	Cocanada.	Ellore.	Rajahmundry.	Bezwada.	Guntúr.	Masulipátam.	Kurnool.	Dindigul.	Madura.	Palni.	Periyakulam.	Calicut.	Cannanore.	Cochin.	Palghat.	Tellicherry.	Nellore.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
C.—Payments—cont.																												
Defects in system of paying vouchers—																												
1. Sub-vouchers not stamped "cancelled" on recoupment upon contingent bills.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	×	..	..	..	..	..
2. Payments to illeterate payees not made in presence of chairman or councillors.	×	..	..	..	×	..	..	×	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..
3. Income-tax not deducted from establishment bills at time of payments.	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Acknowledgments not taken upon the bills themselves for station payments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. District Boards' share of tolls paid unpunctually.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cheques drawn long before payment	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Delays in payment	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Defects in record of vouchers—																													
1. English abstracts not endorsed on all purely vernacular vouchers.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	..	..	..	..	..
Irregular charges—																													
Government sanction wanting for—																													
1. Establishment charges	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	×	..	..	..	..
Payments made in excess of—																													
1. Budget provision	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..
2. Sanctioned estimates or allotments of the year..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	5	1	1	..	3	1	..	6	3	..	4	3	2	4	4	..	7	1	2	12	1	..	6	3	2	..	1	..
D.—Advances.																													
1. Permanent advances too large	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Do. not supported by annual acknowledgment.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Do. not covered by security when they should be.	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..	..
4. Adjustment of advances long delayed	..	..	..	..	..	..	..	..	..	×	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Do. of process-fees not sufficiently carefully watched.	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Do. unproperly classified	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1	..	..	..	..	..
Total ..	..	..	1	..	..	1	..	..	..	1	1	..	..	..	..	..	..	..	..	1	..	..	..	1	..	..	..	..	..

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1893–94—*cont.*

Standard objections.	Ongole.	Coonoor.	Ootacamund.	Gudiyáttam.	Tiruputi.	Vellore.	Walajapet.	Salem.	Tiruppattúr.	Vániyambádi.	Chidambaram.	Cuddalore.	Mangalore.	Kumbakónam.	Mannárgudi.	Máyavaram.	Negapatam.	Tanjore.	Palamcottah.	Tinnevelly.	Tuticorin.	Srirangam.	Trichinopoly.	Anakapalle.	Bimlipatam.	Vizagapatam.	Vizianagram.	Total.
	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57
C.—Payments—cont.																												
Defects in system of paying vouchers—																												
1. Sub-vouchers not stamped "cancelled" on recoupment upon contingent bills.	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	5
2. Payments to illeterate payees not made in presence of chairman or councillors.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	×	..	..	..	..	..	..	..	..	..	..	..	..	6
3. Income-tax not deducted from establishment bills at time of payments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	3
4. Acknowledgments not taken upon the bills themselves for station payments.	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
5. District Boards' share of tolls paid unpunctually ..	×	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
6. Cheques drawn long before payment	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
7. Delays in payment	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	×	..	..	..	4
Defects in record of vouchers—																												
1. English abstracts not endorsed on all purely vernacular vouchers.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	3
Irregular charges—																												
Government sanction wanting for—																												
1. Establishment charges	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	×	×	..	..	..	..	5
Payments made in excess of—																												
1. Budget provision	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
2. Sanctioned estimates or allotments of the year..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Total ..	2	1	3	3	1	3	3	..	1	1	5	5	1	5	4	2	5	5	..	..	1	5	6	3	1	..	1	139
D.—Advances.																												
1. Permanent advances too large	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	1
2. Do. not supported by annual acknowledgment.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
3. Do. not covered by security when they should be.	..	..	..	..	×	..	..	..	..	..	..	×	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	4
4. Adjustment of advances long delayed	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..	..	×	×	..	..	..	..	8
5. Do. of process-fees not sufficiently carefully watched.	..	..	..	×	..	..	..	×	..	..	..	..	..	×	..	..	..	.	..	..	..	..	..	..	..	..	..	4
6. Do. unproperly classified	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	1
Total ..	..	..	..	1	1	..	..	1	..	..	..	3	..	2	1	..	..	..	..	..	..	2	2	..	..	..	..	19

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1893–94—*cont.*

Standard objections.	Anantapur.	Adóni.	Bellary.	Conjeeveram.	Coimbatore.	Erode.	Karúr.	Cuddapah.	Berhampur.	Chicacole.	Parlákimédi.	Cocanada.	Ellore.	Rajahmundry.	Begwada.	Guntur.	Masulipatam.	Kurnool.	Dindigul.	Madura.	Palni.	Periyakulam.	Calicut.	Cannanore.	Cochin.	Palghat.	Tellicherry.	Nellore.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
E.—Deposits.																												
1. Security deposits not taken from certain employés.	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..
2. No agreements or other documents to support correctness of amounts deposited.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Deposits other than permanent deposits left unsettled for more than two years.	..	..	×	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	1	..	..	..	..	1	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..
G.—Records.																												
1. Not maintained	1	..	..	..	..	3	..	..	..	..	..	..	..	..	..	..	1	..	..	3	..	..	..	4	..	..	..	..
2. Defects in maintenance	..	..	5	..	4	..	..	4	..	1	4	..	..	..	..	..	3	2	..	4	..	..	6	2	5	..	..	1
Total ..	1	..	5	..	4	3	..	4	..	1	4	..	..	..	..	..	4	2	..	7	..	..	6	6	5	..	4	1
H.—Miscellaneous.																												
1. Bill-collectors entrusted with more bills at one time than necessary.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	×	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1	..	..	1	..	..	..	..	..	..	..	..
Defects in connection with—																												
1. Receipts	10	2	..	2	4	2	6	8	3	..	..	4	2	3	3	1	6	1	1	12	1	1	6	4	5	1	5	..
2. Demand, collection and balance statements ..	3	..	1	..	..	..	..	1	..	..	..	2	..	..	..	..	..	..	2	3	1	..	5	1	1	..	1	..
3. Payments	5	1	1	..	3	1	..	6	3	..	4	3	2	4	4	..	7	1	2	12	1	..	6	3	2	..	1	..
4. Advances	..	..	1	..	..	1	..	..	..	1	1	..	..	..	..	..	..	..	..	1	..	..	..	1	..	..	..	..
5. Deposits	..	..	1	..	..	..	..	1	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..
6. Records	1	..	5	..	4	3	..	4	..	1	4	..	..	..	..	..	4	2	..	7	..	..	6	6	5	..	4	1
7. Miscellaneous	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1	..	..	1	..	..	..	..	..	..	..	..
Total ..	19	3	9	2	11	7	6	20	6	2	10	10	4	8	7	1	18	4	5	36	4	1	23	15	13	1	11	1
Defects as per consolidated report for 1892–93	11	8	17	2	30	1	2	22	3	..	5	35	10	10	3	6	10	8	7	48	5	2	35	22	10	12	16	6
1893–94 + worse and—better than 1892–93	+8	−5	− 8	..	− 19	+6	+4	− 2	+3	+2	+5	− 25	−6	−2	+4	−5	+8	−4	−2	− 12	−1	−1	−12	−7	+3	−11	−5	−5

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1893-94—*cont.*

Standard objections.	Ongole.	Coonoor.	Ootacamund.	Gudiyattam.	Tirupati.	Vellore.	Walajapet.	Salem.	Tirupputtur.	Vaniyambadi.	Chidambaram.	Cuddalore.	Mangalore.	Kumbakonam.	Mannárgudi.	Mayavaram.	Negapatam.	Tanjore.	Palamcottah.	Tinnevelly.	Tuticorin.	Srirangam.	Trichinopoly.	Anakapalle.	Bimlipatam.	Vizagapatam.	Vizianagram.	Total.
	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57
E.—Deposits.																												
1. Security deposits not taken from certain employés.				×																								5
2. No agreements or other documents to support correctness of amounts deposited.					×									×				×					×					2
3. Deposits other than permanent deposits left unsettled for more than two years.																												5
Total ..				1	1													1					2					12
G.—Records.																												
1. Not maintained																												20
2. Defects in maintenance	2			1		2					1	4										2	3				2	87
Total ..	2			1	2	3	1				2	5	3	6	2		3	1	1	3		1	5	3			5	107
H.—Miscellaneous.																												
1. Bill collectors entrusted with more bills at one time than necessary.	×																					×						6
Total ..	1																											6
Defects in connection with—																												
1. Receipts	4	1	2	2	3	1	3	3	1		1	9	5		3		2					3	9	1			3	164
2. Demand, collection and balance statements ..	..	..	..	3	..	..	..	..	..		..	2	..		..		5					..	1	..			..	33
3. Payments	2	1	3	1	1	2	3	..	..		..	5	..		4		..					1	6	..			..	139
4. Advances	..	..	..	1	1	..	..	..	..		..	3	..		1		..					..	2	..			..	19
5. Deposits	..	..	..	1	1	..	..	..	..		..	3	..		1		..					..	2	..			..	12
6. Records	..	..	..	1	2	3	1	1	..		..	1	..		2		..					..	5	..			..	107
7. Miscellaneous	2	..	..	..	..	..	..	..	..		..	..	..		..		..					..	..	..			..	6
	1	..	..	..	..	..	..	..	..		..	..	..		..		..					..	..	..			..	
Total ..	9	2	5	8	8	7	7	7	2	1	1	25	9	6	13	5	11	1	1	4	1	13	25	7	1	6	1	480
Defects as per consolidated report for 1892-93	11	6	14	12	9	21	7	16	4	7	12	25	19	22	13	6	24	5	24	3	3	20	21	6	3	7	1	668
1893-94 + worse and—better than 1892-93 ..	—2	—4	—9	—4	—1	—14	—9	—9	—2	—6	+6	+7	—3	—14	+2		—13	—4	—20	—2		—7	+4		—3	—1	—1	—188

No. 316-L.F.D.

Forwarded to the Chief Secretary to Government, Local and Municipal Department, Fort St. George.

FORT ST. GEORGE,
30th September 1895.

(Signed) F. C. HARRISON,
Offg. Accountant-General.

ORDER—No. 1947 M., dated 22nd November 1895.

Communicated to all municipal councils.

2. The Government is glad to observe that there has been, on the whole, an improvement in the maintenance of the municipal accounts, and trusts that this will be sustained in future. The Chairmen of the municipal councils of Madura, Cuddalore, Trichinopoly, Anantapur and Masulipatam, however, should take immediate steps to remedy the present unsatisfactory state of their accounts.

3. The Chairmen of the municipal councils of Cannanore, Máyavaram, Mannárgudi, Tanjore, Trichinopoly and Madura should see that the delay noticed by the Inspector in paragraph 5 of his report does not recur.

4. The Government agrees with the Inspector in the remarks made by him in paragraph 3 of his report.

5. With reference to paragraph 4 of the report, it is observed that the sanction of Government is not required for writing off municipal money and that Government has, in its reviews of the several municipal councils, been repeatedly insisting on the collection of all license fees in advance. The orders on this subject should be strictly followed in future.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To all Chairmen of Municipal Councils.
„ all Collectors.
„ the Accountant-General.
Editors' Table.

Exd. A. Raitt.

Govt. of {1895} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd. *Encl.*

G.O., No. 1947 M., 22nd Nov. 1895.

NOVEMBER.

Audit Report.

Communicating to all Municipal Councils, with remarks, the consolidated — on the accounts of the District Municipalities for the year 1893-94.

Consolidated Municipal Audit Report 1893-94.

3012 M

by him in para. 3 of his report.

5. With reference to para. 4 of the report, it is observed that the sanction of Government is not required for writing off municipal money and that Government has in its reviews of the several municipal councils been repeatedly insisting on the collection of all license fees in advance. The orders on this subject should be strictly followed in future.

V.R. 19/11/95 — W&P 20/11/95 — DP 21/11/95

To

All Chairmen of Municipal Councils.
" Collectors
The Accountant General. / 11
Editors Table.

Dy. D. 5/12/95

Papers to be read in Proceedings:—

Again G.O., dated 189 , No.

Current No. 30/1897 of 1897, dated 30th September, 1897 from the Accountant-General.
Current No. of 189 , dated from the

Order. No 1947 Fin. 22-11-97

Communicated to all municipal councils.

2. The Government is glad to observe that there has been on the whole an improvement in the maintenance of the municipal accounts, and trusts that this will be continued in future.

The Chairmen of the municipalities of Trichinopoly, Kumbakonam, Madura, Coimbatore, Tuticorin, Mayavaram, Tanjore, Trichinopoly and Madura should see that the immediate steps to remedy the present unsatisfactory state of their accounts.

3. The Chairmen of the municipal Councils of Cuddalore, Mayavaram, Kumbakonam, Tanjore, Trichinopoly and Madura should see that the delay noticed by the Auditor in respect of Ellore does not recur.

4. The Government happen with the Auditor in the remarks made

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Abstract of the defects found to have been repeated in the District Municipal Accounts of 1895–96—*cont.*

Standard objections.	Anantapur.	Adóni.	Bellary.	Conjeeveram.	Coimbatore.	Erode.	Karur.	Cuddapah.	Berhampur.	Chicacole.	Parlákimedi.	Cocanada.	Ellore.	Rajahmundry.	Berwada.	Guntur.	Masulipatam.	Kurnool.	Dindigul.	Madura.	Palni.	Periyakulam.	Calicut.	Cannanore.	Cochin.	Palghat.	Tellicherry.	Nellore.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
E.—Deposits.																												
1. Security deposits not taken from certain employés.	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..
2. No agreements or other documents to support correctness of amounts deposited.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Deposits other than permanent deposits left unsettled for more than two years.	..	..	×	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	1	..	..	..	..	1	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..
G.—Records.																												
1. Not maintained	1	..	..	..	..	3	..	..	..	..	..	..	..	..	..	..	1	..	..	3	..	..	..	4	..	..	..	..
2. Defects in maintenance	..	..	5	..	4	..	..	4	..	1	4	..	..	..	..	..	3	2	..	4	..	..	6	2	5	..	4	1
Total ..	1	..	5	..	4	3	..	4	..	1	4	..	..	..	..	..	4	2	..	7	..	..	6	6	5	..	4	1
H.—Miscellaneous.																												
1. Bill-collectors entrusted with more bills at one time than necessary.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	×	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1	..	..	1	..	..	..	..	..	..	..	..
Defects in connection with—																												
1. Receipts	10	2	..	2	4	2	6	8	3	..	..	4	2	3	3	1	6	1	1	12	1	1	6	4	5	1	5	..
2. Demand, collection and balance statements ..	3	..	1	..	..	..	..	1	..	..	1	2	..	..	..	..	..	..	2	3	1	..	5	1	1	..	1	..
3. Payments	5	1	1	..	3	1	..	6	3	..	4	3	2	4	4	..	7	1	2	12	1	..	6	3	2	..	1	..
4. Advances	..	..	1	..	..	..	..	..	..	1	1	..	..	..	..	..	..	..	..	1	..	..	..	1	..	..	..	..
5. Deposits	..	..	1	..	..	..	..	1	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..
6. Records	1	..	5	..	4	3	..	4	..	1	4	..	..	..	..	..	4	2	..	7	..	..	6	6	5	..	4	1
7. Miscellaneous	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1	..	..	1	..	..	..	..	..	..	..	..
Total ..	19	3	9	2	11	7	6	20	6	2	10	10	4	8	7	1	18	4	5	36	4	1	23	15	13	1	11	1
Defects as per consolidated report for 1892–93	11	8	17	2	30	1	2	22	3	..	5	35	10	10	3	6	10	8	7	48	5	2	35	22	10	12	16	6
1893–94 + worse and — better than 1892–93	+8	−5	− 8	..	− 19	+6	+4	− 2	+3	+2	+5	− 25	−6	−2	+4	−5	+8	−4	−2	− 12	−1	−1	−12	−7	+3	−11	−5	−5

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1895-96—*cont.*

Standard objections.	Ongole.	Coonoor.	Ootacamund.	Gudiyáttam.	Tirupati.	Vellore.	Walajapet.	Salem.	Tiruppattúr.	Vániyambádi.	Chidambaram.	Cuddalore.	Mangalore.	Kumbakónam.	Mannárgudi.	Máyavaram.	Negapatam.	Tanjore.	Palamcottah.	Tinnevelly.	Tuticorin.	Srirangam.	Trichinopoly.	Anakapalle.	Bimlipatam.	Vizagapatam.	Vizianagram.	Total.
	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57
E.—Deposits.																												
1. Security deposits not taken from certain employés.	..	..	..	×	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	×	..	..	..	..	5
2. No agreements or other documents to support correctness of amounts deposited.	..	..	..	..	×	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	2
3. Deposits other than permanent deposits left unsettled for more than two years.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	5
Total ..	..	..	..	1	1	..	..	..	..	..	..	1	..	1	1	..	..	1	..	..	..	..	2	..	..	..	..	12
G.—Records.																												
1. Not maintained	..	..	..	1	..	2	..	..	..	..	1	1	..	..	..	..	..	..	..	..	..	..	3	..	..	..	..	20
2. Defects in maintenance	2	..	..	..	2	1	1	1	..	..	1	4	3	6	2	..	3	3	1	3	..	2	2	3	..	..	2	87
Total ..	2	..	..	1	2	3	1	1	..	..	2	5	3	6	2	..	3	3	1	3	..	2	5	3	..	..	2	107
H.—Miscellaneous.																												
1. Bill-collectors entrusted with more bills at one time than necessary.	×	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	6
Total ..	1	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	.	..	..	..	1	..	..	..	..	..	6
Defects in connection with—																												
1. Receipts	4	1	2	2	3	1	3	3	1	..	3	9	5	5	5	3	3	2	..	1	..	2	9	1	..	..	3	164
2. Demand, collection and balance statements ..	..	..	..	..	..	..	..	2	..	..	1	2	..	..	..	..	..	4	..	..	..	1	1	..	..	..	.	33
3. Payments	2	1	3	3	1	3	3	..	1	1	5	5	1	5	4	2	5	5	..	..	1	5	6	3	1	..	1	139
4. Advances	..	..	..	1	1	..	..	1	..	..	..	3	..	2	1	..	..	..	..	..	..	2	2	..	..	..	..	19
5. Deposits	..	..	..	1	1	..	..	..	..	..	..	1	..	1	1	..	..	1	..	..	..	..	2	..	..	..	..	12
6. Records	2	..	..	1	2	3	1	1	..	..	2	5	3	6	2	..	3	3	1	3	..	2	5	3	..	..	2	107
7. Miscellaneous	1	..	..	..	..	..	..	..	..	..	1	..	..	.	..	..	..	..	..	..	..	1	..	..	..	..	..	6
Total ..	9	2	5	8	8	7	7	7	2	1	12	25	9	19	13	5	11	15	1	4	1	13	25	7	1	..	6	480
Defects as per consolidated report for 1892-93	11	6	14	12	9	21	7	16	4	7	7	18	10	22	27	3	24	14	5	24	3	20	21	6	1	3	7	668
1893-94 + worse and— better than 1892-93	−2	−4	−9	−4	−1	−14	..	−9	−2	−6	+5	+7	−1	−3	−14	+2	−13	+1	−4	−20	−2	−7	+4	+1	..	−3	−1	−188

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1895–96—*cont.*

Standard objections.	Ongole.	Coonoor.	Ootacamund.	Gudiyattam.	Tirupati.	Vellore.	Walajapet.	Salem.	Tiruppattúr.	Vániyambádi.	Chidambaram.	Cuddalore.	Mangalore.	Kumbakónam.	Mannárgudi.	Máyavaram.	Negapatam.	Tanjore.	Palamcottah.	Tinnevelly.	Tuticorin.	Srirangam.	Trichinopoly.	Anakapalle.	Bimlipatam.	Vizagapatam.	Vizianagram.	Total.
	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57
C.—Payments—cont.																												
Defects in system of paying vouchers—																												
1. Sub-vouchers not stamped "cancelled" on recoupment upon contingent bills.	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	5
2. Payments to illeterate payees not made in presence of chairman or councillors.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	×	..	..	..	..	..	..	..	..	..	..	..	..	3
3. Income-tax not deducted from establishment bills at time of payments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	1
4. Acknowledgments not taken upon the bills themselves for station payments.	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
5. District Boards' share of tolls paid unpunctually ..	×	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
6. Cheques drawn long before payment	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	×	..	..	..	4
7. Delays in payment	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Defects in record of vouchers—																												
1. English abstracts not endorsed on all purely vernacular vouchers.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	3
Irregular charges—																												
Government sanction wanting for—																												
1. Establishment charges	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	×	×	..	..	..	..	5
Payments made in excess of—																												
1. Budget provision	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
2. Sanctioned estimates or allotments of the year..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Total ..	2	1	3	3	1	3	3	..	1	1	5	5	1	5	4	2	5	5	..	..	1	5	6	3	1	..	1	139
D.—Advances.																												
1. Permanent advances too large	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	1
2. Do. not supported by annual acknowledgment.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
3. Do. not covered by security when they should be.	..	..	..	..	×	..	..	..	..	..	..	×	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	4
4. Adjustment of advances long delayed	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..	..	×	×	..	..	..	..	8
5. Do. of process-fees not sufficiently carefully watched.	..	..	..	×	..	..	..	×	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	4
6. Do. unproperly classified	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	1
Total ..	..	..	..	1	1	..	..	1	..	..	..	3	..	2	1	..	..	..	..	..	..	2	2	..	..	..	..	19

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1895–96—*cont.*

Standard objections.	Anantapur.	Adóni.	Bellary.	Conjeeveram.	Coimbatore.	Erode.	Karúr.	Cuddapah.	Berhampur.	Chicacole.	Parlákimedi	Cocanada.	Ellore.	Rajahmundry.	Bezwada.	Guntúr.	Masulipatam.	Kurnool.	Dindigul.	Madura.	Palni.	Periyakulam.	Calicut.	Cannanore.	Cochin.	Palghat.	Tellicherry.	Nellore.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
C.—Payments—cont.																												
Defects in system of paying vouchers—																												
1. Sub-vouchers not stamped "cancelled" on recoupment upon contingent bills.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..
2. Payments to illeterate payees not made in presence of chairman or councillors.	×	..	..	..	×	..	..	×	..	..	..	..	..	..	×	..	..	..	..	×	..	..	×	..	..	..	..	..
3. Income-tax not deducted from establishment bills at time of payments.	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
4. Acknowledgments not taken upon the bills themselves for station payments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. District Boards' share of tolls paid unpunctually.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cheques drawn long before payment	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
7. Delays in payment	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
Defects in record of vouchers—																												
1. English abstracts not endorsed on all purely vernacular vouchers.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	×	..	..	..	..	..	..	..	..
Irregular charges—																												
Government sanction wanting for—																												
1. Establishment charges	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	×	..	..	..
Payments made in excess of—																												
1. Budget provision	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..
2. Sanctioned estimates or allotments of the year ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	5	1	1	..	3	1	..	6	3	..	4	3	2	4	4	..	7	1	2	12	1	..	6	3	2	..	1	..
D.—Advances.																												
1. Permanent advances too large	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Do. not supported by annual acknowledgment.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Do. not covered by security when they should be.	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Adjustment of advances long delayed	..	..	..	..	..	..	..	..	..	×	×	..	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..
5. Do. of process-fees not sufficiently carefully watched.	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Do. unproperly classified	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	1	..	..	1	..	..	..	1	1	..	..	..	..	..	..	..	..	1	..	..	..	1	..	..	..	..

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1895–96—*cont.*

Standard objections.	Ongole.	Coonoor.	Ootacamund.	Gudiyáttam.	Tirupati.	Vellore.	Walajapet.	Salem.	Tiruppatúr.	Vániyambádi.	Chidambaram.	Cuddalore.	Mangalore.	Kumbakónam.	Mannárgudi.	Máyavaram.	Negapatam.	Tanjore.	Palamcottah.	Tinnevelly.	Tuticorin.	Srírangam.	Trichinopoly.	Anákapalle.	Bimlipatam.	Vizagapatam.	Vizianagram.	Total.
	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57
C.—Payments—cont.																												
Defects in vouchers presented or prepared—																												
In form—																												
1. Contingent bills not prepared, payments having been made only on payee's receipt.	..	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5
2. Certificates that charges were absolutely necessary not furnished in contingent bills.	..	..	..	..	..	..	..	..		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
3. Certificates of actual payment of petty unvouched charges not furnished on contingent bills.	..	..	..	..	..	..	..	..	..	..	..	×	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	3
4. Certificate of check-measurement wanting on contractor's certificates in support of final payments.	..	..	..	×	..	..	..	..	..	..	..	×	×	×	×	..	×	..	..	..	..	..	×	..	..	..	..	15
5. Completion reports not submitted therewith ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	1
6. Nominal muster rolls not used for payments for departmental labour.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
7. Nominal muster rolls wanting in abstract of value of work done.	..	..	×	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	6
8 Measurement sheets not attached to nominal muster rolls.	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
9. Contractors not paid on contractor certificate forms.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
In preparation—																												
1. Establishment bills not signed or countersigned by chairman or official head of the department.	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	..	4
2. Bills for supplies not supported by departmental officer's acknowledgments for articles supplied.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	2
3. Amount of claim not entered in words as well as in figures.	..	..	..	..	..	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
4. Vouchers wanting in date of receipt or date of presentation or both.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Defects in passing vouchers for payment or adjustment—																												
In scrutiny—																												
1. Excess payments made (removed at audit to advance recoverable).	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
In endorsement—																												
1. Chairman's payment or transfer order wanting.	×	..	..	..	..	..	×	..	..	..	×	..	..	×	×	..	..	..	..	..	..	×	..	..	..	..	..	8
2. Chairman's payment or transfer order incomplete or otherwise defective.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1895–96—*cont.*

Standard objections.	Anantapur.	Adóni.	Bellary.	Conjeveram.	Coimbatore.	Erode.	Karúr.	Cuddapah.	Berhampur.	Chicacole.	Parlákimedi.	Cocanada.	Ellore.	Rajahmundry.	Bezwada.	Guntúr.	Masulipatam.	Kurnool.	Dindigul.	Madura.	Palni.	Periyakulam.	Calicut.	Cannanore.	Cochin.	Palghat.	Tellicherry.	Nellore.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
C.—Payments—cont.																												
Defects in vouchers presented or prepared—																												
In form—																												
1. Contingent bills not prepared, payments having been made only on payee's receipt.	..	..	×	..	..	..	..	×	..	..	×	..	..	..	×	..	..	×	..	..	..	.	..	..	..	..	..	..
2. Certificates that charges were absolutely necessary not furnished in contingent bills.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..	..	..	..
3. Certificates of actual payment of petty unvouched charges not furnished on contingent bills.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
4. Certificate of check-measurement wanting on contractor's certificates in support of final payments.	×	..	..	..	×	..	..	×	×	..	×	..	..	×	..	..	×	..	..	..	..	..	×	..	..	..	..	..
5. Completion reports not submitted therewith ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Nominal muster rolls not used for payments for departmental labour.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	×	..	..	..	..	..
7. Nominal muster rolls wanting in abstract of value of work done.	..	..	..	..	..	..	..	..	×	..	..	×	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Measurement sheets not attached to nominal muster rolls.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Contractors not paid on contractor certificate forms.	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
In preparation—																												
1. Establishment bills not signed or countersigned by chairman or official head of the department.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
2. Bills for supplies not supported by departmental officer's acknowledgments for articles supplied.	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Amount of claim not entered in words as well as in figures.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..
4. Vouchers wanting in date of receipt or date of presentation or both.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
Defects in passing vouchers for payment or adjustment—																												
In scrutiny—																												
1. Excess payments made (removed at audit to advance recoverable).	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
In endorsement—																												
1. Chairman's payment or transfer order wanting.	×	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Chairman's payment or transfer order incomplete or otherwise defective.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1895–96—*cont.*

Standard objections.	Anantapur.	Adóni.	Bellary.	Conjeveram.	Coimbatore.	Erode.	Karúr.	Cuddapah.	Berhampur.	Chicacole.	Parlákimedi.	Cocanada.	Ellore.	Rajahmundry.	Bezwada.	Guntúr.	Masulipatam.	Kurnool.	Dindigul.	Madura.	Palni.	Periyakulam.	Calicut.	Cannanore.	Cochin.	Palghat.	Tellicherry.	Nellore.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
A.—Receipts—cont.																												
Insufficient check against delays in credit (temporary misappropriation) owing to—																												
1. Receipts or licenses not given on day of receipt of collections.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
2. Forwarding chellans wanting in the absence of parties signature on the backs of counterfoils of receipts and licenses.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..
3. Applications for licenses wanting	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..
4. Register extract not sent with school-fee, &c., collections.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
5. Alterations of dates not initialled by chairman.	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	×	..
6. Dates of receipts not noted on counterfoils ..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Bills in bill-collectors' hands not checked sufficiently often.	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Defects causing delay in audit—																												
1. Foils and counterfoils irregularly removed from the books.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous defects—																												
1. Sales not effected by public auction	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	10	2	..	2	4	2	6	8	3	..	..	4	2	3	3	1	6	1	1	12	1	1	6	4	5	1	5	..
B.—Demand, Collection and Balance Statements.																												
Defects in connection with demand—																												
1. Demand wrongly noted	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
Demand incorrectly fixed—																												
1. Vacant lands not taxed under section 63 (2) ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	×	..	×	..	..	..	..	..
2. Demand not based on any authority	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..
Defects in connection with remissions and writes off—																												
1. Lists not forthcoming	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..
2. Proceedings of the Municipal Council wanting in details sufficient to identify the amounts remitted or written off.	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Authority for remissions or writes off wanting.	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..
4. Writes off sanctioned by chairman instead of by council.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1895–96—*cont.*

Standard objections.	Ongole.	Coonoor.	Ootacamund.	Gudiyáttam.	Tirupati.	Vellore.	Walajapet.	Salem.	Tirippattúr.	Vániyambádi.	Chidambaram.	Cuddalore.	Mangalore.	Kumbakónam.	Mannárgudi.	Máyavaram.	Negapatam.	Tanjore.	Palamcottah.	Tinnevelly.	Tuticorin.	Srírangam.	Trichinopoly.	Anakápalle.	Bimlipatam.	Vizagapatam.	Vizianagram.	Total.
1	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57
A.—Receipts—cont.																												
Insufficient check against delays in credit (temporary misappropriation) owing to—*cont.*																												
1. Receipts or licenses not given on day of receipt of collections.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
2. Forwarding chellans wanting in the absence of parties signature on the backs of counterfoils of receipts and licenses.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
3. Applications for licenses wanting	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	2
4. Register extract not sent with school-fee, &c., collections.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
5. Alterations of dates not initialled by chairman.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
6. Dates of receipts not noted on counterfoils ..	..	..	..	..	..	..	..	..	..	..	..	×	×	..	..	..	×	..	..	×	..	..	×	..	..	..	..	8
7. Bills in bill-collectors' hands not checked sufficiently often.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	×	×	..	..	..	..	4
Defects causing delay in audit—																												
1. Foils and counterfoils irregularly removed from the books.	..	..	..	..	..	..	..	..	..	..	..	×	×	..	×	..	..	..	..	..	..	..	×	..	..	..	..	5
Miscellaneous defects—																												
1. Sales not effected by public auction	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	1
Total ..	4	1	2	2	3	1	3	3	1	..	3	9	5	5	5	3	3	2	..	1	..	2	9	1	..	..	3	164
B.—Demand, Collection and Balance Statements.																												
Defects in connection with demand—																												
1. Demand wrongly noted	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Demand incorrectly fixed—																												
1. Vacant lands not taxed under section 63 (2) ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
2. Demand not based on any authority	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Defects in connection with remissions and writes off—																												
1. Lists not forthcoming	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
2. Proceedings of the Municipal Council wanting in detail sufficient to identify the amounts remitted or written off.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	4
3. Authority for remissions or writes off wanting.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	3
4. Writes off sanctioned by chairman instead of by council.	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	2

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1895–96—*cont.*

Standard objections.	Anantapur.	Adóni.	Bellary.	Conjeveram.	Coimbatore.	Erode.	Karúr.	Cuddapah.	Berhampur.	Chicacole.	Parlákimedi.	Cocanada.	Ellore.	Rajahmundry.	Bezwada.	Guntúr.	Masulipatam.	Kurnool.	Dindigul.	Madura.	Palni.	Periyakulam.	Calicut.	Cannanore.	Cochin.	Palghat.	Tellicherry.	Nellore.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
B.—Demand, Collection and Balance Statements—cont.																												
Defects in connection with remissions and writes off—*cont.*—																												
5. Lists wanting in statements of reasons (to test the correctness of their classification) or otherwise incorrect or incomplete.	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Defects in connection with balances and balance lists—																												
1. Discrepancies between total of balance list and balance as shown in demand, collection and balance statements.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Balance lists not prepared	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Balance list incorrect owing to inclusion of items collected, remitted or written off.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
4. Balance list not certified to by the chairman as having been actually verified with the outstanding bills.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	×	×	..	..	×	..
5. Discrepancies between the balance lists and entries in the balance column of the previous year's demand, collection and balance registers.	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..
Defects in preparation of demand, collection and balance statements—																												
1. Bills wanting in support of certain outstandings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..
Total ..	3	..	1	..	..	..	..	1	..	..	1	2	..	..	..	..	..	..	2	3	1	..	5	1	1	..	1	..
C.—Payments.																												
Payments and adjustments unsupported by vouchers—																												
1. House-owner's receipt wanting in support of house-rent paid.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
2. Stamp-vendor's receipt wanting in support of stamps purchased.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..
3. Other receipts wanting	×	..	..	..	×	..	..	×	..	..	×	×	..	..	..	..	×	..	×	×	×	..	..	..	×	..	..	..
4. Receipts for sums in excess of Rs. 20 (other than those given on behalf of Government not always stamped).	×	×	..	..	..	×	..	..	..	..	..	×	..	..	×	..	..	..	×	..	..	..	×	..	..	..	..	..
5. Acknowledgment of drawer of bill or his duly authorized agent wanting.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..	..	×	..
6. Requisitions filed in place of receipts	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Vouchers not forthcoming	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1895-96—*cont.*

Standard objections.	30 Ongole.	31 Coonoor.	32 Ootacamund.	33 Gudiyáttam.	34 Tirupati.	35 Vellore.	36 Walajapet.	37 Salem.	38 Tiruppattúr.	39 Vániyambádi.	40 Chidambaram.	41 Cuddalore.	42 Mangalore.	43 Kumbakónam.	44 Mannárgudi.	45 Máyavaram.	46 Negapatam.	47 Tanjore.	48 Palamcottah.	49 Tinnevelly.	50 Tuticorin.	51 Strangam.	52 Trichinopoly.	53 Anakkapalle.	54 Bimlipatam.	55 Vizagapatam.	56 Vizianagram.	57 Total.
B.—Demand, Collection and Balance Statements—cont.																												
Defects in connection with remissions and writes off—*cont.*—																												
5. Lists wanting in statements of reasons (to test the correctness of their classification) or otherwise in correct or incomplete.	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	3
Defects in connection with balances and balance lists—																												
1. Discrepancies between total of balance list and balance as shown in demand, collection and balance statements.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	1
2. Balance lists not prepared.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Balance list incorrect owing to inclusion of items collected, remitted or written off.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Balance list not certified to by the chairman as having been actually verified with the outstanding bills.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Discrepancies between the balance lists and entries in the balance column of the previous year's demand, collection and balance registers.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Defects in preparation of demand, collection and balance statements—																												
1. Bills wanting in support of certain outstandings.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Total ..	..	..	..	..	..	..	..	2	..	..	1	2	..	..	..	..	..	4	..	..	..	..	1	..	..	..	..	..	33
C.—Payments.																												
Payments and adjustments unsupported by vouchers—																												
1. House-owner's receipt wanting in support of house-rent paid.	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	3
2. Stamp-vendor's receipt wanting in support of stamps purchased.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1
3. Other receipts wanting	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	2
4. Receipts for sums in excess of Rs. 20 (other than those given on behalf of Government not always stamped).	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	3
5. Acknowledgment of drawer of bill or his duly authorized agent wanting.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1
6. Requisitions filed in place of receipts ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1
7. Vouchers not forthcoming	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1

1942

22nd November

No. M., Local and Municipal, October 1895.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

From L. E. PRITCHARD, Esq., Assistant Accountant-General and Inspector of Local Fund Accounts, Madras, to the Accountant-General, Madras, dated 30th September 1895.

I have the honour to submit the annual consolidated audit report on the accounts of the district municipalities of this Presidency for 1893–94.

2. The usual statement and abstract showing what irregularities continued unchecked, though brought to notice in previous years, accompany. The following abstract shows the number of "repeated" defects found in the accounts of each municipality during 1893–94, and compares the figures with those for 1892–93:—

Name of Municipality.	Number of "repeated" defects found in 1893–94.	Worse than in 1892–93 and by how many defects.	Better than in 1892–93 and by how many defects.	Name of Municipality.	Number of "repeated" defects found in 1893–94.	Worse than in 1892–93 and by how many defects.	Better than in 1892–93 and by how many defects.
1. Madura	36	..	12	29. Wallajapet ..	7	The same as in 1892–93.	
2. Cuddalore ..	25	7	..	30. Salem	7	..	9
3. Trichinopoly ..	25	4	..	31. Anakapalle ..	7	1	..
4. Calicut	23	..	12	32. Karúr	6	4	..
5. Cuddapah ..	20	..	2	33. Berhampur ..	6	3	..
6. Anantapur ..	19	8	..	34. Vizianagram ..	6	..	1
7. Kumbakónam ..	19	..	3	35. Dindigul ..	5	..	2
8. Masulipatam ..	18	8	..	36. Ootacamund ..	5	..	9
9. Cannanore ..	15	..	7	37. Máyavaram ..	5	2	..
10. Tanjore	15	1	..	38. Ellore	4	..	6
11. Cochin	13	3	..	39. Kurnool	4	..	4
12. Mannárgudi ..	13	..	14	40. Palni	4	..	1
13. Srírangam ..	13	..	7	41. Tinnevelly ..	4	..	20
14. Chidambaram ..	12	5	..	42. Adóni	3	..	5
15. Coimbatore ..	11	..	19	43. Conjeeveram ..	2	The same as in 1892–93.	
16. Tellicherry ..	11	..	5	44. Chicacole ..	2	2	..
17. Negapatam ..	11	..	13	45. Coonoor	2	..	4
18. Parlákimedi ..	10	5	..	46. Tiruppattúr ..	2	..	2
19. Cocanada ..	10	..	25	47. Guntúr	1	..	5
20. Bellary	9	..	8	48. Periyakulam ..	1	..	1
21. Ongole	9	..	2	49. Palghat	1	..	11
22. Mangalore ..	9	..	1	50. Nellore	1	..	5
23. Rajahmundry ..	8	..	2	51. Vániyambádi ..	1	..	6
24. Gudiyáttam ..	8	..	4	52. Palamcottah ..	1	..	4
25. Tirupati	8	..	1	53. Tuticorin ..	1	..	2
26. Erode	7	6	..	54. Bimlipatam ..	1	The same as in 1892–93.	
27. Bezwada	7	4	..	55. Vizagapatam ..	..	..	3
28. Vellore	7	..	14				

On the whole there has been an improvement. In thirty-seven municipalities the results are better than in 1892–93, in three there has been no change and in fifteen they are worse. Madura again heads the list with the largest number of defects, but is better than last year. Calicut, Cocanada, Coimbatore, Tinnevelly and Vellore, which were unfavourably mentioned in the Government order on last year's report, have all effected improvements in some cases considerable. Many of the minor municipalities figure favourably. Cuddalore, Anantapur and Masulipatam show the greatest falling off.

3. The following instructions are not acquiesced in by the Chairmen of municipalities concerned:—

A.—Receipts.

(*a*) *Srírangam.*—Carts and bullocks supplied by the municipal conservancy contractors should not be exempted from taxation. The Chairman in reply to the objection raised on the accounts of 1892–93, promised to supply the omission, in future, by the entry in contract agreements, of a separate stipulation for the levy of the tax, but now requires the issue of a separate order of Government on the subject.

It is requested that the orders passed in the case of the Mannárgudi Municipality in G.O., Mis. No. 1375 M., dated 23rd August 1895, may be communicated to all district municipalities.

(*b*) *Berhampur.*—Compensation for the exemption of Military officers in the cantonment from profession tax should be claimed from Government under section 4 of Act XI of 1881. The Chairman refers to G.O., No. 990, Financial, dated 14th May 1880, and observes that Military officers seem thereby to be exempt from the tax; but this order does not deal with the question of compensation allowed by the Act quoted above.

(*c*) *Rajahmundry.*—A separate license should be given for each vehicle and each animal (section 83 of the District Municipalities Act). The Chairman states that the practice of granting one license for several vehicles and animals owned by a single individual is not opposed to section 83 of the Act and is convenient. Government has already agreed that separate licenses should be granted—*vide* paragraph 5 of G.O., No. 1494 M., Local and Municipal, dated 14th September 1892.

B.—Payments.

(*a*) *Madura.*—Abstracts in English should be endorsed on *all* purely vernacular vouchers. The Chairman objects on the ground of the labour involved. The order is a Government one (No. 800 M., dated 26th May 1891) and should be conformed to.

(*b*) *Negapatam.*—The office contingent bill for March should be recouped on or before the close of that month, with a view to avoid the necessity for the charges of one year being taken against the grant for the next. The Chairman states that it is not practicable to have the bills for March passed on the 31st March; but with a little arrangement he might avoid incurring contingent charges on the last two or three days of March.

C.—Records.

(*a*) *Madura and Bellary.*—An abstract in detail of budget heads should be made daily at the foot of the chitta. The Chairman states that as the cash-book furnishes the required information, there is no necessity for repeating the same in the chitta. This reply misses the point which is that the abstract referred to is required for the purpose of posting the cash-book in which only the totals of collections under budget heads appear—*vide* paragraph 6 of Mr. Stokes' memorandum on municipal accounts and office management.

4. The special orders of Government appear to be called for the following points:—

(*a*) Whether Government sanction is necessary for writing off municipal money as it is in the case of local fund money (G.O., No. 1352 L., Local and Municipal, dated 4th June 1892).

(*b*) Whether Chairmen may not with advantage be instructed to levy fees for pandals and other temporary erections in advance. This is done in some municipalities and has been enjoined in the case of the Madras Municipality (G.O., Mis. No. 1652 M., dated 1st December 1893). Fees not levied in advance are often found to be irrecoverable.

5. The annual report has this year also been delayed by the tardy return of some of the audit notes with replies. The following municipalities had to be urgently reminded several times as shown below. The Cannanore audit notes issued under date the 12th May 1894, were received back with replies only on the 28th August 1895 or after a delay of over 15 months:—

	Reminders.		Reminders.
1. Madura	... 3	4. Mannárgudi	... 4
2. Tanjore	... 3	5. Trichinopoly	... 4
3. Máyavaram	... 4	6. Cannanore	... 6

No. 316-L.F.D.

Forwarded to the Chief Secretary to Government, Local and Municipal Department, Fort St. George.

Fort St. George,
30*th September* 1895.

(Signed) F. C. HARRISON,
Offg. Accountant-General.

APPENDIX.

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1895-96.

Standard objections.	1	2 Anantapur.	3 Adoni.	4 Bellary.	5 Conjeeveram.	6 Coimbatore.	7 Erode.	8 Kartr.	9 Cuddapah	10 Berhampur.	11 Chicacole.	12 Parlakimedi.	13 Cocanada.	14 Ellore.	15 Rajahmundry.	16 Bezwada.	17 Guntur.	18 Masulipatam.	19 Kurnool.	20 Dindigul.	21 Madura.	22 Palni.	23 Periyakulam.	24 Calicut.	25 Cannanore.	26 Cochin.	27 Palghat.	28 Tellicherry.	29 Nellore.
A.—Receipts.																													
Delays in collection of dues—																													
1. Bills issued late		×	×	:	:	×	×	×	×	×	:	:	×	×	×	:	:	×	:	×	×	:	:	×	:	×	×	×	:
2. Do. prepared and collections made for both half years together.		:	:	:	:	:	:	×	×	×	:	:	:	:	×	×	:	×	:	:	×	:	:	×	:	×	:	×	:
3. Bills not prepared at all		×	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	×	:	:	:	:	:	:	:	:	:	:
4. Private scavenging fees not collected in advance.		×	×	:	:	:	:	:	:	:	:	:	:	:	×	:	:	×	:	:	:	:	:	:	:	:	:	:	:
Revenue unnecessarily foregone—																													
1. Penal interest on overdue kists		:	:	:	:	:	:	:	:	:	:	:	:	:	×	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Revenue illegally collected—																													
1. Excess collections (transferred to the credit of deposits).		:	:	:	:	:	:	:	:	:	:	:	×	×	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Possible misappropriation of receipts—																													
1. Short credits		:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
2. Bill receipts for outstanding credits not forthcoming.		:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Insufficient check against misappropriations owing to—																													
1. Cart registration certificates not granted ..		:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
2. Counterfoil receipts not granted by the office for certain classes of revenue.		:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
3. Auctions not conducted in presence of chairman or a councillor.		:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
4. Unused forms at the close of the year not destroyed or otherwise rendered incapable of misuse.		:	:	:	×	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
5. Counterfoil receipts not granted by market or slaughter-house superintendent for fees when collected departmentally.		:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
6. Forwarding challans wanting in support of fluctuating dues.		×	:	:	:	×	:	:	:	:	×	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
7. Part-payment collections by oversight ..		:	:	:	:	:	:	:	×	×	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
8. Receipts for taxes remitted or written off not stamped "remitted" or "written off."		:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Delays in credit of—																													
1. Taxes through bill-collectors not bringing their collections in office often enough.		×	:	:	:	:	:	:	×	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
2. Travellers' bungalow fees		:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
3. Sale-proceeds of medicines		:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
4. Other collections		:	:	:	:	:	:	:	:	:	×	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	×

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1895–96—*cont.*

Standard objections.		Ongole.	Coonoor.	Ootacamund.	Gudiyattam.	Tirupati.	Vellore.	Walajapet.	Salem.	Tirappattúr.	Vaniyambádi.	Chidambaram.	Cuddalore.	Mangalore.	Kumbakónam.	Nannáragudi.	Mayavaram.	Negapatam.	Tanjore.	Palamcottah.	Tinnevelly.	Tuticorin.	Srirangam.	Trichinopoly.	Anakápalle.	Bimlipatam.	Vizagapatam.	Vizianagram.	Total.
		30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57
																													28 3 / 1 32 / 10 / 3 / 4 10 / 1 10 / 2 / 5 / 1 / 5 / 2 2 / 11 / 2 3 2
A.—Receipts.																													
Delays in collection of dues—																													
	1. Bills issued late	:	:	:	×	×	×	×	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
	2. Do. prepared and collections made for both half years together.	:	:	:	:	:	:	:	:	:	:	×	:	:	×	×	:	:	:	:	:	:	:	:	:	:	:	:	
	3. Bills not prepared at all	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
	4. Private scavenging fees not collected in advance.	×	:	:	:	:	:	×	×	×	:	:	:	:	×	:	:	:	:	:	:	:	:	:	:	:	:	:	
Revenue unnecessarily foregone—																													
	1. Penal interest on overdue kists	×	:	:	:	:	:	:	:	:	:	×	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Revenue illegally collected—																													
	1. Excess collections (transferred to the credit of deposits).	:	:	:	:	:	:	:	×	:	:	:	:	:	:	:	:	:	:	:	:	:	:	×	:	:	:	:	
Possible misappropriation of receipts—																													
	1. Short credits	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
	2. Bill receipts for outstanding credits not forthcoming.	:	:	:	:	:	:	:	×	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Insufficient check against misappropriations owing to—																													
	1. Cart registration certificates not granted	:	:	:	:	×	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
	2. Counterfoil receipts not granted by the office for certain classes of revenue.	:	:	×	:	:	:	×	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
	3. Auctions not conducted in presence of chairman or a councillor.	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
	4. Unused forms at the close of the year not destroyed or otherwise rendered incapable of misuse.	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
	5. Counterfoil receipts not granted by market or slaughter-house superintendent for fees when collected departmentally.	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
	6. Forwarding chellans wanting in support of fluctuating dues.	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
	7. Part-payment collections by oversight	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
	8. Receipts for taxes remitted or written off not stamped "remitted" or "written off."	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Delays in credit of—																													
	1. Taxes through bill-collectors not bringing their collections in office often enough.	:	×	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
	2. Travellers' bungalow fees	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
	3. Sale-proceeds of medicines	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
	4. Other collections	×	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	

Local Fund. (1895) Department.

From ~~Secy~~ CURRENT No. 3012 M

THE ACCOUNTANT-GENERAL,

MADRAS,

To

THE Chief Secretary to Government Local and Municipal Department, Fort. Saint George, Madras.

No. L.F.D. / 316.

Enclosure — one

Dated Despatched 2. } October 1895.
~~Received~~

3 OCT 95

No.

SUBJECT.

Submitting the annual Consolidated Audit Report on the accounts of the District Municipalities of the Madras Presidency for 1893-94. with the usual Statement and abstract showing the repeated defects —

Cor. 717 — 8,000 — 26-6-95.

DEPARTMENT.

FORT ST. GEORGE,
Accountant-General's Office.
189 .

No.

From

ACCOUNTANT-GENERAL TO THE
GOVERNMENT OF MADRAS,

To

THE

SIR,

Patti	Perumpalam	Coalicut	Cannanore	Cochin	Palghaut	Tellicherry	Kellore	Ootacamund	Coimbatore	Erode	Salem	Trichinopoly	Madura	Tinnevelly	Tuticorin	Srivaikuntam	Trichendur	Anakapalle	Bimlipatam	Vizagapatam	Vizianagaram
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	67	52	53	54	55	
1	1	6	4	5	1	5	-	4	1	2	2	3	1	3	3	1	-	3	9	5	5	5	3	3	2	-	1	-	2	9	1	-	-	3	164
1	-	5	1	1	-	1	-	-	-	-	-	-	-	-	2	-	-	1	2	-	-	-	-	-	4	-	-	-	1	1	-	-	-	33
1	-	6	3	2	-	1	-	2	1	3	3	1	3	3	-	1	1	5	5	1	5	4	2	5	5	-	-	1	5	6	3	1	-	1	139
-	-	-	1	-	-	-	-	-	-	-	1	1	-	-	1	-	-	-	3	-	2	1	-	-	-	-	-	-	2	2	-	-	-	-	19
1	-	-	-	-	-	-	-	-	-	-	1	1	-	-	-	-	-	-	1	-	1	1	-	-	1	-	-	-	-	2	-	-	-	-	12
-	-	6	6	5	-	4	1	2	-	-	1	2	3	1	1	-	-	2	5	3	6	2	-	3	3	1	3	-	2	5	3	-	-	2	107
-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	6
4	1	23	15	13	1	11	1	9	2	5	8	8	7	7	7	2	1	12	25	9	19	13	5	11	15	1	4	1	13	25	7	1	-	6	480
5	2	35	22	10	12	16	6	11	6	14	12	9	21	7	16	4	7	7	18	10	22	27	3	24	14	5	24	3	20	21	6	1	3	7	668
-1	-1	-12	-7	+3	-11	-5	-5	-2	-4	-9	-4	-1	-14	-	-9	-2	-6	+5	+7	-1	-3	-14	+2	-13	+1	-4	-20	-2	-7	+4	+1	-	-3	-1	-188

Standard of Collections

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Defects in connection with:—																				
(1) Receipts	10	2	-	2	4	2	6	2	3	-	-	4	2	3	3	1	6	1	1	12
2) Demand, Collection & Balance Statements	3	-	1	-	-	-	-	1	-	-	1	2	-	-	-	-	-	-	2	3
3) Payments	5	1	1	-	3	1	-	6	3	-	4	3	2	4	4	-	7	1	2	12
4) Advances	-	-	1	-	-	1	-	-	-	1	1	-	-	-	-	-	-	-	-	1
5) Deposits	-	-	1	-	-	-	-	1	-	-	-	1	-	-	-	-	-	-	-	-
6) Records	1	-	5	-	4	3	-	4	-	1	4	-	-	-	-	-	4	2	-	7
7) Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	1	-	-	1
Total:—	19	3	9	2	11	7	6	20	6	2	10	10	4	8	7	1	18	4	5	36
Defects as per Consolidated report for 1892-93	11	8	17	2	30	1	2	22	3	-	5	35	10	10	3	6	10	8	7	48
1893-94 + worse — better than 1892-93.	+8	-5	-8	-	-19	+6	+4	-2	+3	+2	+5	-25	-6	-2	+4	-5	+8	-4	-2	-12

	Standard of Objections	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Sanitation	Cholera	Plague	Typhoid	Dysentery	Diarrhoea	Malaria	Small-pox	Vaccination	Leprosy	Malarial Fever	Parasitic Diseases	Venereal Diseases	Tuberculosis	Typhus Fever	Enteric Fever	Other Epidemic Diseases	Anthrax	Glanders	Rabies
A.	Acknowledgments not taken upon bills themselves for Station payments.																				
	Districts Boards Share of tolls paid unprecedentally.															X					
	Cheques drawn long before payment																				X
	Delays in payment.								X												X
B.	Defects in record of Vouchers:—																				
	English abstracts not endorsed																				
	All purely Vernacular Vouchers.														X						X
C.	Irregular Charges:—																				
	Government Sanction waiting for:—																				
	(1) Establishment charges.																				
	Payments made in excess of:—																				
	(1) Budget Provision																				
	(2) Sanctioned Estimates or allotments of the year.																				
	Total	5	1	1	3	1	6	3	4	3	2	4	4	7	1	2	12				
D.	Advances.																				
	Permanent Advances too large.																				
	(2) do — not supported by annual acknowledgments.																				
	(3) — do — not covered by Security when they should be.																				
	(4) Adjustment of advances long delayed.																				
	(5) Set off of progress fees not efficiently & carefully watched.																				
	(6) Adjustment improperly classified.																				
	Total —			1			1					1	1								
E.	Deposits.																				
	Security deposits not taken from certain Employés																				
	2. No agreements or other documents to support Correctness of amounts deposited.																				
	3. Deposits other than permanent deposits left unsettled for more than two years																				
	Total.			1			1					1									
G.	Records																				
	1. Not maintained.	1			3																
	2. Defects in maintenance.		5	4		4	1	4													
	Total —	1	5	4	3	4	1	4													
H.	Miscellaneous.																				
	1. Bill Collectors entrusted with more bills at one time than necessary—																				
	Total —																				

	Standard of Objections	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	
		Conservancy	Tuberculosis	Venereal Diseases	Malarial Fever	Parasitic Diseases	Vaccination	Small-pox	Plague	Typhoid	Dysentery	Diarrhoea	Cholera	Sanitation	Enteric Fever	Typhus Fever	Other Epidemic Diseases	Anthrax	Glanders	Rabies	Leprosy	Malaria	Cholera	Plague	Typhoid	Dysentery	Diarrhoea	Small-pox	Vaccination	Venereal Diseases	Tuberculosis	Conservancy	Water Supply	Drainage	Public Latrines	Urinals	Scavenging	
A.	Acknowledgments not taken upon bills themselves for Station payments.																																				
	Districts Boards Share of tolls paid unprecedentally.																																				
	Cheques drawn long before payment																																				
	Delays in payment.																																				
B.	Defects in record of Vouchers:—																																				
	English abstracts not endorsed																																				
	All purely Vernacular Vouchers.																																				
C.	Irregular Charges:—																																				
	Government Sanction waiting for:—																																				
	(1) Establishment charges.																																				
	Payments made in excess of:—																																				
	(1) Budget Provision																																				
	(2) Sanctioned Estimates or allotments of the year.																																				
	Total		1	-	6	3	2	-	1	-	2	1	3	3	1	3	3	-	1	1	5	5	1	5	4	2	5	5	-	-	1	5	6	3	1	-	1	139
D.	Advances.																																				
	Permanent Advances too large.																																				
	(2) do — not supported by annual acknowledgments.																																				
	(3) — do — not covered by Security when they should be.																																				
	(4) Adjustment of advances long delayed.																																				
	(5) Set off of progress fees not efficiently & carefully watched.																																				
	(6) Adjustment improperly classified.																																				
	Total —																																				
E.	Deposits.																																				
	Security deposits not taken from certain Employés																																				
	2. No agreements or other documents to support Correctness of amounts deposited.																																				
	3. Deposits other than permanent deposits left unsettled for more than two years																																				
	Total.																																				
G.	Records																																				
	1. Not maintained.				4																																
	2. Defects in maintenance.			-	6	2	5	-	4	1	2	-	-	-	2	1	1	-	-	1	4	3	6	2	-	3	3	1	3	-	2	2	3	-	-	2	-	87
	Total —			-	6	6	5	-	4	1	2	-	-	1	2	3	1	1	-	-	2	5	3	6	2	-	3	3	1	3	-	2	5	3	-	-	2	107
H.	Miscellaneous.																																				
	1. Bill Collectors entrusted with more bills at one time than necessary—																																				
	Total —																																				

Standard objections

3. Certificates of actual payment of petty unvouched charges, not furnished on Contingent bills. 3

4 Certificate of check measurements wanting on Contractors Certificates in support of final payments. 15

5. Completion reports not submitted therewith. 1

6. Nominal muster rolls not used for payments for departmental labour. 3

7. Nominal muster rolls wanting in abstract of value of work done. 6

8. Measurement sheets not attached to nominal muster rolls. 1

9. Contractors not paid on Contractor Certificate forms. 1

In preparation. (1) Establishment bills not signed or countersigned by Chairman or official head of the department. 4

(2) Bills for supplies not supported by departmental officer's acknowledgments for articles supplied. 2

(3) Amount of claim not entered in words as well as in figures — 1

(4). Vouchers wanting in date of receipt or date of presentation or both. 1

Defects in passing Vouchers for payment or adjustment:—

In Scrutiny:—

(1) Excess [illegible] ls made (removed at audit to advance recoverable. 1

In Endorsement.

(1) Chairmans payment or transfer order wanting. 8

(2) Chairmans payment or transfer order incomplete or otherwise defective. 1

Defects in System of paying Vouchers

(1) Sub Vouchers not Stamped "Cancelled" on recoupment upon Contingent bills. 5

2) Payments to illiterate payees not made in presence of Chairman or Councillors. 8

3) Incometax not deducted from establishment bills at time of payments. 3

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55

Standard of Efficiency

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Defects in Connection with balances & Balance list.																				
1. Discrepancies between total of balance list and balance as shown in Demand, Collection & Balance Statements.																				
2. Balance lists not prepared.																				
3. Balance list incorrect owing to inclusion of items Collected, Remitted or Written off.																			1	x
4. Balance lists not Certified to by the Chairman as having been actually verified with the outstanding Bills.												x								
5. Discrepancies between the balance lists and entries in the balance Columns of the previous years Demand, Collection & Balance Registers.	x																			
Defects in preparation of Demand, Collection & Balance Statements.																				
1. Bills wanting in Support of Certain outstandings.																				
Total	3	-	1	-	-	-	-	1	-	-	1	2	-	-	-	-	-	-	2	3
C. Payments.																				
Payments & adjustments unsupported by Vouchers.																				
1. House owners receipt wanting in Support of house rent paid.																				
2. Stamps Vendors receipt wanting in Support of Stamps purchased.																				
3. Other receipts wanting.						x		x		x		x	x			x		x	x	
4. Receipts for sums in excess of Rs 20 (Other than those given on behalf of Govt) not always Stamped						x	x		x				x		x			x		
5 Acknowledgments of drawee of bill or his duly authorized agent wanting																			x	x
6. Requisitions filed in place of receipts									x											
7. Vouchers not forthcoming																				
Defects in Vouchers presented or prepared—																				
In form—(1) Contingent Bills not prepared, payments having been made only on payees receipt.						x		x		x										
(2) Certificates that charges were absolutely necessary not furnished in Contingent Bills.																			x	x

	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	
																															x					1
																										x									1
																																			1
				x	x			x																		x									5
				x																																2
																				x						x									3
	1	-	6	1	1	-	-	1	-	-	-	-	-	-	-	-	2	-	-	1	2	-	-	-	-	-	4	-	-	1	1	-	-	-	-	33
Peons wages																																				
																				x																2
			x																						x				x	x					5
	x			x				x				x	x	x	x								x	x	x	x		x			x					20
			x												x																					8
							x													x	x					x			x							7
																																				1
																				x					x	x			x	x			x			6
Apparatus																																				
																																				5
																																				2
																																				3

25

21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	
				x																															2
								x															x												3
								x																											2
																																			1
				x															x																2
						x																								x					2
																																			1
																			x																3
			x				x												x	x					x		x			x					8
																			x										x	x					4
																			x	x		x								x					5
																																		x	1
1	1	6	4	5	1	5	.	4	1	2	2	3	1	3	3	1	-	3	9	5	5	5	3	3	2	-	1	-	.2	9	1	-	-	3	164
																																			2
x																																			2
			x																																1
			x																																2
																			x											x					4
																									x										3
				x											x																				2
															x			x																	4

Standard objections

6

Standard objections	1 Anantapur	2 Adoni	3 Bellary	4 Conjeeveram	5 Coimbatore	6 Erode	7 Karur	8 Cuddapah	9 Berhampore	10 Chicacole	11 Parlakimidi	12 Cocanada	13 Ellore	14 Rajahmundry	15 Bezwada	16 Guntur	17 Masulipatam	18 Kurnool	19 Dindigul
2. Travellers Bungalow Fees.															x				
3. Sale proceeds of medicines																			
4 Other Collections.									x										
Insufficient check against delays in credit (temporary misappropriation) owing to:-																			
(1) Receipts or licenses not given on day of receipt of collections.																			
2. Forwarding chellans wanting in the absence of parties signature on the backs of Counterfoils of receipts & licenses																			
3. Applications for licenses wanting																			
4. Register Extract not sent with School fee &c Collections.																	x		
5. Alterations of dates not initialled by Chairman							x												
6. Dates of receipts not noted on Counterfoils	x																		
7. Bills in bill-collectors hands not checked sufficiently often.	x																		
Defects causing delay in Audit:-																			
1. Foils & Counterfoils irregularly removed from the books.																	x		
Miscellaneous defects:-																			
(1) Sales not effected by public auction																			
Total:-	10	2	-	2	4	2	6	8	3	-	-	4	2	3	3	1	6	1	1
B. Demand, Collection & Balance Statement.																			
Defect in Connection with demand:-																			
1. Demand wrongly noted.	x																		
Demand incorrectly fixed:-																			
1 Vacant lands not taxed und[illegible] [illegible]tion 63(2)																			
2. Demand not based on [illegible]rity																			
Defects in connection with remissions and Writes off:-																			
1 Lists not forthcoming.												x							
2. Proceedings of the Municipal Council wanting in details sufficient to identify the amounts remitted or written off:-	x																		
3. Authority for remissions or Writes off wanting.				x															
4. Writes-off Sanctioned by Chairman instead of by Council																			
5. Lists wanting in statements of reasons (to test the correctness of their Classification) or otherwise incorrect or incomplete.									x				x						

Standard objections	1 Anantapur	2 Adoni	3 Bellary	4 Cuddapah	5 Coimbatore	6 Erode	7 Karur	8 Guddapah	9 Berhampore	10 Vizagapatam	11 Parlakimidi	12 Cocanada	13 Ellore	14 Rajamundry	15 Bezwada	16 Guntur	17 Masulipatam	18 Kistna	19 Nellore	20
A— Receipts.																				
Delays in collection of dues:—																				
1. Bills issued late.	×	×			×	×	×	×	×			×	×	×			×		×	×
2. Bills prepared and Collections made for both half years together.							×													
3. —do— not prepared at all															×					
4. Private Scavenging fees not Collected in advance.	×	×		×	×	×	×	×					×	×	×	×	×	×		×
Revenue unnecessarily foregone:—																				
1. Penal interest on overdue Kists.							×					×		×						
Revenue illegally Collected:—																				
1 Excess Collections (transferred to the credit of deposits)							×													×
Possible misappropriation of Receipts:—																				
1 Short Credits.	×														×		×			×
2. Bill receipts for outstanding Credits not forthcoming.	×						×	×									×			×
Insufficient check against misappropriations of receipts:—																				
(1) Cart registration Certificates not granted.	×																			
2. Counterfoil receipts not granted by the office for certain classes of revenue	×						×	×	×											×
3. Auctions not Conducted in presence of Chairman or a Councillor												×								×
4 Unused items at the close of the Year not destroyed or otherwise rendered incapable of misuse																				×
5. Counterfoil receipts not granted by Market or Slaughter House Superintendents for fees when Collected departmentally.																				
6. Forwarding Challans wanting in Support of fluctuating dues:	×			×																
7. Part Payment Collections by overeight																				
8 Receipts for taxes remitted or written off not Stamped "Remitted" or "Written off"																				
Delays in credit of:—																				
1. Taxes through bill Collectors not bringing their collections in office often enough	×																			

	Patur	Periyakulam	Cuddalore	Cumbum	Cuddapah	Palghaut	Tellicherry	Nellore	Erode	Coimbatore	Ootacamund	Gudiyatam	Tirupathi	Vellore	Walajapet	Salem	Sriviliputtur	Vaniyambadi	Chidambaram	Cuddalore	Manapatore	Kumbakonam	Mannargudi	Nagapattinam	Negapatam	Tanjore	Palamcottah	Tuticorin	Srivaikuntam	Srirangam	Trichinopoly	Anaikatti	Pudukottai	Vizagapatam	Vizianagaram	Total
	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56
1			×		×	×						×	×	×	×				×	×		×			×	×				×	×					28
2																							×	×												3
3																																			1
4			×		×		×		×		×	×	×		×	×	×		×			×	×	×	×	×				×				×	32
5								×											×			×	×													10
6																×																				3
7		×																																		4
8			×															×						×	×											10
9																																				1
10		×											×							×																10
11																																				
12																																				2
13																																				
14																																				5
15																																				
16																																				1
17																																				
18																																				5
19																																				3
20																																				2
21																																				2
22																																				2
23																																				4
24																																				2
25																																				2
26																																				4
27																																				3

back with replies only on the 28th August 1895 or after a delay of over 15 months.

	Reminders		Reminders
1. Madura.	3	4. Mannargudi -	4
2. Tanjore	3	5. Trichinopoly -	4
3. Mayavaram.	4	6. Cannanore -	6.

I have &c.,
(Sgned) L. E. Pritchard
~~Assistant Accountant~~-General and
~~Inspector of~~ Local Fund Accounts.

~~Forwarded~~ to the Chief Secretary to ~~Government~~, Local and Municipal Department, ~~Fort St George~~.

No. $\frac{L\&D}{316}$

J. Allardyce
Offg. Accountant-General

Fort St George,
Acctt Genl's Office
30 September 1895.

1470 9/8 1895

at the foot of the Chitta. The Chairman states that as the Cash Book furnishes the required information there is no necessity for repeating the same in the Chitta. This reply misses the point which is that the abstract referred to is required for the purpose of posting the Cash Book in which only the totals of collections under broad heads appear (vide para. 6 of Mr. Stokes' memo on Municipal Accounts and office management).

4. The special orders of Government appear to be called for on the following points.-

(a) Whether Government sanction is necessary for writing off Municipal money as it is in the case of Local Fund money (G.O. No: 1352 L. Local and Municipal dated 4th June 1892).

(b) Whether Chairmen may not with advantage be instructed to levy fees for pandals and other temporary erections in advance. This is done in some Municipalities and has been enjoined in the case of the Madras Municipality (G.O. 1652 M. Miscellaneous, dated 1st December 1893). Fees not levied in advance are often found to be irrecoverable.

5. The annual report has this year also been delayed by the tardy return of some of the audit notes with replies. The following municipalities had to be urgently reminded several times as shown below. The Cannanore audit notes issued under date the 12th May 94, were received

back

one Enclosure

Fort St George

Accountant General's Office.

30th September 1895.

Local & Municipal Dept.
CURRENT No. 2446

From

L. E. Pritchard, Esquire,
Assistant Accountant General and
Inspector of Local Fund Accounts,
Madras.

To

F. C. Harrison, Esquire, C.S.
Accountant General to the Government
of Madras,
Madras.

Sir,

I have the honor to submit the annual Consolidated audit report on the accounts of the district municipalities of this Presidency for 1893-94.

2. The usual Statement and abstract showing what irregularities continued unchecked, though brought to notice in previous years, accompany. The following abstract shows the number of "repeated" defects found in the accounts of each Municipality during 1893-94, and compares the figures with those for 1892-93.

No.	Name of Municipality	No. of defects noted in 1893-94	Same items in 92/93 but now removed	Do. new items in 93/94 but not in 92/93	No.	Name of Municipality	No. of defects noted in 93/94	Same items in 92/93 but now removed	Do. new items in 93/94 but not in 92/93
1	Madura	36	..	12	29	Wallajapet	7	The same as in 92/93	
2	Cuddalore	25	7		30	Salem	7		9
3	Trichinopoly	25	4		31	Anakapalle	7	1	
4	Calicut	23		12	32	Karur	6	4	
5	Cuddapah	20		2	33	Berhampore	6	3	
6	Anantapur	19	8		34	Vizianagaram	6		1
7	Kumbakonum	19		3	35	Dindigal	5		2
8	Nabulipatam	18	8		36	Ootacamund	5		9
9	Cannanore	15		7	37	Mayavaram	5	2	
10	Tanjore	15	1		38	Ellore	4		6
11	Cochin	13	3		39	Kurnool	4		4
12	Dharmapuri	13		14	40	Palni	4		1
13	Srirangam	13		7	41	Tinnevelly	4		20
14	Chidambaram	12	5		42	Adoni	3		6
15	Coimbatore	11		19	43	Conjeevaram	2	The same as in 1892-93.	
16	Pellicherry	11		5	44	Chicacole	2	2	
17	Negapatam	11		13	45	Coonoor	2		4
18	Palakkimidi	10	5		46	Tripatur	2		2
19	Cocanada	10		25	47	Guntur	1		5
20	Bellary	9		8	48	Periyakulam	1		1
21	Ongole	9		2	49	Palghat	1		11
22	Mangalore	9		1	50	Nellore	1		5
23	Rajahmundry	8		2	51	Vaniyambadi	1		6
24	Pudiyattam	8		4	52	Palamcottah	1		4
25	Tirupati	8		1	53	Tuticorin	1		2
26	Erode	7	6		54	Bimlipatam	1	The same as in 1892-93	
27	Bezwada.	7	4		55	Vizagapatam	-		3
28	Vellore	7		14					

On the whole there has been an improvement. In 37 municipalities the results are better than in 1892-93, in 3 there has been no change, and in 15 they are worse. Madura again heads the list with the largest number of defects, but is better than last year. Calicut, Cocanada, Coimbatore Tinnevelly and Vellore, which were unfavorably mentioned in the Government Order on last year's report, have all effected improvements in some cases considerable. Many of the minor Municipalities fare favorably. Cuddalore, Anantapur, and Nabulipatam show the greatest falling off.

3. The following instructions are not acquiesced in by the Chairmen of Municipalities concerned.

A. Receipts.

(a) Srirangam. Carts and bullocks supplied by the Municipal Conservancy Contractors should not be exempted from taxation. The Chairman in reply to the objection raised on the accounts of 1892-93, promised to supply the omission, in future, by the entry in Contract agreements, of a separate stipulation for the levy of the tax, but now requires the issue of a separate order of Government on the subject. It is requested that the orders passed in the case of the Dharmapuri Municipality in G.O.no: 1375 Mis. Miscellaneous, dated 23d August 1895, maybe communicated to all district Municipalities.

(b) Berhampore. Compensation for the exemption of military officers in the cantonment from profession tax, should be claimed from Government under Section 4 of act VI of 1881. The Chairman refers to G.O. 990 Financial dated 14 May 1880 and observes that military officers seem thereby to be exempt from the tax; but this order does not deal with the question of Compensation allowed by the Act quoted above.

(c) Rajahmundry. A separate licence should be given for each vehicle and each animal (section 83 of the District Municipalities Act). The Chairman states that the practice of granting one licence for several vehicles and animals owned by a single individual is not offend to section 88 of the Act and is convenient. Government has already agreed that separate licences should be granted (vide para. 5 of G.O. No: 1494 m, Local and Municipal, dated 14 September 1892).

B. Payments.

(a) Madura. Abstracts in English should be endorsed on all purely vernacular vouchers. The Chairman objects on the ground of the labour involved. The order is a Government one (No. 500 m dated 26 May 1891) and should be conformed to.

(b) Vizagapatam. The office contingent bill for march should be recouped on or before the close of that month, with a view to avoid the necessity for the charges of one year being taken against the grant for the next. The Chairman states that it is not practicable to have the bills for March passed on the 31st March; but with a little arrangement he might avoid incurring contingent charges on the last two or three days of March

C. Records.

(a) Madura and Bellary. An abstract in detail of budget heads should be made daily

First copy sent to Press.

Returned for signature.

Despatched in print.

NUMBER OF COPIES REQUIRED. Order complete. Letter only. Order complete with Letter.

READ AGAIN G.O., No. 189 , DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

N.B.—

A = Print in full
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.