

No. 1772 M., 17TH OCTOBER 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—again the following paper:—

G.O., No. 1220 M., dated 20th July 1896.

Read—the following paper:—

From F. C. HARRISON, Esq., I.C.S., Officiating Accountant-General, and
W. J. F. WILLIAMSON, Esq., Inspector of Local Fund Accounts, to the
President, Municipal Commission, Madras, dated Fort St. George, 7th July
1896, No. L.F.D.—174.

We have the honour to submit, in accordance with section 14 of Madras Act VII,
of 1884, our annual report on the audit of the accounts of the Madras Municipality
for the official year 1895-96.

2. The audit was conducted month by month in the manner described in para-
graph 2 of the report on the audit of the accounts for 1887-88, and a monthly report
of our audit was forwarded to you under section 95 of Act I, of 1884.

3. The total receipts and disbursements of the municipality during the year
under report, together with the opening and closing balances, are given below:—

Receipts.	Amount.	Disbursements.	Amount.
	RS. A. P.		RS. A. P.
Opening balance	2,91,324 15 6	Grant I	9,10,770 15 10
I. Taxation	9,53,989 6 6	" II	12,146 2 6
II. Rents	2,94,297 0 3	" III	3,50,731 7 7
III. Contributions	8,88,032 9 2	" IV	1,80,650 3 6
IV. Miscellaneous	31,815 2 8	" V	88,929 1 7
Debt	4,26,366 1 3	Repayment of debts, etc.	1,98,365 0 0
Suspense	5,766 4 6	Suspense	34,843 13 1
		Refunds	4,189 11 2
		Pensions	6,472 7 5
		Closing balance	5,99,492 8 8
Grand Total	23,86,591 7 4	Grand Total	23,86,591 7 4

Balance as per Pass-book of the Bank of Madras	RS. A. P.
Deduct amount of cheques not cashed on the 31st March 1896	66,393 7 4
	35,335 11 1

Add—	
(a) Amount of fixed deposit with the Bank of Madras ..	31,057 12 3
(b) Stamp fee on a cheque ..	5,50,000 0 0
(c) Value of a cheque included in municipal balance but returned unpaid ..	0 1 0
(d) Part collection of 17th March not credited in the Bank Pass-book ..	25 1 9
(e) Collections of 31st March not credited in the Pass-book till April following ..	1,199 11 4
	17,209 14 4
	5,68,434 12 5
Total ..	5,99,492 8 8

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

(a) For rent on lands, fees are generally collected half-yearly. The list, for
the half-year ending 30th September 1895, of persons occupying municipal lands was
submitted by the Public Works Department to the Revenue Department on the 2nd
July, instead of on the 1st April, while that for the second half-year, which was due

7. Errors of the following kinds were pointed out in the monthly objection statements, and were generally rectified :—

- (a) Delays in check-measurement.
- (b) Excess payments.
- (c) Want of payees' receipts.
- (d) Errors in classification.
- (e) Delays in discharging claims.
- (f) Want of leave statements.
- (g) Want of President's sanction.
- (h) Want of standing committee's sanction.
- (i) Want of Government sanction.
- (j) Want of budget provision.
- (k) Non-scheduled items not marked N.S. by the countersigning officer.
- (l) Delay in the adjustment of advances.
- (m) Want of vouchers.
- (n) Want of sanctioned requisition memos.
- (o) Excess over budget provision.
- (p) Delays in measurement by overseers.

8. The following charges call for notice :—

(a) It was pointed out in the objection statement for May 1895 that stationery articles for the use of the several departments should be purchased in sufficient quantity to cover a six months' or twelve months' consumption, and should be issued to different departments upon their indents. The suggestion, which was made chiefly with a view to avoid a too frequent issue of indents by the several departments and the submission of a corresponding number of bills by the supplier, was apparently accepted at the time by the President, but the transactions were subsequently transferred to No. II account "Stores." By this arrangement the object with which the suggestion was made, viz., to save work, was frustrated, as the different branches of the office, which formerly indented upon the contractor piecemeal, now send in their requisitions at intervals to the municipal storekeeper. This tends to increase the work of the store department, and is open to the further objection that it involves frequent transfer adjustments from No. II to No. I account. It is also irregular that charges on account of stationery, which are of a contingent nature, should be debited to a "Suspense head" (No. II account) instead of to the service head "Stationery" to which they rightly appertain. It is desirable therefore that arrangements be made for the submission of half-yearly or yearly consolidated indents to the contractors as in the case of Government institutions, and that the debit of the charges in the first instance be made to the proper service head.

(b) A sum of Rs. 30 is being paid as carriage allowance to the Acting Health Officer. As the appointment does not carry carriage allowance with it, the sanction of Government should be obtained for the payment thereof, with retrospective effect.

(c) Two clerks were employed temporarily for the two additional supervisors, and their pay was debited to the budget head "Improvement of Paracheries" instead of to Grant I "Establishment." Similarly, two peons and two lascars were entertained, and their pay was debited to the same head. The error was pointed out in the monthly objection statements and was rectified. This procedure was apparently resorted to, because there was no allotment in the sanctioned budget under "Establishment."

The following remarks, which were made in the objection statement for March, have not yet been replied to by the municipality :—

(d) It was suggested for consideration whether it would not be more economical and equally effective if advertisements inviting tenders for bullocks and drivers, &c., were published in full only in the *Fort St. George Gazette*, and merely a brief abstract thereof sent to the local newspapers drawing attention to the notification in the gazette.

(e) A sum of Rs. 395 was spent in the purchasing of a standard type-writer with appurtenances, for which the sanction of the standing committee was not obtained.

year. No steps, moreover, appear to have been yet taken to recover the balance still due from this contractor.

(3) *Old Advances*—Items 21, 22, 27, 28, 29, 30, 32 and 33.—These items have been long outstanding, and steps should be taken for their very early adjustment.

Item 23.—It has been repeatedly pointed out in the annual audit reports that this item has been long outstanding; yet no endeavour appears to have been made to adjust the amount. The attention of the President is therefore invited to this matter.

Item 24.—The amount represents a portion of the advance made to the Health Officer, but it is not known why it has not yet been adjusted.

Item 26.—This amount should be written off the accounts as the party was put into the debtors' jail and became an insolvent.

Item 31.—The write off of this amount from the accounts was sanctioned by the standing committee in the month of June 1896.

(4) *New Advances*—*Item 34*.—This amount represents the value of articles supplied from stores and debited to advances recoverable in August 1895. The delay in the adjustment of the item is not understood.

Item 35.—This amount represents law charges payable by the general market-renter, and stands debited against him from July 1895. Early steps should be taken for its recovery.

(5) *Work done for private parties*.—The various sums shown against this head include several amounts expended for constructing drains on behalf of the inhabitants. They are recoverable in instalments.

Deposits.

The following is an abstract of the year's transactions under deposits:—

	RS.	A.	P.
Opening balance—			
In cash			
In fixed deposits	53,813	15	5
In Government promissory notes—	65,195	8	9
Contractors and municipal servants			
Sinking fund investments	65,900	0	0
In municipal debentures	2,89,300	0	0
	10,000	0	0
	4,84,209	8	2
Add receipts during the year—			
In cash			
In fixed deposits	7,25,071	8	11
In Government promissory notes—	22,974	15	4
Contractors and municipal servants			
Sinking fund investments	9,000	0	0
In municipal debentures	32,800	0	0
	4,000	0	0
	7,93,846	8	3
Total	12,78,056	0	5
Deduct payments—			
In cash			
In fixed deposits	7,22,127	10	1
In Government promissory notes—	2,240	0	0
Contractors and municipal servants			
Sinking fund investments	4,800	0	0
In municipal debentures	1,000	0	0
	9,000	0	0
	7,39,167	10	1
Closing balance on the 31st March 1896	5,38,888	6	4

15. *Stores*.—The standing advance of Rs. 65,000 allowed for the working of the store department is accounted for as follows:—

	RS.	A.	P.
Opening balance, on the 1st April 1895 in the Bank of Madras	7,172	1	9
Add credits during the year	28,169	2	7
Deduct debits during the year	35,341	4	4
	30,208	3	5
Balance in the Bank on the 31st March 1896	5,133	0	11
Add—			
(i) Value of stock as per stock book	55,313	8	9
(ii) Value of articles paid for but not brought to store account	2,129	11	0
(iii) Value of stores issued to several departments but not adjusted on 31st March 1896	3,346	5	1
(iv) Value of night-soil bucket sold to a private party	7	8	0
	60,797	0	10
Total	65,930	1	9
Deduct—			
(v) Value of articles received from the supplier but not paid for	262	14	7
(vi) Railway charges incurred by workshop for boiler tubes, &c.	24	2	0
(vii) Railway charges paid to Messrs. Taylor and Sons hydrants	15	9	0
(viii) Value of articles received from several departments remaining unadjusted on the 31st March 1896	621	8	2
(ix) Value of pails sold to private parties	6	0	0
	930	1	9
	65,000	0	0

16. (a) The amount shown against item (ii) represents the value of articles imported from England which were paid for in March, May, August and October 1895. Nevertheless the value of the articles has not yet been brought on to the store account. This is irregular, as they should have been priced as soon as the payments were made. At present they are kept out of the accounts.

(b) *Item V*.—This was not adjusted within the year as the supplier did not submit his bill for payment.

(c) *Items VI and VII*.—These amounts were paid by the workshop in July and August 1894, respectively, and should have been adjusted at once. The delay in their adjustment has not been explained, nor apparently have any steps been taken in the matter, although it was referred to in the last year's audit report.

The result of the stock-taking of the municipal stores was communicated in the second week of June. The valuation thus arrived at was in excess of the value of the stock as shown in the books by Rs. 298-12-6. The difference was explained to be due to a rise in the value of scrap, cast and wrought iron and pails, &c., during the year. The requisite adjustment in support thereof has been made in the accounts of the year.

17. *Workshop*.—The transactions under this head during the year under report are as follows:—

Item (x).—This item which represents unserviceable articles returned to the stores in September 1895 and February 1896 should be adjusted to the credit of No. I Account.

Item (xi).—This sum represents the value of articles supplied by Messrs. Thompson and Company in March 1895, and erroneously taken into account twice—once in April and again in May 1895. This should now be rectified.

Item (xii).—This amount represents the value of stationery issued from the stores for house service work wrongly taken to this head. The necessary adjustment should now be made.

19. The following is a summary of matter to which this report draws attention:—

	Paras.
1. Remarks in connection with receipt items	4
2. Long delays in many cases in measurements and check-measurements	7 (a) & (p)
3. Expenditure in excess of revised estimate not sanctioned by Government	6
4. Necessity for the exhibition of charges on account of stationery under service heads in the first instance instead of to the suspense head "stores" and for its purchase on yearly or half yearly indents as in the case of Government institutions	8 (a)
5. Want of Government sanction for the carriage allowance paid to the Acting Health Officer	8 (b)
6. Desirability of publishing advertisements for tenders <i>in extenso</i> only in the <i>Fort St. George Gazette</i> , brief abstracts thereof being merely sent to local papers	8 (d)
7. Remarks in connection with advances and the necessity for early adjustment of long-standing items	10
8. Non-adjustment of deposits which have been long outstanding.	13
9. Remarks in connection with stores	16
10. Do. do. with the workshop	18

No. 183-L.F.D.

True copy forwarded to the Chief Secretary to Government, Local and Municipal Department, Fort St. George.

FORT ST. GEORGE,
13th July 1896.

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

Order—Mis. No. 1220 M., dated 20th July 1896.

The Government will await the remarks of the Commissioners.

(True Extract.)

(Signed) J. F. PRICE,
Chief Secretary.

To the President, Municipal Commission, Madras.
„ Accountant-General.

READ—also the following paper:—

From R. E. ELLIS, Esq., MEM. INST. C.E., Acting President, Municipal Commission, to the Chief Secretary to Government, dated Madras, 14th September 1896, G. No. 329.

With reference to G.O., Mis. No. 1220 M., dated 20th July 1896, on the report of the Auditors of this municipality for 1895-96, I have the honour to submit as follows:—

Paragraph 4 (a).—This is being attended to.
(b).—Action is being taken.

ORDER—No. 1772 M., dated 17th October 1896.

Recorded with the following remarks:—

(1) The usual application to Government for admission in the accounts of the excess expenditure referred to in paragraph 6 of the Auditors' report should be expedited.

(2) The grant of a carriage allowance of Rs. 30 per mensem to the Acting Health Officer referred to in paragraph 8 (b) has been sanctioned in G.O., No. 991 M., dated 13th June 1896.

(True Extract.)

11/10/96
for Ag. Chief Secretary,

To the President, Municipal Commission, Madras.
„ Accountant-General.

BACK PAPERS.

G.O.	No.	Department.	Date.
80	1349	Animal	12-8-96
80	1200	Animal	20-9-96
80	1480	Animal	12-9-95

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Received with the following...

(1) The usual application to form...

and for admission in the name of the...

of the Department of Agriculture...

...the sum of £10.00 for...

...the sum of £10.00 for...

...the sum of £10.00 for...

Forwarding Remarks on the...

Report of the...

...the sum of £10.00 for...

...the sum of £10.00 for...

Para 10 (2) Advances to Contractors -

Item 10. This refers to a defaulting contractor and the adjustment can only be made on the expiration of the contract.

,, 15. This refers to a defaulting contractor and the adjustment can only be made on the expiration of the contract.

,, 16. Action is being taken through the court.

,, 18. As this refers to a defaulting contractor the adjustment can only be made on the expiry of the contract. Steps will be taken for recovery of the balance due.

(3) Old Advances- Many of the items herein have already been adjusted. Such of them as yet remain unadjusted will receive attention.

Item 23. This has now been adjusted.

,, 24. The matter is receiving attention.

,, 26. The party has not yet been declared an ----- insolvent.

(4) New Advances -

Item 34. This will be adjusted.

,, 35. The amount will be recovered from the security lodged by the contractor at the close of the contract.

Para 13- Item 4. Deposits relating to finished works have been adjusted. Rs.650 represent the value of incomplete works.

,, 5. The amount due to the contractor is not known ---- until the close of the year, the suggestion made cannot therefore be acted upon.

,, 7. The necessary adjustments have been effected in the current year's account by transfer credits under the budget heads concerned.

,, 10. Several of the items referred to in the last Annual Audit Report have been adjusted and

steps

Info. $\frac{1772}{17/10/96}$ in Re

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

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2. The audit was conducted month by month in the manner described in paragraph 2 of the report on the audit of the accounts for 1887–88, and a monthly report of our audit was forwarded to you under section 95 of Act I of 1884.

3. The total receipts and disbursements of the municipality during the year under report, together with the opening and closing balances, are given below :—

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II. Rents	2,94,297 0 3	" III	3,50,731 7 7
III. Contributions	8,83,032 9 2	" IV	1,80,650 3 6
IV. Miscellaneous	31,815 2 8	" V	88,929 1 7
Debt	4,26,366 1 3	Repayment of debts, etc.	1,98,365 0 0
Suspense	5,766 4 6	Suspense	34,843 13 1
		Refunds	4,189 11 2
		Pensions	6,472 7 5
		Closing balance	5,99,492 8 8
Grand Total	23,86,591 7 4	Grand Total	23,86,591 7 4

Balance as per Pass-book of the Bank of Madras	RS. A. P.
Deduct amount of cheques not cashed on the 31st March 1896	66,393 7 4
	35,335 11 1

Add—	31,057 12 3
(a) Amount of fixed deposit with the Bank of Madras	5,50,000 0 0
(b) Stamp fee on a cheque	0 1 0
(c) Value of a cheque included in municipal balance but returned unpaid	25 1 9
(d) Part collection of 17th March not credited in the Bank Pass-book	1,199 11 4
(e) Collections of 31st March not credited in the Pass-book till April following	17,209 14 4
	5,68,434 12 5
Total	5,99,492 8 8

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

(a) For rent on lands, fees are generally collected half-yearly. The list, for the half-year ending 30th September 1895, of persons occupying municipal lands was submitted by the Public Works Department to the Revenue Department on the 2nd July, instead of on the 1st April, while that for the second half-year, which was due

7. Errors of the following kinds were pointed out in the monthly objection statements, and were generally rectified:—

- (a) Delays in check-measurement.
- (b) Excess payments.
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- (f) Want of leave statements.
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8. The following charges call for notice:—

(a) It was pointed out in the objection statement for May 1895 that stationery articles for the use of the several departments should be purchased in sufficient quantity to cover a six months' or twelve months' consumption, and should be issued to different departments upon their indents. The suggestion, which was made chiefly with a view to avoid a too frequent issue of indents by the several departments and the submission of a corresponding number of bills by the supplier, was apparently accepted at the time by the President, but the transactions were subsequently transferred to No. II account "Stores." By this arrangement the object with which the suggestion was made, viz., to save work, was frustrated, as the different branches of the office, which formerly indented upon the contractor piecemeal, now send in their requisitions at intervals to the municipal storekeeper. This tends to increase the work of the store department, and is open to the further objection that it involves frequent transfer adjustments from No. II to No. I account. It is also irregular that charges on account of stationery, which are of a contingent nature, should be debited to a "Suspense head" (No. II account) instead of to the service head "Stationery" to which they rightly appertain. It is desirable therefore that arrangements be made for the submission of half-yearly or yearly consolidated indents to the contractors as in the case of Government institutions, and that the debit of the charges in the first instance be made to the proper service head.

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(c) Two clerks were employed temporarily for the two additional supervisors, and their pay was debited to the budget head "Improvement of Paracheries" instead of to Grant I "Establishment." Similarly, two peons and two lascars were entertained, and their pay was debited to the same head. The error was pointed out in the monthly objection statements and was rectified. This procedure was apparently resorted to, because there was no allotment in the sanctioned budget under "Establishment."

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(5) *Work done for private parties*.—The various sums shown against this head include several amounts expended for constructing drains on behalf of the inhabitants. They are recoverable in instalments.

Deposits.

11. The following is an abstract of the year's transactions under deposits:—

	RS.	A.	P.
Opening balance—			
In cash	53,813	15	5
In fixed deposits	65,195	8	9
In Government promissory notes—			
Contractors and municipal servants	65,900	0	0
Sinking fund investments	2,89,300	0	0
In municipal debentures	10,000	0	0
	4,84,209	8	2
Add receipts during the year—			
In cash	7,25,071	8	11
In fixed deposits	22,974	15	4
In Government promissory notes—			
Contractors and municipal servants	9,000	0	0
Sinking fund investments	32,800	0	0
In municipal debentures	4,000	0	0
	7,93,846	8	3
Total	12,78,056	0	5
Deduct payments—			
In cash	7,22,127	10	1
In fixed deposits	2,240	0	0
In Government promissory notes—			
Contractors and municipal servants	4,800	0	0
Sinking fund investments	1,000	0	0
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	7,39,167	10	1
Closing balance on the 31st March 1896	5,38,888	6	4

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Deduct debits during the year	35,341	4	4
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<i>Add—</i>			
(i) Value of stock as per stock book	55,313	8	9
(ii) Value of articles paid for but not brought to store account	2,129	11	0
(iii) Value of stores issued to several departments but not adjusted on 31st March 1896	3,346	5	1
(iv) Value of night-soil bucket sold to a private party	7	8	0
	60,797	0	10
Total	65,930	1	9
<i>Deduct—</i>			
(v) Value of articles received from the supplier but not paid for	262	14	7
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(vii) Railway charges paid to Messrs. Taylor and Sons' hydrants	15	9	0
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(ix) Value of pails sold to private parties	6	0	0
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16. (a) The amount shown against item (ii) represents the value of articles imported from England which were paid for in March, May, August and October 1895. Nevertheless the value of the articles has not yet been brought on to the store account. This is irregular, as they should have been priced as soon as the payments were made. At present they are kept out of the accounts.

(b) *Item V*.—This was not adjusted within the year as the supplier did not submit his bill for payment.

(c) *Items VI and VII*.—These amounts were paid by the workshop in July and August 1894, respectively, and should have been adjusted at once. The delay in their adjustment has not been explained, nor apparently have any steps been taken in the matter, although it was referred to in the last year's audit report.

The result of the stock-taking of the municipal stores was communicated in the second week of June. The valuation thus arrived at was in excess of the value of the stock as shown in the books by Rs. 298-12-6. The difference was explained to be due to a rise in the value of scrap, cast and wrought iron and pails, &c., during the year. The requisite adjustment in support thereof has been made in the accounts of the year.

17. *Workshop*.—The transactions under this head during the year under report are as follows:—

Item (x).—This item which represents unserviceable articles returned to the stores in September 1895 and February 1896 should be adjusted to the credit of No. I Account.

Item (xi).—This sum represents the value of articles supplied by Messrs. Thompson and Company in March 1895, and erroneously taken into account twice—once in April and again in May 1895. This should now be rectified.

Item (xii).—This amount represents the value of stationery issued from the stores for house service work wrongly taken to this head. The necessary adjustment should now be made.

19. The following is a summary of matter to which this report draws attention:—

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2. Long delays in many cases in measurements and check-measurements	7 (a) & (p)
3. Expenditure in excess of revised estimate not sanctioned by Government	6
4. Necessity for the exhibition of charges on account of stationery under service heads in the first instance instead of to the suspense head "stores" and for its purchase on yearly or half yearly indents as in the case of Government institutions	8 (a)
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8. Non-adjustment of deposits which have been long outstanding	13
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No. 183-L.F.D.

True copy forwarded to the Chief Secretary to Government, Local and Municipal Department, Fort St. George.

FORT ST. GEORGE,
13th July 1896.

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

Order—Mis. No. 1220 M., dated 20th July 1896.

The Government will await the remarks of the Commissioners.

(True Extract.)

(Signed) J. F. PRICE,
Chief Secretary.

To the President, Municipal Commission, Madras.
" Accountant-General.

READ—also the following paper:—

From R. E. ELLIS, Esq., MEM. INST. C.E., Acting President, Municipal Commission, to the Chief Secretary to Government, dated Madras, 14th September 1896, G. No. 329.

With reference to G.O., Mis. No. 1220 M., dated 20th July 1896, on the report of the Auditors of this municipality for 1895-96, I have the honour to submit as follows:—

Paragraph 4 (a).—This is being attended to.
(b).—Action is being taken.

ORDER—No. 1772 M., dated 17th October 1896.

Recorded with the following remarks:—

(1) The usual application to Government for admission in the accounts of the excess expenditure referred to in paragraph 6 of the Auditors' report should be expedited.

(2) The grant of a carriage allowance of Rs. 30 per mensem to the Acting Health Officer referred to in paragraph 8 (b) has been sanctioned in G.O., No. 991 M., dated 13th June 1896.

(True Extract.)

A. T. ARUNDEL,
Ag. Chief Secretary.

To the President, Municipal Commission, Madras.
„ Accountant-General.