Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1897. *Enclosures*

Regd. *Spare copies*

G.O., No. 251 M., 19th February 1897.

FEBRUARY.

Accounts.

Communicating to all municipal councils, with remarks, the consolidated audit report on the — of the municipalities for the year 1894–95.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From W. J. F. WILLIAMSON, Esq., Assistant Accountant-General and Inspector of Local Fund Accounts, Madras, to the Accountant-General, Madras, dated Fort St. George, 18th November 1896, No. L.F.D.

I have the honour to submit the annual consolidated audit report on the accounts of the district municipalities of this Presidency for the year 1894–95. The delay in its submission is due to the fact that in several cases the audit notes were only returned by the councils concerned, after repeated reminders had been sent. The time fixed by Government for the return of these notes is two months, but in the majority of municipalities the time is greatly exceeded. At Salem, for instance, the notes were in the Chairman's hands for very nearly a year, the excuse offered being that the late *ex-officio* Chairman took personal possession of them on receipt, and then apparently lost sight of them until handing over charge to the present incumbent. The audit notes of the Cannanore Municipality were only received by me on the 9th instant, although they were placed in the Chairman's hands in March 1896, and were followed in due course by three ordinary reminders and a telegram. As these had no effect, a special letter was sent to the Collector informing him of the delay, and the notes were then received in about five weeks. Similar delays on the part of this very municipality have been noticed in the reports for some years past.

In the following cases also, the return of the notes was greatly delayed, the number of reminders that had to issue being shown against each :—

	Reminders.
1. Walajapet	3 and a special letter.
2. Trichinopoly	3
3. Cocanada	3
4. Anakápalle	3

2. The statement forming an enclosure to this report shows in detail the defects noticed in previous years which were allowed to continue unremedied, and an abstract thereof is given below by way of affording a comparison of the present year's figures with those of 1893–94. Neither the statement nor the abstract include the newly constituted municipality of Srívilliputtúr, for which there are no "repeated" defects, as the audit of 1894–95 was the first of its kind.

Abstract of Defects.

Name of Municipality.	Number of repeated defects found in 1894–95.	Worse than in 1893–94 and by how many defects.	Better than in 1893–94 and by how many defects.	Name of Municipality.	Number of repeated defects found in 1894–95.	Worse than in 1893–94 and by how many defects.	Better than in 1893–94 and by how many defects.
1. Masulipatam ..	50	32	..	30. Ongole	7	..	2
2. Madura	45	9	..	31. Tinnevelly ..	6	2	..
3. Tanjore	38	23	..	32. Vizianagram ..	6	The same as in 1893–94.	
4. Trichinopoly ..	38	13	..				
5. Kurnool	29	25	..	33. Bellary	6	..	3
6. Kumbakónam ..	29	10	..	34. Tuticorin	5	4	..
7. Cannanore	25	10	..	35. Palghat	4	3	..
8. Cocanada	19	9	..	36. Dindigul	4	..	1
9. Cuddalore	19	..	6	37. Berhampur ..	4	..	2
10. Calicut	17	..	6	38. Anakápalle ..	4	..	3
11. Erode	15	8	..	39. Gudiyáttam ..	4	..	4
12. Negapatam ..	14	3	..	40. Palamcottah ..	3	2	..
13. Srirangam	13	The same as in 1893–94.		41. Adóni	3	The same as in 1893–94.	
14. Chidambaram ..	12	Do.	do.	42. Ellore	3	..	1
15. Anantapur	12	..	7	43. Vellore	3	..	4
16. Máyavaram ..	11	6	..	44. Vániyambádi ..	2	1	..
17. Mangalore	11	2	..	45. Bimlipatam ..	2	1	..
18. Parlákimedi ..	11	1	..	46. Tiruppattúr ..	2	The same as in 1893–94.	
19. Mannárgudi ..	11	..	2				
20. Cuddapah	11	..	9	47. Chicacole	2	Do.	do.
21. Nellore	10	9	..	48. Bezwada	2	..	5
22. Tellicherry ..	10	..	1	49. Guntur	1	The same as in 1893–94.	
23. Cochin	10	..	3				
24. Karur	9	3	..	50. Conjeeveram ..	1	..	1
25. Vizagapatam ..	8	8	..	51. Coonoor	1	..	1
26. Rajahmundry ..	8	The same as in 1893–94.		52. Palni	1	..	3
27. Salem	7	Do.	do.	53. Ootacamund ..	1	..	4
28. Walajapet	7	Do.	do.	54. Coimbatore ..	1	..	10
29. Tirupati	7	..	1	55. Periyakulam ..	..	..	1

The results in the case of Masulipatam, Tanjore and Kurnool are distinctly unsatisfactory, as they not only show a high average of repeated defects, but also a considerable falling off from last year. These remarks apply in a lesser degree to Madura (which again takes a high place in the unfavourable list), Trichinopoly, Kumbakónam, Cannanore and Cocanada. It is satisfactory to note on the other hand that Periyakulam, Coonoor, Conjeeveram and Guntúr continue to be the best worked municipalities from an account point of view, and that Anantapur and Cuddalore, which were unfavourably reported on last year, showed an improvement.

3. The following are the suggestions in which the Chairmen of municipal councils do not concur :—

(*a*) *That Private Scavenging fees should be collected in advance.*—This requirement is very generally disregarded, notwithstanding the repeated orders of Government on the subject. The excuses given are many and various. In some cases (as in Guntúr and Parlákimedi), it is contended that the people have not yet begun to appreciate the benefits of municipal agency, and prefer to employ their own toties who are more amenable to them for neglect of duty than those in municipal employ. In others (as in Chicacole), it is merely asserted that the system is unworkable, without any specific reasons being assigned. A very general reply, however, is that while every endeavour is made to collect the fees as early as possible, it is undesirable to exert too great pressure in this matter. The only result, it is stated, would be in many cases to drive the tax-payers into employing their own sweepers, a decision with which the law would be unable to interfere, as long as they kept their premises in a sanitary condition. It is, on the other hand, pointed out by some municipalities that however willing the authorities may be to enforce the rule, the absence of any provision empowering the Chairmen to take coercive measures for the collection of the fees, tends to prevent their prompt realization.

On the whole, I think, it may be said that considerable difficulty is experienced in working the rule, but I believe the matter is already engaging the attention of Government in connection with the revision of the District Municipalities Act.

(*b*) *That the leases of certain miscellaneous classes of revenue* (*such as tolls, &c.*) *should be approved by the council.*—The Chairman of the Salem Municipality holds that his sanction alone is sufficient under the executive powers vested in him. In most other municipalities, however, every lease is generally subject to the approval of the council, and there seems no reason why a similar rule should not be observed in Salem.

(*c*) *That appeals should not be admitted if preferred after the period of fifteen days prescribed in section* 99 (i) *of Act IV of* 1884.—The Chairman of the Nellore Municipality, in one such case, states that it was admitted on a special resolution of the council, but in the face of the section quoted, this seems *ultra vires*, and should not, I think, be allowed to recur.

(*d*) *That the House-tax Demand Register should show the revised as well as the original assessment.*—This is contemplated by the form (*vide* columns 8—10 of Book Form No. 4), but the Chairman of the Conjeeveram Municipality contends that as the register has to be maintained for two years, it will be rendered untidy if corrections are made to column 8 whenever, during the course of the currency of the register, the assessment is altered, whether by the Chairman or council. As there is some force in this, I would suggest, in order to obviate the necessity for corrections being made in column 8 when the assessment is altered by the council on appeal, that an additional column be inserted between columns 9 and 10 to show the "amount of tax as revised by the council." The introduction of this column would only render necessary alterations in column 8, in cases where the Chairman himself revised the assessment, and would thus tend to keep the register neater than under the present plan. In order to provide room for this column, the present column 9 may be omitted, and a foot-note added to the form to the effect that all alterations made in column 8 in consequence of a revision of the tax by the Chairman should be initialled by that officer.

(*e*) *That security should be taken from sanitary inspectors and other out-door servants who have to collect certain municipal money.*—The Salem Chairman states that as the amounts they deal with are small, it is not necessary to do so. It may, however, be pointed out that the principle is the same whether the amounts be large or small, and that the magnitude or otherwise of the transactions would be taken into consideration in determining the amount of security to be taken. Moreover, in G.O., No. 208 M., dated 5th March 1888, Government have ruled, in the case of the Cocanada Municipality, that security is necessary in such cases.

(*f*) *That the budget heads should be given in the chitta.*—This is contemplated by the form (*vide* Book Form No. 1), but the Chairman of the Salem Municipality considers it unnecessary. I may here remark that the object of this requirement is to facilitate the posting of the cash book, but that in practice it is found convenient to prepare an abstract on the form itself at the end of the day's transactions, bringing together the receipts under the various heads. The cash book is then posted from the totals thus collected. As this appears to meet all requirements and is the course usually adopted, I think the column "budget head" in the chitta may be altered to "remarks," and an order passed to the effect that an abstract be prepared as above indicated.

4. In the following cases the Chairmen concerned have failed to act up to the orders of Government noted below, for the reasons recorded in each case :—

(*a*) *That bills should be handed over to bill-collectors in batches to prevent undue accumulation of bill books with them* (*vide paragraph* 7 *A* (*c*) *of the Consolidated Report for* 1891–92, *embodied in G.O., No.* 1656 *M., dated* 2*nd December* 1893).—The Chairman of the Cuddapah Municipal Council contends that this is not practicable, and that he sees no useful purpose in its adoption. I may here note that the above Government Order was passed with regard to this very municipality nearly three years ago, and that it is generally admitted that there is considerable danger in handing over more bills to the collectors at one time than can be properly checked at the municipal office when the collections are handed in. As to its practicability, there is no doubt that the system is perfectly feasible if only the manager and the shroff exercise a little care, but I fear the easier though less safe plan of handing over the bill books in a body is very generally followed. The special attention of Chairmen may therefore be drawn to the matter.

(*b*) *That counterfoil receipts should be granted to the pupils and others paying the fees by the schoolmasters receiving them* (vide *paragraph* 4 *of G.O., Mis. No.* 974 *M.,*

dated 30*th June* 1890, *on the Ellore Municipal Audit Report*).—The Srírangam Municipal Chairman contends that this is not required by G.O., No. 644 M., dated 4th April 1892—*vide* remarks against head 4 (IV) (*d*) of the appendix thereto. The Chairman of the Trichinopoly Municipality on the other hand affirms that the remittance book ought to suffice, and that it is very unusual for a schoolboy to be granted a receipt for a fee paid by him. With regard to the above it may be noted that the rule mentioned by the Srírangam Chairman only refers to the procedure to be followed *in the municipal office* on receipt of the fees from the headmaster, and that the check of the amount handed in by the latter is not complete unless accompanied by the counterfoils of the receipts granted by him. It is believed that in Government schools and colleges counterfoil receipts are usually granted.

(*c*) *That distraint fees should not be collected for private scavenging fees* (vide *G.O., No.* 1647 *M., dated* 5*th December* 1889).—The Vizagapatam Chairman still considers that section 269 of the Act empowers him to levy these fees, although the Advocate-General, in his opinion embodied in the above Government Order, holds an opposite view.

(*d*) *That all auctions should be conducted in the presence of the Chairman or a Councillor* (*vide paragraph* 10 A (17) *of the Consolidated Report for* 1890–91, *embodied in G.O., No.* 1494 *M., dated* 4*th September* 1892).—The Chairman of the Kumbakónam Municipal Council says that this is not possible, but as it is done in a good many other municipalities, there seems no reason why it should be impossible in Kumbakónam. If ward councillors cannot, or will not, undertake this duty, the only alternative is for the Chairman himself to supervise all sales.

(*e*) *That reasons be assigned for remissions and writes-off* (vide *paragraph* 7 *B* (*a*) *of the Consolidated Report for* 1891–92 *embodied in G.O., No.* 1656 *M., dated* 2*nd December* 1893).—The Chairman of the Srírangam Municipality considers that it is too much to expect that the reasons should be noted in the lists of remissions and writes-off.

(*f*) *That the sanction of Government should be obtained for the entertainment of a temporary peon* (vide *G.O., No.* 2288 *L., dated* 5*th October* 1889).—The Cochin Chairman states that as the pay of the peon was charged to contingencies, Government sanction is not required, that is to say he adopts the irregular practice of debiting an establishment charge to a contingent head in order to evade the necessity for sanction.

(*g*) *That Sanitary Inspectors, while under training at Madras, should only receive their usual pay* (vide *Resolution* (1) *embodied in page* 5 *of G.O., No.* 1914 *M., dated* 10*th December* 1894).—In this case, a sanitary inspector of the Vellore Municipality, drawing Rs. 15 a month, was deputed to Madras to undergo a course of training, and while there was permitted to draw a monthly pay of Rs. 20. On a request being made for the recovery, in the absence of Government sanction, of the excess amount paid, the Chairman states that no such sanction is necessary as the higher pay was granted in consideration of the increased cost of living in Madras, and the excess expenditure was met from savings under conservancy establishment.

(*h*) *That payments below Rs.* 10 *should not be made by cheque* (vide *G.O., No.* 222 *M., dated* 12*th February* 1895).—The Tinnevelly Municipality hold that cash payment should be avoided as far as possible, and continue therefore to issue cheques for sums below Rs. 10.

(*i*) *That all Municipal account forms should be printed in Madras at a Central Press under the superintendence of the Accountant-General* (vids *G.O., Mis. No.* 2109 *M., dated* 30*th November* 1891).—In Trichinopoly, Salem and some other places, this is not done, the Chairman of one of them holding that even at a slightly increased cost it is reasonable that local industry should be encouraged. The result in the majority of cases where the forms are printed locally is that they do not always correspond exactly with those approved by Government, unauthorized modifications being introduced by the Chairmen concerned. This is undesirable.

5. The special orders of Government appear to be necessary on the following points :—

(*a*) *Whether all expenditure vouchers should be placed before the Council for sanction* (vide *G.O., Mis. No.* 1084 *M., dated* 10*th July* 1895, *on the accounts of the Walajapet Municipality*).—This rule is very seldom followed. Some Chairmen affirm that as under section 32 (1) of the Act the entire executive power of the council is vested in them, they are competent to pass all ordinary charges, while others content

themselves with saying that as the above Government Order was passed only with reference to the Wallajapet Municipality, they are not bound by it. Even, however, in cases where an endeavour is made to carry out the letter of the order, its spirit is generally disregarded. This will be seen from the fact that as it is not found practicable to obtain the sanction of the council *before* payment, the usual course in these cases is for the paid bills to be placed before that body at their periodical meetings, accompanied by a list showing the number and amount of each voucher, and for the council thereupon to pass them *en bloc* for the total amount of the list. It is evident that under this arrangement the bills are not subject to any further scrutiny, and that the resolution passing them is little more than a formality.

It has struck me therefore that, unless there is any inherent objection to such a course, it might be well if a set of rules were drawn up specifying the classes of expenditure which Chairmen might themselves be empowered to pass, and those for which the sanction of the council would be necessary. Among the former might be included establishment charges within the scale fixed by Government, the ordinary contingent expenses of the office, and so forth, while the latter would contain all charges which require the specific sanction of the council, whether under the Act, or the various Government Orders passed from time to time. Such an arrangement would, I think, tend to render the financial control of the council more efficient, both by clearly defining the cases in which the sanction of that body is specifically required whether by law or rule, and also by relieving it of the necessity of according mere formal sanction to charges already sanctioned in one form or another.

If this view commends itself to Government, I shall be happy to submit detailed proposals on the above lines.

(*b*) *Whether in the case of license fees levied under Section* 267 *of the Act at rates fixed at annual amounts, it is permissible for Chairmen to recover them proportionately to the period for which the license is applied for?* Thus, in the Karur Municipality, the fees for oil mills are charged proportionately to the number of days specified in the application, instead of at the full rate for the year in which the license is granted. As the question has arisen, and there appears to be no ruling on the subject, I have deemed it desirable to obtain the orders of Government.

(*c*) *Whether a form might not usefully be prescribed for a Vacancy Remission Register?* Hitherto no such register has been prescribed, though in a few municipalities a form suggested by the inspecting staff has been adopted. In the majority of cases, however, no such register is maintained, and considerable difficulty is consequently experienced in properly checking the remissions granted from time to time. The annexed form will, it is believed, meet all requirements, and may, if approved by Government, be prescribed for general adoption.

I append also a form of refund voucher, which will, I think, be found useful. It is intended for all refunds, whether of vacancy remissions, deposits, &c., and its adoption will both obviate the necessity for full details of the refund being given on the voucher, and also facilitate reference to the original entries in the various registers.

6. In conclusion, I would venture to remark that certain portions of this report indicate a tendency on the part of some municipalities to ignore Government Orders which they find a difficulty in carrying out, and on being reminded of the fact, to merely advance the plea of *non possumus*. In such cases their course should be to address Government on the subject, pointing out the difficulties experienced, and suggesting such modifications as local experience showed to be desirable or necessary. It is only in this way that improvements in system can be gradually effected.

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No. 474—L.F.D.

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

FORT ST. GEORGE,
4th December 1896.

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

APPENDIX I.

REGISTER of vacancy notices received and remissions granted in the ——— municipality for the half-year ending ——— 189

Serial number.	1
Month and date of receipt of application.	2
Property. Description.	3
Property. Situation. Street.	4
Property. Situation. Door number.	5
Assessment number.	6
Date of notice of vacancy.	7
Date of commencement of vacancy (*vide* Bye-laws).	8
Date of re-occupation.	9
Period of vacancy.	10
Chairman's orders and initials.	11
Assessment. Amount. House-tax.	12
Assessment. Amount. Water-tax.	13
Assessment. Date of credit, if any.	14
Remission allowed by way of refund. From current collections. House-tax.	15
Remission allowed by way of refund. From current collections. Water-tax.	16
Remission allowed by way of refund. From other than current collections. House-tax.	17
Remission allowed by way of refund. From other than current collections. Water-tax.	18
Voucher number.	19
Date of payment.	20
Remission allowed as against demand. House-tax.	21
Remission allowed as against demand. Water-tax.	22
Chairman's initials.	23
Remarks.	24
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	

APPENDIX II.

Voucher No. ____
of ____ 189 .

REFUND VOUCHER.

Particulars of refund.	Reference to register number.	Amount.	Date of original credit.	Signature of payee and date.	Remarks.
		RS. A. P.			

Pay Rs. ( ) Rupees _____

Dated _____ 189 .

_____
Chairman, _____ *Municipality.*

ENCLOSURE.

ABSTRACT of the defects found to have been repeated in the District Municipal Accounts of 1894-95.

Standard objections.	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
		Anantapur.	Adoni.	Bellary.	Conjeeveram.	Coimbatore.	Erode.	Karur.	Guddapah.	Berhampur.	Chicacole.	Parlakimedi.	Cocanada.	Ellore.	Rajahmundry.	Bezwada.	Guntur.	Masulipatam.	Kurnool.	Dindigul.	Madura.	Palni.	Periyakulam.	Calicut.	Cannanore.	Cochin.	Palghat.	Tellicherry.	Nellore.
A.—Receipts.																													
Delays in collection of dues—																													
1. Bill issued late																													
2. Bills prepared and collections made for both half-years together.		×	×				×	×	×						×					×									
3. Bills not prepared at all																													
4. Private scavenging fees not collected in advance.																													
5. Warrants prepared late		×	×		×																								
6. Sale of distrained property delayed							×																						
Revenue unnecessarily foregone—																													
7. Penal interest on overdue kists																													
Revenue illegally collected—																													
8. Excess collections (transferred to the credit of deposits).																													
Possible misappropriation of receipts—																													
9. Short credits																													
10. Misappropriations of previous years not yet received.			×					×																					
11. Bill receipts for outstanding credits not forthcoming.			×																										
Insufficient check against misappropriations owing to—																													
12. Counterfoil receipts not granted by the office for certain classes of revenue.																													
13. Auctions not conducted in presence of chairman or a councillor.																													
14. Cheque, bill, receipt and license forms insecurely kept.																													
15. Unused forms at the close of the year not destroyed or otherwise rendered incapable of misuse.																													
16. Counterfoil receipts not granted by market or slaughter-house superintendents for fees when collected departmentally.						×																							
17. Temporary receipts given by bill-collectors																													
18. Forwarding challans wanting in support of fluctuating dues.		×																											
19. Receipts mutilated beyond recognition																													
20. Part payment collections by oversight																													
21. Receipts for taxes remitted or written off not stamped "remitted" or "written off."																													
22 Receipts for taxes confirmed on appeal neither handed over to parties nor stamped "cancelled."																													

APPENDIX II.

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of ———— 189 .

REFUND VOUCHER.

Particulars of refund.	Reference to register number.	Amount. Rs. A. P.	Date of original credit.	Signature of payee and date.	Remarks.

Pay Rs. ( ) Rupees ————————

Dated ———— 189 .

————————,
Chairman, ———— *Municipality.*

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ABSTRACT of the defects found to have been repeated in the District Municipal Accounts of 1894-95.

Standard objections.	1 Anantapur.	2 Adoni.	3 Bellary.	4 Conjeveram.	5 Coimbatore.	6 Erode.	7 Karur.	8 Guddapah.	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
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Pay Rs. ( ) Rupees _____

Dated _____ 189 .

_____,

Chairman, _____ *Municipality.*

ENCLOSURE.

ABSTRACT of the defects found to have been repeated in the District Municipal Accounts of 1894-95.

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16. Counterfoil receipts not granted by market or slaughter-house superintendents for fees when collected departmentally.																													
17. Temporary receipts given by bill-collectors																													
18. Forwarding chellans wanting in support of fluctuating dues.	×																												
19. Receipts mutilated beyond recognition																													
20. Part payment collections by oversight																													
21. Receipts for taxes remitted or written off not stamped "remitted" or "written off."																													
22 Receipts for taxes confirmed on appeal neither handed over to parties nor stamped "cancelled."																													

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894–95—*cont.*

Standard objections.	Ongole.	Cooncor.	Ootacamund.	Guliyáttam.	Tirupati.	Vellore.	Walajapet.	Salem.	Tirupputtúr.	Vániyambádi.	Chidambaram.	Cuddalore.	Mangalore.	Kumbakónam.	Mannárgudi.	Máyavaram.	Negapatam.	Tanjore.	Palamcottah.	Tinnevelly.	Tuticorin.	Srirangam.	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.																												
Delays in collection of dues—																												
1. Bill issued late	×	..	..	×	×	..	×	..	×	×	×	×	..	×	×	×	×	×	..	..	×	×	×	×	..	..	×	32
2. Bills prepared and collections made for both half years together.	..	..	..	..	..	..	..	..	..	..	×	×	..	..	×	×	..	×	..	..	..	×	..	..	..	..	..	8
3. Bills not prepared at all	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
4. Private scavenging fees not collected in advance.	×	..	×	×	×	..	×	×	×	×	×	..	..	×	×	..	×	×	..	..	×	×	×	×	×	×	×	39
5. Warrants prepared late	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	×	..	..	..	..	4
6. Sale of distrained property delayed	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	3
Revenue unnecessarily foregone—																												
7. Penal interest on overdue kists	×	..	..	..	..	..	..	..	..	..	..	..	..	×	..	×	..	..	..	..	..	..	×	×	..	..	×	8
Revenue illegally collected—																												
8. Excess collections (transferred to the credit of deposits).	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	6
Possible misappropriation of receipts—																												
9. Short credits	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
10. Misappropriations of previous years not yet received.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
11. Bill receipts for outstanding credits not forthcoming.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	5
Insufficient check against misappropriations owing to—																												
12. Counterfoil receipts not granted by the office for certain classes of revenue.	×	..	..	..	..	..	..	×	..	..	..	×	×	..	..	..	..	×	..	..	..	..	×	..	..	..	..	11
13. Auctions not conducted in presence of chairman or a councillor.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	2
14. Cheque, bill, receipt and license forms insecurely kept.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
15. Unused forms at the close of the year not destroyed or otherwise rendered incapable of misuse.	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	×	..	9
16. Counterfoil receipts not granted by market or slaughter-house superintendents for fees when collected departmentally.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	1
17. Temporary receipts given by bill-collectors	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
18. Forwarding chellans wanting in support of fluctuating dues.	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	5
19. Receipts mutilated beyond recognition	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	1
20. Part payment collections by oversight	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
21. Receipts for taxes remitted or written off not stamped "remitted" or "written off."	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	6
22. Receipts for taxes confirmed on appeal neither handed over to parties nor stamped "cancelled."	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	1

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894–95—*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.																												
Delays in credit of—																												
23. Taxes through bill-collectors not bringing their collections to office often enough.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	×	..	×	..	..	..	..	×	..	..	..
24. Travellers' bungalow fees	..	..	..	..	×	..	..	×	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
25. Sale-proceeds of medicines	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..	..	..	..
26. Other collections	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	×
Insufficient check against delays in credit (*i.e.*, temporary misappropriation) owing to—																												
27. Receipts or licenses not given on day of receipt of collections.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
28. Forwarding chellans wanting in the absence of parties' signature on the backs of counterfoils of receipts and licenses.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	×	..	..	..
29. Applications for licenses wanting	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	×	..
30. Register extract not sent with school-fee, &c., collections.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	×
31. Alterations of dates not initialled by chairman.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	×	..	..	..	×	..
32. Dates of receipts not noted on counterfoils	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	×	..	..	..	..	..	..	..	..
33. Bills in bill-collectors' hands not checked sufficiently often.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	×	..	..	..	..	..	..	..	..	..	..
Defects causing delay in audit—																												
34. Foils and counterfoils irregularly removed from the books.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous defects—																												
35. Sale of immoveable property not sanctioned by Government.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
36. Sales not effected by public auction	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×
37. Receipts granted instead of licenses	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	6	2	..	1	1	3	3	3	1	2	2	3	2	4	1	1	17	8	2	19	..	..	5	6	4	2	4	4
B.—Demand, Collection and Balance Statements.																												
Defects in connection with demands—																												
Demand incorrectly fixed—																												
38. Vacant lands not taxed under section 63 (2)	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
39. Demand not based on any authority	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
Defects in connection with remissions and writes-off—																												
40. Appeals entertained without either deposit of tax or general exemption from deposit under section 99 (2).	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*cont.*

Standard objections.	Ongole.	Coonoor.	Ootacamund.	Gudiyáttam.	Tirupati.	Vellore.	Walajapet.	Salem	Tirupattúr.	Vániyambádi.	Chidambaram.	Cuddalore.	Mangalore.	Kumbakónam.	Mannárgudi.	Máyavaram.	Negapatam.	Tanjore.	Palamcottah.	Tinnevelly.	Tuticorin.	Srirangam.	Trichinopoly.	Anaikápalle.	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.																												
Delays in credit of—																												
23. Taxes through bill-collectors not bringing their collections to office often enough.	..	..	..	..	..	..	..	..	..	..	..	..	×	×	..	..	..	×	..	..	..	..	×	..	..	..	..	8
24. Travellers' bungalow fees	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	4
25. Sale-proceeds of medicines	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	..	..	5
26. Other collections	..	..	..	..	×	×	..	..	..	..	..	×	..	..	..	..	..	..	..	×	..	×	×	..	..	..	..	8
Insufficient check against delays in credit (*i.e.*, temporary misappropriation) owing to—																												
27. Receipts or licenses not given on day of receipt of collections.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
28. Forwarding chellans wanting in the absence of parties' signature on the backs of counterfoils of receipts and licenses.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
29. Applications for licenses wanting	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	2
30. Register extract not sent with school-fee, &c., collections.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
31. Alterations of dates not initialled by chairman.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	7
32. Dates of receipt not noted on counterfoils ..	..	..	..	..	..	..	×	..	..	..	..	..	×	×	..	..	×	×	..	×	..	..	×	..	..	×	..	13
33. Bills in bill-collectors' hands not checked sufficiently often.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..	..	..	..	..	..	4
Defects causing delay in audit—																												
34. Foils and counterfoils irregularly removed from the books.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	2
Miscellaneous defects—																												
35. Sale of immoveable property not sanctioned by Government	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	1
36. Sales not effected by public auction	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	2
37. Receipts granted instead of licenses	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	1
Total ..	4	1	1	2	3	3	3	2	2	2	4	6	3	9	4	4	4	16	..	3	3	5	13	3	1	5	3	215
B.—Demand, Collection and Balance Statements.																												
Defects in connection with demands—																												
Demand incorrectly fixed—																												
38. Vacant lands not taxed under section 63 (2) ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
39. Demand not based on any authority	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Defects in connection with remissions and writes-off—																												
40. Appeals entertained without either deposit of tax or general exemption from deposit under section 99 (2).	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	1

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*cont.*

Standard objections.	Anantapur.	Adóni.	Bellary.	Conjeeveram.	Coimbatore.	Erode.	Karór.	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.																												
41. Lists not forthcoming	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	×	..	..	..	..
42. Remissions not properly distinguished from write-offs.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	×	..	..	×	×	×	..	..	..
43. Proceedings of the municipal council wanting in details sufficient to identify the amounts remitted or written off.	×	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..
44. Authority for "remissions" or "writes-off" wanting.	..	..	..	..	..	×	..	..	..	..	..	×	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..
45. Writes-off sanctioned by chairman instead of by council.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
46. 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—																												
47. Discrepancies between total of balance list and balance as shown in demand, collection and balance statements.	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
48. Balance list incorrect owing to inclusion of items collected, remitted or written off.	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	..	×	..	..	×	..
49. Balance lists not certified to by the chairman as having been actually verified with the outstanding bills.	..	..	×	..	..	..	×	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..
50. 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—																												
51. All classes of receipts for which bills have been prepared not entered.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	..
52. Bills wanting in support certain outstandings.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	..
Total ..	1	..	1	..	..	1	1	2	..	..	..	4	..	..	..	..	6	..	2	..	3	..	..	3	3	1	..	1	..
C.—Payments.																												
Payments and adjustments unsupported by vouchers—																												
53. House-owner's receipt wanting in support of house-rent paid.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..
54. Stamp-vendor's receipt wanting in support of stamps purchased.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894–95—*cont.*

Standard objections.	Ongole.	Coonoor.	Ootacamund.	Gudiyáttam.	Tirupati.	Vellore.	Walajapet.	Salem.	Tiruppattúr.	Vániyambádi.	Chidambaram.	Cuddalore.	Mangalore.	Kumbakónam.	Mannárgudi.	Máyavaram.	Negapatam.	Tanjore.	Pulamoottah.	Tinnevelly.	Tuticorin.	Srirangam.	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
B.—Demand, Collection and Balance Statements—cont.																												
Defects in connection with remissions and writes-off—*cont.*																												1
41. Lists not forthcoming	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	4
42. Remissions not properly distinguished from writes-off.	..	..	..	..	..	..	..	..	..	..	..	×	..	×	..	..	..	..	..	..	..	×	..	..	..	..	..	8
43. Proceedings of the municipal council wanting in details sufficient to identify the amounts remitted are written off.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
44. Authority for "remissions" or "writes-off" wanting.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
45. Writes-off sanctioned by chairman instead of by council.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	×	..	..	..	..	4
46. Lists wanting in statements of reasons (to test the correctness of their classification) or otherwise incorrect or incomplete.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Defects in connection with balances and balance lists—																												
47. Discrepancies between total of balance list and balance as shown in demand, collection and balance statements.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	2
48. Balance list incorrect owing to inclusion of items collected, remitted or written off.	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..	9
49. Balance lists not certified to by the Chairman as having been actually verified with the outstanding bills.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	2
50. Discrepancies between the balance lists and entries in the balance column of the previous year's demand, collection and balance registers.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Defects in preparation of demand, collection and balance statements—																												
51. All classes of receipts for which bills have been prepared not entered.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	×	..	..	..	..	5
52. Bills wanting in support of certain outstandings.	..	..	..	..	..	..	..	..	..	..	..	1	1	1	2	..	..	..	2	..	..	..	1	7	..	..	..	44
Total ..	..	..	..	..	..	..	..	..	..	..	..																	
C.—Payments.																												1
Payments and adjustments unsupported by vouchers—																												
53. House-owner's receipt wanting in support of house-rent paid.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	×	..	..	..	..	×	..	..	..	4
54. Stamp-vendor's receipt wanting in support of stamps purchased.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894–95—*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.																												
Payments and adjustments unsupported by vouchers—*cont.*																												
55. Other receipts wanting	×	×	..	..	..	..	×	..	×	..	×	×	×	×	..	..	×	..	..	×	..	..	×	..	×	..	..	..
56. Receipts for sums in excess of Rs. 20 other than those given on behalf of Government, not always stamped.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
57. Acknowledgment of drawer of bill or his duly authorized agent wanting.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×
58. Vouchers not forthcoming	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Defects in vouchers presented or prepared—																												
In form—																												
59. Mostly in manuscript	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
60. Contingent bills not prepared, payments having been made only on payee's receipt.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
61. Certificates that charges were absolutely necessary not furnished in contingent bills.	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..
62. Certificate of actual payment of petty unvouched charges not furnished on contingent bills.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
63. Certificate of check measurement wanting on contractor's certificates in support of final payments.	..	..	..	..	..	..	..	×	×	..	×	..	..	×	..	..	×	×	..	..	..	..	×	×	..	..	..	..
64. Completion reports not submitted therewith ..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
65. Nominal muster rolls wanting in abstract of value of work done.	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..
66. Contractors not paid on contract certificate forms.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
In preparation—																												
67. Establishment bills not signed or countersigned by chairman or official head of the department.	..	..	..	..	..	×	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	×	..	..	..	..	..
68. Chairman's or departmental officer's or councillor's countersignature wanting on contingent bills or certifying memoranda.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
69. Particulars of previous payments not entered in vouchers for subsequent payments.	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..
70. Rates not noted in hospital supply bills ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..
71. Amount of claim not entered in words as well as in figures.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
72. Bills for dog-killing not supported by certificates that dogs were actually killed.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*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.
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.																												
Payments and adjustments unsupported by vouchers—*cont.*																												
55. Other receipts wanting	..	..	..	..	..	..	×	..	..	..	×	×	..	..	×	..	..	..	..	..	..	..	×	×	..	..	×	17
56. Receipts for sums in excess of Rs. 20 other than those given on behálf of Government, not always stamped.	..	..	..	..	×	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	5
57. Acknowledgment of drawer of bill or his duly authorized agent wanting.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	2
58. Vouchers not forthcoming	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	×	..	..	..	..	..	..	..	..	..	5
Defects in vouchers presented or prepared—																												
In form—																												
59. Mostly in manuscript	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	..	..	2
60. Contingent bills not prepared, payments having been made only on payee's receipt.	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..	..	..	×	×	..	..	..	..	4
61. Certificates that charges were absolutely necessary not furnished in contingent bills	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..	..	..	..	..	..	4
62. Certificate of actual payment of petty unvouched charges not furnished on contingent bills.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
63. Certificate of check measurement wanting on contractor's certificates in support of final payments.	..	..	..	..	..	..	..	..	..	..	..	×	×	..	..	×	×	..	..	..	..	..	×	..	..	..	×	14
64. Completion reports not submitted therewith ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
65. Nominal muster rolls wanting in abstract of value of work done.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
66. Contractors not paid on contract certificate forms.	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
In preparation—																												
67. Establishment bills not signed or countersigned by chairman or official head of the department.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	×	..	..	..	..	..	..	..	..	..	5
68. Chairman's or departmental officer's or councillor's countersignature wanting on contingent bills or certifying memoranda.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	2
69. Particulars of previous payments not entered in vouchers for subsequent payments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	2
70. Rates not noted in hospital supply bills ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
71. Amount of claim not entered in words as well as in figures.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
72. Bills for dog-killing not supported by certificates that dogs were actually killed.	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	1

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*cont.*

Standard objections.	Anantapur.	Adóni.	Bellary.	Conjeeveram.	Coimbatore.	Erode.	Kadir.	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 passing vouchers forpayment or adjustment—																												
In scrutiny—																												
73. District Board's share of tolls miscalculated and paid accordingly.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..
74. Note of number of payment voucher not made against corresponding entry in measurement book.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
In endorsement—																												
75. Chairman's payment or transfer order wanting.	×	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
76. Chairman's payment or transfer order incomplete or otherwise defective.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..
Defects in system of paying vouchers—																												
77. Separate acknowledgments not taken upon each bill paid.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
78. Sub-vouchers not stamped "cancelled" on recoupment upon contingent bills.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..
79. Payments to illiterate payees not made in presence of chairman or councillor.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	×	..	..	..	..	..
80. Income-tax not deducted from establishment bills at time of payments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..	..	..	..
81. Acknowledgments not taken upon the bills themselves for station payments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	×	..	..	..	..	..	..	..	..	..	..
82. Acknowledgments do not state amounts in words as well as in figures.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
83. District Board's share of tolls paid unpunctually.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	.	..	..	..	..	..	..	..	..	..
84. Cheques drawn long before payment	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
85. Delays in payment	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..
Defects in record of vouchers—																												
86. English abstracts not endorsed on *all* purely vernacular vouchers.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..
87. English abstracts not always signed by chairman or councillor.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
88. One voucher given two or more numbers ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
Irregular charges—																												
89. Government sanction wanting for—																												
(*a*) Establishment charges	..	..	×	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..
(*b*) Special charges	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*cont.*

Standard objections.	Ongole.	Coonoor.	Ootacamund.	Gudiyáttam.	Tirupati.	Vellore.	Walajapet.	Salem.	Tiruppattúr.	Vániyambádi.	Chidambaram.	Cuddalore.	Mangalore.	Kumbakónam.	Mannárgudi.	Mayavaram.	Negapatam.	Tanjore.	Palamcottah.	Tinnevelly.	Tuticorin.	Srirangam.	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
C.—Payments—cont.																												
Defects in passing vouchers for payment or adjustment—																												
In scrutiny—																												
73. District Board's share of tolls miscalculated and paid accordingly.	..	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
74. Note of number of payment voucher not made against corresponding entry in measurement book.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..	..	..	..	..	..	2
In endorsement—																												
75. Chairman's payment or transfer order wanting.	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
76. Chairman's payment or transfer order incomplete or otherwise defective.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	×	..	..	..	..	..	..	..	..	5
Defects in system of paying vouchers—																												
77. Separate acknowledgments not taken upon each bill paid.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	2
78. Sub-vouchers not stamped "cancelled" on recoupment upon contingent bills.	..	..	..	..	..	..	×	..	..	..	..	..	..	..	×	×	..	..	..	..	..	..	..	..	..	..	..	5
79. Payments to illiterate payees not made in presence of chairman or councillor.	..	..	..	..	..	..	..	..	..	..	×	..	..	×	×	..	×	×	..	..	..	..	×	..	..	..	..	9
80. Income-tax not deducted from establishment bills at time of payments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	3
81. Acknowledgments not taken upon the bills themselves for station payments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
82. Acknowledgments do not state amounts in words as well as in figures.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	1
83. District Board's share of tolls paid unpunctually.	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
84. Cheques drawn long before payment	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
85. Delays in payment	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	×	..	..	..	..	..	..	..	..	..	6
Defects in record of vouchers—																												
86. English abstracts not endorsed on *all* purely vernacular vouchers.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	×	..	..	..	×	..	..	..	..	..	4
87. English abstracts not always signed by chairman or councillor.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
88. One voucher given two or more numbers ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Irregular charges—																												
89. Government sanction wanting for—																												
(*a*) Establishment charges	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	3
(*b*) Special charges	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*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.																												
Payments made in excess of—																												
90. Budget provision	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	.	..	..	..	..	..	..	..	..	..	..
Total ..	2	1	2	..	..	4	4	2	3	..	2	5	1	4	..	..	8	3	1	10	..	..	5	7	2	..	2	1
D.—Advances.																												
91. Permanent advances not supported by annual acknowledgment.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
92. Permanent advances given before required ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..
93. Do. not covered by security when they should be.	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
94. Adjustment of advances long delayed ..	..	..	×	..	..	×	×	..	..	..	×	×	..	..	..	..	×	×	..	×	..	..	×	×	..	..	..	..
95. Do. of process fees not sufficiently carefully watched.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	1	..	..	2	1	..	..	..	1	1	..	..	..	..	2	2	..	2	..	..	1	1	..	..	..	..
E.—Deposits.																												
96. Security deposits not taken from certain employés.	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..	×	×	..	..	×	..	..	..	..	..	..	×
97. Amount of appellants, deposits not entered in appeal petitions or other documents.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..
98. No agreements or other documents to support correctness of amounts deposited.	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	..	×	×	..	×	..	..	..	..	..	..	..	..
99. Deposits other than permanent deposits left unsettled for more than two years.	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	×	..	..	..	..
100. Deposits left out of Deposit statement— Savings Bank deposits	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	1	..	..	1	..	1	..	..	1	1	..	..	..	..	4	2	..	2	1	..	1	1	..	..	..	1
F.—Records.																												
101. Not maintained	2	..	..	..	..	2	..	2	..	..	5	..	..	..	..	..	..	3	..	3	..	..	..	4	..	1	..	..
102. Balance in maintenance	..	..	1	..	..	2	..	1	..	..	..	4	..	..	1	..	10	9	..	4	..	..	2	3	3	1	3	4
Total ..	2	..	1	..	..	4	..	3	..	..	5	4	..	..	1	..	10	12	..	7	..	..	2	7	3	2	3	4

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894–95—*cont.*

Standard objections.	Ongole.	Coonoor.	Ootacamund.	Gudiyáttam.	Tirupati.	Vellore.	Walajapet.	Salem.	Tiruppattúr.	Vániyambádi.	Chidambaram.	Cuddalore.	Mangalore.	Kumbakónam.	Mannárgudi.	Mayavaram.	Negapatam.	Tanjore.	Palamcottah.	Tinnevelly.	Tuticorin.	Srirangam.	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
C.—Payments—cont.																												
Payments made in excess of—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
90. Budget provision	..	..	..	..	2	..	2	..	..	..	5	2	1	5	5	7	5	9	2	..	1	3	8	1	..	..	2	129
Total ..	..	..	..	..	2	..	2	..	..	..	5	2	1	5	5	7	5	9	2	..	1	3	8	1	..	..	2	129
D.—Advances.																												
91. Permanent advances not supported by annual acknowledgment. ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
92. Permanent advances given before required ..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
93. Do. not covered by security when they should be.	..	..	..	..	..	..	..	..	..	..	..	×	×	×	..	..	..	..	..	..	×	×	..	..	..	..	..	2
94. Adjustment of advances long delayed	..	..	..	..	..	..	×	×	..	..	×	×	×	×	..	..	..	..	..	..	..	..	..	..	..	..	..	18
95. Do. of process fees not sufficiently carefully watched.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Total ..	..	..	..	..	..	..	1	1	..	..	1	2	1	1	..	..	..	..	..	..	1	1	..	..	..	..	..	23
E.—Deposits.																												
96. Security deposits not taken from certain employés. ..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..	×	..	..	×	..	..	..	..	10
97. Amount of appellants, deposits not entered in appeal petitions or other documents. ..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	3
98. No agreements or other documents to support correctness of amounts deposited. ..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	6
99. Deposits other than permanent deposits left unsettled for more than two years. ..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	×	..	..	..	×	..	..	..	..	..	6
100. Deposits left out of Deposit statement—Savings Bank deposits	..	..	..	..	..	..	..	..	..	..	..	..	1	..	3	..	..	..	2	..	1	..	1	1	..	..	..	1
Total ..	..	..	..	..	..	..	..	..	..	..	..	1	..	3	..	..	..	2	..	1	..	1	1	..	..	..	..	26
F.—Records.																												
101. Not maintained	..	..	..	1	..	..	..	..	..	..	..	1	5	5	5	..	..	3	6	1	1	..	1	4	..	1	3	1	131
102. Defects in maintenance	2	..	..	1	2	..	..	4	..	..	1	6	5	7	1	..	5	8	1	2	..	1	9	..	1	3	1	
Total ..	2	..	..	2	2	..	..	4	..	..	1	6	5	7	1	..	5	8	1	2	..	1	9	..	1	3	1	

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894–95—*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
G.—Miscellaneous.																												
103. Bill-collectors entrusted with more bills at one time than necessary.	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	×	×	..	..	..	..	..	..	..	..
104. Works undertaken without estimates ..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
105. Bill books not numbered and certified to by Chairman.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..	..	..	..
106. Chairman's signature wanting on counterfoils.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
Total ..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	3	..	1	2	..	..	..	..	..	..	..	..
Defects in connection with—																												
1. Receipts	6	2	..	1	1	3	3	3	1	2	2	3	2	4	1	1	17	8	2	19	.	..	5	6	4	2	4	4
2. Demand, collection and balance statements ..	1	..	1	..	..	1	1	2	..	..	..	4	..	..	..	..	6	2	..	3	..	..	3	3	1	..	1	..
3. Payments	2	1	2	..	..	4	4	2	3	..	2	5	1	4	..	..	8	3	1	10	..	..	5	7	2	..	2	1
4. Advances	..	..	1	..	..	2	1	..	..	..	1	1	..	..	..	..	2	2	..	2	..	..	1	1	..	..	..	..
5. Deposits	..	..	1	..	..	1	..	1	..	..	1	1	..	..	..	..	4	2	..	2	..	..	1	1	..	..	..	1
6. Records	2	..	1	..	..	4	..	3	..	..	5	4	..	..	1	..	10	12	..	7	..	..	2	7	3	2	3	4
7. Miscellaneous	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	3	..	1	2	..	..	..	..	..	..	..	..
Total ..	12	3	6	1	1	15	9	11	4	2	11	19	3	8	2	1	50	29	4	45	1	..	17	25	10	4	10	10
Defects as per consolidated report for 1893–94	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
1894–95 + worse and — better than 1893–94	−7	..	−3	−1	−10	+8	+3	− 9	−2	..	+1	+ 9	−1	..	−5	..	+32	+ 25	−1	+9	−3	−1	−6	+10	−3	+3	−1	+9

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*cont.*

Standard objections.		Ongole.	Coonoor.	Ootacamund.	Gudiyattam.	Tirupati.	Vellore.	Walajapet.	Salem.	Tiruppattur.	Vaniyambadi.	Chidambaram.	Cuddalore.	Mangalore.	Kumbakonam.	Mannargudi.	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
																													10 — 4 — 1 — 16
G.—Miscellaneous.																													
103. Bill-collectors entrusted with more bills at one time than necessary.		×					×	1					1		×				×				×						584
104. Works undertaken without estimates								3	2				6	3					16		3		1	13			5	3	215
105. Bill books not numbered and certified to by chairman.								2					1	1					2					7				2	44
106. Chairman's signature wanting on counterfoils.								1					2	2					9					8				1	129
	Total	1						7	2				9	6					27		3		1	28			5	6	388
Defects in connection with—																													
1. Receipts		4	1					1	3			4	19	3	29	11	11	14	38	3	6	1		88	4	2		3	480
2. Demand, collection and balance statements								3	2			1	1	1	10	13	5	11	15	1	4			25	7	1		6	184
3. Payments								2				5	6	1	2		7	5	1	2	1			13	3	1	1		104
4. Advances								1	1			1	1	1	1		1	1	1	1	1			1	1				57
5. Deposits													1	2	2	1			1					1					16
6. Records		2				2			1	2	2	1	6	6	9	4	4	4	16	2	3	1		13	1	1	1	3	215
7. Miscellaneous		1						1	4			4	1	1	2	1	1	5	9	1	1			7	2			1	44
	Total	7	1			2		7	10	2	2	15	29	14	53	30	29	30	80	7	15	2		148	18	5	2	13	1,104
Defects as per consolidated report for 1893-94		9	3	5	8	8	7	7	7	2	2	12	25	9	19	13	5	11	38	3	6	1		88	4	2	1	6	584
1894-95 + worse and — better than 1893-94		−2	−1	−4	−4	−1	−4	3	3	0	0	−3	−4	−5	+10	−2	+6	+3	+23	+2	+2	+4		+13	−3	+1	+8	0	+104

ORDER—No. 251 M., dated 19th February 1897.

Communicated to all municipal councils.

2. It is unsatisfactory to observe that there has again been much delay in some of the municipalities, especially in Salem, Cannanore, Walajapet, Trichinopoly, Cocanada and Anakápalle, in returning the audit notes to the Accountant-General. Steps should be taken to guard against similar delays in future.

3. The neglect of some of the municipal councils to remedy the defects pointed out by the auditors is not creditable. The Chairmen of the Municipal Councils of Masulipatam, Tanjore, Kurnool, Madura, Trichinopoly, Kumbakónam, Cannanore and Cocanada, whose accounts were in the most unsatisfactory state, are requested to report the action which they propose to take to secure better results for the future.

4. (1) *Paragraph* 3 (*a*).—The repeated orders of Government directing the collection of the private scavenging fees in advance should be strictly carried out.

(2) *Paragraphs* 3 (*d*) *and* (*f*) *and* 5 (*c*).—The suggestions made by the Inspector are approved.

(3) *Paragraph* 4 (*a*).—As repeatedly pointed out by Government, the practice of entrusting bill collectors with more bills than they can present in a single day is very objectionable, and, where it exists, should be discontinued forthwith.

(4) *Paragraph* 5 (*a*).—The Government is of opinion that vouchers for expenditure should be placed before the municipal council for scrutiny and admission of the charges. The detailed proposals promised by the Inspector will be awaited.

(5) *Paragraph* 5 (*b*).—The question raised by the Inspector will be answered in the affirmative: *vide* section 188 (2) of the District Municipalities Act.

5. The Government concurs generally with the Inspector in his remarks on the other points noticed in the report.

6. The attention of all municipal councils is drawn to paragraph 6 of the report.

(True Extract.)

G. S. FORBES,
Secretary to Government.

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

Ed. A. Ratt

Copy of a Communication from the Sanitary Engineer to Government Madras
To the Collector of South Arcot Cuddalore
Dated 28th November 1895 No. 3561.

With reference to your endorsement No. 2155/21-11-95 I have the honor to inform you that my programme framed in consultation with the Sanitary Commissioner for 1896, has already been submitted to Government. I regret I am unable to adopt that programme without increased staff and therefore I cannot undertake to get up a scheme for Chidambaram at present.

No. 2055/Eng of 1895.

Communicated to the Chairman Municipal Council Chidambaram for information with reference to his letter No. 355 dated 13th November 1895.

2. The reply of the Sanitary Engineer is extremely disappointing but the Sanitary Commissioner will be asked if he cannot make such arrangements as will enable the Sanitary Engineer to prepare a water supply scheme for Chidambaram at an early date.

(Signed)

Local & Munl. (~~190~~ 1897) Departm

PRINTED.

G.O., No. 25/m

DATED 19.2.97

[Despatch Abstract.]

accounts

Communicating to all Municipal councils, with remarks, the consolidated audit report on the —— of the Municipalities for the year 1894—95.

BACK PAPERS.

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

FURTHER PAPERS.

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Government {1897} of Madras.

LOCAL AND MUNICIPAL.

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G.O., No. 251 M., 19th February 1897.

FEBRUARY.

Accounts.

Communicating to all municipal councils, with remarks, the consolidated audit report on the — of the municipalities for the year 1894–95.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From W. J. F. WILLIAMSON, Esq., Assistant Accountant-General and Inspector of Local Fund Accounts, Madras, to the Accountant-General, Madras, dated Fort St. George, 18th November 1896, No. L.F.D.

I have the honour to submit the annual consolidated audit report on the accounts of the district municipalities of this Presidency for the year 1894–95. The delay in its submission is due to the fact that in several cases the audit notes were only returned by the councils concerned, after repeated reminders had been sent. The time fixed by Government for the return of these notes is two months, but in the majority of municipalities the time is greatly exceeded. At Salem, for instance, the notes were in the Chairman's hands for very nearly a year, the excuse offered being that the late *ex-officio* Chairman took personal possession of them on receipt, and then apparently lost sight of them until handing over charge to the present incumbent. The audit notes of the Cannanore Municipality were only received by me on the 9th instant, although they were placed in the Chairman's hands in March 1896, and were followed in due course by three ordinary reminders and a telegram. As these had no effect, a special letter was sent to the Collector informing him of the delay, and the notes were then received in about five weeks. Similar delays on the part of this very municipality have been noticed in the reports for some years past.

In the following cases also, the return of the notes was greatly delayed, the number of reminders that had to issue being shown against each :—

	Reminders.
1. Walajapet	3 and a special letter.
2. Trichinopoly	3
3. Cocanada	3
4. Anakápalle	3

2. The statement forming an enclosure to this report shows in detail the defects noticed in previous years which were allowed to continue unremedied, and an abstract thereof is given below by way of affording a comparison of the present year's figures with those of 1893–94. Neither the statement nor the abstract include the newly constituted municipality of Srívilliputtúr, for which there are no "repeated" defects, as the audit of 1894–95 was the first of its kind.

Abstract of Defects.

Name of Municipality.	Number of repeated defects found in 1894–95.	Worse than in 1893–94 and by how many defects.	Better than in 1893–94 and by how many defects.	Name of Municipality.	Number of repeated defects found in 1894–95.	Worse than in 1893–94 and by how many defects.	Better than in 1893–94 and by how many defects.
1. Masulipatam ..	50	32	..	30. Ongole	7	..	2
2. Madura	45	9	..	31. Tinnevelly ..	6	2	..
3. Tanjore	38	23	..	32. Vizianagram ..	6	The same as in 1893–94.	
4. Trichinopoly ..	38	13	..				
5. Kurnool	29	25	..	33. Bellary	6	..	3
6. Kumbakónam ..	29	10	..	34. Tuticorin	5	4	..
7. Cannanore	25	10	..	35. Palghat	4	3	..
8. Cocanada	19	9	..	36. Dindigul	4	..	1
9. Cuddalore	19	..	6	37. Berhampur ..	4	..	2
10. Calicut	17	..	6	38. Anakápalle ..	4	..	3
11. Erode	15	8	..	39. Gudiyáttam ..	4	..	4
12. Negapatam ..	14	3	..	40. Palamcottah ..	3	2	..
13. Srirangam	13	The same as in 1893–94.		41. Adóni	3	The same as in 1893–94.	
14. Chidambaram ..	12	Do.	do.	42. Ellore	3	..	1
15. Anantapur	12	..	7	43. Vellore	3	..	4
16. Máyavaram ..	11	6	..	44. Vániyambádi ..	2	1	..
17. Mangalore	11	2	..	45. Bimlipatam ..	2	1	..
18. Parlákimedi ..	11	1	..	46. Tiruppattúr ..	2	The same as in 1893–94.	
19. Mannárgudi ..	11	..	2				
20. Cuddapah	11	..	9	47. Chicacole	2	Do.	do.
21. Nellore	10	9	..	48. Bezwada	2	..	5
22. Tellicherry ..	10	..	1	49. Guntur	1	The same as in 1893–94.	
23. Cochin	10	..	3				
24. Karur	9	3	..	50. Conjeeveram ..	1	..	1
25. Vizagapatam ..	8	8	..	51. Coonoor	1	..	1
26. Rajahmundry ..	8	The same as in 1893–94.		52. Palni	1	..	3
				53. Ootacamund ..	1	..	4
27. Salem	7	Do.	do.	54. Coimbatore ..	1	..	10
28. Walajapet	7	Do.	do.	55. Periyakulam ..	..	..	1
29. Tirupati	7	..	1				

The results in the case of Masulipatam, Tanjore and Kurnool are distinctly unsatisfactory, as they not only show a high average of repeated defects, but also a considerable falling off from last year. These remarks apply in a lesser degree to Madura (which again takes a high place in the unfavourable list), Trichinopoly, Kumbakónam, Cannanore and Cocanada. It is satisfactory to note on the other hand that Periyakulam, Coonoor, Conjeeveram and Guntúr continue to be the best worked municipalities from an account point of view, and that Anantapur and Cuddalore, which were unfavourably reported on last year, showed an improvement.

3. The following are the suggestions in which the Chairmen of municipal councils do not concur :—

(*a*) *That Private Scavenging fees should be collected in advance.*—This requirement is very generally disregarded, notwithstanding the repeated orders of Government on the subject. The excuses given are many and various. In some cases (as in Guntúr and Parlákimedi), it is contended that the people have not yet begun to appreciate the benefits of municipal agency, and prefer to employ their own toties who are more amenable to them for neglect of duty than those in municipal employ. In others (as in Chicacole), it is merely asserted that the system is unworkable, without any specific reasons being assigned. A very general reply, however, is that while every endeavour is made to collect the fees as early as possible, it is undesirable to exert too great pressure in this matter. The only result, it is stated, would be in many cases to drive the tax-payers into employing their own sweepers, a decision with which the law would be unable to interfere, as long as they kept their premises in a sanitary condition. It is, on the other hand, pointed out by some municipalities that however willing the authorities may be to enforce the rule, the absence of any provision empowering the Chairmen to take coercive measures for the collection of the fees, tends to prevent their prompt realization.

On the whole, I think, it may be said that considerable difficulty is experienced in working the rule, but I believe the matter is already engaging the attention of Government in connection with the revision of the District Municipalities Act.

(*b*) *That the leases of certain miscellaneous classes of revenue* (*such as tolls, &c.*) *should be approved by the council.*—The Chairman of the Salem Municipality holds that his sanction alone is sufficient under the executive powers vested in him. In most other municipalities, however, every lease is generally subject to the approval of the council, and there seems no reason why a similar rule should not be observed in Salem.

(*c*) *That appeals should not be admitted if preferred after the period of fifteen days prescribed in section* 99 (i) *of Act IV of* 1884.—The Chairman of the Nellore Municipality, in one such case, states that it was admitted on a special resolution of the council, but in the face of the section quoted, this seems *ultra vires*, and should not, I think, be allowed to recur.

(*d*) *That the House-tax Demand Register should show the revised as well as the original assessment.*—This is contemplated by the form (*vide* columns 8—10 of Book Form No. 4), but the Chairman of the Conjeeveram Municipality contends that as the register has to be maintained for two years, it will be rendered untidy if corrections are made to column 8 whenever, during the course of the currency of the register, the assessment is altered, whether by the Chairman or council. As there is some force in this, I would suggest, in order to obviate the necessity for corrections being made in column 8 when the assessment is altered by the council on appeal, that an additional column be inserted between columns 9 and 10 to show the "amount of tax as revised by the council." The introduction of this column would only render necessary alterations in column 8, in cases where the Chairman himself revised the assessment, and would thus tend to keep the register neater than under the present plan. In order to provide room for this column, the present column 9 may be omitted, and a foot-note added to the form to the effect that all alterations made in column 8 in consequence of a revision of the tax by the Chairman should be initialled by that officer.

(*e*) *That security should be taken from sanitary inspectors and other out-door servants who have to collect certain municipal money.*—The Salem Chairman states that as the amounts they deal with are small, it is not necessary to do so. It may, however, be pointed out that the principle is the same whether the amounts be large or small, and that the magnitude or otherwise of the transactions would be taken into consideration in determining the amount of security to be taken. Moreover, in G.O., No. 208 M., dated 5th March 1888, Government have ruled, in the case of the Cocanada Municipality, that security is necessary in such cases.

(*f*) *That the budget heads should be given in the chitta.*—This is contemplated by the form (*vide* Book Form No. 1), but the Chairman of the Salem Municipality considers it unnecessary. I may here remark that the object of this requirement is to facilitate the posting of the cash book, but that in practice it is found convenient to prepare an abstract on the form itself at the end of the day's transactions, bringing together the receipts under the various heads. The cash book is then posted from the totals thus collected. As this appears to meet all requirements and is the course usually adopted, I think the column "budget head" in the chitta may be altered to "remarks," and an order passed to the effect that an abstract be prepared as above indicated.

4. In the following cases the Chairmen concerned have failed to act up to the orders of Government noted below, for the reasons recorded in each case :—

(*a*) *That bills should be handed over to bill-collectors in batches to prevent undue accumulation of bill books with them* (*vide paragraph* 7 *A* (*c*) *of the Consolidated Report for* 1891–92, *embodied in G.O., No.* 1656 *M., dated* 2*nd December* 1893).—The Chairman of the Cuddapah Municipal Council contends that this is not practicable, and that he sees no useful purpose in its adoption. I may here note that the above Government Order was passed with regard to this very municipality nearly three years ago, and that it is generally admitted that there is considerable danger in handing over more bills to the collectors at one time than can be properly checked at the municipal office when the collections are handed in. As to its practicability, there is no doubt that the system is perfectly feasible if only the manager and the shroff exercise a little care, but I fear the easier though less safe plan of handing over the bill books in a body is very generally followed. The special attention of Chairmen may therefore be drawn to the matter.

(*b*) *That counterfoil receipts should be granted to the pupils and others paying the fees by the schoolmasters receiving them* (vide *paragraph* 4 *of G.O., Mis. No.* 974 *M.,*

dated 30*th June* 1890, *on the Ellore Municipal Audit Report*).—The Srírangam Municipal Chairman contends that this is not required by G.O., No. 644 M., dated 4th April 1892—*vide* remarks against head 4 (IV) (*d*) of the appendix thereto. The Chairman of the Trichinopoly Municipality on the other hand affirms that the remittance book ought to suffice, and that it is very unusual for a schoolboy to be granted a receipt for a fee paid by him. With regard to the above it may be noted that the rule mentioned by the Srírangam Chairman only refers to the procedure to be followed *in the municipal office* on receipt of the fees from the headmaster, and that the check of the amount handed in by the latter is not complete unless accompanied by the counterfoils of the receipts granted by him. It is believed that in Government schools and colleges counterfoil receipts are usually granted.

(*c*) *That distraint fees should not be collected for private scavenging fees* (vide *G.O., No.* 1647 *M., dated* 5*th December* 1889).—The Vizagapatam Chairman still considers that section 269 of the Act empowers him to levy these fees, although the Advocate-General, in his opinion embodied in the above Government Order, holds an opposite view.

(*d*) *That all auctions should be conducted in the presence of the Chairman or a Councillor* (*vide paragraph* 10 A (17) *of the Consolidated Report for* 1890–91, *embodied in G.O., No.* 1494 *M., dated* 4*th September* 1892).—The Chairman of the Kumbakónam Municipal Council says that this is not possible, but as it is done in a good many other municipalities, there seems no reason why it should be impossible in Kumbakónam. If ward councillors cannot, or will not, undertake this duty, the only alternative is for the Chairman himself to supervise all sales.

(*e*) *That reasons be assigned for remissions and writes-off* (vide *paragraph* 7 *B* (*a*) *of the Consolidated Report for* 1891–92 *embodied in G.O., No.* 1656 *M., dated* 2*nd December* 1893).—The Chairman of the Srírangam Municipality considers that it is too much to expect that the reasons should be noted in the lists of remissions and writes-off.

(*f*) *That the sanction of Government should be obtained for the entertainment of a temporary peon* (vide *G.O., No.* 2288 *L., dated* 5*th October* 1889).—The Cochin Chairman states that as the pay of the peon was charged to contingencies, Government sanction is not required, that is to say he adopts the irregular practice of debiting an establishment charge to a contingent head in order to evade the necessity for sanction.

(*g*) *That Sanitary Inspectors, while under training at Madras, should only receive their usual pay* (vide *Resolution* (1) *embodied in page* 5 *of G.O., No.* 1914 *M., dated* 10*th December* 1894).—In this case, a sanitary inspector of the Vellore Municipality, drawing Rs. 15 a month, was deputed to Madras to undergo a course of training, and while there was permitted to draw a monthly pay of Rs. 20. On a request being made for the recovery, in the absence of Government sanction, of the excess amount paid, the Chairman states that no such sanction is necessary as the higher pay was granted in consideration of the increased cost of living in Madras, and the excess expenditure was met from savings under conservancy establishment.

(*h*) *That payments below Rs.* 10 *should not be made by cheque* (vide *G.O., No.* 222 *M., dated* 12*th February* 1895).—The Tinnevelly Municipality hold that cash payment should be avoided as far as possible, and continue therefore to issue cheques for sums below Rs. 10.

(*i*) *That all Municipal account forms should be printed in Madras at a Central Press under the superintendence of the Accountant-General* (vids *G.O., Mis. No.* 2109 *M., dated* 30*th November* 1891).—In Trichinopoly, Salem and some other places, this is not done, the Chairman of one of them holding that even at a slightly increased cost it is reasonable that local industry should be encouraged. The result in the majority of cases where the forms are printed locally is that they do not always correspond exactly with those approved by Government, unauthorized modifications being introduced by the Chairmen concerned. This is undesirable.

5. The special orders of Government appear to be necessary on the following points :—

(*a*) *Whether all expenditure vouchers should be placed before the Council for sanction* (vide *G.O., Mis. No.* 1084 *M., dated* 10*th July* 1895, *on the accounts of the Walajapet Municipality*).—This rule is very seldom followed. Some Chairmen affirm that as under section 32 (1) of the Act the entire executive power of the council is vested in them, they are competent to pass all ordinary charges, while others content

themselves with saying that as the above Government Order was passed only with reference to the Wallajapet Municipality, they are not bound by it. Even, however, in cases where an endeavour is made to carry out the letter of the order, its spirit is generally disregarded. This will be seen from the fact that as it is not found practicable to obtain the sanction of the council *before* payment, the usual course in these cases is for the paid bills to be placed before that body at their periodical meetings, accompanied by a list showing the number and amount of each voucher, and for the council thereupon to pass them *en bloc* for the total amount of the list. It is evident that under this arrangement the bills are not subject to any further scrutiny, and that the resolution passing them is little more than a formality.

It has struck me therefore that, unless there is any inherent objection tc such a course, it might be well if a set of rules were drawn up specifying the classes of expenditure which Chairmen might themselves be empowered to pass, and those for which the sanction of the council would be necessary. Among the former might be included establishment charges within the scale fixed by Government, the ordinary contingent expenses of the office, and so forth, while the latter would contain all charges which require the specific sanction of the council, whether under the Act, or the various Government Orders passed from time to time. Such an arrangement would, I think, tend to render the financial control of the council more efficient, both by clearly defining the cases in which the sanction of that body is specifically required whether by law or rule, and also by relieving it of the necessity of according mere formal sanction to charges already sanctioned in one form or another.

If this view commends itself to Government, I shall be happy to submit detailed proposals on the above lines.

(*b*) *Whether in the case of license fees levied under Section* 267 *of the Act at rates fixed at annual amounts, it is permissible for Chairmen to recover them proportionately to the period for which the license is applied for?* Thus, in the Karur Municipality, the fees for oil mills are charged proportionately to the number of days specified in the application, instead of at the full rate for the year in which the license is granted. As the question has arisen, and there appears to be no ruling on the subject, I have deemed it desirable to obtain the orders of Government.

(*c*) *Whether a form might not usefully be prescribed for a Vacancy Remission Register?* Hitherto no such register has been prescribed, though in a few municipalities a form suggested by the inspecting staff has been adopted. In the majority of cases, however, no such register is maintained, and considerable difficulty is consequently experienced in properly checking the remissions granted from time to time. The annexed form will, it is believed, meet all requirements, and may, if approved by Government, be prescribed for general adoption.

I append also a form of refund voucher, which will, I think, be found useful. It is intended for all refunds, whether of vacancy remissions, deposits, &c., and its adoption will both obviate the necessity for full details of the refund being given on the voucher, and also facilitate reference to the original entries in the various registers.

6. In conclusion, I would venture to remark that certain portions of this report indicate a tendency on the part of some municipalities to ignore Government Orders which they find a difficulty in carrying out, and on being reminded of the fact, to merely advance the plea of *non possumus*. In such cases their course should be to address Government on the subject, pointing out the difficulties experienced, and suggesting such modifications as local experience showed to be desirable or necessary. It is only in this way that improvements in system can be gradually effected.

No. 474—L.F.D.

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

FORT ST. GEORGE,
4th December 1896.

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

APPENDIX I.

REGISTER of vacancy notices received and remissions granted in the ——— municipality for the half-year ending ——— 189 .

Serial number.	1
Month and date of receipt of application.	2
Property. Description.	3
Property. Situation. Street.	4
Property. Situation. Door number.	5
Assessment number.	6
Date of notice of vacancy.	7
Date of commencement of vacancy (*vide* Bye-laws).	8
Date of re-occupation.	9
Period of vacancy.	10
Chairman's orders and initials.	11
Assessment Amount. House-tax.	12
Assessment Amount. Water-tax.	13
Date of credit, if any.	14
Remission allowed by way of refund From current collections. House-tax.	15
Remission allowed by way of refund From current collections. Water-tax.	16
Remission allowed by way of refund From other than current collections. House-tax.	17
Remission allowed by way of refund From other than current collections. Water-tax.	18
Voucher number.	19
Date of payment.	20
Remission allowed as against demand. House-tax.	21
Remission allowed as against demand. Water-tax.	22
Chairman's initials.	23
Remarks.	24

Rs. A. P.	Rs. A. P.																					Rs. A. P.	Rs. A. P.

APPENDIX II.

Voucher No. ——
of ——————— 189 .

Refund Voucher.

Particulars of refund.	Reference to register number.	Amount.	Date of original credit.	Signature of payee and date.	Remarks.
		Rs. A. P.			

Pay Rs. ( ) Rupees ——————————.

Dated ——————— 189 .

——————————,

Chairman, ——————— *Municipality.*

Enclosure.

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894–95.

Standard objections.		Anantapur.	Adoni.	Bellary.	Conjeeveram.	Coimbatore.	Erode.	Karur.	Cuddapah.	Berhampur.	Chicacole.	Parlakimedi.	Cocanada.	Ellore.	Rajahmundry.	Bezwada.	Guntur.	Masulipatam.	Kurnool.	Dindigul.	Madura.	Palni.	Periyakulam.	Calicut.	Cannanore.	Cochin.	Palghat.	Tellicherry.	Nellore.
		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																													
Delays in collection of dues—																													
1. Bill issued late	.. ..	×	×				×	×	×	×																			
2. Bills prepared and collections made for both half-years together	.. ..	×	×		×		×	×	×		×	×		×	×	×	×	×	×	×	×			×	×	×	×	×	×
3. Bills not prepared at all	.. ..																												
4. Private scavenging fees not collected in advance	.. ..	×	×																										
5. Warrants prepared late	.. ..																												
6. Sale of distrained property delayed	.. ..						×																						
Revenue unnecessarily foregone—																													
7. Penal interest on overdue kists	.. ..																												
Revenue illegally collected—																													
8. Excess collections (transferred to the credit of deposits)	.. ..																												
Possible misappropriation of receipts—																													
9. Short credits	.. ..							×																					
10. Misappropriations of previous years not yet received	.. ..	×								×																			
11. Bill receipts for outstanding credits not forthcoming	.. ..	×																											
Insufficient check against misappropriations owing to—																													
12. Counterfoil receipts not granted by the office for certain classes of revenue	.. ..	×										×																	
13. Auctions not conducted in presence of chairman or a councillor	.. ..																												
14. Cheque, bill, receipt and license forms insecurely kept	.. ..						×																						
15. Unused forms at the close of the year not destroyed or otherwise rendered incapable of misuse	.. ..																												
16. Counterfoil receipts not granted by market or slaughter-house superintendents for fees when collected departmentally	.. ..																												
17. Temporary receipts given by bill-collectors	.. ..																												
18. Forwarding challans wanting in support of fluctuating dues	.. ..	×																											
19. Receipts mutilated beyond recognition	.. ..																												
20. Part payment collections by oversight	.. ..																												
21. Receipts for taxes remitted or written off not stamped "remitted" or "written off"	.. ..																												
22. Receipts for taxes confirmed on appeal neither handed over to parties nor stamped "cancelled"	.. ..																												

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894–95—*cont.*

Standard objections.	Ongole.	Cooncoor.	Ootacamund.	Gudiyáttam.	Tirupati.	Vellore.	Walajapet.	Salem.	Tirappattúr.	Vániyambádi.	Chidambaram.	Cuddalore.	Mangalore.	Kumbakónam.	Mannárgudi.	Máyavaram.	Negapatam.	Tanjore.	Palamcottah.	Tinnevelly.	Tuticorin.	Srirangam.	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.																												
Delays in collection of dues—																												
1. Bill issued late	×	..	..	×	×	..	×	..	×	×	×	×	..	×	×	×	×	×	..	..	×	×	×	×	..	..	×	32
2. Bills prepared and collections made for both half years together.	..	..	..	..	..	..	..	..	..	..	×	×	..	..	×	×	..	×	..	..	..	×	..	..	..	..	..	8
3. Bills not prepared at all	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
4. Private scavenging fees not collected in advance.	×	..	×	×	×	..	×	×	×	×	×	..	..	×	×	..	×	×	..	..	×	×	×	×	×	×	×	39
5. Warrants prepared late	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	×	..	..	×	..	4
6. Sale of distrained property delayed	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
Revenue unnecessarily foregone—																												
7. Penal interest on overdue kists	×	..	..	..	..	..	..	..	..	..	..	..	..	×	..	×	..	..	..	..	..	..	×	×	..	..	×	8
Revenue illegally collected—																												
8. Excess collections (transferred to the credit of deposits).	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	6
Possible misappropriation of receipts—																												
9. Short credits	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
10. Misappropriations of previous years not yet received.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
11. Bill receipts for outstanding credits not forthcoming.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	5
Insufficient check against misappropriations owing to—																												
12. Counterfoil receipts not granted by the office for certain classes of revenue.	×	..	..	..	..	..	..	×	..	..	..	×	×	..	..	..	..	×	..	..	..	..	×	..	..	..	..	11
13. Auctions not conducted in presence of chairman or a councillor.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	2
14. Cheque, bill, receipt and license forms insecurely kept.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
15. Unused forms at the close of the year not destroyed or otherwise rendered incapable of misuse.	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	×	..	9
16. Counterfoil receipts not granted by market or slaughter-house superintendents for fees when collected departmentally.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	1
17. Temporary receipts given by bill-collectors	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
18. Forwarding chellans wanting in support of fluctuating dues.	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	5
19. Receipts mutilated beyond recognition	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	1
20. Part payment collections by oversight	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
21. Receipts for taxes remitted or written off not stamped "remitted" or "written off."	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	6
22. Receipts for taxes confirmed on appeal neither handed over to parties nor stamped "cancelled."	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	1

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894–95—*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.																												
Delays in credit of—																												
23. Taxes through bill-collectors not bringing their collections to office often enough.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	×	..	×	..	..	..	..	×	..	..	..
24. Travellers' bungalow fees	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
25. Sale-proceeds of medicines	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	×
26. Other collections	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Insufficient check against delays in credit (*i.e.*, temporary misappropriation) owing to—																												
27. Receipts or licenses not given on day of receipt of collections.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
28. Forwarding chellans wanting in the absence of parties' signature on the backs of counterfoils of receipts and licenses.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	×	..	..	..
29. Applications for licenses wanting	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	×	..
30. Register extract not sent with school-fee, &c., collections.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	×	..	..	..	×
31. Alterations of dates not initialled by chairman.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	×	..	..	×	..	..	..	×	..
32. Dates of receipts not noted on counterfoils	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	×	..	..	..	..	..	..	..	..	..	..
33. Bills in bill-collectors' hands not checked sufficiently often.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Defects causing delay in audit—																												
34. Foils and counterfoils irregularly removed from the books.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous defects—																												
35. Sale of immoveable property not sanctioned by Government.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×
36. Sales not effected by public auction	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
37. Receipts granted instead of licenses	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	6	2	..	1	1	3	3	3	1	2	2	3	2	4	1	1	17	8	2	19	..	..	5	6	4	2	4	4
B.—Demand, Collection and Balance Statements.																												
Defects in connection with demands—																												
Demand incorrectly fixed—																												
38. Vacant lands not taxed under section 63 (2)	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
39. Demand not based on any authority	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
Defects in connection with remissions and writes-off—																												
40. Appeals entertained without either deposit of tax or general exemption from deposit under section 99 (2).	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*cont.*

Standard objections.	Ongole.	Coonoor.	Ootacamund.	Gudiyáttam.	Tirupati.	Vellore.	Walajapet.	Salem	Tiruppattúr.	Vaniyambádi.	Chidambaram.	Cuddalore.	Mangalore.	Kumbakónam.	Mannárgudi.	Máyavaram.	Negapatam.	Tanjore.	Palamcottah.	Tinnevelly.	Tuticorin.	Srirangam.	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.																												
Delays in credit of—																												
23. Taxes through bill-collectors not bringing their collections to office often enough.	..	..	.	..	..	..	..	..	..	..	..	..	×	×	..	..	..	×	..	..	..	..	×	..	..	..	..	8
24. Travellers' bungalow fees	..	..	..	..	..	××	..	..	..	..	..	..	..	..	..	×	..	×	..	..	×	..	×	..	..	..	..	4
25. Sale-proceeds of medicines	..	..	..	..	×	×	..	..	..	..	..	×	..	..	..	..	..	..	..	×	..	×	×	..	..	..	..	5
26. Other collections	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8
Insufficient check against delays in credit (*i.e.*, temporary misappropriation) owing to—																												
27. Receipts or licenses not given on day of receipt of collections.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
28. Forwarding chellans wanting in the absence of parties' signature on the backs of counterfoils of receipts and licenses.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
29. Applications for licenses wanting	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	2
30. Register extract not sent with school-fee, &c., collections.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
31. Alterations of dates not initialled by chairman.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	××	..	×	..	..	××	..	..	×	..	7
32. Dates of receipt not noted on counterfoils	..	..	..	..	..	..	×	..	..	..	..	..	×	××	..	..	×	×××	..	×	..	..	××	..	..	×	..	13
33. Bills in bill-collectors' hands not checked sufficiently often.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	××	..	..	..	..	×	..	..	..	..	4
Defects causing delay in audit—																												
34. Foils and counterfoils irregularly removed from the books.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	2
Miscellaneous defects—																												
35. Sale of immoveable property not sanctioned by Government	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	1
36. Sales not effected by public auction	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	2
37. Receipts granted instead of licenses	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	1
Total ..	4	1	1	2	3	3	3	2	2	2	4	6	3	9	4	4	4	16	..	3	3	5	13	3	1	5	3	215
B.—Demand, Collection and Balance Statements.																												
Defects in connection with demands—																												
Demand incorrectly fixed—																												
38. Vacant lands not taxed under section 63 (2)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
39. Demand not based on any authority	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Defects in connection with remissions and writes-off—																												
40. Appeals entertained without either deposit of tax or general exemption from deposit under section 99 (2).	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	1

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*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
B.—Demand, Collection and Balance Statements—cont.																												
Defects in connection with remissions and writes-off—*cont.*																												
41. Lists not forthcoming	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	×	..	..	..	..
42. Remissions not properly distinguished from write-off.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	×	×	..	..	..
43. Proceedings of the municipal council wanting in details sufficient to identify the amounts remitted or written off.	×	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	×	..	..	..	×	×	×	..	..
44. Authority for "remissions" or "writes-off" wanting.	..	..	..	..	..	×	..	..	..	..	..	×	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
45. Writes-off sanctioned by chairman instead of by council.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..
46. 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—																												
47. Discrepancies between total of balance list and balance as shown in demand, collection and balance statements.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
48. Balance list incorrect owing to inclusion of items collected, remitted or written off.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
49. Balance lists not certified to by the chairman as having been actually verified with the outstanding bills.	..	..	×	..	..	..	×	..	..	..	..	×	..	..	..	..	×	..	..	..	..	..	..	×	..	..	×	..
50. 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—																												
51. All classes of receipts for which bills have been prepared not entered.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
52. Bills wanting in support certain outstandings.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	×	..	..	..	..	..
Total ..	1	..	1	..	..	1	1	2	..	..	..	4	..	..	..	..	6	2	..	3	..	..	3	3	1	..	1	..
C.—Payments.																												
Payments and adjustments unsupported by vouchers—																												
53. House-owner's receipt wanting in support of house-rent paid.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..
54. Stamp-vendor's receipt wanting in support of stamps purchased.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894–95—*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.
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.*																												
41. Lists not forthcoming	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	1
42. Remissions not properly distinguished from writes-off.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	4
43. Proceedings of the municipal council wanting in details sufficient to identify the amounts remitted are written off.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	8
44. Authority for "remissions" or "writes-off" wanting.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
45. Writes-off sanctioned by chairman instead of by council.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
46. Lists wanting in statements of reasons (to test the correctness of their classification) or otherwise incorrect or incomplete.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	×	..	..	..	..	4
Defects in connection with balances and balance lists—																												
47. Discrepancies between total of balance list and balance as shown in demand, collection and balance statements.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
48. Balance list incorrect owing to inclusion of items collected, remitted or written off.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	2
49. Balance lists not certified to by the Chairman as having been actually verified with the outstanding bills.	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	9
50. 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—																												
51. All classes of receipts for which bills have been prepared not entered.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
52. Bills wanting in support of certain outstandings.	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	×	..	..	..	..	5
Total ..	..	..	..	..	..	..	..	..	..	..	1	1	1	2	..	..	..	2	..	..	..	1	7	..	..	..	..	44
C.—Payments.																												
Payments and adjustments unsupported by vouchers—																												
53. House-owner's receipt wanting in support of house-rent paid.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
54. Stamp-vendor's receipt wanting in support of stamps purchased.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	×	..	..	..	..	×	..	..	..	..	4

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894–95—*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
C.—Payments—cont.																												
Payments and adjustments unsupported by vouchers—*cont.*																												
55. Other receipts wanting	×	×	..	..	..	..	×	..	×	..	×	×	×	×	..	..	..	..	..	×	..	..	..	..	×	..	..	..
56. Receipts for sums in excess of Rs. 20 other than those given on behalf of Government, not always stamped.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	..	×	..	..	..	..	..
57. Acknowledgment of drawer of bill or his duly authorized agent wanting.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
58. Vouchers not forthcoming	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×
Defects in vouchers presented or prepared—																												
In form—																												
59. Mostly in manuscript	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
60. Contingent bills not prepared, payments having been made only on payee's receipt.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
61. Certificates that charges were absolutely necessary not furnished in contingent bills.	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
62. Certificate of actual payment of petty unvouched charges not furnished on contingent bills.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..
63. Certificate of check measurement wanting on contractor's certificates in support of final payments.	..	..	..	..	..	..	..	×	×	..	×	..	..	×	..	..	×	×	..	..	..	..	×	×	..	..	..	..
64. Completion reports not submitted therewith	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
65. Nominal muster rolls wanting in abstract of value of work done.	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
66. Contractors not paid on contract certificate forms.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..
In preparation—																												
67. Establishment bills not signed or countersigned by chairman or official head of the department.	..	..	..	..	..	×	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	×	..	..	..	..
68. Chairman's or departmental officer's or councillor's countersignature wanting on contingent bills or certifying memoranda.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..
69. Particulars of previous payments not entered in vouchers for subsequent payments.	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
70. Rates not noted in hospital supply bills	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..
71. Amount of claim not entered in words as well as in figures.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
72. Bills for dog-killing not supported by certificates that dogs were actually killed.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*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.
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.																												
Payments and adjustments unsupported by vouchers—*cont.*																												
55. Other receipts wanting	..	..	..	..	..	..	×	..	..	..	×	×	..	..	×	..	..	..	..	..	..	..	×	×	..	..	×	17
56. Receipts for sums in excess of Rs. 20 other than those given on behalf of Government, not always stamped.	..	..	..	..	×	..	..	..	..	..	..	..	..	×	×	..	..	..	..	..	..	..	..	..	..	..	..	5
57. Acknowledgment of drawer of bill or his duly authorized agent wanting.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	2
58. Vouchers not forthcoming	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	×	..	..	..	..	..	..	..	..	..	5
Defects in vouchers presented or prepared—																												
In form—																												
59. Mostly in manuscript	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	..	..	2
60. Contingent bills not prepared, payments having been made only on payee's receipt.	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..	..	..	×	×	..	..	..	..	4
61. Certificates that charges were absolutely necessary not furnished in contingent bills	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..	..	..	..	..	..	4
62. Certificate of actual payment of petty unvouched charges not furnished on contingent bills.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
63. Certificate of check measurement wanting on contractor's certificates in support of final payments.	..	..	..	..	..	..	..	..	..	..	..	×	×	..	..	×	×	..	..	..	..	..	×	..	..	..	×	14
64. Completion reports not submitted therewith ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
65. Nominal muster rolls wanting in abstract of value of work done.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
66. Contractors not paid on contract certificate forms.	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
In preparation—																												
67. Establishment bills not signed or countersigned by chairman or official head of the department.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	×	..	..	.	..	..	..	..	..	..	5
68. Chairman's or departmental officer's or councillor's countersignature wanting on contingent bills or certifying memoranda.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	2
69. Particulars of previous payments not entered in vouchers for subsequent payments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	2
70. Rates not noted in hospital supply bills ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
71. Amount of claim not entered in words as well as in figures.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
72. Bills for dog-killing not supported by certificates that dogs were actually killed.	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	1

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*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 passing vouchers forpayment or adjustment—																												
In scrutiny—																												
73. District Board's share of tolls miscalculated and paid accordingly.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..
74. Note of number of payment voucher not made against corresponding entry in measurement book.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
In endorsement—																												
75. Chairman's payment or transfer order wanting.	×	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
76. Chairman's payment or transfer order incomplete or otherwise defective.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..
Defects in system of paying vouchers—																												
77. Separate acknowledgments not taken upon each bill paid.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
78. Sub-vouchers not stamped "cancelled" on recoupment upon contingent bills.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..
79. Payments to illiterate payees not made in presence of chairman or councillor.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	×	..	..	..	..	..
80. Income-tax not deducted from establishment bills at time of payments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..	..	..	..
81. Acknowledgments not taken upon the bills themselves for station payments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	×	..	..	..	..	..	..	..	..	..	..
82. Acknowledgments do not state amounts in words as well as in figures.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
83. District Board's share of tolls paid unpunctually.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
84. Cheques drawn long before payment	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
85. Delays in payment	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..
Defects in record of vouchers—																												
86. English abstracts not endorsed on *all* purely vernacular vouchers.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..
87. English abstracts not always signed by chairman or councillor.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	.	..	..	..	..	..
88. One voucher given two or more numbers ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
Irregular charges—																												
89. Government sanction wanting for—																												
(*a*) Establishment charges	..	..	×	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..
(*b*) Special charges	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*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.
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 passing vouchers for payment or adjustment—																												
In scrutiny—																												
73. District Board's share of tolls miscalculated and paid accordingly.	..	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
74. Note of number of payment voucher not made against corresponding entry in measurement book.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..	..	..	..	..	..	2
In endorsement—																												
75. Chairman's payment or transfer order wanting.	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
76. Chairman's payment or transfer order incomplete or otherwise defective.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	×	..	..	..	..	..	..	..	..	5
Defects in system of paying vouchers—																												
77. Separate acknowledgments not taken upon each bill paid.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	2
78. Sub-vouchers not stamped "cancelled" on recoupment upon contingent bills.	..	..	..	..	..	..	×	..	..	..	..	..	..	..	×	×	..	..	..	..	..	..	..	..	..	..	..	5
79. Payments to illiterate payees not made in presence of chairman or councillor.	..	..	..	..	..	..	..	..	..	..	×	..	..	×	×	..	×	×	..	..	..	..	×	..	..	..	..	9
80. Income-tax not deducted from establishment bills at time of payments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	3
81. Acknowledgments not taken upon the bills themselves for station payments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
82. Acknowledgments do not state amounts in words as well as in figures.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	1
83. District Board's share of tolls paid unpunctually.	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
84. Cheques drawn long before payment	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
85. Delays in payment	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	×	..	..	..	..	..	..	..	..	..	6
Defects in record of vouchers—																												
86. English abstracts not endorsed on *all* purely vernacular vouchers.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	×	..	..	..	×	..	..	..	..	..	4
87. English abstracts not always signed by chairman or councillor.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
88. One voucher given two or more numbers ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Irregular charges—																												
89. Government sanction wanting for—																												
(*a*) Establishment charges	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
(*b*) Special charges	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	2

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*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.																												
Payments made in excess of—																												
90. Budget provision	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	.	..	..	..	..	..	..	..	..	..	..
Total ..	2	1	2	..	..	4	4	2	3	..	2	5	1	4	..	..	8	3	1	10	..	..	5	7	2	..	2	1
D.—Advances.																												
91. Permanent advances not supported by annual acknowledgment.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
92. Permanent advances given before required ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..
93. Do. not covered by security when they should be.	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..
94. Adjustment of advances long delayed ..	..	..	×	..	..	×	×	..	..	..	×	×	..	..	..	..	×	×	..	×	..	..	×	×	..	..	..	..
95. Do. of process fees not sufficiently carefully watched.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	1	..	..	2	1	..	..	..	1	1	..	..	..	..	2	2	..	2	..	..	1	1	..	..	..	..
E.—Deposits.																												
96. Security deposits not taken from certain employés.	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..	×	×	..	..	×	..	..	..	..	..	..	×
97. Amount of appellants, deposits not entered in appeal petitions or other documents.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..
98. No agreements or other documents to support correctness of amounts deposited.	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	..	×	×	..	×	..	..	..	..	..	..	..	..
99. Deposits other than permanent deposits left unsettled for more than two years.	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	×	..	..	..	..
100. Deposits left out of Deposit statement— Savings Bank deposits	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	1	..	..	1	..	1	..	..	1	1	..	..	..	..	4	2	..	2	1	..	1	1	..	..	..	1
F.—Records.																												
101. Not maintained	2	..	..	..	..	2	..	2	..	..	5	..	..	..	..	..	..	3	..	3	..	..	..	4	..	1	..	..
102. Balance in maintenance	..	..	1	..	..	2	..	1	..	..	..	4	..	..	1	..	10	9	..	4	..	..	2	3	3	1	3	4
Total ..	2	..	1	..	..	4	..	3	..	..	5	4	..	..	1	..	10	12	..	7	..	..	2	7	3	2	3	4

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*cont.*

Standard objections.	Ongole.	Coonoor.	Ootacamund.	Gudiyáttam.	Tirupati.	Vellore.	Wala japet.	Salem.	Tirupputtur.	Vaniyambádi.	Chidambaram.	Cudalore.	Mangalore.	Kumbakónam.	Mannárgudi.	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
G.—Miscellaneous.																												
103. Bill-collectors entrusted with more bills at one time than necessary.	×	..	..	..	..	..	×	..	..	..	..	..	..	×	×	..	..	×	..	..	..	×	..	..	..	..	..	10
104. Works undertaken without estimates	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
105. Bill books not numbered and certified to by chairman.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	4
106. Chairman's signature wanting on counterfoils.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Total ..	1	..	..	..	..	..	1	..	..	..	..	1	1	2	1	..	..	1	..	..	..	1	..	..	..	..	..	16
Defects in connection with—																												
1. Receipts	4	1	1	2	3	3	3	2	2	2	4	6	3	9	4	4	4	16	..	3	..	5	13	3	1	5	3	215
2. Demand, collection and balance statements ..	..	..	..	..	..	..	..	..	..	..	1	1	1	2	5	7	5	9	2	..	1	3	7	1	..	..	2	44
3. Payments	..	..	..	..	2	..	2	1	..	1	6	2	1	1	..	..	..	..	..	..	1	1	8	..	..	..	..	129
4. Advances	..	..	..	..	..	1	..	1	..	..	1	2	1	3	1	..	..	..	..	..	..	1	1	..	..	..	..	28
5. Deposits	..	..	..	..	2	..	..	..	..	..	1	1	..	7	1	..	5	8	1	2	..	1	9	..	1	3	..	26
6. Records	2	..	..	2	..	..	1	4	..	..	1	6	..	2	1	..	..	1	..	..	..	1	..	..	..	..	1	131
7. Miscellaneous	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	16
Total ..	7	1	1	4	7	3	7	7	2	3	12	19	11	29	11	11	14	38	3	6	6	13	38	4	2	8	6	584
Defects as per consolidated report for 1893-94 ..	9	2	5	8	8	7	7	7	1	4	12	25	9	19	13	5	11	15	1	4	1	13	25	7	1	..	6	480
1894-95 + worse and — better than 1893-94 ..	−2	−1	−4	−4	−1	−4	..	..	+1	..	..	−6	+2	+10	−2	+6	+3	+23	+2	+2	+4	..	−13	−3	+1	+8	..	+104

Order—No. 251 M., dated 19th February 1897.

Communicated to all municipal councils.

2. It is unsatisfactory to observe that there has again been much delay in some of the municipalities, especially in Salem, Cannanore, Walajapet, Trichinopoly, Cocanada and Anakápalle, in returning the audit notes to the Accountant-General. Steps should be taken to guard against similar delays in future.

3. The neglect of some of the municipal councils to remedy the defects pointed out by the auditors is not creditable. The Chairmen of the Municipal Councils of Masulipatam, Tanjore, Kurnool, Madura, Trichinopoly, Kumbakónam, Cannanore and Cocanada, whose accounts were in the most unsatisfactory state, are requested to report the action which they propose to take to secure better results for the future.

4. (1) *Paragraph* 3 (*a*).—The repeated orders of Government directing the collection of the private scavenging fees in advance should be strictly carried out.

(2) *Paragraphs* 3 (*d*) *and* (*f*) *and* 5 (*c*).—The suggestions made by the Inspector are approved.

(3) *Paragraph* 4 (*a*).—As repeatedly pointed out by Government, the practice of entrusting bill collectors with more bills than they can present in a single day is very objectionable, and, where it exists, should be discontinued forthwith.

(4) *Paragraph* 5 (*a*).—The Government is of opinion that vouchers for expenditure should be placed before the municipal council for scrutiny and admission of the charges. The detailed proposals promised by the Inspector will be awaited.

(5) *Paragraph* 5 (*b*).—The question raised by the Inspector will be answered in the affirmative: *vide* section 188 (2) of the District Municipalities Act.

5. The Government concurs generally with the Inspector in his remarks on the other points noticed in the report.

6. The attention of all municipal councils is drawn to paragraph 6 of the report.

(True Extract.)

G. S. FORBES,
Secretary to Government.

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

Exd. A Raitt

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*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
C.—Payments—cont.																												
Payments made in excess of—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
90. Budget provision	..	..	..	..	2	..	2	..	..	..	5	2	1	5	5	7	5	9	2	..	1	3	8	1	..	..	2	129
Total ..																												
D.—Advances.																												
91. Permanent advances not supported by annual acknowledgment.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
92. Permanent advances given before required ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
93. Do. not covered by security when they should be.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
94. Adjustment of advances long delayed	..	..	..	..	..	..	×	×	..	..	×	×	×	×	..	..	..	..	..	..	×	×	..	..	..	..	..	18
95. Do. of process fees not sufficiently carefully watched.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Total ..	..	..	..	..	..	..	1	1	..	..	1	2	1	1	..	..	..	..	..	..	1	1	..	..	..	..	..	23
E.—Deposits.																												
96. Security deposits not taken from certain employés.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..	×	..	..	×	..	..	..	..	10
97. Amount of appellants, deposits not entered in appeal petitions or other documents.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	3
98. No agreements or other documents to support correctness of amounts deposited.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	6
99. Deposits other than permanent deposits left unsettled for more than two years.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	×	..	..	..	×	..	..	..	..	..	6
100. Deposits left out of Deposit statement—Savings Bank deposits	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Total ..	..	..	..	..	..	..	..	..	..	..	..	1	..	3	..	..	..	2	..	1	..	1	1	..	..	..	..	26
F.—Records.																												
101. Not maintained	..	..	..	1	..	..	..	..	..	..	..	1	..	2	1	..	2	2	..	1	..	..	5	..	..	..	..	37
102. Defects in maintenance	2	..	..	1	2	..	..	4	..	..	1	5	5	5	..	..	3	6	1	1	..	1	4	..	1	3	1	94
Total ..	2	..	..	2	2	..	..	4	..	..	1	6	5	7	1	..	5	8	1	2	..	1	9	..	1	3	1	131

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*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
G.—Miscellaneous.																												
103. Bill-collectors entrusted with more bills at one time than necessary.	×	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	×	×	..	..	..	..	..	..	..	..
104. Works undertaken without estimates ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..	..	..	..
105. Bill books not numbered and certified to by Chairman.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
106. Chairman's signature wanting on counterfoils.	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	3	..	1	2	..	..	..	..	..	..	..	..
Total ..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	3	..	1	2	..	..	..	..	..	..	..	..
Defects in connection with—																												
1. Receipts	6	2	..	1	1	3	3	3	1	2	2	3	2	4	1	1	17	8	2	19	..	..	5	6	4	2	4	4
2. Demand, collection and balance statements ..	1	..	1	..	..	1	1	2	..	..	..	4	1	..	..	..	6	2	..	3	..	..	3	3	1	..	1	..
3. Payments	2	1	2	..	..	4	4	2	3	..	2	5	1	4	..	..	8	3	1	10	..	..	5	7	2	..	2	1
4. Advances	..	..	1	..	..	2	1	..	..	..	1	1	..	..	..	..	2	2	..	2	..	..	1	1	..	..	..	..
5. Deposits	..	..	1	..	..	1	..	1	..	..	1	1	..	..	..	..	2	2	..	2	1	..	1	1	..	..	..	..
6. Records	2	..	1	..	..	4	..	3	..	..	5	4	..	..	1	..	10	12	..	7	..	..	2	7	3	2	3	4
7. Miscellaneous	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	3	..	1	2	..	..	..	..	..	..	..	..
Total ..	12	3	6	1	1	15	9	11	4	2	11	19	3	8	2	1	50	29	4	45	1	..	17	25	10	4	10	10
Defects as per consolidated report for 1893-94	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
1894-95 + worse and — better than 1893-94	−7	..	−3	−1	−10	+8	+3	−9	−2	..	+1	+9	−1	..	−5	..	+32	+25	−1	+9	−3	−1	−6	+10	−3	+3	−1	+9

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval

Recd.
Regd. } 1897.
Enclosures
Spare copies

G.O., No. 251 M., 19th February 1897.

FEBRUARY.

Accounts.

Communicating to all municipal councils, with remarks, the consolidated audit report on the — of the municipalities for the year 1894–95.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From W. J. F. WILLIAMSON, Esq., Assistant Accountant-General and Inspector of Local Fund Accounts, Madras, to the Accountant-General, Madras, dated Fort St. George, 18th November 1896, No. L.F.D.

I have the honour to submit the annual consolidated audit report on the accounts of the district municipalities of this Presidency for the year 1894–95. The delay in its submission is due to the fact that in several cases the audit notes were only returned by the councils concerned, after repeated reminders had been sent. The time fixed by Government for the return of these notes is two months, but in the majority of municipalities the time is greatly exceeded. At Salem, for instance, the notes were in the Chairman's hands for very nearly a year, the excuse offered being that the late *ex-officio* Chairman took personal possession of them on receipt, and then apparently lost sight of them until handing over charge to the present incumbent. The audit notes of the Cannanore Municipality were only received by me on the 9th instant, although they were placed in the Chairman's hands in March 1896, and were followed in due course by three ordinary reminders and a telegram. As these had no effect, a special letter was sent to the Collector informing him of the delay, and the notes were then received in about five weeks. Similar delays on the part of this very municipality have been noticed in the reports for some years past.

In the following cases also, the return of the notes was greatly delayed, the number of reminders that had to issue being shown against each :—

	Reminders.
1. Wallajapet	3 and a special letter.
2. Trichinopoly	3
3. Cocanada	3
4. Anakápalle	3

2. The statement forming an enclosure to this report shows in detail the defects noticed in previous years which were allowed to continue unremedied, and an abstract thereof is given below by way of affording a comparison of the present year's figures with those of 1893–94. Neither the statement nor the abstract include the newly constituted municipality of Srívilliputtúr, for which there are no "repeated" defects, as the audit of 1894–95 was the first of its kind.

Abstract of Defects.

Name of Municipality.	Number of repeated defects found in 1894–95.	Worse than in 1893–94 and by how many defects.	Better than in 1893–94 and by how many defects.	Name of Municipality.	Number of repeated defects found in 1894–95.	Worse than in 1893–94 and by how many defects.	Better than in 1893–94 and by how many defects.
1. Masulipatam ..	50	32	..	30. Ongole	7	..	2
2. Madura	45	9	..	31. Tinnevelly ..	6	2	..
3. Tanjore	38	23	..	32. Vizianagram ..	6	The same as in 1893–94.	
4. Trichinopoly ..	38	13	..				
5. Kurnool	29	25	..	33. Bellary	6	..	3
6. Kumbakónam ..	29	10	..	34. Tuticorin	5	4	..
7. Cannanore	25	10	..	35. Palghat	4	3	..
8. Cocanada	19	9	..	36. Dindigul	4	..	1
9. Cuddalore	19	..	6	37. Berhampur ..	4	..	2
10. Calicut	17	..	6	38. Anakápalle ..	4	..	3
11. Erode	15	8	..	39. Gudiyáttam ..	4	..	4
12. Negapatam ..	14	3	..	40. Palamcottah ..	3	2	..
13. Srirangam	13	The same as in 1893–94.		41. Adóni	3	The same as in 1893–94.	
14. Chidambaram ..	12	Do.	do.	42. Ellore	3	..	1
15. Anantapur	12	..	7	43. Vellore	3	..	4
16. Máyavaram ..	11	6	..	44 Vániyambádi ..	2	1	..
17. Mangalore	11	2	..	45. Bimlipatam ..	2	1	..
18. Parlákimedi ..	11	1	..	46. Tiruppattúr ..	2	The same as in 1893–94.	
19. Mannárgudi ..	11	..	2				
20. Cuddapah	11	..	9	47. Chicacole	2	Do.	do.
21. Nellore	10	9	..	48. Bezwada	2	..	5
22. Tellicherry ..	10	..	1	49. Guntur	1	The same as in 1893–94.	
23. Cochin	10	..	3				
24. Karur	9	3	..	50. Conjeeveram ..	1	..	1
25. Vizagapatam ..	8	8	..	51. Coonoor	1	..	1
26. Rajahmundry ..	8	The same as in 1893–94.		52. Palni	1	..	3
				53. Ootacamund ..	1	..	4
27. Salem	7	Do.	do.	54. Coimbatore ..	1	..	10
28. Walajapet	7	Do.	do.	55. Periyakulam ..	..	..	1
29. Tirupati	7	..	1				

The results in the case of Masulipatam, Tanjore and Kurnool are distinctly unsatisfactory, as they not only show a high average of repeated defects, but also a considerable falling off from last year. These remarks apply in a lesser degree to Madura (which again takes a high place in the unfavourable list), Trichinopoly, Kumbakónam, Cannanore and Cocanada. It is satisfactory to note on the other hand that Periyakulam, Coonoor, Conjeeveram and Guntúr continue to be the best worked municipalities from an account point of view, and that Anantapur and Cuddalore, which were unfavourably reported on last year, showed an improvement.

3. The following are the suggestions in which the Chairmen of municipal councils do not concur :—

(*a*) *That Private Scavenging fees should be collected in advance.*—This requirement is very generally disregarded, notwithstanding the repeated orders of Government on the subject. The excuses given are many and various. In some cases (as in Guntúr and Parlákimedi), it is contended that the people have not yet begun to appreciate the benefits of municipal agency, and prefer to employ their own toties who are more amenable to them for neglect of duty than those in municipal employ. In others (as in Chicacole), it is merely asserted that the system is unworkable, without any specific reasons being assigned. A very general reply, however, is that while every endeavour is made to collect the fees as early as possible, it is undesirable to exert too great pressure in this matter. The only result, it is stated, would be in many cases to drive the tax-payers into employing their own sweepers, a decision with which the law would be unable to interfere, as long as they kept their premises in a sanitary condition. It is, on the other hand, pointed out by some municipalities that however willing the authorities may be to enforce the rule, the absence of any provision empowering the Chairmen to take coercive measures for the collection of the fees, tends to prevent their prompt realization.

On the whole, I think, it may be said that considerable difficulty is experienced in working the rule, but I believe the matter is already engaging the attention of Government in connection with the revision of the District Municipalities Act.

(*b*) *That the leases of certain miscellaneous classes of revenue* (*such as tolls, &c.*) *should be approved by the council.*—The Chairman of the Salem Municipality holds that his sanction alone is sufficient under the executive powers vested in him. In most other municipalities, however, every lease is generally subject to the approval of the council, and there seems no reason why a similar rule should not be observed in Salem.

(*c*) *That appeals should not be admitted if preferred after the period of fifteen days prescribed in section* 99 (i) *of Act IV of* 1884.—The Chairman of the Nellore Municipality, in one such case, states that it was admitted on a special resolution of the council, but in the face of the section quoted, this seems *ultra vires*, and should not, I think, be allowed to recur.

(*d*) *That the House-tax Demand Register should show the revised as well as the original assessment.*—This is contemplated by the form (*vide* columns 8—10 of Book Form No. 4), but the Chairman of the Conjeeveram Municipality contends that as the register has to be maintained for two years, it will be rendered untidy if corrections are made to column 8 whenever, during the course of the currency of the register, the assessment is altered, whether by the Chairman or council. As there is some force in this, I would suggest, in order to obviate the necessity for corrections being made in column 8 when the assessment is altered by the council on appeal, that an additional column be inserted between columns 9 and 10 to show the "amount of tax as revised by the council." The introduction of this column would only render necessary alterations in column 8, in cases where the Chairman himself revised the assessment, and would thus tend to keep the register neater than under the present plan. In order to provide room for this column, the present column 9 may be omitted, and a foot-note added to the form to the effect that all alterations made in column 8 in consequence of a revision of the tax by the Chairman should be initialled by that officer.

(*e*) *That security should be taken from sanitary inspectors and other out-door servants who have to collect certain municipal money.*—The Salem Chairman states that as the amounts they deal with are small, it is not necessary to do so. It may, however, be pointed out that the principle is the same whether the amounts be large or small, and that the magnitude or otherwise of the transactions would be taken into consideration in determining the amount of security to be taken. Moreover, in G.O., No. 208 M., dated 5th March 1888, Government have ruled, in the case of the Cocanada Municipality, that security is necessary in such cases.

(*f*) *That the budget heads should be given in the chitta.*—This is contemplated by the form (*vide* Book Form No. 1), but the Chairman of the Salem Municipality considers it unnecessary. I may here remark that the object of this requirement is to facilitate the posting of the cash book, but that in practice it is found convenient to prepare an abstract on the form itself at the end of the day's transactions, bringing together the receipts under the various heads. The cash book is then posted from the totals thus collected. As this appears to meet all requirements and is the course usually adopted, I think the column "budget head" in the chitta may be altered to "remarks," and an order passed to the effect that an abstract be prepared as above indicated.

4. In the following cases the Chairmen concerned have failed to act up to the orders of Government noted below, for the reasons recorded in each case :—

(*a*) *That bills should be handed over to bill-collectors in batches to prevent undue accumulation of bill books with them* (*vide paragraph* 7 *A* (*c*) *of the Consolidated Report for* 1891–92, *embodied in G.O., No.* 1656 *M., dated* 2*nd December* 1893).—The Chairman of the Cuddapah Municipal Council contends that this is not practicable, and that he sees no useful purpose in its adoption. I may here note that the above Government Order was passed with regard to this very municipality nearly three years ago, and that it is generally admitted that there is considerable danger in handing over more bills to the collectors at one time than can be properly checked at the municipal office when the collections are handed in. As to its practicability, there is no doubt that the system is perfectly feasible if only the manager and the shroff exercise a little care, but I fear the easier though less safe plan of handing over the bill books in a body is very generally followed. The special attention of Chairmen may therefore be drawn to the matter.

(*b*) *That counterfoil receipts should be granted to the pupils and others paying the fees by the schoolmasters receiving them* (vide *paragraph* 4 *of G.O., Mis. No.* 974 *M.,*

dated 30*th June* 1890, *on the Ellore Municipal Audit Report*).—The Srírangam Municipal Chairman contends that this is not required by G.O., No. 644 M., dated 4th April 1892—*vide* remarks against head 4 (IV) (*d*) of the appendix thereto. The Chairman of the Trichinopoly Municipality on the other hand affirms that the remittance book ought to suffice, and that it is very unusual for a schoolboy to be granted a receipt for a fee paid by him. With regard to the above it may be noted that the rule mentioned by the Srírangam Chairman only refers to the procedure to be followed *in the municipal office* on receipt of the fees from the headmaster, and that the check of the amount handed in by the latter is not complete unless accompanied by the counterfoils of the receipts granted by him. It is believed that in Government schools and colleges counterfoil receipts are usually granted.

(*c*) *That distraint fees should not be collected for private scavenging fees* (vide *G.O., No.* 1647 *M., dated* 5*th December* 1889).—The Vizagapatam Chairman still considers that section 269 of the Act empowers him to levy these fees, although the Advocate-General, in his opinion embodied in the above Government Order, holds an opposite view.

(*d*) *That all auctions should be conducted in the presence of the Chairman or a Councillor* (*vide paragraph* 10 A (17) *of the Consolidated Report for* 1890–91, *embodied in G.O., No.* 1494 *M., dated* 4*th September* 1892).—The Chairman of the Kumbakónam Municipal Council says that this is not possible, but as it is done in a good many other municipalities, there seems no reason why it should be impossible in Kumbakónam. If ward councillors cannot, or will not, undertake this duty, the only alternative is for the Chairman himself to supervise all sales.

(*e*) *That reasons be assigned for remissions and writes-off* (vide *paragraph* 7 *B* (*a*) *of the Consolidated Report for* 1891–92 *embodied in G.O., No.* 1656 *M., dated* 2*nd December* 1893).—The Chairman of the Srírangam Municipality considers that it is too much to expect that the reasons should be noted in the lists of remissions and writes-off.

(*f*) *That the sanction of Government should be obtained for the entertainment of a temporary peon* (vide *G.O., No.* 2288 *L., dated* 5*th October* 1889).—The Cochin Chairman states that as the pay of the peon was charged to contingencies, Government sanction is not required, that is to say he adopts the irregular practice of debiting an establishment charge to a contingent head in order to evade the necessity for sanction.

(*g*) *That Sanitary Inspectors, while under training at Madras, should only receive their usual pay* (vide *Resolution* (1) *embodied in page* 5 *of G.O., No.* 1914 *M., dated* 10*th December* 1894).—In this case, a sanitary inspector of the Vellore Municipality, drawing Rs. 15 a month, was deputed to Madras to undergo a course of training, and while there was permitted to draw a monthly pay of Rs. 20. On a request being made for the recovery, in the absence of Government sanction, of the excess amount paid, the Chairman states that no such sanction is necessary as the higher pay was granted in consideration of the increased cost of living in Madras, and the excess expenditure was met from savings under conservancy establishment.

(*h*) *That payments below Rs.* 10 *should not be made by cheque* (vide *G.O., No.* 222 *M., dated* 12*th February* 1895).—The Tinnevelly Municipality hold that cash payment should be avoided as far as possible, and continue therefore to issue cheques for sums below Rs. 10.

(*i*) *That all Municipal account forms should be printed in Madras at a Central Press under the superintendence of the Accountant-General* (vids *G.O., Mis. No.* 2109 *M., dated* 30*th November* 1891).—In Trichinopoly, Salem and some other places, this is not done, the Chairman of one of them holding that even at a slightly increased cost it is reasonable that local industry should be encouraged. The result in the majority of cases where the forms are printed locally is that they do not always correspond exactly with those approved by Government, unauthorized modifications being introduced by the Chairmen concerned. This is undesirable.

5. The special orders of Government appear to be necessary on the following points :—

(*a*) *Whether all expenditure vouchers should be placed before the Council for sanction* (vide *G.O., Mis. No.* 1084 *M., dated* 10*th July* 1895, *on the accounts of the Wallajapet Municipality*).—This rule is very seldom followed. Some Chairmen affirm that as under section 32 (1) of the Act the entire executive power of the council is vested in them, they are competent to pass all ordinary charges, while others content

themselves with saying that as the above Government Order was passed only with reference to the Wallajapet Municipality, they are not bound by it. Even, however, in cases where an endeavour is made to carry out the letter of the order, its spirit is generally disregarded. This will be seen from the fact that as it is not found practicable to obtain the sanction of the council *before* payment, the usual course in these cases is for the paid bills to be placed before that body at their periodical meetings, accompanied by a list showing the number and amount of each voucher, and for the council thereupon to pass them *en bloc* for the total amount of the list. It is evident that under this arrangement the bills are not subject to any further scrutiny, and that the resolution passing them is little more than a formality.

It has struck me therefore that, unless there is any inherent objection to such a course, it might be well if a set of rules were drawn up specifying the classes of expenditure which Chairmen might themselves be empowered to pass, and those for which the sanction of the council would be necessary. Among the former might be included establishment charges within the scale fixed by Government, the ordinary contingent expenses of the office, and so forth, while the latter would contain all charges which require the specific sanction of the council, whether under the Act, or the various Government Orders passed from time to time. Such an arrangement would, I think, tend to render the financial control of the council more efficient, both by clearly defining the cases in which the sanction of that body is specifically required whether by law or rule, and also by relieving it of the necessity of according mere formal sanction to charges already sanctioned in one form or another.

If this view commends itself to Government, I shall be happy to submit detailed proposals on the above lines.

(*b*) *Whether in the case of license fees levied under Section* 267 *of the Act at rates fixed at annual amounts, it is permissible for Chairmen to recover them proportionately to the period for which the license is applied for?* Thus, in the Karur Municipality, the fees for oil mills are charged proportionately to the number of days specified in the application, instead of at the full rate for the year in which the license is granted. As the question has arisen, and there appears to be no ruling on the subject, I have deemed it desirable to obtain the orders of Government.

(*c*) *Whether a form might not usefully be prescribed for a Vacancy Remission Register?* Hitherto no such register has been prescribed, though in a few municipalities a form suggested by the inspecting staff has been adopted. In the majority of cases, however, no such register is maintained, and considerable difficulty is consequently experienced in properly checking the remissions granted from time to time. The annexed form will, it is believed, meet all requirements, and may, if approved by Government, be prescribed for general adoption.

I append also a form of refund voucher, which will, I think, be found useful. It is intended for all refunds, whether of vacancy remissions, deposits, &c., and its adoption will both obviate the necessity for full details of the refund being given on the voucher, and also facilitate reference to the original entries in the various registers.

6. In conclusion, I would venture to remark that certain portions of this report indicate a tendency on the part of some municipalities to ignore Government Orders which they find a difficulty in carrying out, and on being reminded of the fact, to merely advance the plea of *non possumus*. In such cases their course should be to address Government on the subject, pointing out the difficulties experienced, and suggesting such modifications as local experience showed to be desirable or necessary. It is only in this way that improvements in system can be gradually effected.

No. 474—L.F.D.

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

FORT ST. GEORGE,
4th December 1896.

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

APPENDIX I.

REGISTER of vacancy notices received and remissions granted in the ——— municipality for the half-year ending ——— 189 .

Serial number.	1
Month and date of receipt of application.	2
Property. Description.	3
Property. Situation. Street.	4
Property. Situation. Door number.	5
Assessment number.	6
Date of notice of vacancy.	7
Date of commencement of vacancy (*vide* Bye-laws).	8
Date of re-occupation.	9
Period of vacancy.	10
Chairman's orders and initials.	11
Assessment Amount. House-tax.	12
Assessment Amount. Water-tax.	13
Date of credit, if any.	14
Remission allowed by way of refund — From current collections. House-tax.	15
Remission allowed by way of refund — From current collections. Water-tax.	16
Remission allowed by way of refund — From other than current collections. House-tax.	17
Remission allowed by way of refund — From other than current collections. Water-tax.	18
Voucher number.	19
Date of payment.	20
Remission allowed as against demand. House-tax.	21
Remission allowed as against demand. Water-tax.	22
Chairman's initials.	23
Remarks.	24
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	
Rs. A. P.	

APPENDIX II.

Voucher No. ——
of ———— 189 .

REFUND VOUCHER.

Particulars of refund.	Reference to register number.	Amount.	Date of original credit.	Signature of payee and date.	Remarks.
		RS. A. P.			

Pay Rs. ( ) Rupees ————————.

Dated ———— 189 .

————————,
Chairman, ———— *Municipality.*

ENCLOSURE.

ABSTRACT of the defects found to have been repeated in the District Municipal Accounts of 1894–95.

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.
2	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.																												
Delays in collection of dues—																												
1. Bill issued late	×	×	..	..	..	×	×	×	×	..	..	..	×	×	..	..	×	..	×	×	..	..	×	..	×	×	..	..
2. Bills prepared and collections made for both half-years together.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..	..	..	..
3. Bills not prepared at all	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
4. Private scavenging fees not collected in advance.	×	×	..	×	..	..	×	×	..	×	×	..	×	×	×	×	..	×	×	×	..	..	×	×	×	×	×	..
5. Warrants prepared late	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..	..	..	..
6. Sale of distrained property delayed	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
Revenue unnecessarily foregone—																												
7. Penal interest on overdue kists	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..	..	..	..	..	..	..
Revenue illegally collected—																												
8. Excess collections (transferred to the credit of deposits).	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	×	..	..	×	[illegible]	..	..	..	..
Possible misappropriation of receipts—																												
9. Short credits	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	×	..	..	..	..	..
10. Misappropriations of previous years not yet received.	×	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Bill receipts for outstanding credits not forthcoming.	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	×	..	..	..	..
Insufficient check against misappropriations owing to—																												
12. Counterfoil receipts not granted by the office for certain classes of revenue.	×	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	×	×	..	×	..	..	..	..	..	..	..	..
13. Auctions not conducted in presence of chairman or a councillor.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
14. Cheque, bill, receipt and license forms insecurely kept.	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
15. Unused forms at the close of the year not destroyed or otherwise rendered incapable of misuse.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	×	..	×	..	..	..	×	..	..	..	×
16. Counterfoil receipts not granted by market or slaughter-house superintendents for fees when collected departmentally.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Temporary receipts given by bill-collectors	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
18. Forwarding chellans wanting in support of fluctuating dues.	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..
19. Receipts mutilated beyond recognition	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Part payment collections by oversight	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..
21. Receipts for taxes remitted or written off not stamped "remitted" or "written off."	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	×	..	..	..	..	..	..	..	..	×	..
22 Receipts for taxes confirmed on appeal neither handed over to parties nor stamped "cancelled."	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

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Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894–95—*cont.*

Standard objections.	Ongole.	Coonoor.	Ootacamund.	Gudiyáttam.	Tirupati.	Vellore.	Walajapet.	Salem.	Tirappattúr.	Vániyambádi.	Chidambaram.	Cuddalore.	Mangalore.	Kumbakónam	Mannárgudi.	Máyavaram.	Negapatam.	Tanjore.	Palamcottah.	Tinnevelly.	Tuticorin.	Srirangam.	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.																												
Delays in collection of dues—																												
1. Bill issued late	×	..	..	×	×	..	×	..	×	×	×	××	..	×	××	××	×	××	..	..	×	××	×	×	..	..	×	32
2. Bills prepared and collections made for both half years together.	..	..	..	..	..	..	..	..	..	..	××	××	..	..	××	××	..	××	..	..	..	××	..	..	..	..	..	8
3. Bills not prepared at all	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
4. Private scavenging fees not collected in advance.	×	..	×	×	×	..	×	×	×	×	×	..	..	×	×	..	×	×	..	..	×	×	×	×	×	×	×	39
5. Warrants prepared late	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	×	..	..	×	..	4
6. Sale of distrained property delayed	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
Revenue unnecessarily foregone—																												
7. Penal interest on overdue kists	×	..	..	..	..	..	..	..	..	..	..	..	..	×	..	×	..	..	..	..	..	..	×	×	..	..	×	8
Revenue illegally collected—																												
8. Excess collections (transferred to the credit of deposits).	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	6
Possible misappropriation of receipts—																												
9. Short credits	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
10. Misappropriations of previous years not yet received.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
11. Bill receipts for outstanding credits not forthcoming.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	5
Insufficient check against misappropriations owing to—																												
12. Counterfoil receipts not granted by the office for certain classes of revenue.	×	..	..	..	..	..	..	×	..	..	..	×	×	..	..	..	..	×	..	..	..	..	×	..	..	..	..	11
13. Auctions not conducted in presence of chairman or a councillor.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	2
14. Cheque, bill, receipt and license forms insecurely kept.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
15. Unused forms at the close of the year not destroyed or otherwise rendered incapable of misuse.	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	×	..	9
16. Counterfoil receipts not granted by market or slaughter-house superintendents for fees when collected departmentally.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	1
17. Temporary receipts given by bill-collectors	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
18. Forwarding chellans wanting in support of fluctuating dues.	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	5
19. Receipts mutilated beyond recognition	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	1
20. Part payment collections by oversight	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
21. Receipts for taxes remitted or written off not stamped "remitted" or "written off."	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	6
22. Receipts for taxes confirmed on appeal neither handed over to parties nor stamped "cancelled."	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	1

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894–95—*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.																												
Delays in credit of—																												
23. Taxes through bill-collectors not bringing their collections to office often enough.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	×	..	×	..	..	..	..	×	..	..	..
24. Travellers' bungalow fees	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
25. Sale-proceeds of medicines	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..	..	..	..
26. Other collections	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	××
Insufficient check against delays in credit (*i.e.*, temporary misappropriation) owing to—																												
27. Receipts or licenses not given on day of receipt of collections.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
28. Forwarding chellans wanting in the absence of parties' signature on the backs of counterfoils of receipts and licenses.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..	..	..	..
29. Applications for licenses wanting	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	×	..	..	..	..	..	..	×	..	..	..
30. Register extract not sent with school-fee, &c., collections.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..
31. Alterations of dates not initialled by chairman.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..
32. Dates of receipts not noted on counterfoils	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	×	..	..	..	..
33. Bills in bill-collectors' hands not checked sufficiently often.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	××	..	..	×	..	..	×	..	..	..	×	×
Defects causing delay in audit—																												
34. Foils and counterfoils irregularly removed from the books.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	×	..	×	..	..	..	..	..	..	..	..
Miscellaneous defects—																												
35. Sale of immoveable property not sanctioned by Government.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
36. Sales not effected by public auction	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
37. Receipts granted instead of licenses	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×
Total ..	6	2	..	1	1	3	3	3	1	2	2	3	2	4	1	1	17	8	2	19	..	..	5	6	4	2	4	4
B.—Demand, Collection and Balance Statements.																												
Defects in connection with demands—																												
Demand incorrectly fixed—																												
38. Vacant lands not taxed under section 63 (2)	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
39. Demand not based on any authority	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
Defects in connection with remissions and writes-off—																												
40. Appeals entertained without either deposit of tax or general exemption from deposit under section 99 (2).	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*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.
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.																												
Delays in credit of—																												
23. Taxes through bill-collectors not bringing their collections to office often enough.	..	..	..	..	..	..	..	..	..	..	..	..	×	×	..	..	..	×	..	..	..	..	×	..	..	..	..	8
24. Travellers' bungalow fees	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	×	..	..	..	..	4
25. Sale-proceeds of medicines	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	5
26. Other collections	..	..	..	..	×	×	..	..	..	..	..	×	..	..	..	×	..	..	..	×	..	×	×	..	..	..	..	8
Insufficient check against delays in credit (*i.e.*, temporary misappropriation) owing to—																												
27. Receipts or licenses not given on day of receipt of collections.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
28. Forwarding chellans wanting in the absence of parties' signature on the backs of counterfoils of receipts and licenses.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
29. Applications for licenses wanting	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	2
30. Register extract not sent with school-fee, &c., collections.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
31. Alterations of dates not initialled by chairman.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	×	..	×	..	..	×	..	..	×	..	7
32. Dates of receipt not noted on counterfoils ..	..	..	..	..	..	(×)	×	..	..	..	..	..	..	×	..	..	..	×	..	×	..	..	×	..	..	..	..	13
33. Bills in bill-collectors' hands not checked sufficiently often.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	4
Defects causing delay in audit—																												
34. Foils and counterfoils irregularly removed from the books.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	2
Miscellaneous defects—																												
35. Sale of immoveable property not sanctioned by Government	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	1
36. Sales not effected by public auction	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	2
37. Receipts granted instead of licenses	..	..	..	..	..	..	..	..	..	..	..	..	..	(×)	..	..	..	..	..	..	..	×	..	..	..	..	..	1
Total ..	4	1	1	2	3	3	3	2	2	2	4	6	3	9	4	4	4	16	..	3	3	5	13	3	1	5	3	215
B.—Demand, Collection and Balance Statements.																												
Defects in connection with demands—																												
Demand incorrectly fixed—																												
38. Vacant lands not taxed under section 63 (2) ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
39. Demand not based on any authority	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Defects in connection with remissions and writes-off—																												
40. Appeals entertained without either deposit of tax or general exemption from deposit under section 99 (2).	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	1

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*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
B.—Demand, Collection and Balance Statements—cont.																												
Defects in connection with remissions and writes-off—*cont.*																												
41. Lists not forthcoming	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	×	..	..	..	..
42. Remissions not properly distinguished from writes-off.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	×	..	..	×	×	×	..	..	..
43. Proceedings of the municipal council wanting in details sufficient to identify the amounts remitted or written off.	×	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
44. Authority for "remissions" or "writes-off" wanting.	..	..	..	..	..	×	..	..	..	..	..	×	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..
45. Writes-off sanctioned by chairman instead of by council.	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
46. Lists wanting in statements of reasons (to test the correctness of their classification) or otherwise incorrect or imcomplete.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Defects in connection with balances and balance lists—																												
47. Discrepancies between total of balance list and balance as shown in demand, collection and balance statements.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
48. Balance list incorrect owing to inclusion of items collected, remitted or written off.	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	×	..	..	×	..	..	..	×	..	..	×	..
49. Balance lists not certified to by the chairman as having been actually verified with the outstanding bills	..	..	×	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
50. 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—																												
51. All classes of receipts for which bills have been prepared not entered.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	×	..	..	..	..	..
52. Bills wanting in support certain outstandings.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
Total ..	1	..	1	..	..	1	1	2	..	..	..	4	..	..	..	..	6	2	..	3	..	..	3	3	1	..	1	..
C.—Payments.																												
Payments and adjustments unsupported by vouchers—																												
53. House-owner's receipt wanting in support of house-rent paid.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..
54. Stamp-vendor's receipt wanting in support of stamps purchased.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*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.	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
B.—Demand, Collection and Balance Statements—cont.																												
Defects in connection with remissions and writes-off—*cont.*																												
41. Lists not forthcoming	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	1
42. Remissions not properly distinguished from writes-off.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	4
43. Proceedings of the municipal council wanting in details sufficient to identify the amounts remitted are written off.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	8
44. Authority for "remissions" or "writes-off" wanting.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
45. Writes-off sanctioned by chairman instead of by council.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
46. Lists wanting in statements of reasons (to test the correctness of their classification) or otherwise incorrect or incomplete.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	×	..	..	..	..	4
Defects in connection with balances and balance lists—																												
47. Discrepancies between total of balance list and balance as shown in demand, collection and balance statements.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
48. Balance list incorrect owing to inclusion of items collected, remitted or written off.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	2
49. Balance lists not certified to by the Chairman as having been actually verified with the outstanding bills.	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	2
50. 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—																												
51. All classes of receipts for which bills have been prepared not entered.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4
52. Bills wanting in support of certain outstandings.	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	×	..	..	..	..	5
Total ..	..	..	..	..	..	..	..	..	..	..	1	1	1	2	..	..	..	3	..	..	..	1	7	..	..	..	..	44
C.—Payments.																												
Payments and adjustments unsupported by vouchers—																												
53. House-owner's receipt wanting in support of house-rent paid.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
54. Stamp-vendor's receipt wanting in support of stamps purchased.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	×	..	..	..	..	×	..	..	..	..	4

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*cont.*

Standard objections.	Anantapur.	Adóni.	Bellary.	Conjeeveram.	Coimbatore.	Erode.	Kartúr.	Cuddapah.	Berhampur.	Chicacole.	Parlákimedi.	Cocanada.	Ellore.	Rajahmundry.	Bezwada.	Guntúr.	Masulipatam.	Karnool.	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.																												
Payments and adjustments unsupported by vouchers—*cont.*																												
55. Other receipts wanting	×	×	..	..	..	..	×	..	×	..	×	×	×	×	..	..	×	..	..	×	..	..	×	..	×	..	..	..
56. Receipts for sums in excess of Rs. 20 other than those given on behalf of Government, not always stamped.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
57. Acknowledgment of drawer of bill or his duly authorized agent wanting.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
58. Vouchers not forthcoming	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×
Defects in vouchers presented or prepared—																												
In form—																												
59. Mostly in manuscript	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
60. Contingent bills not prepared, payments having been made only on payee's receipt.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
61. Certificates that charges were absolutely necessary not furnished in contingent bills.	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..
62. Certificate of actual payment of petty unvouched charges not furnished on contingent bills.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	×	..	..	..	..
63. Certificate of check measurement wanting on contractor's certificates in support of final payments.	..	..	..	..	..	..	..	×	×	..	×	..	..	×	..	..	×	×	..	..	..	..	×	×	..	..	..	..
64. Completion reports not submitted therewith	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
65. Nominal muster rolls wanting in abstract of value of work done.	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
66. Contractors not paid on contract certificate forms.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..
In preparation—																												
67. Establishment bills not signed or countersigned by chairman or official head of the department.	..	..	..	..	..	×	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	×	..	..	..	..
68. Chairman's or departmental officer's or councillor's countersignature wanting on contingent bills or certifying memoranda.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..
69. Particulars of previous payments not entered in vouchers for subsequent payments.	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
70. Rates not noted in hospital supply bills	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..
71. Amount of claim not entered in words as well as in figures.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
72. Bills for dog-killing not supported by certificates that dogs were actually killed.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*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.
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.																												
Payments and adjustments unsupported by vouchers—*cont.*																												
55. Other receipts wanting	..	..	..	..	×	..	×	..	..	..	×	×	..	×	×	..	..	..	..	..	..	..	×	×	..	..	×	17
56. Receipts for sums in excess of Rs. 20 other than those given on behalf of Government, not always stamped.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	×	..	..	..	..	..	5
57. Acknowledgment of drawer of bill or his duly authorized agent wanting.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	×	..	..	..	..	..	..	..	..	..	2
58. Vouchers not forthcoming	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	×	×	..	..	..	..	4
Defects in vouchers presented or prepared—																												
In form—																												
59. Mostly in manuscript	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..	..	..	×	×	..	..	..	..	4
60. Contingent bills not prepared, payments having been made only on payee's receipt.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..	..	..	..	..	..	1
61. Certificates that charges were absolutely necessary not furnished in contingent bills	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	×	..	..	..	×	14
62. Certificate of actual payment of petty unvouched charges not furnished on contingent bills.	..	..	..	..	..	..	..	..	..	..	..	×	×	..	..	×	×	..	..	..	..	..	..	..	..	..	..	1
63. Certificate of check measurement wanting on contractor's certificates in support of final payments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
64. Completion reports not submitted therewith	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
65. Nominal muster rolls wanting in abstract of value of work done.	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5
66. Contractors not paid on contract certificate forms.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	2
In preparation—																												
67. Establishment bills not signed or countersigned by chairman or official head of the department.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	2
68. Chairman's or departmental officer's or councillor's countersignature wanting on contingent bills or certifying memoranda.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	1
69. Particulars of previous payments not entered in vouchers for subsequent payments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
70. Rates not noted in hospital supply bills	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	1
71. Amount of claim not entered in words as well as in figures.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
72. Bills for dog-killing not supported by certificates that dogs were actually killed.	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*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 passing vouchers forpayment or adjustment—																												
In scrutiny—																												
73. District Board's share of tolls miscalculated and paid accordingly.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..
74. Note of number of payment voucher not made against corresponding entry in measurement book.	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..
In endorsement—																												
75. Chairman's payment or transfer order wanting.	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
76. Chairman's payment or transfer order incomplete or otherwise defective.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
Defects in system of paying vouchers—																												
77. Separate acknowledgments not taken upon each bill paid.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..
78. Sub-vouchers not stamped "cancelled" on recoupment upon contingent bills.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	×	..	..	..	..	..
79. Payments to illiterate payees not made in presence of chairman or councillor.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..	..	..	..
80. Income-tax not deducted from establishment bills at time of payments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
81. Acknowledgments not taken upon the bills themselves for station payments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..
82. Acknowledgments do not state amounts in words as well as in figures.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
83. District Board's share of tolls paid unpunctually.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
84. Cheques drawn long before payment	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
85. Delays in payment	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..
Defects in record of vouchers—																												
86. English abstracts not endorsed on *all* purely vernacular vouchers.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
87. English abstracts not always signed by chairman or councillor.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
88. One voucher given two or more numbers	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Irregular charges—																												
89. Government sanction wanting for—																												
(*a*) Establishment charges	..	..	×	..	..	×	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
(*b*) Special charges	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Abstract of the Defects found to have been repeated in the District Municipal Accounts of 1894-95—*cont.*

Standard objections.	Ongole.	Coonoor.	Ootacamund.	Gudiyáttam.	Tirupati.	Vellore.	Walajapet.	Salem.	Tirupatúr.	Vánjambádi.	Chidambaram.	Cuddalore.	Mangalore.	Kumbakónam.	Mannárgudi.	Máyavaram.	Negapatam.	Tanjore.	Palamcottah.	Tinnevelly.	Tuticorin.	Srirangam.	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
C.—Payments—cont.																												
Defects in passing vouchers for payment or adjustment—																												
In scrutiny—																												
73. District Board's share of tolls miscalculated and paid accordingly.	..	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
74. Note of number of payment voucher not made against corresponding entry in measurement book.	..	..	..	..	..	..	.	..		..	..	..	..	×	..	..	×	..	..	..	..	..	..	..	..	..	..	2
In endorsement—																												
75. Chairman's payment or transfer order wanting.	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
76. Chairman's payment or transfer order incomplete or otherwise defective.	..	..	..	..	..	..	.	..	..	..	..	..	..	..	×	..	..	×	×	..	..	..	..	..	..	..	..	5
Defects in system of paying vouchers—																												
77. Separate acknowledgments not taken upon each bill paid.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	2
78. Sub-vouchers not stamped "cancelled" on recoupment upon contingent bills.	..	..	..	..	..	..	×	..	..	..	..	..	..	..	×	×	..	..	..	..	..	..	..	..	..	..	..	5
79. Payments to illiterate payees not made in presence of chairman or councillor.	..	..	..	..	..	..	..	..	..	..	×	..	..	×	×	..	×	×	..	..	..	..	×	..	..	..	..	9
80. Income-tax not deducted from establishment bills at time of payments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	3
81. Acknowledgments not taken upon the bills themselves for station payments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
82. Acknowledgments do not state amounts in words as well as in figures.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	1
83. District Board's share of tolls paid unpunctually.	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
84. Cheques drawn long before payment	..	..	..	..	..	..	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
85. Delays in payment	..	..	..	..	..	..	.	..	..	..	..	..	..	..	..	×	..	×	..	..	..	..	..	..	..	..	..	6
Defects in record of vouchers—																												
86. English abstracts not endorsed on *all* purely vernacular vouchers.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	×	..	..	..	×	..	..	..	..	..	4
87. English abstracts not always signed by chairman or councillor.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
88. One voucher given two or more numbers ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Irregular charges—																												
89. Government sanction wanting for—																												
(*a*) Establishment charges	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
(*b*) Special charges	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	2

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*cont.*

Standard objections.	Anantapur.	Adóni.	Bellary.	Conjeveram.	Coimbatore.	Erode.	Karúr.	Cuddápah.	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.																												
Payments made in excess of—																												
90. Budget provision	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	.	..	..	..	..	..	..	..	..	..	..
Total ..	2	1	2	..	..	4	4	2	3	..	2	5	1	4	..	..	8	3	1	10	..	..	5	7	2	..	2	1
D.—Advances.																												
91. Permanent advances not supported by annual acknowledgment.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
92. Permanent advances given before required ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..
93. Do. not covered by security when they should be.	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
94. Adjustment of advances long delayed ..	..	..	×	..	..	×	×	..	..	..	×	×	..	..	..	..	×	×	..	×	..	..	×	×	..	..	..	..
95. Do. of process fees not sufficiently carefully watched.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	1	..	..	2	1	..	..	..	1	1	..	..	..	..	2	2	..	2	..	..	1	1	..	..	..	..
E.—Deposits.																												
96. Security deposits not taken from certain employés.	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..	×	×	..	..	×	..	..	..	..	..	..	×
97. Amount of appellants, deposits not entered in appeal petitions or other documents.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..
98. No agreements or other documents to support correctness of amounts deposited.	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	..	×	×	..	×	..	..	..	..	..	..	..	..
99. Deposits other than permanent deposits left unsettled for more than two years.	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	×	..	..	..	..
100. Deposits left out of Deposit statement— Savings Bank deposits	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	1	..	..	1	..	1	..	..	1	1	..	..	..	..	4	2	..	2	1	..	1	1	..	..	..	1
F.—Records.																												
101. Not maintained	2	..	..	..	..	2	..	2	..	..	5	..	..	..	..	..	..	3	..	3	..	..	..	4	..	1	..	..
102. Balance in maintenance	..	..	1	..	..	2	..	1	..	..	..	4	..	..	1	..	10	9	..	4	..	..	2	3	3	1	3	4
Total ..	2	..	1	..	..	4	..	3	..	..	5	4	..	..	1	..	10	12	..	7	..	..	2	7	3	2	3	4

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894–95—*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.
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.																												
Payments made in excess of—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
90. Budget provision	..	..	..	..	2	..	2	..	..	..	5	2	1	5	5	7	5	9	2	..	1	3	8	1	..	..	2	129
Total ..																												
D.—Advances.																												
91. Permanent advances not supported by annual acknowledgment.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
92. Permanent advances given before required ..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
93. Do. not covered by security when they should be.	..	..	..	..	..	..	..	..	..	..	..	×	×	×	..	..	..	..	..	..	×	×	..	..	..	..	..	2
94. Adjustment of advances long delayed	..	..	..	..	..	..	×	×	..	..	×	×	×	×	..	..	..	..	..	..	..	..	..	..	..	..	..	18
95. Do. of process fees not sufficiently carefully watched.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Total ..	..	..	..	..	..	..	1	1	..	..	1	2	1	1	..	..	..	..	..	..	1	1	..	..	..	..	..	23
E.—Deposits.																												
96. Security deposits not taken from certain employés.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..	×	..	..	×	..	..	..	..	10
97. Amount of appellants, deposits not entered in appeal petitions or other documents.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	3
98. No agreements or other documents to support correctness of amounts deposited.	..	..	..	..	..	..	..	..	..	..	..	×	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	6
99. Deposits other than permanent deposits left unsettled for more than two years.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..	..	6
100. Deposits left out of Deposit statement—Savings Bank deposits	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	(1)	..	..	..	..	1
Total ..	..	..	..	..	..	..	..	..	..	..	..	1	..	3	..	..	..	2	..	1	..	1	1	..	..	..	..	26
F.—Records.																												
101. Not maintained	..	..	..	1	..	..	..	..	..	..	..	1	..	2	1	..	2	2	..	1	..	..	5	..	..	..	..	37
102. Defects in maintenance	2	..	..	1	2	..	..	4	..	..	1	5	5	5	..	..	3	6	1	1	..	1	4	..	1	3	1	94
Total ..	2	..	..	2	2	..	..	4	..	..	1	6	5	7	1	..	5	8	1	2	..	1	9	..	1	3	1	131

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894–95—*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
G.—Miscellaneous.																												
103. Bill-collectors entrusted with more bills at one time than necessary.	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	×	×	..	..	..	..	..	..	..	..
104. Works undertaken without estimates ..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
105. Bill books not numbered and certified to by Chairman.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..	..	..	..
106. Chairman's signature wanting on counterfoils.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
Total ..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	3	..	1	2	..	..	..	..	..	..	..	..
Defects in connection with—																												
1. Receipts	6	2	..	1	1	3	3	3	1	2	2	3	2	4	1	1	17	8	2	19	..	..	5	6	4	2	4	4
2. Demand, collection and balance statements ..	1	..	1	..	..	1	1	2	..	..	..	4	..	..	..	..	6	2	..	3	..	..	3	3	1	..	1	..
3. Payments	2	1	2	..	..	4	4	2	3	..	2	5	1	4	..	..	8	3	1	10	..	..	5	7	2	..	2	1
4. Advances	..	..	1	..	..	2	1	..	..	..	1	1	..	..	..	..	2	2	..	2	..	..	1	1	..	..	..	..
5. Deposits	..	..	1	..	..	1	..	1	..	..	1	1	..	..	..	..	4	2	..	2	1	..	1	1	..	..	..	1
6. Records	2	..	1	..	..	4	..	3	..	..	5	4	..	..	1	..	10	12	..	7	..	..	2	7	3	2	3	4
7. Miscellaneous	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	3	..	1	2	..	..	..	..	..	..	..	..
Total ..	12	3	6	1	1	15	9	11	4	2	11	19	3	8	2	1	50	29	4	45	1	..	17	25	10	4	10	10
Defects as per consolidated report for 1893–94	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
1894–95 + worse and — better than 1893–94	−7	..	−3	−1	−10	+8	+3	− 9	−2	..	+1	+ 9	−1	..	−5	..	+32	+ 25	−1	+9	−3	−1	−6	+10	+3	+3	−1	+9

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*cont.*

Standard objections.		10	1	4	1	16	215	44	129	23	26	131	16	584	480	+104
		Ongole.	Coonoor.	Ootacamund.	Gudiyattam.	Tirupati.	Vellore.	Walajapet.	Salem.	Tiruppattur.	Vaniyambadi.	Chidambaram.	Cuddalore.	Mangalore.	Kumbakonam.	Mannargudi.	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
G.—Miscellaneous.																													
103. Bill-collectors entrusted with more bills at one time than necessary.		×	..	..	..	..	..	×	..	..	..	..	×	..	×	×	..	..	×	..	..	..	×	..	..	..	..	..	10
104. Works undertaken without estimates		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
105. Bill books not numbered and certified to by chairman.		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4
106. Chairman's signature wanting on counterfoils.		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Defects in connection with— Total ..		1	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1	..	..	..	..	..	16
1. Receipts		4	1	1	2	3	3	..	2	2	2	4	6	3	9	4	4	16	3	3	4	3	13	6	1	1	6	1	215
2. Demand, collection and balance statements ..		..	..	..	..	2	..	..	..	..	..	1	1	1	2	1	1	9	2	1	1	1	8	2	2	..	1	1	44
3. Payments		..	..	..	..	..	..	..	..	..	..	..	2	1	1	1	1	2	8	2	1	1	1	9	1	..	..	..	129
4. Advances		..	..	..	..	2	..	..	..	..	..	..	2	1	1	1	1	1	1	1	1	1	1	1	1	..	..	..	23
5. Deposits		..	..	..	..	..	2	..	1	..	..	..	1	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	26
6. Records		..	..	..	..	2	..	..	4	..	..	1	1	..	2	..	..	..	..	..	..	..	..	1	..	..	..	..	..	131
7. Miscellaneous		2	..	..	..	..	1	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	16
Total ..		7	1	1	4	7	7	2	7	2	4	12	19	11	29	11	14	38	15	6	6	5	38	25	4	2	8	6	584
Defects as per consolidated report for 1893-94		9	2	5	8	8	7	7	7	2	1	12	25	9	19	13	5	11	15	4	6	3	13	7	7	1	3	6	480
1894-95 + worse and — better than 1893-94 ..		−2	−1	−4	−4	−1	..	..	..	+1	..	..	−6	+2	−10	+6	+3	+28	+2	+2	+4	..	+13	−3	+7	+1	+8	..	+104

Order—No. 251 M., dated 19th February 1897.

Communicated to all municipal councils.

2. It is unsatisfactory to observe that there has again been much delay in some of the municipalities, especially in Salem, Cannanore, Wallajapet, Trichinopoly, Cocanada and Anakápalle, in returning the audit notes to the Accountant-General. Steps should be taken to guard against similar delays in future.

3. The neglect of some of the municipal councils to remedy the defects pointed out by the auditors is not creditable. The Chairmen of the Municipal Councils of Masulipatam, Tanjore, Kurnool, Madura, Trichinopoly, Kumbakónam, Cannanore and Cocanada, whose accounts were in the most unsatisfactory state, are requested to report the action which they propose to take to secure better results for the future.

4. (1) *Paragraph* 3 (*a*).—The repeated orders of Government directing the collection of the private scavenging fees in advance should be strictly carried out.

(2) *Paragraphs* 3 (*d*) *and* (*f*) *and* 5 (*c*).—The suggestions made by the inspector are approved.

(3) *Paragraph* 4 (*a*).—As repeatedly pointed out by Government, the practice of entrusting bill collectors with more bills than they can present in a single day is very objectionable and, where it exists, should be discontinued forthwith.

(4) *Paragraph* 5 (*a*).—The Government is of opinion that vouchers for expenditure should be placed before the municipal council for scrutiny and admission of the charges. The detailed proposals promised by the inspector will be awaited.

(5) *Paragraph* 5 (*b*).—The question raised by the inspector will be answered in the affirmative: *vide* section 188 (2) of the District Municipalities Act.

5. The Government concurs generally with the inspector in his remarks on the other points noticed in the report.

6. The attention of all municipal councils is drawn to paragraph 6 of the report.

(True Extract.)

Secretary to Government.

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

Erd. A Baitt.

No. M., DECEMBER 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From W. J. F. WILLIAMSON, Esq., Assistant Accountant-General and Inspector of Local Fund Accounts, Madras, to the Accountant-General, Madras, dated Fort St. George, 18th November 1896, No. L.F.D. :—

I have the honour to submit the annual consolidated audit report on the accounts of the district municipalities of this Presidency for the year 1894–95. The delay in its submission is due to the fact that in several cases the audit notes were only returned by the councils concerned, after repeated reminders had been sent. The time fixed by Government for the return of these notes is two months, but in the majority of municipalities the time is greatly exceeded. At Salem, for instance, the notes were in the Chairman's hands for very nearly a year, the excuse offered being that the late *ex-officio* Chairman took personal possession of them on receipt, and then apparently lost sight of them until handing over charge to the present incumbent. The audit notes of the Cannanore Municipality were only received by me on the 9th instant, although they were placed in the Chairman's hands in March 1896, and were followed in due course by three ordinary reminders and a telegram. As these had no effect, a special letter was sent to the Collector informing him of the delay, and the notes were then received in about five weeks. Similar delays on the part of this very municipality have been noticed in the reports for some years past.

In the following cases also, the return of the notes was greatly delayed, the number of reminders that had to issue being shown against each :—

	Reminders.
1. Wallajapet	3 and a special letter.
2. Trichinopoly	3
3. Cocanada	3
4. Anakápalle	3

2. The statement forming an enclosure to this report shows in detail the defects noticed in previous years which were allowed to continue unremedied, and an abstract thereof is given below by way of affording a comparison of the present year's figures with those of 1893–94. Neither the statement nor the abstract include the newly constituted municipality of Srívilliputtúr, for which there are no "repeated" defects, as the audit of 1894–95 was the first of its kind.

Abstract of Defects.

Name of Municipality.	Number of repeated defects found in 1894-95.	Worse than in 1893-94 and by how many defects.	Better than in 1893-94 and by how many defects.	Name of Municipality.	Number of repeated defects found in 1894-95.	Worse than in 1893-94 and by how many defects.	Better than in 1893-94 and by how many defects.
1. Masulipatam ..	50	32	..	30. Ongole	7	..	2
2. Madura	45	9	..	31. Tinnevelly ..	6	2	..
3. Tanjore	38	23	..	32. Vizianagrum ..	6	The same as in 1893-94.	
4. Trichinopoly ..	38	13	..				
5. Kurnool	29	25	..	33. Bellary	6	..	3
6. Kumbakónam ..	29	10	..	34. Tuticorin	5	4	..
7. Cannanore	25	10	..	35. Palghat	4	3	..
8. Cocanada	19	9	..	36. Dindigul	4	..	1
9. Cuddalore	19	..	6	37. Berhampur ..	4	..	2
10. Calicut	17	..	6	38. Anakápalle ..	4	..	3
11. Erode	15	8	..	39. Gudiyátam ..	4	..	4
12. Negapatam ..	14	3	..	40. Palamcottah ..	3	2	..
13. Srirangam	13	The same as in 1893-94.		41. Adóni	3	The same as in 1893-94.	
14. Chidambaram ..	12	Do. do.		42. Ellore	3	..	1
15. Anantapur	12	..	7	43. Vellore	3	..	4
16. Máyavaram ..	11	6	..	44. Vániyambádi ..	2	1	..
17. Mangalore ..	11	2	..	45. Bimlipatam ..	3	1	..
18. Parlákimedi ..	11	1	..	46. Tirupattúr	2	The same as in 1893-94.	
19. Mannárgudi ..	11	..	2				
20. Cuddapah	11	..	9	47. Chicacole	2	Do. do.	
21. Nellore	10	9	..	48. Bezwada	2	..	5
22. Tellicherry ..	10	..	1	49. Guntur	1	The same as in 1893-94.	
23. Cochin	10	..	3				
24. Karur	9	3	..	50. Conjeeveram ..	1	..	1
25. Vizagapatam ..	8	8	..	51. Coonoor	1	..	1
26. Rajahmundry ..	8	The same as in 1893-94.		52. Palni	1	..	3
27. Salem	7	Do. do.		53. Ootacamund ..	1	..	4
28. Walajapet	7	Do. do.		54. Coimbatore ..	1	..	10
29. Tirupati	7	..	1	55. Periyakulam ..	..	..	1

The results in the case of Masulipatam, Tanjore and Kurnool are distinctly unsatisfactory, as they not only show a high average of repeated defects, but also a considerable falling off from last year. These remarks apply in a lesser degree to Madura (which again takes a high place in the unfavourable list), Trichinopoly, Kumbakónam, Cannanore and Cocanada. It is satisfactory to note on the other hand that Periyakulam, Coonoor, Conjeeveram and Guntúr continue to be the best worked municipalities from an account point of view, and that Anantapur and Cuddalore, which were unfavourably reported on last year, showed an improvement.

3. The following are the suggestions in which the Chairmen of municipal councils do not concur:—

(*a*) *That Private Scavenging fees should be collected in advance.*—This requirement is very generally disregarded, notwithstanding the repeated orders of Government on the subject. The excuses given are many and various. In some cases (as in Guntúr and Parlákimedi), it is contended that the people have not yet begun to appreciate the benefits of municipal agency, and prefer to employ their own toties who are more amenable to them for neglect of duty than those in municipal employ. In others (as in Chicacole), it is merely asserted that the system is unworkable, without any specific reasons being assigned. A very general reply, however, is that while every endeavour is made to collect the fees as early as possible, it is undesirable to exert too great pressure in this matter. The only result, it is stated, would be in many cases to drive the tax-payers into employing their own sweepers, a decision with which the law would be unable to interfere, as long as they kept their premises in a sanitary condition. It is, on the other hand, pointed out by some municipalities that however willing the authorities may be to enforce the rule, the absence of any provision empowering the Chairmen to take coercive measures for the collection of the fees, tends to prevent their prompt realization.

On the whole, I think, it may be said that considerable difficulty is experienced in working the rule, but I believe the matter is already engaging the attention of Government in connection with the revision of the District Municipalities Act.

(*b*) *That the leases of certain miscellaneous classes of revenue (such as tolls, &c.) should be approved by the council.*—The Chairman of the Salem Municipality holds that his sanction alone is sufficient, under the executive powers vested in him. In most other municipalities, however, every lease is generally subject to the approval of the council, and there seems no reason why a similar rule should not be observed in Salem.

(*c*) *That appeals should not be admitted if preferred after the period of fifteen days prescribed in section* 99 (i) *of Act IV of* 1884.—The Chairman of the Nellore Municipality, in one such case, states that it was admitted on a special resolution of the council, but in the face of the section quoted, this seems *ultra vires*, and should not, I think, be allowed to recur.

(*d*) *That the House-tax Demand Register should show the revised as well as the original assessment.*—This is contemplated by the form (*vide* columns 8—10 of Book Form No. 4), but the Chairman of the Conjeeveram Municipality contends that as the register has to be maintained for two years, it will be rendered untidy if corrections are made to column 8 whenever, during the course of the currency of the register, the assessment is altered, whether by the Chairman or council. As there is some force in this, I would suggest, in order to obviate the necessity for corrections being made in column 8 when the assessment is altered by the council on appeal, that an additional column be inserted between columns 9 and 10 to show the "amount of tax as revised by the council." The introduction of this column would only render necessary alterations in column 8, in cases where the Chairman himself revised the assessment, and would thus tend to keep the register neater than under the present plan. In order to provide room for this column, the present column 9 may be omitted, and a foot-note added to the form to the effect that all alterations made in column 8 in consequence of a revision of the tax by the Chairman should be initialled by that officer.

(*e*) *That security should be taken from sanitary inspectors and other out-door servants who have to collect certain municipal money.*—The Salem Chairman states that as the amounts they deal with are small, it is not necessary to do so. It may, however, be pointed out that the principle is the same whether the amounts be large or small, and that the magnitude or otherwise of the transactions would be taken into consideration in determining the amount of security to be taken. Moreover, in G.O., No. 208 M., dated 5th March 1888, Government have ruled, in the case of the Cocanada Municipality, that security is necessary in such cases.

(*f*) *That the budget heads should be given in the chitta.*—This is contemplated by the form (*vide* Book Form No. 1), but the Chairman of the Salem Municipality considers it unnecessary. I may, here remark that the object of this requirement is to facilitate the posting of the cash book, but that in practice it is found convenient to prepare an abstract on the form itself at the end of the day's transactions, bringing together the receipts under the various heads. The cash book is then posted from the totals thus collected. As this appears to meet all requirements and is the course usually adopted, I think the column "budget head" in the chitta may be altered to "remarks," and an order passed to the effect that an abstract be prepared as above indicated.

4. In the following cases the Chairmen concerned have failed to act up to the orders of Government noted below, for the reasons recorded in each case.

(*a*) *That bills should be handed over to bill-collectors in batches to prevent andur accumulation of bill books with them (vide paragraph* 7 *A* (*c*) *of the Consolidated Report for* 1891–92, *embodied in G.O., No.* 1656 *M., dated 2nd December* 1893).—The Chairman of the Cuddapah Municipal Council contends that this is not practicable, and that he sees no useful purpose in its adoption. I may here note that the above Government Order was passed with regard to this very municipality nearly three years ago, and that it is generally admitted that there is considerable danger in handing over more bills to the collectors at one time than can be properly checked at the municipal office when the collections are handed in. As to its practicability, there is no doubt that the system is perfectly feasible if only the manager and the shroff exercise a

little care, but I fear the easier though less safe plan of handing over the bill books in a body is very generally followed. The special attention of Chairmen may therefore be drawn to the matter.

(*b*) *That counterfoil receipts should be granted to the pupils and others paying the fees by the schoolmasters receiving them* (*vide paragraph* 4 *of G.O., Mis. No.* 974 *M., dated* 30*th June* 1890, *on the Ellore Municipal Audit Report*).—The Srírangam Municipal Chairman contends that this is not required by G.O., No. 644 M., dated 4th April 1892—*vide* remarks against head 4 (IV) (*d*) of the appendix thereto. The Chairman of the Trichinopoly Municipality on the other hand affirms that the remittance book ought to suffice, and that it is very unusual for a schoolboy to be granted a receipt for a fee paid by him. With regard to the above it may be noted that the rule mentioned by the Srírangam Chairman only refers to the procedure to be followed *in the municipal office* on receipt of the fees from the headmaster, and that the check of the amount handed in by the latter is not complete unless accompanied by the counterfoils of the receipts granted by him. It is believed that in Government schools and colleges counterfoil receipts are usually granted.

(*c*) *That distraint fees should not be collected for private scavenging fees* (*vide G.O., No.* 1647 *M., dated* 5*th December* 1889).—The Vizagapatam Chairman still considers that section 269 of the Act empowers him to levy these fees, although the Advocate-General, in his opinion embodied in the above Government Order, holds an opposite view.

(*d*) *That all auctions should be conducted in the presence of the Chairman or a Councillor* (*vide paragraph* 10 A (17) *of the Consolidated Report for* 1890–91, *embodied in G.O., No.* 1494 *M., dated* 4*th September* 1892).—The Chairman of the Kumbakónam Municipal Council says that this is not possible, but as it is done in a good many other municipalities, there seems no reason why it should be impossible in Kumbakónam. If ward councillors cannot, or will not, undertake this duty, the only alternative is for the Chairman himself to supervise all sales.

(*e*) *That reasons be assigned for remissions and writes-off* (*vide paragraph* 7 *B* (*a*) *of the Consolidated Report for* 1891–92 *embodied in G.O., No.* 1656 *M., dated* 2*nd December* 1893).—The Chairman of the Srírangam Municipality considers that it is too much to expect that the reasons should be noted in the lists of remissions and writes-off.

(*f*) *That the sanction of Government should be obtained for the entertainment of a temporary peon* (*vide G.O., No.* 2288 *L., dated* 5*th October* 1889).—The Cochin Chairman states that as the pay of the peon was chargod to contingencies, Government sanction is not required, that is to say he adopts the irregular practice of debiting an establishment charge to a contingent head in order to evade the necessity for sanction.

(*g*) *That Sanitary Inspectors, while under training at Madras, should only receive their usual pay* (*vide Resolution* (1) *embodied in page* 5 *of G.O., No.* 1914 *M., dated* 10*th December* 1894).—In this case, a sanitary inspector of the Vellore Municipality, drawing Rs. 15 a month, was deputed to Madras to undergo a course of training, and while there was permitted to draw a monthly pay of Rs. 20. On a request being made for their recovery, in the absence of Government sanction, of the excess amount paid, the Chairman states that no such sanction is necessary as the higher pay was granted in consideration of the increased cost of living in Madras, and the excess expenditure was met from savings under conservancy establishment.

(*h*) *That payments below Rs.* 10 *should not be made by cheque* (*vide G.O., No.* 222 *M., dated* 12*th February* 1895).—The Tinnevelly Municipality hold that cash payment should be avoided as far as possible, and continue therefore to issue cheques for sums below Rs. 10.

(*i*) *That all Municipal account forms should be printed in Madras at a Central Press under the Superintendence of the Accountant-General* (*vide G.O., Mis. No.* 2109 *M., dated* 30*th November* 1891).—In Trichinopoly, Salem, and some other places, this is not done, the Chairman of one of them holding that even at a slightly increased cost it is reasonable that local industry should be encouraged. The result in the majority of cases where the forms are printed locally is that they do not always correspond exactly with those approved by Government, unauthorized modifications being introduced by the Chairmen concerned. This is undesirable.

5. The special orders of Government appear to be necessary on the following points :—

little care, but I fear the easier though less safe plan of handing over the bill books in a body is very generally followed. The special attention of Chairmen may therefore be drawn to the matter.

(*b*) *That counterfoil receipts should be granted to the pupils and others paying the fees by the schoolmasters receiving them* (*vide paragraph* 4 *of G.O., Mis. No.* 974 *M., dated* 30*th June* 1890, *on the Ellore Municipal Audit Report*).—The Srírangam Municipal Chairman contends that this is not required by G.O., No. 644 M., dated 4th April 1892—*vide* remarks against head 4 (IV) (*d*) of the appendix thereto. The Chairman of the Trichinopoly Municipality on the other hand affirms that the remittance book ought to suffice, and that it is very unusual for a schoolboy to be granted a receipt for a fee paid by him. With regard to the above it may be noted that the rule mentioned by the Srírangam Chairman only refers to the procedure to be followed *in the municipal office* on receipt of the fees from the headmaster, and that the check of the amount handed in by the latter is not complete unless accompanied by the counterfoils of the receipts granted by him. It is believed that in Government schools and colleges counterfoil receipts are usually granted.

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5. The special orders of Government appear to be necessary on the following points:—

(*a*) *Whether all expenditure vouchers should be placed before the Council for sanction* (*vide G.O., Mis. No.* 1084 *M., dated* 10*th July* 1895, *on the accounts of the Wallajapet Municipality*).—This rule is very seldom followed. Some Chairmen affirm that as under section 32 (1) of the Act the entire executive power of the council is vested in them, they are competent to pass all ordinary charges, while others content themselves with saying that as the above Government Order was passed only with reference to the Wallajapet Municipality, they are not bound by it. Even, however, in cases where an endeavour is made to carry out the letter of the order, its spirit is generally disregarded. This will be seen from the fact that as it is not found practicable to obtain the sanction of the council *before* payment, the usual course in these cases is for the paid bills to be placed before that body at their periodical meetings, accompanied by a list showing the number and amount of each voucher, and for the council thereupon to pass them *en bloc* for the total amount of the list. It is evident that under this arrangement the bills are not subject to any further scrutiny, and that the resolution passing them is little more than a formality.

It has struck me therefore that, unless there is any inherent objection to such a course, it might be well if a set of rules were drawn up specifying the classes of expenditure which Chairmen might themselves be empowered to pass, and those for which the sanction of the council would be necessary. Among the former might be included establishment charges within the scale fixed by Government, the ordinary contingent expenses of the office, and so forth, while the latter would contain all charges which require the specific sanction of the council, whether under the Act, or the various Government Orders passed from time to time. Such an arrangement would, I think, tend to render the financial control of the council more efficient, both by clearly defining the cases in which the sanction of that body is specifically required whether by law or rule, and also by relieving it of the necessity of according mere formal sanction to charges already sanctioned in one form or another.

If this view commends itself to Government, I shall be happy to submit detailed proposals on the above lines.

(*b*) *Whether in the case of license fees levied under Section* 267 *of the Act at rate fixed at annual amounts, it is permissible for Chairmen to recover them proportionately to the period for which the license is applied for?* Thus, in the Karur Municipality, the fees for oil mills are charged proportionately to the number of days specified in the application, instead of at the full rate for the year in which the license is granted. As the question has arisen, and there appears to be no ruling on the subject, I have deemed it desirable to obtain the orders of Government.

(*c*) *Whether a form might not usefully be prescribed for a Vacancy Remission Register?* Hitherto no such register has been prescribed, though in a few municipalities a form suggested by the inspecting staff has been adopted. In the majority of cases, however, no such register is maintained, and considerable difficulty is consequently experienced in properly checking the remissions granted from time to time. The annexed form will, it is believed, meet all requirements, and may, if approved by Government, be prescribed for general adoption.

I append also a form of refund voucher, which will, I think, be found useful. It is intended for all refunds, whether of vacancy remissions, deposits, &c., and its adoption will both obviate the necessity for full details of the refund being given on the voucher, and also facilitate reference to the original entries in the various registers.

6. In conclusion, I would venture to remark that certain portions of this report indicate a tendency on the part of some municipalities to ignore Government Orders which they find a difficulty in carrying out, and on being reminded of the fact, to merely advance the plea of *non possumus*. In such cases their course should be to address Government on the subject, pointing out the difficulties experienced, and suggesting such modifications as local experience showed to be desirable or necessary. It is only in this way that improvements in system can be gradually effected.

No. 474—L.F.D.

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

FORT ST. GEORGE,
4th December 1896.

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

APPENDIX I.

REGISTER of vacancy notices received and remissions Granted in the ——— municipality for the half-year ending ——— 189 .

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Serial number.	Month and date of receipt of application.	Property. Description.	Situation. Street.	Door number.	Assessment number.	Date of notice of vacancy.	Date of commencement of vacancy (*vide* By-laws).	Date of re-occupation.	Period of vacancy.	Chairman's orders and initials.	Assessment. Amount. House-tax.	Water-tax.	Date of credit, if any.	Remission allowed by way of refund. From current collections. House-tax.	Water-tax.	From other than current collections. House-tax.	Water-tax.	Voucher number.	Date of payment.	Remission allowed as against demand. House-tax.	Water-tax.	Chairman's initials.	Remarks.
											Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.		

APPENDIX II.

Voucher No. ____
of ____ 189 .

REFUND VOUCHER.

Particulars of refund.	Reference to register number.	Amount.	Date of original credit.	Signature of payee and date.	Remarks.
		RS. A. P.			

Pay Rs. ( ) Rupees _____ .

Dated _____ 189 .

_____,

Chairman, _____ *Municipality.*

ENCLOSURE.

ABSTRACT of the defects found to have been repeated in the District Municipal Accounts of 1894–95.

Standard objections.	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
		Anantapur.	Adóni.	Bellary.	Conjeeveram.	Coimbatore.	Erode.	Kadúr.	Cuddapah.	Berhampur.	Chicacole.	Parlákimedi.	Cocanada.	Ellore.	Rájahmundry.	Bezwada.	Guntúr.	Masulipatam.	Kurnool.	Dindigul.	Madura.	Palni.	Periyakulam.	Calicut.	Cannanore.	Cochin.	Palghat.	Tellicherry.	Nellore.
A.—Receipts.																													
Delays in collection of dues—																													
1. Bill issued late	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Bills prepared and collections made for both half-years together.	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Bills not prepared at all	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Private conveyance fees not collected in advance.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Warrants prepared late	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Sale of distrained property delayed	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Revenue unnecessarily foregone—																													
7. Penal interest on overdue kists	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Revenue illegally collected—																													
8. Excess collections (transferred to the credit of deposits).	..	..	..	..	..	..	×	×	×	×	×	×	×	×	×	×	×	×	×	×	×	×	×	×	×	×	×	×	×
Possible misappropriation of receipts—																													
9. Short credits	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Misappropriations of previous years not yet received.	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Bill receipts for outstanding credits not forthcoming.	×	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Insufficient check against misappropriations owing to—																													
12. Counterfoil receipts not granted by the office for certain classes of revenue.	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. Auctions not conducted in presence of chairman or a councilor.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Cheque, bill, receipt and license forms insecurely kept.	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Unused forms at the close of the year not destroyed or otherwise rendered incapable of misuse.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Countrofoil receipts not granted by market or slaughter-house superintendents for fees when collected departmentally.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Temporary receipts given by bill-collectors pending dues.	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Forwarding challans wanting in support of collections.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Receipts mutilated beyond recognition	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Part payment collections by overstight	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. Receipts for taxes remitted or written off not stamped "remitted" or "written off."	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Receipts for taxes confirmed on appeal neither handed over to parties nor stamped "cancelled."	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894–95—*cont.*

Standard objections.	30 Ongole.	31 Coconor.	32 Ootacamund.	33 Gudiyattam.	34 Tirupati.	35 Vellore.	36 Walajapet.	37 Salem.	38 Tiruppattúr.	39 Vániyambádi.	40 Chidámbaram.	41 Cuddalore.	42 Mangalore.	43 Kumbakónam.	44 Mannárgudi.	45 Máyavaram.	46 Negapatam.	47 Tanjore.	48 Pudukottah.	49 Tinnevelly.	50 Tuticorin.	51 Srirangam.	52 Trichinopoly.	53 Anaikápalle.	54 Bimlipatam.	55 Vizagapatam.	56 Vizianagram.	57 Total.
A.—Receipts.																												
Delays in collection of dues—																												
1. Bills issued late																												
2. Bills prepared and collections made for both half years together.	×			×																								3
3. Bills not prepared at all																												
4. Private enhancing fees not collected in advance.																												
5. Warrants prepared late																												
6. Sale of distrained property delayed																												
7. Penal interest on overdue kists																												
Revenue unnecessarily foregone—																												
Revenue illegally collected—																												
8. Excess collections (transferred to the credit of deposits).	×																											1
Possible misappropriation of receipts—																												
9. Short credits																												
10. Misappropriations of proceeds not yet received.																												
11. Bill receipts for outstanding credits not forthcoming.																												
Insufficient check against misappropriations owing to—																												
12. Counterfoil receipts not given by the office for certain classes of revenue.	×																											1
13. Auctions not conducted in presence of chairman or a councillor.																												
14. Cheque, bill, receipt and license forms insecurely kept.											×																	1
15. Unused forms at the close of the year not destroyed or otherwise rendered incapable of misuse.																												
16. Counterfoil receipts not signed by market or slaughter-house superintendents for fees when collected departmentally.																												
17. Temporary receipts given by bill-collectors																												
18. Forwarding challans wanting in support of																												
19. Receipts unutilized beyond recognition																												
20. Part-payment collections by overnight																												
21. Receipts for taxes remitted or written off not stamped "remitted" or "written off"																												
22. Receipts for taxes confirmed on appeal neither handed over to parties nor stamped "cancelled"																												
	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23
	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*cont.*

Standard objections.	Anantapur.	Adóni.	Bellary.	Conjeeveram.	Coimbatore.	Erode.	Karúr.	Cuddapah.	Berhampur.	Chicacole.	Parlákimedi.	Cocanada.	Ellore.	Rajahmundry.	Bezwada.	Guntúr.	Masulipatam.	Kurnool.	Dindigul.	Madura.	Pahni.	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.																												
Delays in credit of—																												
23. Taxes through bill-collectors not bringing their collections to office often enough.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	×	..	×	..	..	..	..	×	..	..	..
24. Travellers' bungalow fees	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
25. Sale-proceeds of medicines	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
26. Other collections	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	×
Insufficient check against delays in credit (*i.e.*, temporary misappropriation) owing to—																												
27. Receipts or licenses not given on day of receipt of collections.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
28. Forwarding chellans wanting in the absence of parties' signature on the backs of counterfoils of receipts and licenses.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	×	..	..	..
29. Applications for licenses wanting	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
30. Register extract not sent with school-fee, &c., collections.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	×	..
31. Alterations of dates not initialled by chairman.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	×	..	..	..	×
32. Dates of receipts not noted on counterfoils ..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	×	..	..	×	..	..	..	×	..
33. Bills in bill-collectors' hands not checked sufficiently often.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	×	..	..	..	..	..	..	..	..	..	..
Defects causing delay in audit—																												
34. Foils and counterfoils irregularly removed from the books.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous defects—																												
35. Sale of immoveable property not sanctioned by Government.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
36. Sales not effected by public auction	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
37. Receipts granted instead of licenses	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×
Total ..	6	2	..	1	1	3	3	3	1	2	2	3	2	4	1	1	17	8	2	19	..	..	5	6	4	2	4	4
B.—Demand, Collection and Balance Statements.																												
Defects in connection with demands—																												
Demand incorrectly fixed—																												
38. Vacant lands not taxed under section 63 (2) ..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
39. Demand not based on any authority	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
Defects in connection with remissions and writes-off—																												
40. Appeals entertained without either deposit of tax or general exemption from deposit under section 99 (2).	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

(3)

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894–95—*cont.*

Standard objections.	Anantapur.	Adóni.	Bellary.	Conjeeveram.	Coimbatore.	Erode.	Kadr.	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.*																												
41. Lists not forthcoming	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
42. Remissions not properly distinguished from write-offs.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
43. Proceedings of the municipal council wanting in details sufficient to identify the amounts remitted or written off.	×	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	×	..	..	..	..	×	×	..	..	..	..
44. Authority for "remissions" or "writes-off" wanting.	..	..	..	..	..	×	..	..	..	..	..	×	..	..	..	..	..	..	..	×	..	..	×	×	×	..	..	..
45. Writes-off sanctioned by chairman instead of by council.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
46. 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—																												
47. Discrepancies between total of balance list and balance as shown in demand, collection and balance statements.	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
48. Balance list incorrect owing to inclusion of items collected, remitted or written off.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
49. Balance lists not certified to by the chairman as having been actually verified with the outstanding bills.	..	..	×	..	..	..	×	..	..	..	×	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
50. 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—																												
51. All classes of receipts for which bills have been prepared not entered.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..
52. Bills wanting in support certain outstandings.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	1	..	1	..	..	1	1	2	..	..	..	4	..	..	..	6	2	..	3	..	..	3	3	1	..	1	..	..
C.—Payments.																												
Payments and adjustments unsupported by vouchers—																												
53. House-owner's receipt wanting in support of house-rent paid.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
54. Stamp-vendor's receipt wanting in support of stamps purchased.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*cont.*

Standard objections.	Ongole.	Coonoor.	Ootacamund.	Gudiyáttam.	Tirupati.	Vellore.	Walajapet.	Salem.	Tiruppattúr.	Vániyambádi.	Chidambaram.	Cuddalore.	Mangalore.	Kumbakónam.	Mannárgudi.	Máyavaram.	Negapatam.	Tanjore.	Pálamcottah.	Tinnevelly.	Tuticorin.	Srírangam.	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
A. Receipts—cont.																												
Delays in credit of—																												
23. Taxes through bill-collectors not bringing their collections to office often enough.	..	..	..	..	..	..	..	..	..	..	..	..	×	×	..	..	..	×	..	..	..	..	×	..	..	..	..	8
24. Travellers' bungalow fees	..	..	..	..	..	×	..	..	..	..	..	×	..	..	×	..	..	×	..	×	×	×	×	..	..	..	..	4
25. Sale-proceeds of medicines	..	..	..	..	×	×	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..	×	×	..	..	..	..	5
26. Other collections	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8
Insufficient check against delays in credit *i.e.*, temporary misappropriation) owing to—																												
27. Receipts or licenses not given on day of receipt of collections.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
28. Forwarding chellans wanting in the absence of parties' signature on the backs of counterfoils of receipts and licenses.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
29. Applications for licenses wanting	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	2
30. Register extract not sent with school-fee, &c., collections.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	2
31. Alterations of dates not initialled by Chairman.	..	..	..	..	..	×	..	..	..	..	..	×	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	7
32. Dates of receipt not noted on counterfoils ..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	×	..	..	..	..	×	..	..	13
33. Bills in bill-collectors' hands not checked sufficiently often.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4
Defects causing delay in Audit—																												
34. Foils and counterfoils irregularly removed from the books.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	2
Miscellaneous defects—																												
35. Sale of immoveable property not sanctioned by Government.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
36. Sales not effected by public auction	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	×	..	..	..	..	..	..	2
37. Receipts granted instead of licenses	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Total ..	4	1	1	2	3	3	3	2	2	2	4	6	3	9	4	4	4	16	..	3	3	5	13	3	1	5	3	215
B. Demand, Collection and Balance Statements.																												
Defects in connection with demands—																												
Demand incorrectly fixed—																												
38. Vacant lands not taxed under section 63 (2) ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
39. Demand not based on any authority	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Defects in connection with remissions and writes-off—																												
40. Appeals entertained without either deposit of tax or general exemption from deposit under section 99 (2).	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	1

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*contd.*

Standard objections.	30 Ongole.	31 Coonoor.	32 Ootacamund.	33 Gudiyáttam.	34 Tirupati.	35 Vellore.	36 Walajapet.	37 Salem.	38 Tiruppattúr.	39 Vániyambádi.	40 Chidámbaram.	41 Cuddalore.	42 Mangalore.	43 Kumbakónam.	44 Mannárgudi.	45 Máyávaram.	46 Negapatam.	47 Tanjore.	48 Palamcottah.	49 Tinnevelly.	50 Tuticorin.	51 Srirangam.	52 Trichinopoly.	53 Anaikpalle.	54 Bimlipatam.	55 Vizagapatam.	56 Vizianagram.	57 Total.
B. Demand—Collection and Balance Statements—cont.																												
Defects in connection with remissions and write-off—*cont.*																												
41. Lists not forthcoming	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	14
42. Remissions not properly distinguished from write-off	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8
43. Processings of the municipal council wanting in details sufficient to identify the amounts remitted are written off	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
44. Authority for "remissions" or "write-off" wanting	..	..	..	..	..	..	..	..	..	..	..	×	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	1
45. Write-off sanctioned by Chairman instead of by council	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	4
46. Lists wanting in statements of reasons (to test the correctness of their classification) or otherwise incorrect or incomplete	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
47. Discrepancies between total of balances and balance lists— Defects in connection with balances and balance lists as shown in demand, collection and balance statements.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	×	..	..	..	..	4
48. Balance list incorrect owing to inclusion of items collected, remitted or written off.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
49. Balance lists not certified to by the Chairman as having been actually verified with the outstanding bills.	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
50. D's requiries between the balance lists and entries in the balance column of the previous year's demand, collection and balance registers.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	×	..	..	..	..	3
Defects in preparation of demand, collection and balance statements—																												
51. All classes of receipts for which bills have been prepared not entered.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	×	..	..	..	..	2
52. Bill wanting in support of certain outstandings.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Total ..	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	5
C.—Payments.																												
Payments and adjustments unsupported by vouchers—																												
53. House-/-wner's receipt wanting in support of house-rent paid.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
54. Stamp-vendor's receipt wanting in support of stamps purchased.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	..	2
Total ..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	×	..	..	..	..	×	..	..	..	..	..	4

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*cont.*

Standard objections.	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
	Anantapur.	Addúi.	Bellary.	Conjeeveram.	Coimbatore.	Erode.	Karúr.	Caddapah.	Berhampur.	Chicacole.	Parlákimedi.	Cocanada.	Ellore.	Rajahmundry.	Bezwada.	Guntúr.	Masulipatam.	Kurnool.	Dindigul.	Madura.	Palni.	Periyakulam.	Calicut.	Cannanore.	Cochin.	Palghat.	Tellicherry.	Nellore.
C.—Payments—cont.																													
Payments and adjustments unsupported by vouchers—*cont.*																													
55. Other receipts wanting	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
56. Receipts for sums in excess of Rs. 20 other than those given on behalf of Government, not always stamped.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
57. Acknowledgment of drawer of bill or his duly authorized agent wanting.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
58. Vouchers not forthcoming	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Defects in vouchers presented or prepared—																													
In form—																													
59. Mostly in manuscript	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
60. Containing bills not prepared, payments having been made only on payee's receipt.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
61. Certificates that charges were absolutely necessary not furnished in contingent bills.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
62. Certificate of actual payment of petty unvouched charges not furnished on contingent bills.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
63. Certificate of check measurement wanting on contractor's certificates in support of final payments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
64. Completion reports not submitted therewith ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
65. Nominal muster rolls wanting in abstract of value of work done.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
66. Contractors not paid on contract certificate forms.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
In preparation—																													
67. Establishment bills not signed or countersigned by chairman or official head of the department.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
68. Chairman's or departmental officer's or councilor's countersignature wanting on contingent bills or certifying memoranda.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
69. Particulars of previous payments not entered in vouchers for subsequent payments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
70. Rates not noted in hospital supply bills as in figures.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
71. Amount of claim not entered in words as well	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
72. Bills for dog-killing not supported by certificates that dogs were actually killed.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*cont.*

Standard objections.	Ongole.	Coonoor.	Ootacamund.	Gudiyáttam.	Tirupati.	Vellore.	Walajapet.	Salem.	Tiruppattúr.	Vániyambádi.	Chidambaram.	Cuddalore.	Mangalore.	Kumbakónam.	Mannárgudi.	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
C.—Payments—cont.																												
Payments and adjustments unsupported by vouchers—*cont.*																												
55. Other receipts wanting	..	..	..	..	..	..	×	..	..	..	×	×	..	..	×	..	..	..	..	..	..	..	×	×	..	..	×	17
56. Receipts for sums in excess of Rs. 20 other than those given on behalf of Government, not always stamped.	..	..	..	..	×	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	5
57. Acknowledgment of drawer of bill or his duly authorized agent wanting.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	2
58. Vouchers not forthcoming	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	×	..	..	..	..	..	..	..	..	..	5
Defects in vouchers presented or prepared—																												
In form—																												
59. Mostly in manuscript	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	×	..	..	..	..	..	..	4
60. Contingent bills not prepared, payments having been made only on payee's receipt.	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	..	×	×	..	..	..	..	4
61. Certificates that charges were absolutely necessary not furnished in contingent bills	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..	..	..	..	..	..	4
62. Certificate of actual payment of petty unvouched charges not furnished on contingent bills.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	1
63. Certificate of check measurement wanting on contractor's certificates in support of final payments.	..	..	..	..	..	..	..	..	..	..	..	×	×	..	..	×	×	..	..	..	..	..	×	..	..	..	×	14
64. Completion reports not submitted therewith ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
65. Nominal muster rolls wanting in abstract of value of work done.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
66. Contractors not paid on contract certificate forms.	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
In preparation—																												
67. Establishment bills not signed or countersigned by chairman or official head of the department.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	×	..	..	..	..	..	..	..	..	..	..	5
68. Chairman's or departmental officer's or councillor's countersignature wanting on contingent bills or certifying memoranda.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	2
69. Particulars of previous payments not entered in vouchers for subsequent payments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	2
70. Rates not noted in hospital supply bills ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	2
71. Amount of claim not entered in words as well as in figures.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
72. Bills for dog-killing not supported by certificates that dogs were actually killed.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*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 passing vouchers for payment or adjustment—																												
In scrutiny—																												
73. District Board's share of tolls miscalculated and paid accordingly.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..
74. Note of number of payment voucher not made against corresponding entry in measurement book.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
In endorsement—																												
75. Chairman's payment or transfer order wanting.	×	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
76. Chairman's payment or transfer order incomplete or otherwise defective.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Defects in system of paying vouchers—																												
77. Separate acknowledgments not taken upon each bill paid.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..
78. Sub-vouchers not stamped "cancelled" on recoupment upon contingent bills.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
79. Payments to illiterate payees not made in presence of chairman or councillor.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..
80. Income-tax not deducted from establishment bills at time of payments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	×	..	..	..	..	..
81. Acknowledgments not taken upon the bills themselves for station payments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..	..	..	..
82. Acknowledgments do not state amounts in words as well as in figures.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..
83. District Board's share of tolls paid unpunctually.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..
84. Cheques drawn long before payment	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
85. Delays in payment	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
Defects in record of vouchers—																												
86. English abstracts not endorsed on *all* purely vernacular vouchers.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	×	..	..	×	..	..	..	..	..
87. English abstracts not always signed by chairman or councillor.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
88. One voucher given two or more numbers ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..
Irregular charges—																												
89. Government sanction wanting for—																												
(*a*) Establishment charges	..	..	×	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(*b*) Special charges	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	×	..	..	..	..

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894–95—*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.	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
C.—Payments—cont.																												
Defects in passing vouchers for payment or adjustment—																												
In scrutiny—																												
73. District Board's share of tolls miscalculated and paid accordingly.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
74. Note of number of payment voucher not made against corresponding entry in measurement book.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..	..	..	..	..	..	1
In endorsement—																												
75. Chairman's payment or transfer order wanting.	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
76. Chairman's payment or transfer order incomplete or otherwise defective.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	×	..	..	..	..	..	..	..	..	3
Defects in system of paying vouchers—																												
77. Separate acknowledgments not taken upon each bill paid..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	1
78. Sub-vouchers not stamped "cancelled" on recoupment upon contingent bills.	..	..	..	..	..	..	×	..	..	..	..	..	..	..	×	×	..	..	..	..	..	..	..	..	..	..	..	5
79. Payments to illiterate payees not made in presence of chairman or councillor.	..	..	..	..	..	..	..	..	..	..	×	..	..	×	×	..	×	×	..	..	..	..	×	..	..	..	..	9
80. Income-tax not deducted from establishment bills at time of payments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	3
81. Acknowledgments not taken upon the bills themselves for station payments.	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
82. Acknowledgments do not state amounts in words as well as in figures.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	1
83. District Board's share of tolls paid unpunctually.	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
84. Cheques drawn long before payment	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
85. Delays in payment	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	1
Defects in record of vouchers—																												
86. English abstracts not endorsed on *all* purely vernacular vouchers.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	×	..	..	..	..	..	..	..	..	..	..	1
87. English abstracts not always signed by chairman or councillor.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	×	..	..	..	×	..	..	..	..	..	..	6
88. One voucher given two or more numbers ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4
Irregular charges—																												
89. Government sanction wanting for—																												
(*a*) Establishment charges	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
(*b*) Special charges	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	1
																												3
																												2

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894–95—*cont.*

Standard objections.	Anantapur.	Adóni.	Bellary.	Conjeeveram.	Coimbatore.	Erode.	Karúr.	Cuddapah.	Berhampur.	Chicacole.	Parlákimedi.	Cocanada.	Ellóre.	Rajahmundry.	Bezwada.	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
C.—Payments—cont.																												
Payments made in excess of—																												
90. Budget provision	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	2	1	2	..	..	4	4	2	3	..	2	5	1	4	..	..	8	3	1	10	..	..	5	7	2	..	2	1
D.—Advances.																												
91. Permanent advances not supported by annual acknowledgment.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..
92. Permanent advances given before required ..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..
93. Do. not covered by security when they should be.	..	..	..	..	..	×	×	..	..	..	×	×	..	..	..	×	×	..	×	..	..	×	×	..	..	..	..	..
94. Adjustment of advances long delayed ..	..	..	×	..	..	×	×	..	..	..	..	..	..	..	..	×	×	..	×	..	..	×	×	..	..	..	..	..
95. Do. of process fees not sufficiently carefully watched.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	1	..	..	2	1	..	..	..	1	1	..	..	..	2	2	..	2	..	..	1	1	..	..	..	..	..
E.—Deposits.																												
96. Security deposits not taken from certain employes.	..	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..	×	×	..	..	×	..	..	..	..	..	..	×
97. Amount of appellants, deposits not entered in appeal petitions or other documents.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	×	..	..	..	..	..
98. No agreements or other documents to support correctness of amounts deposited.	..	..	..	..	..	×	..	..	..	..	×	..	..	..	..	..	×	×	..	×	..	..	..	..	..	..	..	..
99. Deposits other than permanent deposits left unsettled for more than two years.	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	×	×	..	×	..	..	..	..	..	..	..	..	..
100. Deposits left out of Deposit statement—Savings Bank deposits	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	×	..	..	..	..	..
Total ..	..	..	1	..	..	1	..	1	..	..	1	1	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..
F.—Records.																												
101. Not maintained	2	..	..	..	2	..	2	..	..	5	..	..	..	..	..	4	2	..	2	1	..	1	1	..	..	..	..	1
102. Defects in maintenance	..	..	1	..	2	..	1	..	..	..	4	..	..	1	..	10	9	..	3	..	..	2	3	3	1	3	..	4
Total ..	2	..	1	..	4	..	3	..	..	5	4	..	..	1	..	10	12	..	7	..	..	2	7	3	2	3	4	4

Abstract of the defects found to have been repeated in the District Municipal Accounts of 1894-95—*cont.*

Standard objections.	Ongole.	Coonoor.	Ootacamund.	Gudiyáttam.	Tirupati.	Vellore.	Walajapet.	Salem.	Tiruppattúr.	Vániyambádi.	Chidambaram.	Cuddalore.	Mannárgudi.	Kumbakónam.	Mannárgudi.	Máyavaram.	Negapatam.	Tanjore.	Palamcottah.	Tinneyelly.	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.																												
Payments made in excess of—																												
90. Budget provision	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Total ..	..	..	..	..	2	..	2	..	..	..	5	2	1	5	5	7	5	9	2	..	1	3	8	1	..	..	2	129
D.—Advances.																												
91. Permanent advances not supported by annual acknowledgment.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
92. Permanent advances given before required ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
93. Do. not covered by security when they should be.	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
94. Adjustment of advances long delayed	..	..	..	..	..	..	×	×	..	..	×	×	×	×	..	..	..	..	..	..	×	×	..	..	..	..	..	18
95. Do. of process fees not sufficiently carefully watched.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Total ..	..	..	..	..	..	..	1	1	..	..	1	2	1	1	..	..	..	..	..	..	1	1	..	..	..	..	..	23
E.—Deposits.																												
96. Security deposits not taken from certain employés.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	×	..	×	..	..	×	..	..	..	..	10
97. Amount of appellants, deposits not entered in appeal petitions or other documents.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	3
98. No agreements or other documents to support correctness of amounts deposited.	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	..	..	..	..	..	..	..	6
99. Deposits other than permanent deposits left unsettled for more than two years.	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	..	..	×	..	..	..	×	..	..	..	..	..	6
100. Deposits left out of Deposit statement—Savings Bank deposits	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1
Total ..	..	..	..	..	..	..	..	..	..	..	1	..	3	..	..	..	2	..	1	..	1	1	..	..	..	..	..	26
F.—Records.																												
101. Not maintained	..	..	..	1	..	..	..	..	..	..	1	..	2	1	..	2	2	..	1	..	..	5	..	..	..	..	..	
102. Defects in maintenance	2	..	..	1	2	..	..	4	..	..	1	5	5	5	..	3	6	1	1	..	..	4	..	1	3	1	37
Total ..	2	..	..	2	2	..	..	4	..	..	1	6	5	7	1	..	5	8	1	2	..	1	9	..	1	3	1	94
																												131

Abstract of the defects found to have been reported in the Districts Municipal Accounts of 1894–95—*cont.*

Standard objections.	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
		Anantapur.	Adoni.	Bellary.	Conjeeveram.	Coimbatore.	Erode.	Karur.	Cuddapah.	Berhampur.	Chicacole.	Parlakimedi.	Coconada.	Ellore.	Rajahmundry.	Bezwada.	Guntur.	Masulipatam.	Kurnool.	Dindigul.	Madura.	Palni.	Periyakulam.	Calicut.	Cannanore.	Cochin.	Palghat.	Tellicherry.	Nellore.
(A.—Miscellaneous.																													
103. Bill-collectors entrusted with more bills at one time than necessary.		×	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	×	..	×	..	..	..	..	..	..	..
104. Works undertaken without estimates		..	..	..	..	..	..	..	..	..	..	..	×	..	..	..	..	×	..	×	..	..	..	..	..	..	..	..	..
105. Bill books not numbered and certified to by Chairman.		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	×	..	..	..	..	..	..	..	..	..
106. Chairman's signature wanting on counterfoils.		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	×	..	×	..	..	..	..	..	..	..	..	..
Defects in connection with— Total	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	3	..	1	..	2	..	..	..	..	..	..	4
1. Receipts	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Demand, collection and balance statements	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Payments	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Advances	..	1	2	..	1	..	3	1	4	2	1	..	1	2	..	..	1	1	2	..	1	2	3	5	1	2	..	4	1
5. Deposits	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Records	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Miscellaneous	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	2	3	2	1	1	4	2	4	2	1	1	1	2	1	1	1	4	2	1	1	2	3	5	1	2	1	4	1
Defects as per consolidated report for 1893–94	..	12	3	6	9	2	1	15	9	1	11	7	6	1	1	1	1	8	2	1	1	1	1	1	1	1	1	1	1
1894–95 + worse and — better than 1893–94	..	19	..	9	2	1	..	7	6	..	20	6	10	3	4	1	1	18	4	5	4	1	1	1	1	1	1	1	1
	..	−7	−3	−1	..	−10	+8	+3	−9	−2	+1	+1	+9	−1	−5	..	+32	+25	−1	−1	−3	+9	−6	−1	+10	+3	+3	−1	+9

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Again G.O., dated 189 , No.

Current No of 189 , dated

Current No. 3255 of 1896, dated 4-12-1896 from the Accountant-General

P.S Order. No. 251/m. 19-2-97

1. Communicated to all municipal councils.

2. It is unsatisfactory to observe that there has again been much delay in some of the municipalities, especially in Salem, Wallajapet (Cannanore), Trichinopoly, Cocanada, and Anakapalle, in returning the audit notes to the Accountant General. Steps should be taken to guard against similar delays in future.

3. The neglect of some of the municipal councils to remedy the defects pointed out by the auditors is not creditable. The Chairmen of the Municipal Councils of Masulipatam, Tanjore, Kurnool, Madura, Trichinopoly, (Kumbakonam) Cannanore and Cocanada whose accounts were in the most unsatisfactory state, are requested to report the action which they propose to take to secure better results for the future.

4. (1) Para.3(a) The repeated orders of Government directing the collection of the private scavenging fees in advance should be strictly carried out.

(2) Paras.3(d) & 5(c) The suggestions made by the Inspector are approved.

(3) Para.4(a) As repeatedly pointed

out

Vide para 28 of 20.

248m
21-12-96

out by Government the practice of entrusting bill collectors with more bills than they can present in a single day is very objectionable and, where it exists ~~at present~~, should be discontinued forthwith.

(4) Para 5(a) The Government is of opinion that vouchers for expenditure should be placed before the Municipal Council for scrutiny and admission of the charges. The detailed proposals promised by the Inspector will be awaited.

(5) Para.5(b) The question raised by the Inspector will be answered in the affirmative. Vide sec.188(2) of the District Municipalities Act.

5. The Government concurs generally with the Inspector in his remarks on the other points noticed in the report.

6. The attention of all municipal councils is drawn to paragraph 6 of the report.

But does the byelaw require the charge receipts a period of less than 1 year (day).

10/2/97

The Government orders sanctioning the Scale of these fees only for the safe at which they are to be levied, either per annum or per diem as the case may be - Vide Sec. 188 Sub Sec. 2 Cl. 14 Sub Sec. 27.190 & 870 Sub Sec. 4.650.

18/2/97

To
All Chairmen of municipal Councils.
" Collectors.
The Accountant-General.

Editors Table.

Refund Voucher

Voucher No. —
of —— 189

10

Particulars of refund	Reference to Register No	Amount. Rs.	A.	P.	Date of original credit.	Signature of payee and date.	Remarks.

Pay Rs. ( ) Rupees ——————————

Dated —— 189.

——————————

Chairman —— Municipality.

2/3255 Mof 96

Register of vacancy notices received, and remissions granted, in the _____ Municipality

for the Half year ending _____ 189 .

Serial No.	Month and date of receipt of application.	Property. Description.	Situation. Street	Situation. Door No.	Assessment No.	Date of notice of vacancy.	Date of Commencement of vacancy (vide bye laws)	Date of reoccupation.	Period of vacancy.	Chairman's orders and initials	Assessment. Amount. House Tax.	Assessment. Amount. Water Tax.	Date of credit if any.	Remission allowed by way of refund. From current collections. House Tax.	Remission allowed by way of refund. From current collections. Water Tax.	Remission allowed by way of refund. From other than current collections. House Tax.	Remission allowed by way of refund. From other than current collections. Water Tax.	Remission allowed by way of refund. Voucher No.	Remission allowed by way of refund. Date of payment.	Remission allowed as against demand. House Tax	Remission allowed as against demand. Water Tax	Chairman's initials.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12 Rs. A. P.	13 Rs. A. P.	14	15 Rs. A. P.	16 Rs. A. P.	17 Rs. A. P.	18 Rs. A. P.	19	20	21 Rs. A. P.	22 Rs. A. P.	23	24

Voucher No. —

which will, I think, be found useful. It is intended for all refunds, whether of Vacancy remissions, deposits &c, and its adoption will both obviate the necessity for full details of the refund being given on the voucher, and also facilitate reference to the original entries in the various registers.

6. In conclusion, I would venture to remark that certain portions of this report indicate a tendency on the part of some Municipalities to ignore Government orders which they find a difficulty in carrying out, and on being reminded of the fact, to merely advance the plea of <u>non possumus</u>. In such cases their course should be to address Government on the subject, pointing out the difficulties experienced, and suggesting such modifications as local experience showed to be desirable or necessary. It is only in this way that improvements in system can be gradually effected.

I have the honor to be,
Sir,
Your obedient Servant,
W Wilson
Assistant Accountant-General
and
Inspector of Local Fund Accounts.

Dept.
Cr—— 3255-M

No. 270
474
Forwarded to the Secretary to Government, Local and Municipal Department, Fort St George.

Fort St George,
Acct Genls Office
4th Dec. 1896

Wilson
Offg Accountant-General.

15
3255-M 0 0 0

If this view commends itself to Government, I shall be happy to submit detailed proposals on the above lines.

(b) Whether in the case of license fees levied under Section 267 of the Act, at rates fixed at annual amounts, it is permissible for Chairmen to recover them proportionately to the period for which the license is applied for? Thus, in the Karur Municipality, the fees for oil drills are charged proportionately to the number of days specified in the application, instead of at the full rate for the year in which the license is granted. As the question has arisen, and there appears to be no ruling on the subject, I have deemed it desirable to obtain the orders of Government.

(c) Whether a form might not usefully be prescribed for a Vacancy Remission register?

Hitherto no such register has been prescribed, though in a few Municipalities a form suggested by the inspectrl. Staff has been adopted. In the majority of cases, however, no such register is maintained, and considerable difficulty is consequently experienced in properly checking the remissions granted from time to time. The annexed form will, it is believed, meet all requirements, and may, if approved by Government, be prescribed for general adoption.

I append also a form of Refund Voucher,

which

cases is for the paid bills to be placed before that body at their periodical meetings, accompanied by a list showing the number and amount of each voucher, and for the Council thereupon to pass them en bloc for the total amount of the list. It is evident that under this arrangement the bills are not subject to any further scrutiny, and that the resolution passing them is little more than a formality.

It has struck me therefore that, unless there is any inherent objection to such a course, it might be well if a set of rules were drawn up specifying the classes of expenditure which Chairmen might themselves be empowered to pass, and those for which the sanction of the Council would be necessary. Among the former might be included establishment charges within the scale fixed by Government, the ordinary contingent expenses of the office, and so forth, while the latter would contain all charges which require the specific sanction of the Council, whether under the Act, or the various Government orders passed from time to time. Such an arrangement would, I think, tend to render the financial control of the Council more efficient, both by clearly defining the cases in which the sanction of that body is specifically required whether by law or rule, and also by relieving it of the necessity of according mere formal sanction to charges already sanctioned in one form or another.

If

G.O. no: 2109 m.mis. dated 30th November 1891.

Dr Trichinopoly, Salem, and some other places, this is not done, the Chairman of one of them holding that even at a slightly increased cost, it is reasonable that local industry should be encouraged. The result in the majority of cases where the forms are printed locally, is that they do not always correspond exactly with those approved by Government, unauthorized modifications being introduced by the Chairmen concerned. This is undesirable.

5. The Special orders of Government appear to be necessary on the following points.

(a) Whether all expenditure vouchers should be placed before the Council for sanction (vide G.O. no: 1084 m. mis., dated 10th July 1895, on the Accounts of the Wallajapet Municipality). This rule is very seldom followed. Some Chairmen affirm that as under Section 32(1) of the Act the entire executive power of the Council is vested in them, they are competent to pass all ordinary charges, while others content themselves with saying that as the above Government order was passed only with reference to the Wallajapet Municipality, they are not bound by it. Even, however, in cases where an endeavour is made to carry out the letter of the order, its spirit is generally disregarded. This will be seen from the fact that as it is not ~~usually~~ found practicable to obtain the sanction of the Council before payment, the usual course in these

Cases

pay of the peon was charged to Contingencies, Government Sanction is not required, that is to say he adopts the irregular practice of debiting an establishment charge to a Contingent head in order to evade the necessity for Sanction.

(g) That Sanitary Inspectors, while under training at Madras, should only receive their usual pay (vide Resolution (1) embodied on page 5 of G.O. no: 1914 m, dated 10 December 1894).

In this case, a Sanitary Inspector of the Vellore Municipality, drawing Rs 15 a month, was deputed to Madras to undergo a Course of training, and while there was permitted to draw a monthly pay of Rs 20/-. On a request being made for the recovery, in the absence of Government Sanction, of the excess amount paid, the Chairman states that no such Sanction is necessary as the higher pay was granted in Consideration of the increased cost of living in Madras, and the excess expenditure was met from Savings under Conservancy Establishment.

(h) That payments below Rs 10/- should not be made by Cheque (vide G.O. no: 222 m. dated 12 February 95)

The Tinnevelly Municipality hold that Cash payments should be avoided as far as possible, and Continue therefore to issue Cheques for sums below 10/-

(i) That all Municipal Account Forms should be printed in Madras at a Central Press under the Superintendance of the Accountant-General (vide G.O.

(c) That distraint fees should not be Collected for Private Scavenging fees (vide G.O. no: 1647 m. dated 5 December 89)

The Vizagapatam Chairman still Considers that Section 269 of the Act empowers him to levy these fees, although the Advocate-General, in his opinion embodied in the above Government Order, holds an opposite view.

(d) That all auctions should be conducted in the presence of the Chairman or a Councillor (vide para 10 A (17) of the Consolidated report for 1890-91, embodied in G.O. no: 1494 m. dated 4 September 1892).

The Chairman of the Kumbakonam Municipal Council says that this is not possible, but as it is done in a good many other Municipalities, there seems no reason why it should be impossible in Kumbakonam. If Ward Councillors cannot, or will not, undertake this duty, the only alternative is for the Chairman himself to supervise all sales.

(e) That reasons be assigned for remissions and writes-off (vide para. 7 B (a) of the Consolidated report for 1891-92 embodied in G.O. no: 1656 m. dated 2 December 93)

The Chairman of the Srivangam Municipality considers that it is too much to expect that the reasons should be noted in the lists of remissions and writes-off.

(f) That the Sanction of Government should be obtained for the entertainment of a temporary peon (vide G.O. no: 2288 L, dated 5 October 1889).

The Cochin Chairman states that as the pay

feasible if only the manager and the shroff exercise a little care, but I fear the easier though less safe plan of handing over the bill books in a body, is very generally followed. The special attention of Chairmen may therefore be drawn to the matter.

(b) That Counterfoil receipts should be granted to the pupils and others paying the fees, by the Schoolmasters receiving them (vide G.O. No: 974 M. dated 30 June 1890 para 4 of Mis., on the Ellore Municipal Audit Report)

The Srirangam Municipal Chairman contends that this is not required by G.O. No: 644 M. dated 4 April 1892, vide remarks against head 4(III)(d) of the appendix thereto. The Chairman of the Trichinopoly Municipality on the other hand affirms that the remittance book ought to suffice, and that it is very unusual for a school boy to be granted a receipt for a fee paid by him. With regard to the above it may be noted that the rule mentioned by the Srirangam Chairman only refers to the procedure to be followed in the Municipal Office on receipt of the fees from the head master, and that the check of the amount handed in by the latter, is not complete unless accompanied by the Counterfoils of the receipts granted by him. It is believed that in Government Schools and Colleges counterfoil receipts are usually granted.

(c) That

the portion of the Cash Book, but that in practice it is found convenient to prepare an abstract on the form itself at the end of the day's transactions, bringing together the receipts under the various heads. The Cash Book is then posted from the totals thus collected. As this appears to meet all requirements, and is the course usually adopted, I think the Column "Budget Head" in the Chitta may be altered to "Remarks", and an order passed to the effect that an abstract be prepared as above indicated.

4. In the following cases the Chairmen concerned have failed to act up to the orders of Government noted below, for the reasons recorded in each case.

(a) That bills should be handed over to Bill Collectors in batches, to prevent undue accumulation of bill books with them (vide para 7 A(c) of the Consolidated report for 1891-92, embodied in G.O. No: 1656 M. dated 2nd December 93)

The Chairman of the Cuddapah Municipal Council contends that this is not practicable, and that he sees no useful purpose in its adoption. I may here note that the above Government order was passed with regard to this very Municipality nearly 3 years ago, and that it is generally admitted that there is considerable danger in handing over more bills to the Collectors at one time than can be properly checked at the Municipal office when the collections are handed in. As to its practicability, there is no doubt that the system is perfectly

feasible

alterations in Columns 8, in cases where the Chairman himself revised the Assessment, and would thus tend to keep the register neater than under the present plan. In order to provide room for this Column, the present Column 9 may be omitted, and a foot-note added to the form to the effect that all alterations made in Columns 8 in consequence of a revision of the tax by the Chairman, should be initialled by that officer.

(e) That Security should be taken from Sanitary Inspectors and other outdoor Servants who have to collect certain Municipal moneys. The Salem Chairman states that as the amounts they deal with are small, it is not necessary to do so. It may, however, be pointed out that the principle is the same, whether the amounts be large or small, and that the magnitude or otherwise of the transactions would be taken into consideration in determining the amount of security to be taken. Moreover in G.O. no: 208m, dated 6 March/88, Government have ruled, in the case of the Cocanada Municipality, that Security is necessary in such cases.

(f) That the Budget heads should be given in the Chitta.

This is contemplated by the form (vide Bk. Form no. 1), but the Chairman of the Salem Municipality considers it unnecessary. I may, here ~~however~~ remark that the object of this requirement is to facilitate the approval of the Council, and there seems no reason why a similar rule should not be observed in Salem.

(c) That appeals should not be admitted if preferred after the period of 15 days prescribed in Section 99(i) of Act IV of 1884.

The Chairman of the Nellore Municipality, in one such case, states that it was admitted on a Special resolution of the Council, but in the face of the section quoted, this seems ultra vires, and should not, I think, be allowed to recur.

(d) That the House Tax Demand Register should show the revised as well as the original assessment.

This is contemplated by the form (vide Columns 8-10 of Book Form no: 4), but the Chairman of the Conjeeveram Municipality contends that as the Register has to be maintained for 2 years, it will be rendered untidy if Corrections are made to Column 8 whenever during the Course of the Currency of the register, the Assessment is altered, whether by the Chairman or Council. As there is some force in this, I would suggest, in order to obviate the necessity for corrections being made in column 8 when the assessment is altered by the Council on appeal, that an additional column be inserted between Columns 9 and 10 to show the 'amount of tax as revised by the Council'. The introduction of this column would only render necessary

asserted
~~Asserted~~ that the System is unworkable, without any specific reasons being assigned. A very general reply, however, is that while every endeavour is made to collect the fees as early as possible, it is undesirable to exert too great pressure in this matter. The only result, it is stated, would be in many cases to drive the tax-payers into employing their own sweepers, a decision with which the law would be unable to interfere, as long as they kept their premises in a sanitary condition. It is, on the other hand, pointed out by some Municipalities that however willing the authorities may be to enforce the rule, the absence of any provision empowering the Chairman to take Coercive measures for the Collection of the fees, tends to prevent their prompt realization.

On the whole I think it may be said that considerable difficulty is experienced in working the rule but I believe the matter is already engaging the attention of Government in connection with the revision of the District Municipalities Act.

(b) That the leases of certain miscellaneous classes of revenue (such as tolls &c.) should be approved by the Council.

The Chairman of the Salem Municipality holds that his sanction alone is sufficient, under the executive powers vested in him. In most other Municipalities however, every lease is generally subject to the approval

as they not only show a high average of repeated defects, but also a considerable falling off from last year. These remarks apply in a lesser degree to Madura (which again takes a high place in the unfavorable list), Trichinopoly, Kumbakonam, Cannanore and Cocanada. It is satisfactory to note on the other hand that Periyakulam, Conoor, Conjeevaram, and Guntur, continue to be the best worked Municipalities from an account point of view, and that Anantapur and Cuddalore, which were unfavorably reported on last year, showed an improvement.

3. The following are the suggestions in which the Chairmen of Municipal Councils do not concur.

(a) That Private Scavenging fees should be Collected in advance.

This requirement is very generally disregarded, notwithstanding the repeated orders of Government on the subject. The excuses given are many and various. In some cases (as in Guntur and Parlakimidi), it is contended that the people have not yet begun to appreciate the benefits of Municipal Agency, and prefer to employ their own toties who are more amenable to them for neglect of duty, than those in Municipal employ. In others (as in Chicacole), it is merely

Constituted Municipality of Srivilliputtur, for which there are no "repeated" defects, as the Audit of 1894-95 was the first of its kind.

Abstract of Defects.

Name of Municipality	Number of repeated defects found in 94/95	Same Item in 1893/94 and by how many defects	Better Item in 93/94 by how many defects	Name of Municipality	Number of repeated defects found in 94/95	Same Item in 1893-94 and by how many defects	Better Item in 1893/94 and by how many defects
1. Masulipatam	50	32	..	29. Tirupati	7	.	1
2. Madura	45	9	..	30. Ongole	7	.	2
3. Tanjore	38	23	.	31. Tinnevelly	6	2	.
4. Trichinopoly	38	13	.	32. Vizianagaram	6	The same as in 93/94	
5. Kurnool	29	25	.	33. Bellary	6	.	3
6. Kumbakonum	29	10	.	34. Tuticorin	5	4	.
7. Cannanore	25	10	.	35. Palghat	4	3	.
8. Cocanada	19	9	.	36. Dindigal	4	.	1
9. Cuddalore	19	.	6	37. Berhampore	4	.	2
10. Calicut	17	.	6	38. Anakapalle	4	.	3
11. Erode	16	8	.	39. Gudiyattam	4	.	4
12. Negapatam	14	3	.	40. Palamcottah	3	2	.
13. Srirangam	13	The same as in 93/94		41. Adoni	3	The same as in 93/94	
14. Chidambaram	12	do	do	42. Ellore	3	.	1
15 Anantapur	12	a	7	43. Vellore	3	.	4
16. Mayavaram	11	6	.	44. Vaniyambadi	2	1	.
17. Bangalore	11	2	.	45. Bimlipatam	2	1	.
18. Pattukkottai	11	1	.	46. Tirupattur	2	The same as in 93/94	
19. Kumbakonam	11	.	2	47. Chicacole	2	do	do
20. Cuddapah	11	.	9	48. Bezwada	2	.	5
21. Nellore	10	9	..	49. Guntur	1	The same as in 93/94	
22. Pellicherry	10	.	1	50. Conjeevaram	1	..	1
23. Cochin	10	.	3	51. Connor	1	.	1
24. Karur	9	3	.	52. Palni	1	.	3
25. Vizagapatam	8	8	.	53. Ootacamund	1	.	4
26. Rajahmundry	8	The same as in 93/94		54. Coimbatore	1	.	10
27. Salem	7	do	do	55. Periyakulam.	.	.	1
28. Wallajapet.	7	do	do				

The results in the case of Masulipatam, Tanjore and Kurnool are distinctly unsatisfactory, as apparently lost sight of them until handing over charge to the present incumbent. The Audit notes of the Cannanore Municipality were only received by me on the 9th instant, although they were placed in the Chairman's hands in March 1896, and were followed in due course by three ordinary reminders and a telegram. As these had no effect, a special letter was sent to the Collector informing him of the delay, and the notes were then received in about 5 weeks. Similar delays on the part of this very Municipality have been noticed in the reports for some years past.

In the following cases also, the return of the notes was greatly delayed, the number of reminders that had to issue, being shown against each:-

	Reminders
1. Wallajapet. . .	3 and a special letter
2. Trichinopoly -	3.
3. Cocanada -	3
4. Anakapalle -	3.

2. The Statement forming an enclosure to this report shows in detail the defects noticed in previous years which were allowed to continue unremedied, and an abstract thereof is given below by way of affording a comparison of the present year's figures with those of 1893-94. Neither the Statement nor the abstract include the newly

Fort St George,

No. 478 Accountant-General's office,

18th November 1896.

From

W. J. F. Williamson, Esquire,
Assistant Accountant-General
and
Inspector of Local Fund Accounts,
Madras.

To

The Accountant-General,
Madras.

Sir,

I have the honor to submit the — Annual Consolidated Audit report on the Accounts of the District Municipalities of this Presidency for the year 1894-95. The delay in its submission is due to the fact that in several cases the audit notes were only returned by the Councils concerned, after — repeated reminders had been sent. The time fixed by Government for the return of these notes, is two months, but in the majority of Municipalities the time is greatly exceeded. At Salem for instance, the notes were in the Chairman's hands for very nearly a year, the excuse offered being that the late ex-officio Chairman took personal possession of them on receipt, and then

BACK PAPERS.

G.O.	No	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Local & Munl. (1896) Department.

CURRENT No. 3255-h

SECRETARY TO GOVERNMENT
5. DEC. 1896
LOCAL & MUNICIPAL DEPARTMENT

From The Accountant General
Madras.

Order

No. L. 20
474.

Dated 4-12-96

Received 5-12-96

Registered 5-12-96

Enclosures ——— 1. 3

Spare copies

SUBJECT.

Forwarding annual Consolidated
audit Report of District Municipal
Apalities for the years 94-95.

Despatched in print.

READ AGAIN G.O., No. 190 DATED

CURRENT No.

GOVERNMENT.

DITTO.

OT 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.

71 ~~99~~. Amount of claim not entered in words as well as in figures

72 ~~100~~. Bills for dog-killing not supported by certificates that dogs were actually killed.

~~101. Vouchers wanting in date of receipt or date of presentation or both.~~

Defects in passing vouchers for payment or adjustment—

In scrutiny—

~~102. Excess payments made (removed at audit to advance recoverable).~~

73 ~~103~~. District Board's share of tolls miscalculated and paid accordingly.

74 ~~104~~. *Note of number of payment voucher not made against corresponding entry in measurement book.*

In endorsement—

75 ~~105~~. Chairman's payment or transfer order wanting ..

76 ~~106~~. Chairman's payment or transfer order incomplete or otherwise defective.

Defects in system of paying vouchers—

77 ~~107~~. Separate acknowledgments not taken upon each bill paid ..

~~108. Vouchers not stamped "paid by cheque number" when paid.~~

78 ~~109~~. Sub-vouchers not stamped "cancelled" on recoupment upon contingent bills.

79 ~~110~~. Payments to illiterate payees not made in presence of Chairman or Councillor.

80 ~~111~~. Income-tax not deducted from establishment bills at time of payments.

~~112. Payments of Rs. 20 and less made by cheque~~ ..

81 ~~113~~. Acknowledgments not taken upon the bills themselves for station payments.

82 ~~114~~. Acknowledgments do not state amounts in words as well as in figures.

83 ~~115~~. District Boards share of tolls paid unpunctually ..

84 ~~116~~. Cheques drawn long before payment .. ..

~~117. Payments exceeding Rs. 20 (other than those to establishments, coolies and appellants) made in cash.~~

~~118. Establishment and other payments made before due (removed at audit to advances recoverable).~~

85 ~~119~~. Delays in payment .. .. ..

~~119a. Bills for payment not placed before the Council~~

Defects in record of vouchers—

86 ~~120~~. English abstracts not endorsed on *all* purely vernacular vouchers.

87 ~~121~~. English abstracts not always signed by Chairman or Councillor.

88 ~~122~~. One voucher given two or more numbers ..

~~123. Two or more vouchers given the same number~~ ..

~~124. English abstracts defective or incorrect~~ ..

Irregular charges—

89 ~~125~~. Government sanction wanting for—

(*a*) Establishment charges .. ..

(*b*) Special charges .. ..

~~126. Inadmissible charges (removed at audit to advances recoverable).~~

Payments made in excess of—

90 ~~127~~. Budget provision .. ..

~~128. Sanctioned estimates for allotments of the year~~ ..

D. *Advances.* Total ..

~~129. Written off advances not passed through the accounts~~

~~130. Permanent advance too large.~~

91 ~~131~~. Do. not supported by annual acknowledgment.

~~132~~. ~~Do.~~ ~~not given~~ ..

92 ~~133~~. Do. given before required ..

93 ~~134~~. Do. not covered by security when they should be.

94 ~~135~~. Adjustment of advances long delayed

95 ~~136~~. Do. of process fees not sufficiently carefully watched

~~137. Adjustment improperly classified.~~

E. *Deposits.* *Total* ..

96 ~~138~~. Security deposits not taken from certain employés

97 ~~139~~. Amount of appellants, deposits not entered in appeal petitions or other documents.

98 ~~140~~. No agreements or other documents to support correctness of amounts deposited.

99 ~~141~~. Deposits other than permanent deposits left unsettled for more than two years.

100 ~~142~~. Deposits left out of Deposit Statement—

(*a*) Savings Bank Deposits ..

~~143. List of tenderers' deposits signed by Manager instead of Chairman.~~

F. *Records.* Total ..

101 ~~144~~. Not maintained ..

~~145. Unnecessarily maintained~~ ..

102 ~~146~~. Defects in maintenance ..

G. *Miscellaneous.* Total ..

103 ~~147~~. Bill-collectors entrusted with more bills at one time than necessary.

~~148. Cash-book written by shroff instead of Manager or Accountant.~~

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der