25-3-14.

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Local & Munl. (189) Department.

PRINTED.

G.O., No. 1892 M

DATED 25/11/98

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[Despatch Abstract.]

Account — Recording with remarks the reports on the work of the — of the Madras municipality for 1897-98.

1°

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Recd. }1898. *Enclosures*

Regd. *Spare copies*

G.O., No. 1992 M., 25th November 1898.

NOVEMBER.

Accounts.

Recording, with remarks, the report on the audit of the — of the Madras Municipality for 1897-98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—again the following paper:—

G.O., Mis. No. 1580 M., dated 9th September 1898.

Read—the following letter from T. HESKETH BIGGS, Esq., Accountant-General, and W. J. F. Williamson, Esq., Assistant Accountant-General and Inspector of Local Fund Accounts, Madras, to the President, Municipal Commission, Madras, dated Fort St. George, 19th August 1898, No. 346-L.F.D.:—

We have the honour to submit, in accordance with section 95 of Madras Act I of 1884, as amended by section 14 of Madras Act VII of 1884, our annual report on the audit of the accounts of the Madras Municipality for the official year 1897–98.

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

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

Receipts.	Amount.	Disbursements.	Amount.
	Rs. A. P.		Rs. A. P.
Opening balance	4,78,730 11 4	Grant I	7,97,241 13 4
1. Taxation	10,28,357 1 4	,, II	11,889 11 0
2. Rents	2,92,959 11 7	,, III	3,83,109 7 5
3. Contributions	32,541 0 8	,, IV	1,90,102 1 10
4. Miscellaneous	34,646 10 11	,, V	92,633 10 7
Debt, such as Loans and Sinking Fund realizations	1,28,124 6 1	Repayment of debt	54,770 0 0
		Interest	1,51,065 0 0
Other debts such as permanent and other advances	13,613 4 3	Other debts such as advances recoverable	5,185 6 11
		Refunds	6,188 9 9
		Pensions	11,390 13 5
		Closing balance	3,05,396 3 11
	20,08,972 14 2		20,08,972 14 2

	Rs. A. P.	Rs. A. P.
Balance as per pass-book of the Bank of Madras	..	1,02,754 2 0
Deduct—Amount of cheques not cashed on 31st March 1898	..	19,927 13 4
		82,826 4 8
Add—Collections of 31st March 1898 and part collections of 30th March 1898 not credited in the pass-book on 31st March 1898	22,569 15 3	
Add—Amount held in fixed deposit in the Bank of Madras	2,00,000 0 0	
		2,22,569 15 3
Closing balance as per cash-book ..		3,05,396 3 11

The following remarks are offered in connection with receipt items.

4. *Tax on Buildings and Lighting and Water-taxes.*—The increase in the demand under these heads is due to the general revision of the assessments in the 1st Division and partial revision in other divisions. The large current balance is due to the fact that efforts were mainly directed to the reduction of the arrear balance of the previous year.

5. *Taxes on Vehicles and Animals.*—The outstanding balances (current and arrear) under these heads are about $\frac{1}{10}$th of the demand. Some of the arrears date so far back as 1892–93, and steps should be taken to adjust them as early as possible.

6. *Payments for occupation of Municipal Lands.*—The balance under this head would have been much reduced if steps had been taken to write off such of the amounts as were found to be irrecoverable.

7. *Rent of Lands.*—This rent is generally collected half-yearly by the Revenue Department on receipt of lists from the Public Works Department. These lists are due on the 1st April and 1st October, respectively, but they continued to be received up to 11th June 1897 and 21st February 1898, for the 1st and 2nd half-years, respectively. The outstanding balance at the end of the year is doubtless partly due to these delays, and they should be guarded against for the future as far as possible.

8. *Demand, Collection and Balance Statement.*—The increases in some cases under "Arrears of previous years" between the figures shown in the last year's audited statement and those exhibited in the accompanying one are due to the issue in 1897–98 of supplemental assessments on account of previous years.

9. *Rent Register.*—The following are the unpaid instalments of rents due during the year. In the case of the first item, the amount due on the 1st January 1898 was collected departmentally, owing to the failure of the contractor. The previous instalment is still uncollected, and early steps should be taken to adjust it from the contractor's security deposit.

No.	Name.	Amount.	When due.
		Rs. A. P.	
1	Meersaibpet slaughter-house ..	1,705 0 0	1st October 1897.
	Do ..	1,705 0 0	1st January 1898.
2	General Market stalls	2,707 8 0	Do
3	Sewage Farm	2,875 0 0	1st March 1898.

10. *Payments for water for non-domestic purposes.*—The arrears under this head date from 1891–92 and early steps should be taken to write off those which are irrecoverable.

11. *License Fees.*—Under the existing practice of crediting to "Deposits" in the first instance all fees collected for the issue of licenses, it frequently happens that large amounts are kept under that head. For instance, in the objection statement for October 1897, it was pointed out that no less than Rs. 15,266 was thus outstanding, and it is therefore suggested that, for the future, the amounts concerned be taken direct to the proper revenue head. This is the practice adopted in the mufussal municipalities. In the comparatively few cases in which the applications are refused, the fees, when returned, could be debited to "Refunds."

12. *Expenditure.*—In the following cases, expenditure in excess of the revised estimate or allotment has not yet received the sanction of Government. This should now be applied for, and the reason for exceeding the sanctioned allotments explained as required by paragraph 3 of G.O., No. 2796 M., dated 14th December 1897.

will be found

Head of Account.	As per revised estimate or allotment.	As per total expenditure.	Excess.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Grant I, Public Works—New Works—			
(*a*) Drainage	1,58,090 0 0	2,05,179 13 8	47,089 13 8
(*e*) Miscellaneous	200 0 0	7,486 15 0	7,286 15 0
(2) Repairs—			
(*c*) Drainage—			
Repairs to works, &c.	1,93,570 0 0	2,07,136 8 5	13,566 8 5
(5) Miscellaneous—			
(*a*) Stationery	1,800 0 0	1,838 15 8	38 15 8
(*g*) Water-works, contingent	700 0 0	833 7 6	133 7 6
(*k*) Inspection of dangerous buildings	300 0 0	435 7 11	135 7 11
Grant III, Sanitation and Medical Services—			
(2) (*a*) Contribution to Provincial funds—			
(ii) Medical College	5,500 0 0	6,378 0 0	878 0 0
(3) Vaccination—(*b*) Contingencies—			
Annual vaccination, stationery, clothings, &c. ..	4,650 0 0	4,734 9 5	84 9 5
(5) Conservancy—			
(*f*) Maintenance of Sewage Farms—Labour	1,990 0 0	2,037 0 2	47 0 2
(*l*) Contingent— General	8,600 0 0	9,520 10 5	920 10 5
(*m*) Epidemic Charges—Labour &c.	8,090 0 0	13,030 5 3	4,940 5 3
(*o*) Road watering—Labour	12,450 0 0	13,292 0 1	842 0 1
(*p*) Tools and plant	10,000 0 0	10,759 15 0	759 15 0
(6) Miscellaneous—			
(*g*) Clothing for peons	1,800 0 0	1,943 0 0	143 0 0
Grant IV, Miscellaneous Municipal Purposes—			
(4) Public Parks—			
(*a*) People's Park—Labour, &c.	15,570 0 0	16,037 7 6	467 7 6
(6) Fire—Tools and Plant	3,200 0 0	3,224 8 8	24 8 8
Grant V, Supervision and Management—			
(3) Assessment and Collection—			
(*b*) Stationery	2,830 0 0	2,861 8 11	31 8 11
(*e*) Printing charges	2,460 0 0	2,501 4 7	41 4 7
(*e*) Law charges and stamp duties	3,840 0 0	3,875 11 8	35 11 8
(*g*) Contingent	1,060 0 0	1,217 6 11	157 6 11
(*i*) Extra writers, coolies and carts	2,630 0 0	2,891 10 7	261 10 7

13. Errors of the following kinds were pointed out in the monthly objection statements, and were generally rectified as far as possible. Items (*a*), (*e*) and (*l*) still continue to recur, though special attention was drawn to them in paragraph 7 of last year's report:—

(*a*) Delays in check measurement.
(*b*) Inadmissible charges.
(*c*) Want of payees' receipts.
(*d*) Erroneous classifications.
(*e*) Delays in discharging claims.
(*f*) Want of President's sanction.
(*g*) Want of Standing Committee's sanction.
(*h*) Want of budget provision.
(*i*) Delay in adjustment of advances.
(*j*) Want of sanctioned estimate.
(*k*) Excess over budget provision.
(*l*) Delays in measurement by overseers.
(*m*) Want of health certificate.
(*n*) Errors in calculation.
(*o*) Omissions to file survey reports.
(*p*) Delays in submission of workshop statements.
(*q*) Want of award statement.
(*r*) Excess payments.

14. The following remarks are called for in connection with expenditure:—

(*a*) The payment of wharfage to the municipal contractor and godown rent on fire bricks to the extent of Rs. 47–9–10 could have been avoided if the articles had been removed in time—*vide* item 2 of objection statement for October and items 5 and 6 of that for December 1897. Such charges should be avoided for the future.

(*b*) In the case of the work for constructing a two-feet drain from the well on the south side of Robinson Park, as the contractor failed to execute the work it was

carried out departmentally, and was eventually completed in *December 1895*. It was not, however, measured until *July 1896*, nor checkmeasured by the Engineer until *November 1897*, so that the amount was only finally adjusted after a prolonged delay. The attention of the President is drawn to this point with a view to the issue of the necessary orders to the department concerned.

(*c*) Dewan Bahadur P. Ramasawmi Chettiyar has been receiving pension at the rate of Rs. 396–10–8 per mensem instead of at Rs. 327–4–0 as decided in G.Os., Mis. Nos. 412 M. and 671 M., dated 21st February and 29th March 1898, respectively. Steps should be taken to recover the excess amount paid during the year under report, viz., Rs. 763–9–4.

(*d*) In the case of payments made for the acquisition of land for municipal purposes, it was frequently noticed that receipts were granted by the Head Accountant of the Deputy Collector's office instead of by the latter officer himself, even when the amounts exceeded Rs. 500. These cannot be accepted for audit purposes—*vide* note 1 to article 308 of Civil Account Code, and it is therefore suggested that the Deputy Collector and Land Acquisition officer be specially addressed on the point.

(*e*) According to the sanctioned schedule of rates, Rs. 30–10–0 is the rate for hydrants with covers; but in one case—*vide* objection statement for March 1898, hydrants alone were charged at that rate, the covers being separately paid for. The sum of Rs. 35 paid in excess, for seven covers, should now be recovered from the contractor, in the absence of the special sanction of the Standing Committee.

15. *Advances.*—The following is a statement of the years' transactions under Advances:—

	Rs. A. P.
Opening balance on 1st April 1897	1,06,341 14 7
Add—	
Advances made during the year exclusive of the recoveries during the year	5 185 6 11
	1,11,527 5 6
Deduct—	
Advances recovered	13,613 4 3
Balance on 31st March 1898	97,914 1

The total amount outstanding under "Advances" may be cla[illegible] as under:—

	Rs. A. P.
(1) Permanent advance	90,610 0 0
(2) Advances to contractors	171 14 10
(3) Old advances	2,284 10 0
(4) New advances	4,847 8 5
Total ..	97,914 1 3

(1) *Permanent Advance.*—The details of the amount will be found in the appende[illegible]

Among other items, the following have been outstanding for some time (*vide* dates against each) and should therefore be adjusted at an early date: —

Item 14	5th July 1895.
„ 15	March 1897.
„ 16	„ 1894.
„ 17	October 1896.
„ 19	March 1897.
„ 20	July 1895.
„ 21	March 1896.

(4) *New advances—Item 28.*—The amount represents the advance made to the Health Officer on account of the plague and the Mylapore festival.

Item 33.—This represents the charges incurred in repairing out-houses attached to Mir Mazirdin's bungalow. Early steps should be taken for its adjustment.

Item 36.—This amount represents the charges for removing the dangerous portion of house No. 10, Second Narayan street, 2nd Division, in the month of June 1897. This should also be adjusted on soon as possible.

Item 41.—Of the sum named, Rs. 458–15–8 represents the advance made to the Surgeon, First District, in November 1897, for the purchase of medicines from Messrs. Burgoyne, Burbidges & Co. It should have been adjusted before the close of the year, and it is suggested that the necessary steps be now taken. The remaining items should also be adjusted as far as possible.

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

	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Opening balance—									
In cash	69,604	14	1						
In fixed deposits	70,690	0	0						
In Government promissory notes—									
Contractors and municipal servants ..	4,19,000	0	0						
Sinking fund investments									
In municipal debentures	5,000	0	0						
				5,64,294	14	1			
Add—									
Receipts during the year—									
In cash	3,35,616	10	11						
In fixed deposits ..	6,510	0	0						
In Government promissory notes—									
Contractors and municipal servants.	53,100	0	0						
Sinking fund investments.									
In municipal debentures	..								
				3,95,226	10	11			
							9,59,521	9	0
.. ..				3,35,954	9	2			
..				5,640	0	0			

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17. The above closing balance, which is exclusive of the sum of Rs. 8,22,300 invested on account of the Government loan of 1869—73 for water-works, is made up of the following sums:—

Nature of deposit.	In cash.	In fixed deposit.	In Government promissory notes.	In debentures.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Municipal servants ..	1,750 0 0	29,500 0 0	12,000 0 0	3,000 0 0	46,250 0 0
2. „ contractors ..	30,117 15 3	42,060 0 0	50,300 0 0	2,000 0 0	1,24,477 15 3
3. Services rendered to private individuals ..	2,079 1 10	..	..	..	2,079 1 10
4. Miscellaneous	5,949 4 5	..	2,000 0 0	..	7,949 4 5
5. Income-tax	412 3 2	..	..	..	412 3 2
6. Stores	18,203 2 10	..	..	..	18,203 2 10
7. Workshop	9,958 1 0	..	..	..	9,958 1 0
8. Investment account ..	797 3 4	..	3,96,100 0 0	..	3,96,897 3 4
Total ..	69,266 15 10	71,560 0 0	4,60,400 0 0	5,000 0 0	6,06,226 15 10

The amount shown as balance in the cash column is less by Rs. 3,460–3–0 than that shown in the Bank Pass-book. This is accounted for as follows:—

	Rs.	A.	P.
(1) Uncashed cheques and transfer orders issued and debited in the cash-book, but not adjusted in the pass-book ..	16,723	1	10
(2) Credits in the pass-book on 31st March 1898 on account of magisterial fines, &c., not credited in the cash-book until the following month	424	0	0
	17,147	1	10
Deduct—			
Collections of 31st March 1898 included in the cash-book balance but subsequently paid into the bank	13,686	14	10
	3,460	3	0

18. Of the balances shown in paragraph 17 above, item 3 includes sums which represent the unexpended portion of the amounts lodged by the parties for the construction of works of a charitable, &c., nature. Such items should be returned to the parties concerned, or in cases where they are not claimed, credited to Municipal funds after a reasonable time. Attention was drawn to this point in paragraph 13, item 11, of last year's Audit report.

19. *Sinking Fund Investments.*—The investment in Government securities on account of the several sinking funds are as follows:—

Particulars.	Up to 31st March 1897.	During the year 1897-98.	Total.
	Rs.	Rs.	
Water-works loan for 1869—73			
Market loan of 1879			
Water-supply extension loan of 1882			
Drainage loan of 1882			

Madras,
Secretary to Government.

„ Accountant-General.

20. The following are the particulars of the above investment of Rupees 12,18,400:—

				RS.
(1)	Government 3½ per cent. loan	of	1842–43	82,800
(2)	Do.	do.	of 1854–55	67,400
(3)	Do.	do.	of 1865	10,53,500
(4)	Do.	do.	of 1879	14,700
			Total ..	12,18,400

21. *Stores.*—The standing advance of Rs. 80,000 allowed for the working of the stores is accounted for as follows:—

	RS.	A.	P.	RS.	A.	P.
Opening balance on 1st April 1897				6,892	13	7
Add—						
Credit during the year				34,860	3	10
				41,753	1	5
Deduct—						
Debit during the year				23,549	14	7
Balance on 31st March 1898 ..				18,203	2	10
Add—						
(i) Value of stock	62,030	1	4			
(ii) Value of articles purchased by workshop for pails	100	3	11			
(iii) Value of articles paid for, but not brought to store account	402	11	0			
(iv) Value of tariff duty	20	0	0			
(v) Value of articles issued to several departments, but not adjusted on 31st March 1898	1,766	12	6			
				64,319	12	9
				82,522	15	7
Deduct—						
(vi) Value of articles received from the supplier, but not paid for	1,725	15	9			
(vii) Value of articles credited to stores, but not issued to the party	8	13	0			
(viii) Value of articles received from several departments, but not adjusted on 31st March 1898	788	2	10			
				2,522	15	7
				80,000	0	0

22. In August 1897, 2,000 brass burners were obtained from England for lighting purposes and the cost was debited to "Lighting"—"Additional lamps, [illegible] although only 1,700 were utilized at once. The [illegible] .. .. .. nding this, the store department [illegible] bruary 1898, the explanation being

23. *Workshop.*—The standing advance of Rs. 10,000 allowed for the working of this institution is accounted for as follows:—

	RS.	A.	P.	RS.	A.	P.
Opening balance in the Bank on 1st April 1897				10,008	13	3
Add—						
Credits during the year				73,158	0	10
				83,166	14	1
Deduct—						
Debits during the year				73,208	13	1
Balance on 31st March 1898 ..				9,958	1	0
Add the following:—						
(i) Value of outturn of work by workshop in March awaiting adjustment				3,917	9	7
(ii) Standing advance with the Foreman				30	0	0
				13,905	10	7
Deduct the following:—						
(iii) Cost of workshop muster roll for March ..	3,883	2	0			
(iv) Undisbursed wages	22	7	10			
(v) Amount paid out of advance, but not recouped during the year by the accounts branch	0	0	9			
				3,905	10	7
				10,000	0	0

24. The following is a summary of the matters dealt with in this report:—

(1) Necessity for the collection in advance of rents of lands, paragraph 7.

(2) Suggestion for crediting license fees directly to the Revenue head concerned, instead of to "Deposits" in the first instance, paragraph 11.

(3) Expenditure in excess of revised estimate not sanctioned by Government, paragraph 12.

(4) Excess payment of Rs. 763–9–4 to the late Revenue officer on account of pension, paragraph 14 (*c*).

(5) Excess payment of Rs. 35 to a contractor on account of Hydrant covers, paragraph 14 (*e*).

(6) Remarks in connection with advances, and the necessity for the early adjustment of long-standing items, paragraph 15.

(7) Remarks in connection with deposits, paragraph 18.

No. L.F.D.—358.

Copy forwarded to the Secretary to Government, Local and Municipal Department.

FORT ST. GEORGE,
23*rd August* 1898.

(Signed) T. HESKETH BIGGS,
Accountant-General.

Order—Mis. No. 1580 M., dated 9th September 1898.

Recorded, pending receipt of the remarks of the Commissioners.

(True Extract.)

(Signed) H. TREMENHEERE,
Secretary to Government.

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

Read—also the following papers :—

From R. E ELLIS, Esq., M.I.C.E., Acting President, Municipal Commission, Madras, to the Secretary to Government, Local and Municipal Department, dated 22nd September 1898, R. No. 736.

With reference to G.O., Mis. No. 1580 M., dated the 9th instant, I have the honour to submit the following remarks :—

Paragraph 7.—The lists referred to are supplemental lists of lands occupied in the course of the year, the lists of the existing lessees being submitted regularly every half-year.

Paragraph 9.—(1) Since adjusted.

Paragraph 9.—(2) and (3) Since recovered with penal interest.

Paragraph 11.—The suggestion will be adopted.

Paragraph 12.—The sanction required will be obtained.

Paragraph 13.—Noted.

Paragraph 14.—(*a*) Noted.

Paragraph 14.—(*b*) The delay was noticed and the person responsible for the same punished.

Paragraph 14.—(*c*) Diwan Bahadur P. Ramasawmy Chettiar has not submitted his bill for pension since April last. He has appealed to the standing committee against the reduction of his pension.

Paragraph 14.—(*d*) The Deputy Collector has already been addressed on the matter.

Paragraph. 14.—(*e*) The Hydrant referred to is of Tyler and Sons usually supplied without covers. The " do " under cover in the schedule is a misprint. There is a special provision for Tyler and Sons Hydrant Covers in the schedule—*vide* page 11.

Paragraph 15, (3) *Item* 22.—The defaulting contractor has applied to the High Court to be declared an insolvent.

Steps are being taken for the speedy adjustment of the other items referred to.

Paragraph 15, (4) *Item* 33.—The amount has since been recovered.

Paragraph 15, (4) *Item* 36.—Steps are being taken for collection.

Paragraph 15, (4) *Item* 41.—It was not possible to adjust this within the year owing to the non-receipt of invoice from Messrs. Burgoyne, Burbidges & Co. in time. It was received only in August 1898.

Paragraph 18.—Steps are being taken to adjust these items.

Paragraph 22.—Orders have already been issued in the matter.

From R. E. ELLIS, Esq., M.I.C.E., Acting President, Municipal Commission, Madras, to the Secretary to Government, Local and Municipal Department, dated 28th September 1898, G. No. 369.

With reference to paragraph 12 of the Auditor's report, No. L.F.D./346, dated 19th August 1898, on the accounts of the Municipality for 1897–98 and to my remarks thereon in my letter to Government, R. No. 736, dated 22nd September 1898, I have the honour to forward herewith an extract from the proceedings of a meeting of the Standing Committee held on 2nd September 1898, recommending for sanction the expenditure in excess of revised estimate grants for 1897–98 amounting to Rs. 77,886–7–4, which was confirmed by the Commissioners at their general meeting held on 26th September 1898, and request that Government will be pleased to accord its sanction for the excess.

Order—No. 1992 M., dated 25th November 1898.

Recorded, with the following remarks :—

(1) The arrears referred to in paragraphs 5, 6 and 10 of the audit report should be adjusted without further delay.

(2) The excess expenditure specified in paragraph 12 will be admitted in the accounts.

(3) The over-payment of Rs. 763–9–4 to Diwan Bahadur P. Ramaswami Chettiyar, referred to in paragraph 14 (*c*), should be recovered at an early date.

(True Extract.)

H. TREMENHEERE,
Secretary to Government.

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

Exd. C. M. Thumbuswamy.

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval

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1/12/98

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Regd.		*Spare copies*

G.O., No. 1992 M., 25th November 1898.

NOVEMBER.

Accounts.

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	20,08,972 14 2		20,08,972 14 2

	RS. A. P.	RS. A. P.
Balance as per pass-book of the Bank of Madras	..	1,02,754 2 0
Deduct—Amount of cheques not cashed on 31st March 1898	..	19,927 13 4
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Add—Collections of 31st March 1898 and part collections of 30th March 1898 not credited in the pass-book on 31st March 1898	22,569 15 3	
Add—Amount held in fixed deposit in the Bank of Madras	2,00,000 0 0	
		2,22,569 15 3
Closing balance as per cash-book ..		3,05,396 3 11

The following remarks are offered in connection with receipt items.

4. *Tax on Buildings and Lighting and Water-taxes.*—The increase in the demand under these heads is due to the general revision of the assessments in the 1st Division and partial revision in other divisions. The large current balance is due to the fact that efforts were mainly directed to the reduction of the arrear balance of the previous year.

5. *Taxes on Vehicles and Animals.*—The outstanding balances (current and arrear) under these heads are about $\frac{1}{16}$th of the demand. Some of the arrears date so far back as 1892–93, and steps should be taken to adjust them as early as possible.

6. *Payments for occupation of Municipal Lands.*—The balance under this head would have been much reduced if steps had been taken to write off such of the amounts as were found to be irrecoverable.

7. *Rent of Lands.*—This rent is generally collected half-yearly by the Revenue Department on receipt of lists from the Public Works Department. These lists are due on the 1st April and 1st October, respectively, but they continued to be received up to 11th June 1897 and 21st February 1898, for the 1st and 2nd half-years, respectively. The outstanding balance at the end of the year is doubtless partly due to these delays, and they should be guarded against for the future as far as possible.

8. *Demand, Collection and Balance Statement.*—The increases in some cases under "Arrears of previous years" between the figures shown in the last year's audited statement and those exhibited in the accompanying one are due to the issue in 1897–98 of supplemental assessments on account of previous years.

9. *Rent Register.*—The following are the unpaid instalments of rents due during the year. In the case of the first item, the amount due on the 1st January 1898 was collected departmentally, owing to the failure of the contractor. The previous instalment is still uncollected, and early steps should be taken to adjust it from the contractor's security deposit.

No.	Name.	Amount.	When due.
		RS. A. P.	
1	Meersaibpet slaughter-house ..	1,705 0 0	1st October 1897.
	Do ..	1,705 0 0	1st January 1898.
2	General Market stalls	2,707 8 0	Do
3	Sewage Farm	2,875 0 0	1st March 1898.

10. *Payments for water for non-domestic purposes.*—The arrears under this head date from 1891–92 and early steps should be taken to write off those which are irrecoverable.

11. *License Fees.*—Under the existing practice of crediting to "Deposits" in the first instance all fees collected for the issue of licenses, it frequently happens that large amounts are kept under that head. For instance, in the objection statement for October 1897, it was pointed out that no less than Rs. 15,266 was thus outstanding, and it is therefore suggested that, for the future, the amounts concerned be taken direct to the proper revenue head. This is the practice adopted in the mufussal municipalities. In the comparatively few cases in which the applications are refused, the fees, when returned, could be debited to "Refunds."

12. *Expenditure.*—In the following cases, expenditure in excess of the revised estimate or allotment has not yet received the sanction of Government. This should now be applied for, and the reason for exceeding the sanctioned allotments explained as required by paragraph 3 of G.O., No. 2796 M., dated 14th December 1897.

Head of Account.	As per revised estimate or allotment.	As per total expenditure.	Excess.
	RS. A. P.	RS. A. P.	RS. A. P.
Grant I, Public Works—New Works—			
(c) Drainage	1,58,090 0 0	2,05,179 13 8	47,089 13 8
(e) Miscellaneous	200 0 0	7,486 15 0	7,286 15 0
(2) Repairs—			
(c) Drainage—			
Repairs to works, &c.	1,93,570 0 0	2,07,136 8 5	13,566 8 5
(5) Miscellaneous—			
(a) Stationery	1,800 0 0	1,838 15 8	38 15 8
(g) Water-works, contingent	700 0 0	833 7 6	133 7 6
(k) Inspection of dangerous buildings	300 0 0	435 7 11	135 7 11
Grant III, Sanitation and Medical Services—			
(2) (a) Contribution to Provincial funds—			
(ii) Medical College	5,500 0 0	6,378 0 0	878 0 0
(3) Vaccination—(b) Contingencies—			
Annual vaccination, stationery, clothings, &c. ..	4,650 0 0	4,734 9 5	84 9 5
(5) Conservancy—			
(f) Maintenance of Sewage Farms—Labour	1,990 0 0	2,037 0 2	47 0 2
(l) Contingent— General	8,600 0 0	9,520 10 5	920 10 5
(m) Epidemic Charges—Labour &c.	8,090 0 0	13,030 5 3	4,940 5 3
(o) Road watering—Labour	12,450 0 0	13,292 0 1	842 0 1
(p) Tools and plant	10,000 0 0	10,759 15 0	759 15 0
(6) Miscellaneous—			
(g) Clothing for peons	1,800 0 0	1,943 0 0	143 0 0
Grant IV, Miscellaneous Municipal Purposes—			
(4) Public Parks—			
(a) People's Park—Labour, &c.	15,570 0 0	16,037 7 6	467 7 6
(6) Fire—Tools and Plant	3,200 0 0	3,224 8 8	24 8 8
Grant V, Supervision and Management—			
(3) Assessment and Collection—			
(b) Stationery	2,830 0 0	2,861 8 11	31 8 11
(c) Printing charges	2,460 0 0	2,501 4 7	41 4 7
(e) Law charges and stamp duties	3,840 0 0	3,875 11 8	35 11 8
(g) Contingent	1,060 0 0	1,217 6 11	157 6 11
(i) Extra writers, coolies and carts	2,630 0 0	2,891 10 7	261 10 7

13. Errors of the following kinds were pointed out in the monthly objection statements, and were generally rectified as far as possible. Items (*a*), (*e*) and (*l*) still continue to recur, though special attention was drawn to them in paragraph 7 of last year's report :—

(*a*) Delays in check measurement.
(*b*) Inadmissible charges.
(*c*) Want of payees' receipts.
(*d*) Erroneous classifications.
(*e*) Delays in discharging claims.
(*f*) Want of President's sanction.
(*g*) Want of Standing Committee's sanction.
(*h*) Want of budget provision.
(*i*) Delay in adjustment of advances.
(*j*) Want of sanctioned estimate.
(*k*) Excess over budget provision.
(*l*) Delays in measurement by overseers.
(*m*) Want of health certificate.
(*n*) Errors in calculation.
(*o*) Omissions to file survey reports.
(*p*) Delays in submission of workshop statements.
(*q*) Want of award statement.
(*r*) Excess payments.

14. The following remarks are called for in connection with expenditure :—

(*a*) The payment of wharfage to the municipal contractor and godown rent on fire bricks to the extent of Rs. 47–9–10 could have been avoided if the articles had been removed in time—*vide* item 2 of objection statement for October and items 5 and 6 of that for December 1897. Such charges should be avoided for the future.

(*b*) In the case of the work for constructing a two-feet drain from the well on the south side of Robinson Park, as the contractor failed to execute the work it was

carried out departmentally, and was eventually completed in *December 1895*. It was not, however, measured until *July 1896*, nor checkmeasured by the Engineer until *November 1897*, so that the amount was only finally adjusted after a prolonged delay. The attention of the President is drawn to this point with a view to the issue of the necessary orders to the department concerned.

(*c*) Dewan Bahadur P. Ramasawmy Chettiar has been receiving pension at the rate of Rs. 396–10–8 per mensem instead of at Rs. 327–4–0 as decided in G.Os., Mis. Nos. 412 M. and 671 M., dated 21st February and 29th March 1898, respectively. Steps should be taken to recover the excess amount paid during the year under report, viz., Rs. 763–9–4.

(*d*) In the case of payments made for the acquisition of land for municipal purposes, it was frequently noticed that receipts were granted by the Head Accountant of the Deputy Collector's office instead of by the latter officer himself, even when the amounts exceeded Rs. 500. These cannot be accepted for audit purposes—*vide* note 1 to article 308 of Civil Account Code, and it is therefore suggested that the Deputy Collector and Land Acquisition officer be specially addressed on the point.

(*e*) According to the sanctioned schedule of rates, Rs. 30–10–0 is the rate for hydrants with covers; but in one case—*vide* objection statement for March 1898, hydrants alone were charged at that rate, the covers being separately paid for. The sum of Rs. 35 paid in excess, for seven covers, should now be recovered from the contractor, in the absence of the special sanction of the Standing Committee.

15. *Advances*.—The following is a statement of the years' transactions under Advances :—

	RS. A. P.	RS. A. P.
Opening balance on 1st April 1897		1,06,341 14 7
Add—		
Advances made during the year exclusive of the recoveries during the year	5,185 6 11	
		1,11,527 5 6
Deduct—		
Advances recovered	13,613 4 3	
Balance on 31st March 1898	97,914 1 3	

The total amount outstanding under "Advances" may be classified as under :—

	RS. A. P.
(1) Permanent advance	90,610 0 0
(2) Advances to contractors	171 14 10
(3) Old advances	2,284 10 0
(4) New advances	4,847 8 5
Total ..	97,914 1 3

(1) *Permanent Advance*.—The details of the amount shown against this head will be found in the appended statement of particulars of balance under Advances.

(2) *Advances to Contractors*.—The adjustment of these items was not effected within the year, owing to the non-submission of their bills by the contractors.

(3) *Old Advances—Item 22*.—This amount represents the outstanding balance due by the defaulting contractor, after adjustment of a sum of Rs. 1,064–7–9 from his security deposit. Legal steps have been taken to recover it, and a decree has been obtained. The result may be reported.

Among other items, the following have been outstanding for some time (*vide* dates against each) and should therefore be adjusted at an early date: —

Item 14	5th July 1895.
„ 15	March 1897.
„ 16	„ 1894.
„ 17	October 1896.
„ 19	March 1897.
„ 20	*July 1895.*
„ 21	*March 1896.*

(4) *New advances—Item 28.*—The amount represents the advance made to the Health Officer on account of the plague and the Mylapore festival.

Item 33.—This represents the charges incurred in repairing out-houses attached to Mir Mazirdin's bungalow. Early steps should be taken for its adjustment.

Item 36.—This amount represents the charges for removing the dangerous portion of house No. 10, Second Narayan street, 2nd Division, in the month of June 1897. This should also be adjusted on soon as possible.

Item 41.—Of the sum named, Rs. 458–15–8 represents the advance made to the Surgeon, First District, in November 1897, for the purchase of medicines from Messrs. Burgoyne, Burbidges & Co. It should have been adjusted before the close of the year, and it is suggested that the necessary steps be now taken. The remaining items should also be adjusted as far as possible.

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

	RS. A. P.	RS. A. P.	RS. A. P.
Opening balance—			
In cash	69,604 14 1		
In fixed deposits	70,690 0 0		
In Government promissory notes—			
Contractors and municipal servants ..			
Sinking fund investments	4,19,000 0 0		
In municipal debentures	5,000 0 0		
		5,64,294 14 1	
Add—			
Receipts during the year—			
In cash	3,35,616 10 11		
In fixed deposits ..	6,510 0 0		
In Government promissory notes—			
Contractors and municipal servants.			
Sinking fund investments.	53,100 0 0		
In municipal debentures	..		
		3,95,226 10 11	
			9,59,521 9 0
Deduct Payment—			
In cash		3,35,954 9 2	
In fixed deposits		5,640 0 0	
In Government promissory notes—			
Contractors and municipal servants			
Sinking fund investments		11,700 0 0	
In municipal debentures		..	
			3,53,294 9 2
Balance on 31st March 1898 ..			6,06,226 15 10

17. The above closing balance, which is exclusive of the sum of Rs. 8,22,300 invested on account of the Government loan of 1869—73 for water-works, is made up of the following sums:—

Nature of deposit.	In cash.	In fixed deposit.	In Government promissory notes.	In debentures.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Municipal servants ..	1,750 0 0	29,500 0 0	12,000 0 0	3,000 0 0	46,250 0 0
2. „ contractors ..	30,117 15 3	42,060 0 0	50,300 0 0	2,000 0 0	1,24,477 15 3
3. Services rendered to private individuals ..	2,079 1 10	..	..	..	2,079 1 10
4. Miscellaneous	5,949 4 5	..	2,000 0 0	..	7,949 4 5
5. Income-tax	412 3 2	..	..	..	412 3 2
6. Stores	18,203 2 10	..	..	..	18,203 2 10
7. Workshop	9,958 1 0	..	..	..	9,958 1 0
8. Investment account ..	797 3 4	..	3,96,100 0 0	..	3,96,897 3 4
Total ..	69,266 15 10	71,560 0 0	4,60,400 0 0	5,000 0 0	6,06,226 15 10

The amount shown as balance in the cash column is less by Rs. 3,460–3–0 than that shown in the Bank Pass-book. This is accounted for as follows:—

	RS. A. P.	RS. A. P.
(1) Uncashed cheques and transfer orders issued and debited in the cash-book, but not adjusted in the pass-book ..	16,723 1 10	
(2) Credits in the pass-book on 31st March 1898 on account of magisterial fines, &c., not credited in the cash-book until the following month	424 0 0	
	17,147 1 10	
Deduct—		
Collections of 31st March 1898 included in the cash-book balance but subsequently paid into the bank	13,686 14 10	
	3,460 3 0	

18. Of the balances shown in paragraph 17 above, item 3 includes sums which represent the unexpended portion of the amounts lodged by the parties for the construction of works of a charitable, &c., nature. Such items should be returned to the parties concerned, or in cases where they are not claimed, credited to Municipal funds after a reasonable time. Attention was drawn to this point in paragraph 13, item 11, of last year's Audit report.

19. *Sinking Fund Investments.*—The investment in Government securities on account of the several sinking funds are as follows:—

Particulars.	Up to 31st March 1897.	During the year 1897–98.	Total.
	RS.	RS.	RS.
Water-works loan for 1869—73	7,94,200	28,100	8,22,300
Market loan of 1879	8,200	700	8,900
Water-supply extension loan of 1882 ..	95,400	8,200	1,03,600
Drainage loan of 1882	38,200	3,200	41,400
Do. of 1883	1,01,700	9,300	1,11,000
Do. of 1885	77,500	8,500	86,000
Do. of 1887	7,700	1,100	8,800
Do. of 1888	10,300	1,500	11,800
Do. of 1589	8,900	1,600	10,500
Water-works loan of 1889	1,100	300	1,400
Black Town drainage loan of 1890 ..	2,500	500	3,000
Water-works loan of 1895	5,700	2,200	8,900
Market loan of 1897	..	800	800
Total ..	11,51,400	67,000	12,18,400

20. The following are the particulars of the above investment of Rupees 12,18,400:—

				RS.
(1)	Government 3/½ per cent. loan		of 1842–43	82,800
(2)	Do.	do.	of 1854–55	67,400
(3)	Do.	do.	of 1865	10,53,500
(4)	Do.	do.	of 1879	14,700
			Total ..	12,18,400

21. *Stores.*—The standing advance of Rs. 80,000 allowed for the working of the stores is accounted for as follows:—

	RS. A. P.	RS. A. P.
Opening balance on 1st April 1897		6,892 13 7
Add—		
Credit during the year		34,860 3 10
		41,753 1 5
Deduct—		
Debit during the year		23,549 14 7
Balance on 31st March 1898 ..		18,203 2 10
Add—		
(i) Value of stock	62,030 1 4	
(ii) Value of articles purchased by workshop for pails	100 3 11	
(iii) Value of articles paid for, but not brought to store account	402 11 0	
(iv) Value of tariff duty	20 0 0	
(v) Value of articles issued to several departments, but not adjusted on 31st March 1898	1,766 12 6	
	64,319 12 9	
	82,522 15 7	
Deduct—		
(vi) Value of articles received from the supplier, but not paid for	1,725 15 9	
(vii) Value of articles credited to stores, but not issued to the party	8 13 0	
(viii) Value of articles received from several departments, but not adjusted on 31st March 1898	788 2 10	
	2,522 15 7	
	80,000 0 0	

22. In August 1897, 2,000 brass burners were obtained from England for lighting purposes and the cost was debited to "Lighting" — "Additional lamps, &c.," *i.e.*, to the service head direct, although only 1,700 were utilized at once. The balance was sent to the stores, but notwithstanding this, the store department purchased twenty burners from the contractor in February 1898, the explanation being that *no orders were issued to utilize the balance.* It would be imagined that no special orders were necessary, but the storekeeper explains that every article which leaves the store must be debited to some particular head by credit to "Stores," and that in the present instance the difficulty was that the articles concerned had already been debited to the service head. The obvious remedy for the future is to debit to "Stores" the value of all articles made over to that department for subsequent issue, and in the present case the necessary special orders may be given for the utilization of the balance of the burners.

23. *Workshop.*—The standing advance of Rs. 10,000 allowed for the working of this institution is accounted for as follows:—

	RS. A. P.	RS. A. P.
Opening balance in the Bank on 1st April 1897		10,008 13 3
Add—		
Credits during the year		73,158 0 10
		83,166 14 1
Deduct—		
Debits during the year		73,208 13 1
Balance on 31st March 1898 ..		9,958 1 0
Add the following:—		
(i) Value of outturn of work by workshop in March awaiting adjustment		3,917 9 7
(ii) Standing advance with the Foreman		30 0 0
		13,905 10 7
Deduct the following:—		
(iii) Cost of workshop muster roll for March ..	3,883 2 0	
(iv) Undisbursed wages	22 7 10	
(v) Amount paid out of advance, but not recouped during the year by the accounts branch	0 0 9	
		3,905 10 7
		10,000 0 0

24. The following is a summary of the matters dealt with in this report:—

(1) Necessity for the collection in advance of rents of lands, paragraph 7.

(2) Suggestion for crediting license fees directly to the Revenue head concerned, instead of to "Deposits" in the first instance, paragraph 11.

(3) Expenditure in excess of revised estimate not sanctioned by Government, paragraph 12.

(4) Excess payment of Rs. 763–9–4 to the late Revenue officer on account of pension, paragraph 14 (*e*).

(5) Excess payment of Rs. 35 to a contractor on account of Hydrant covers, paragraph 14 (*e*).

(6) Remarks in connection with advances, and the necessity for the early adjustment of long-standing items, paragraph 15.

(7) Remarks in connection with deposits, paragraph 18.

No. L.F.D.—358.

Copy forwarded to the Secretary to Government, Local and Municipal Department.

FORT ST. GEORGE,
23*rd August* 1898.

(Signed) T. HESKETH BIGGS,
Accountant-General.

Order—Mis. No. 1580 M., dated 9th September 1898.

Recorded, pending receipt of the remarks of the Commissioners.

(True Extract.)

(Signed) H. TREMENHEERE,
Secretary to Government.

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

READ—also the following papers :—

From R. E. ELLIS, Esq., M.I.C.E., Acting President, Municipal Commission, Madras, to the Secretary to Government, Local and Municipal Department, dated 22nd September 1898, R. No. 736.

With reference to G.O., Mis. No. 1580 M., dated the 9[illegible]th instant, I have the honour to submit the following remarks :—

Paragraph 7.—The lists referred to are s[illegible]upplemental lists of lands occupied in the course of the year, the lists of the e[illegible]xisting lessees being submitted regularly every half-year.

Paragraph 9.—(1) S[illegible] since adjusted.

Paragraph 9.—(2) and (3) Since recovered with penal interest.

Paragraph 11.—The suggestion will be adopted.

Paragraph 12.—The sanction required will be obtained.

Paragraph 13.—Noted.

Paragraph 14.—(*a*) Noted.

Paragraph 14.—(*b*) The delay was noticed and the person responsible for the same punished.

Paragraph 14.—(*c*) Diwan Bahadur P. Ramasawmy Chettiar has not submitted his bill for pension since April last. He has appealed to the standing committee against the reduction of his pension.

Paragraph 14.—(*d*) The Deputy Collector has already been addressed on the matter.

Paragraph. 14.—(*e*) The Hydrant referred to is of Tyler and Sons usually supplied without covers. The "do" under cover in the schedule is a misprint. There is a special provision for Tyler and Sons Hydrant Covers in the schedule—*vide* page 11.

Paragraph 15, (3) *Item* 22.—The defaulting contractor has applied to the High Court to be declared an insolvent.

Steps are being taken for the speedy adjustment of the other items referred to.

Paragraph 15, (4) *Item* 33.—The amount has since been recovered.

Paragraph 15, (4) *Item* 36.—Steps are being taken for collection.

Paragraph 15, (4) *Item* 41.—It was not possible to adjust this within the year owing to the non-receipt of invoice from Messrs. Burgoyne, Burbidges & Co. in time. It was received only in August 1898.

Paragraph 18.—Steps are being taken to adjust these items.

Paragraph 22.—Orders have already been issued in the matter.

From R. E. ELLIS, Esq., M.I.C.E., Acting President, Municipal Commission, Madras, to the Secretary to Government, Local and Municipal Department, dated 28th September 1898, G. No. 369.

With reference to paragraph 12 of the Auditor's report, No. L.F.D./346, dated 19th August 1898, on the accounts of the Municipality for 1897–98 and to my remarks thereon in my letter to Government, R. No. 736, dated 22nd September 1898, I have the honour to forward herewith an extract from the proceedings of a meeting of the Standing Committee held on 2nd September 1898, recommending for sanction the expenditure in excess of revised estimate grants for 1897–98 amounting to Rs. 77,886–7–4, which was confirmed by the Commissioners at their general meeting held on 26th September 1898, and request that Government will be pleased to accord its sanction for the excess.

ORDER—No. 1992 M., dated 25th November 1898.

[illegible]ecorded, with the following remarks :—

[illegible]The arrears referred to in paragraphs 5, 6 and 10 of the audit report [illegible]d without further delay.

(1) [illegible]penditure specified in paragraph 12 will be admitted in the should be adjuste[illegible]

(2) The excess ex[illegible]0-4 to Diwan Bahadur P. Ramaswami accounts.

(3) The over-payment of Rs. 763-[illegible]overed at an early date.

Chettiyar, referred to in paragraph 14 (*c*), should be rec[illegible]

(True Extract.)

for *Secretary to Governm[illegible]nt.*

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

Exd. C. M. Thumbuswamy.

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Rs. 77
held on
sanction

re Municipal Audit Report
for 1877-78

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—again the following paper:—

G.O., Mis. No. 1580 M., dated 9th September 1898.

Read—the following letter from T. HESKETH BIGGS, Esq., Accountant-General, and W. J. F. Williamson, Esq., Assistant Accountant-General and Inspector of Local Fund Accounts, Madras, to the President, Municipal Commission, Madras, dated Fort St. George, 19th August 1898, No. 346-L.F.D.:—

We have the honour to submit, in accordance with section 95 of Madras Act I of 1884, as amended by section 14 of Madras Act VII of 1884, our annual report on the audit of the accounts of the Madras Municipality for the official year 1897–98.

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

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

Receipts.	Amount.	Disbursements.	Amount.
	Rs. A. P.		Rs. A. P.
Opening balance	4,78,730 11 4	Grant I	7,97,241 13 4
1. Taxation	10,28,357 1 4	,, II	11,889 11 0
2. Rents	2,92,959 11 7	,, III	3,83,109 7 5
3. Contributions	32,541 0 8	,, IV	1,90,102 1 10
4. Miscellaneous	34,646 10 11	,, V	92,633 10 7
Debt, such as Loans and Sinking Fund realizations	1,28,124 6 1	Repayment of debt	54,770 0 0
		Interest	1,51,065 0 0
Other debts such as permanent and other advances	13,613 4 3	Other debts such as advances recoverable	5,185 6 11
		Refunds	6,188 9 9
		Pensions	11,390 13 5
		Closing balance	3,05,396 3 11
	20,08,972 14 2		20,08,972 14 2

	Rs. A. P.	Rs. A. P.
Balance as per pass-book of the Bank of Madras	..	1,02,754 2 0
Deduct—Amount of cheques not cashed on 31st March 1898	..	19,927 13 4
		82,826 4 8
Add—Collections of 31st March 1898 and part collections of 30th March 1898 not credited in the pass-book on 31st March 1898	22,569 15 3	
Add—Amount held in fixed deposit in the Bank of Madras	2,00,000 0 0	
		2,22,569 15 3
Closing balance as per cash-book ..		3,05,396 3 11

The following remarks are offered in connection with receipt items.

4. *Tax on Buildings and Lighting and Water-taxes.*—The increase in the demand under these heads is due to the general revision of the 1st Division and the partial revision of other divisions. The large current balance is due to the fact that efforts were mainly directed to the reduction of the arrear balance of the previous year.

5. *Taxes on Vehicles and Animals.*—The outstanding balances (current and arrear) under these heads are about $\frac{1}{10}$th of the demand. Some of the arrears date so far back as 1892–93, and steps should be taken to adjust them as early as possible.

6. *Payments for occupation of Municipal Lands.*—The balance under this head would have been much reduced if steps had been taken to write off such of the amounts as were found to be irrecoverable.

7. *Rent of Lands.*—This rent is generally collected half-yearly by the Revenue Department on receipt of lists from the Public Works Department. These lists are due on the 1st April and 1st October, respectively, but they continued to be received up to 11th June 1897 and 21st February 1898, for the 1st and 2nd half-years, respectively. The outstanding balance at the end of the year is doubtless partly due to these delays, and they should be guarded against for the future as far as possible.

8. *Demand, Collection and Balance Statement.*—The increases in some cases under "Arrears of previous years" between the figures shown in the last year's audited statement and those exhibited in the accompanying one are due to the issue in 1897–98 of supplemental assessments on account of previous years.

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	Do ..	1,705 0 0	1st January 1898.
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3.	Sewage Farm	2,875 0 0	1st March 1898.

10. *Payments for water for non-domestic purposes.*—The arrears under this head date from 1891–92 and early steps should be taken to write off those which are irrecoverable.

11. *License Fees.*—Under the existing practice of crediting to "Deposits" in the first instance all fees collected for the issue of licenses, it frequently happens that large amounts are kept under that head. For instance, in the objection statement for October 1897, it was pointed out that no less than Rs. 15,266 was thus outstanding, and it is therefore suggested that, for the future, the amounts concerned be taken direct to the proper revenue head. This is the practice adopted in the mofussil municipalities. In the comparatively few cases in which the applications are refused, the fees, when returned, could be debited to "Refunds."

12. *Expenditure.*—In the following cases, expenditure in excess of the revised estimate or allotment has not yet received the sanction of Government. This should now be applied for, and the reason for exceeding the sanctioned allotments explained as required by paragraph 3 of G.O., No. 2796 M., dated 14th December 1897.

Head of Account.	As per revised estimate or allotment.	As per total expenditure.	Excess.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Grant I, Public Works—New Works—			
(a) Drainage	1,58,090 0 0	2,05,179 13 8	47,089 13 8
(e) Miscellaneous	200 0 0	7,486 15 0	7,286 15 0
(2) Repairs—			
(e) Drainage—			
Repairs to works, &c.	1,93,570 0 0	2,07,136 8 5	13,566 8 5
(5) Miscellaneous—			
(a) Stationery	1,800 0 0	1,838 15 8	38 15 8
(g) Water works, contingent	700 0 0	833 7 6	133 7 6
(k) Inspection of dangerous buildings	300 0 0	435 7 11	135 7 11
Grant III, Sanitation and Medical Services—			
(2) (a) Contribution to Provincial funds—			
(ii) Medical College	5,500 0 0	6,378 0 0	878 0
(3) Vaccination—(b) Contingencies—			
Annual vaccination, stationery, clothings, &c. ..	4,650 0 0	4,734 9 5	84 9 5
(5) Conservancy—			
(f) Maintenance of Sewage Farms—Labour	1,990 0 0	2,037 0 2	47 0 2
(l) Contingent—General	8,600 0 0	9,520 10 5	920 10 5
(m) Epidemic Charges—Labour &c.	3,090 0 0	13,030 5 2	842 0 1
(o) Road watering—Labour	12,450 0 0	13,209 15 0	759 15 0
(p) Tools and plant	10,000 0 0		
(6) Miscellaneous—		1,943 0 0	143 0 0
(g) Clothing for peons	1,800		
Grant IV, Miscellaneous Municipal Purposes—			
(a) Public Parks—	15,570 0 0	16,037 7 6	467 7 6
(a) People's Park—Labour, &c.	3,200 0 0	3,224 8 8	24 8 8
(6) Fire—Tools and Plant			
Grant V, Supervision and Management—	2,830 0 0	2,861 8 11	31 8 11
(3) Assessment and Collection—	2,460 0 0	2,501 4 7	41 4 7
(b) Stationery .. .. uties	3,840 0 0	3,87 11 8	35 11 8
(e) Printing charges	1,060 0 0	1,217 6 11	157 6 11
(e) Law charges and ..es and carts	2,630 0 0	2,891 10 7	261 10 7
(g) Contingent			
(k) T			

13. Errors of the following kinds were pointed out in the monthly objection statements, and were generally rectified as far as possible. Items (*a*), (*e*) and (*l*) still continue to recur, though special attention was drawn to them in paragraph 7 of last year's report :—

(*a*) Delays in check measurement.
(*b*) Inadmissible charges.
(*c*) Want of payees' receipts.
(*d*) Erroneous classifications.
(*e*) Delays in discharging claims.
(*f*) Want of President's sanction.
(*g*) Want of Standing Committee's sanction.
(*h*) Want of budget provision.
(*i*) Delay in adjustment of advances.
(*j*) Want of sanctioned estimate.
(*k*) Excess over budget provision.
(*l*) Delays in measurement by overseers.
(*m*) Want of health certificate.
(*n*) Errors in calculation.
(*o*) Omissions to file survey reports.
(*p*) Delays in submission of workshop statements.
(*q*) Want of award statement.
(*r*) Excess payments.

14. The following remarks are called for in connection with expenditure :—

(*a*) The payment of wharfage to the municipal contractor and godown rent on fire bricks to the extent of Rs. 47–9–10 could have been avoided if the articles had been removed in time—*vide* item 2 of objection statement for October and items 5 and 6 of that for December 1897. Such charges should be avoided for the future.

(*b*) In the case of the work for constructing a two-feet drain from the well on the south side of Robinson Park, as the contractor failed to execute the work it was

carried out departmentally, and was eventually completed in *December 1895*. It was not, however, measured until *July 1896*, nor checkmeasured by the Engineer until *November 1897*, so that the amount was only finally adjusted after a prolonged delay. The attention of the President is drawn to this point with a view to the issue of the necessary orders to the department concerned.

(*c*) Dewan Bahadur P. Ramasawmy Chettiar has been receiving pension at the rate of Rs. 396–10–8 per mensem instead of at Rs. 327–4–0 as decided in G.Os., Mis. Nos. 412 M. and 671 M., dated 21st February and 29th March 1898, respectively. Steps should be taken to recover the excess amount paid during the year under report, viz., Rs. 763–9–4.

(*d*) In the case of payments made for the acquisition of land for municipal purposes, it was frequently noticed that receipts were granted by the Head Accountant of the Deputy Collector's office instead of by the latter officer himself, even when the amounts exceeded Rs. 500. These cannot be accepted for audit purposes—*vide* note 1 to article 308 of Civil Account Code, and it is therefore suggested that the Deputy Collector and Land Acquisition officer be specially addressed on the point.

(*e*) According to the sanctioned schedule of rates, Rs. 30–10–0 is the rate for hydrants with covers; but in one case—*vide* objection statement for March 1898, hydrants alone were charged at that rate, the covers being separately paid for. The sum of Rs. 35 paid in excess, for seven covers, should now be recovered from the contractor, in the absence of the special sanction of the Standing Committee.

15. *Advances.*—The following is a statement of the years' transactions under Advances :—

	Rs. A. P
Opening balance on 1st April 1897	1,06,341 14 7
Add—	
Advances made during the year exclusive of the recoveries during the year	5,185 6 11
	1,11,527 5 6
Deduct—	
Advances recovered	13,613 4 3
Balance on 31st March 1898	97,914 1 3

The total amount outstanding under "Advances" may be classified as under :—

	Rs. A. P.
(1) Permanent advance	90,610 0 0
(2) Advances to contractors	171 14 10
(3) Old advances	2,284 10 0
(4) New advances	4,847 8 5
Total ..	97,914 1 3

(1) *Permanent Advance.*—The details of the amount shown against this head will be found in the appended statement of particulars of balance under Advances.

(2) *Advances to Contractors.*—The adjustment of these items was not effected within the year, owing to the non-submission of their bills by the contractors.

(3) *Old Advances—Item 22.*—This amount represents the outstanding balance due by the defaulting contractor, after adjustment of a sum of Rs. 1,064– from his security deposit. Legal steps have been taken to recover it, and a decree has been obtained. The result may be reported.

Among other items, the following have been outstanding for some time (*vide* dates against each) and should therefore be adjusted at an early date: —

Item 14	5th July 1895.
,, 15	March 1897.
,, 16	,, 1894.
,, 17	October 1896.
,, 19	March 1897.
,, 20	July 1895.
,, 21	March 1896.

(4) *New advances*—*Item 28.*—The amount represents the advance made to the Health Officer on account of the plague and the Mylapore festival.

Item 33.—This represents the charges incurred in repairing out-houses attached to Mr. Mir Mazirdin's Bungalow. Early steps should be taken for its adjustment.

Item 36.—This amount represents the charges for removing the dangerous portion of house, No. 10, Second Narayan street, 2nd Division, in the month of June 1897. This should also be adjusted on soon as possible.

Item 41.—Of the sum named Rs. 458–15–8 represents the advance made to the Surgeon, First District, in November 1897, for the purchase of medicines from Messrs. Burgoyne, &c., Burbidges, &c., Co. It should have been adjusted before the close of the year, and it is suggested that the necessary steps be taken for its adjustment. Similar items should also be adjusted as far as possible.

16. *Deposits and outstanding liabilities.*—The following table shows the transactions under this head during the year:—

	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance on 31st March 1897 ..	69,604 14 1		
Deposits	70,690 0 0		
Sinking fund investments—			
Contractors and municipal servants ..	4,19,000 0 0		
Sinking fund investments			
In municipal debentures	5,000 0 0		
		5,64,294 14 1	
Add—			
Receipts during the year—			
In cash	3,35,616 10 11		
In fixed deposits ..	6,510 0 0		
In Government promissory notes—			
Contractors and municipal servants.			
Sinking fund investments.	53,100 0 0		
In municipal debentures			
		3,95,226 10 11	
			9,59,521 9 0
Deduct Payment—			
In cash	3,35,954 9 2		
In fixed deposits	5,640 0 0		
In Government promissory Notes—			
Contractors and municipal servants ..			
Sinking fund investments	11,700 0 0		
In municipal debentures			
			3,53,294 9 2
Balance on 31st March 1898 ..			6,06,226 15 10

17. The above closing balance, which is exclusive of the sum of Rs. 8,22,300 invested on account of the Government loan of 1869—73 for water-works, is made up of the following sums: —

Nature of deposit.	In cash.	In fixed deposit.	In Government promissory notes.	In debentures.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Municipal servants ..	1,750 0 0	29,500 0 0	12,000 0 0	3,000 0 0	46,250 0 0
2. ,, contractors ..	30,117 15 3	42,060 0 0	50,300 0 0	2,000 0 0	1,24,477 15 3
3. Services rendered to private individuals ..	2,079 1 10	..	..	..	2,079 1 10
	5,949 4 5	..	2,000 0 0	..	7,949 4 5
4. Miscellaneous	412 3 2	..	..	..	412 3 2
5. Income-tax	18,203 2 10	..	..	..	18,203 2 10
6. Stores	9,958 1 0	..	..	..	9,958 1 0
7. Workshop	797 3 4	..	3,96,100 0 0	..	3,96,897 3 4
8. Investment account ..					
Total ..	69,266 15 10	71,560 0 0	4,60,400 0 0	5,000 0 0	6,06,226 15 10

The amount shown as balance in the cash column is less by Rs. 3,460–3–0 than that shown in the Bank Pass-book. This is accounted for as follows: —

	Rs. A. P.	Rs. A. P.
(1) Uncashed cheques and transfer orders issued and debited in the cash-book but not adjusted in the cash-book ..	16,723 1 10	
(2) Credits in the pass-book on 31st March 1898 on account of magisterial fines, &c., not credited in the cash-book until the following month	424 0 0	
	17,147 1 10	
Deduct—		
Collections of 31st March 1898 included in the cash-book balance but subsequently paid into the bank	13,686 14 10	
	3,460 3 0	

18. Of the balances shown in paragraph 17 above, item 3 includes sums which represent the unexpended portion of the amounts lodged by the parties for the construction of works of a charitable, &c., nature. Such items should be returned to the parties concerned, or in cases where they are not claimed, credited to Municipal funds after a reasonable time. Attention was drawn to this point in paragraph 13, item 11, of last year's Audit report.

19. *Sinking Fund Investments.*—The investment in Government securities on account of the several sinking funds are as follows:—

Particulars.	Up to 31st March 1897.	During the year 1897–98.	Total.
	Rs.	Rs.	Rs.
Water-works loan for 1869—73	7,94,200	28,100	8,22,300
Market loan of 1879	8,200	700	8,900
Water-supply extension loan of 1882 ..	95,400	8,200	1,03,600
Drainage loan of 1882	38,200	3,200	41,400
Do. of 1883	1,01,700	9,300	1,11,000
Do. of 1885	77,500	8,500	86,000
Do. of 1887	7,700	1,100	8,800
Do. of 1888	10,300	1,500	11,800
Do. of 1889	8,900	1,600	10,500
Water-works loan of 1889	1,100	300	1,400
Black Town drainage loan of 1890 ..	2,500	500	3,000
Water-works loan of 1895	5,700	3,200	8,900
Market loan of 1897	..	800	800
Total ..	11,51,400	67,000	12,18,400

20. The following are the particulars of the above investment of Rupees 12,18,400:—

					RS.
(1)	Government 3½ per cent. loan of		1842–43	.. .. ..	82,800
(2)	Do.	do.	of 1854–55	.. .. ..	67,400
(3)	Do.	do.	of 1865	.. .. ..	10,53,500
(4)	Do.	do.	of 1879	.. .. ..	14,700
				Total ..	12,18,400

21. *Stores.*—The standing advance of Rs. 80,000 allowed for the working of the stores is accounted for as follows:—

	RS.	A.	P.	RS.	A.	P.
Opening balance on 1st April 1897				6,892	13	7
Add—						
Credit during the year				34,860	3	10
				41,753	1	5
Deduct—						
Debit during the year				23,549	14	7
Add—						
(i) Value of st[illegible]	3,200	0	0			
(ii) Value [illegible] .. Balance on 31st March 1898 ..	15,037	7	6	18,203	2	10
(e) Law charges						
(g) Contingent						
[illegible]s.—The stock				62,030	1	4
deposits:— of articles purchased by workshop for pails				100	3	11
(iii) Value of articles paid for, but not brought to store account				402	11	0
(iv) Value of tariff duty				20	0	0
(v) Value of articles issued to several departments but not adjusted on 31st March 1898				1,766	12	6
				64,319	12	9
				82,522	15	7
Deduct—						
(vi) Value of articles received from the supplier but not paid for				1,725	15	9
(vii) Value of articles credited to stores but not issued to the party				8	13	0
(viii) Value of articles received from several departments but not adjusted on 31st March 1898				788	2	10
				2,522	15	7
				80,000	0	0

22. In August 1897, 2,000 brass burners were obtained from England for lighting purposes and the cost was debited to "Lighting"—"Additional lamps, &c.," *i.e.*, to the service head direct, although only 1,700 were utilized at once. The balance was sent to the stores, but notwithstanding this, the store department purchased twenty burners from the contractor in February 1898, the explanation being that *no orders were issued to utilize the balance.* It would be imagined that no special orders were necessary, but the storekeeper explains that every article which leaves the store must be debited to some particular head by credit to "Stores," and that in the present instance the difficulty was that the articles concerned had already been debited to the service head. The obvious remedy for the future is to debit to "Stores" the value of all articles made over to that department for subsequent issue, and in the present case the necessary special orders may be given for the utilization of the balance of the burners.

23. *Workshop.*—The standing advance of Rs. 10,000 allowed for the working of this institution is accounted for as follows:—

	RS.	A.	P.	RS.	A.	P.
Opening balance in the Bank on 1st April 1897				10,008	13	3
Add—						
Credits during the year				73,158	0	10
				83,166	14	1
Deduct—						
Debits during the year				73,208	13	1
Balance on 31st March 1898 ..				9,958	1	0
Add the following:—						
(i) Value of outturn of work by workshop in March awaiting adjustment				3,917	9	7
(ii) Standing advance with the Foreman				30	0	0
				13,905	10	7
Deduct the following:—						
(iii) Cost of workshop muster roll for March ..	3,883	2	0			
(iv) Undisbursed wages	22	7	10			
(v) Amount paid out of advance but not recouped during the year by the accounts branch	0	0	9			
				3,905	10	7
				10,000	0	0

24. The following is a summary of the matters dealt with in this report:—

(1) Necessity for the collection in advance of rents of lands, paragraph 7.

(2) Suggestion for crediting license fees directly to the Revenue head concerned, instead of to "Deposits" in the first instance, paragraph 11.

(3) Expenditure in excess of revised estimate not sanctioned by Government, paragraph 12.

(4) Excess payment of Rs. 763–9–4 to the late Revenue officer on account of pension, paragraph 14 (*c*).

(5) Excess payment of Rs. 35 to a contractor on account of Hydrant covers, paragraph 14 (*e*).

(6) Remarks in connection with advances, and the necessity for the early adjustment of long-standing items, paragraph 15.

(7) Remarks in connection with deposits, paragraph 18.

No. L.F.D.—358.

Copy forwarded to the Secretary to Government, Local and Municipal Department.

FORT ST. GEORGE,
23*rd August* 1898.

(Signed) T. HESKETH BIGGS,
Accountant-General.

Order—Mis. No. 1580 M., dated 9th September 1898.

Recorded, pending receipt of the remarks of the Commissioners.

(True Extract.)

(Signed) H. TREMENHEERE,
Secretary to Government.

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

READ—also the following papers :—

From R. E. ELLIS, Esq., M.I.C.E., Acting President, Municipal Commission, Madras, to the Secretary to Government, Local and Municipal Department, dated 22nd September 1898, R. No. 736.

With reference to Government Order, Mis. No. 1580 [illegible], dated the 9th instant, I have the honour to submit the following remarks :—

Paragraph 7.—The lists referred to are supplemental lists of lands occupied in the course of the year, the lists of the existing lessees being submitted regularly every half year.

Paragraph 9.—(1) Since adjusted.

Paragraph 9.—(2) and (3) Since recovered with penal interest.

Paragraph 11.—The suggestion will be adopted.

Paragraph 12 —The sanction required will be obtained.

Paragraph 13.—Noted.

Paragraph 14.—(*a*) Noted.

Paragraph 14.—(*b*) The delay was noticed and the person responsible for the same punished.

Paragraph 14.—(*c*) Diwan Bahadur P. Ramasawmy Chettiar has not submitted his bill for pension since April last. He has appealed to the standing committee against the reduction of his pension.

Paragraph 14.—(*d*) The Deputy Collector has already been addressed on the matter.

Paragraph 14.—(*e*) The Hydrant referred to is of Tyler and Sons usually supplied without covers. The " do " under cover in the schedule is a misprint. There is a special provision for Tyler and Sons Hydrant Covers in the schedule—*vide* page 11.

Paragraph 15, (3) *Item* 22.—The defaulting contractor has applied to the High Court to be declared an insolvent.

Steps are being taken for the speedy adjustment of the other items referred to.

Paragraph 15, (4) *Item* 33.—The amount has since been recovered.

Paragraph 15, (4) *Item* 36.—Steps are being taken for collection.

Paragraph 15, (4) *Item* 41.—It was not possible to adjust this within the year owing to the non-receipt of invoice from Messrs. Burgoyne, Burbidges & Co. in time. It was received only in August 1898.

Paragraph 18.—Steps are being taken to adjust these items.

Paragraph 22.—Orders have already been issued in the matter.

From R. E. ELLIS, Esq., M.I.C.E., Acting President, Municipal Commission, to the Secretary to Government, Local and Municipal Department, dated Madras, 28th September 1898, G. No. 369.

With reference to paragraph 12 of the Auditor's report, No. L.F.D./346, dated 19th August 1898, on the accounts of the Municipality for 1897–98 and to my remarks thereon in my letter to Government, R. No. 736, dated 22nd September 1898, I have the honour to forward herewith an extract from the proceedings of a meeting of the Standing Committee held on 2nd September 1898, recommending for sanction the expenditure in excess of Revised estimate grants for 1897–98 amounting to Rs. 77,886-7-4, confirmed by the Commissioners at their general meeting held on 26th September 1898, and request that Government will be pleased to accord its sanction for the excess.

Local & Munl. (1898) Department.

CURRENT No. 3004 Mo

G 1892 1

From

THE PRESIDENT,
Municipal Commission,
Madras.

Order

R. No. 736

Dated 22nd September 1898.

Received 26 SEP 1898

Registered

Enclosures

Spare copies

SUBJECT.

Remarks on the Report of the Accountant-General, Madras, on the audit of the Madras Municipal accounts for the year 1897-98.

Press

Please Set the subtype.

Print 50 first.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

R. No. 147.
1,000.

Reply to be addressed to THE REVENUE OFFICER, referring to the number and date of this letter.

R. No. 736

REVENUE DEPARTMENT.

Municipal Office,

Madras, 22nd September 1898.

From

R. E. Ellis Esqr., M. Inst. C. E.,

~~MAHOMED SUFDAR HUSAIN SAHIB BAHADUR, P.C.S.,~~

Ag. Pre[illegible] Municipal Commissioner, Madras.

LOCAL & MUNICIPAL DEPT.
CURRENT No. 3004/98

To

The Secretary to Government,

Local and Municipal Department,

Fort St. George.

SIR,

Enclosure

With reference to G. O. dated the 9th Instant No.1580 M. Mis., I have the honor to submit the following remarks:

Para 7. The lists referred to are supplemental lists of lands occupied in the course of the year, the lists of the existing lessees being submitted regularly every half year

Para 9. (1) Since adjusted.

Para 9. (2) and (3) Since recovered with penal interest.

Para 11. The suggestion will be adopted.

Para 12. The sanction required will be obtained.

Para 13. Noted.

Para 14. (a). Noted.

Para 14. (b). The delay was noticed and the person respon--sible for the same punished.

Para 14. (c). Diwan Bahadur P. Ramasawmy Chettiar has not submitted his bill for pension since April last. He has appealed to the Standing Committee against the reduction of his pension.

Para 14. (d). The Deputy Collector has already been ad--dressedon the matter.

Para 14. (e) The Hydrant referred to is of Tyler & Sons usually supplied without covers. The "do" under cover in the Schedule is a misprint. There is a special provision for Tyler & Sons Hydrant Covers in the Schedule-Vide page 11.

Para 15. (3). item 28. The defaulting Contractor has ap-
-plied to the High Court to be declared an Insolvent.

Steps are being taken for the speedy adjustment of the other items referred to.

Para 15. (4) item. 33. The amount has since been recovered.
Para 15. (4) item 36. Steps are being taken for collection.
Para 15. (4) item 41. It was not possible to adjust this within the year owing to the non-receipt of Invoice from Messrs. Burgoyne Burbridges & Co. in time. It was received only in August 1898.
Para 18. Steps are being taken to adjust these items.
Para 22. Orders have already been issued in the matter.

I have the honor to be,

Sir,

Your Most Obedient Servant,

Ag. President.

Local & Munl. (1898) Department.

CURRENT No. 3045 Mb

2

Dear Sir/Madam - The Statement which is an Enclosure to this Covering Letter. TKS

From

THE PRESIDENT,

Municipal Commission,
Madras.

Order

G. No. 369.

Dated 28th September 1898

Received

Registered 30 SEP 1898

Enclosures Two -

Spare copies

SUBJECT.

Requesting Sanction of Government for expenditure over revised estimate grants for 1897-98.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

3

Extract referred to.

Expenditure in excess of Revised Estimate for 1897-98.

Read statement of expenditure in excess of Revised Estimate for 1897-98 amounting to Rs 77,886-7-4.

Recommended for sanction.

												processes remedies for prompt collection and to the temporary engagement of extra coolies for statistical purposes.
Total	439330	. .	517216	7	477886	7	4					

Circulated to the members of the Standing Committee for formal sanction of the Committee in due course preparatory to submission to Government.

Revenue Department
Municipal Office
Madras, 18th August 1898

P. K. Ellis

ag Secretary to Government & Commissioner

Issued

9/76

1
3045/m/98

2
3045/m/98

(g) Kolar Works Contingencies	700	.	.	833	7	6	133	7	6	The excess is due to additional expenditure incurred to guard against the pollution of the Red Hills lake by the pilgrims going to & from Oorgaum and to paving granite stones around Hydrants
(h) Inspection of Dangerous Buildings	300	.	.	435	7	11	135	7	11	This is an uncertain item.
Grant III (Sanitation & Medical services)										
2 (a) Contribution to Provincial Funds										
ii Medical College	5500	.	.	6379	.	.	879	.	.	Low estimate
3. Vaccination										
(b) Contingencies	4650	.	.	4734	9	5	84	9	5	The excess is due to increased demand for lymph
5. Conservancy										
(g) Maintenance of Sewage Farms Labour	1990	.	.	2037	.	2	47	.	2	Low estimate
(m) Contingent. General	8600	.	.	9520	10	5	920	10	5	The excess is due to sanitary improvements made
(n) Epidemic Charges - Labour	8090	.	.	13030	5	3	4940	5	3	Actuals exceeded the anticipation.
(o) Road watering - Labour	12450	.	.	13292	.	1	842	.	1	The excess is due to there having been less number of rainy days.
(p) Tools & Plant	10000	.	.	10759	15	.	759	15	.	Low estimate
6. Miscellaneous										
(g) Clothing for Peons	1800	.	.	1943	.	.	143	.	.	The excess is due to payment on account of arrears
Carried Over	407740	.	.	484606	12	6	76866	12	6	

Statement of reasons for actual expenditure exceeding the Revised Estimate Grant for 1897-98 for circulation to the Standing Committee

Head of Account	as per Revised Estimate of 1897-98			& Actuals per Total Expenditure of 1897-98			Excess			Reason for excess
Grant I (Public Works)										
1. New Works										
(c) Drainage	158090	.	.	205179	13	8	47089	13	8	The excess is due to more money than what was allotted for the new drainage scheme having been spent during the year.
(e) Miscellaneous	200	.	.	7486	15	.	7286	15	.	The excess is due to writing off the amounts due by the defaulting contractors Ruthnaveloo Iyer & Narayanaswamy Pillay being irrecoverable.
2. Repairs										
(c) Drainage - Repairs to Works	193570	.	.	207136	8	5	13566	8	5	The excess is due to the Government having reduced the allotment in G.O. 671 M. dt. 29 Mar. 98
5 Miscellaneous										
(a) Stationery	1800	.	.	1938	15	8	38	15	8	The excess is due to purchase of straw boards (foolscap size) on account of the introduction of the flat file system.

Statement of reasons for actual expenditure exceeding the Revised Estimate Grants for 1897-98 for circulation to the Standing Committee

Head of Account	Revised Estimate 1897-98	Actual expenditure 1897-98	Excess	Reasons for excess
Brought forward	407740 .	484606 12 [illegible]	76866 12 6	
Grant IV (Miscellaneous Purposes)				
4. Public Works				
(a) Public Works - Labour	15570 .	16037 7 6	467 7 6	The increase is due to repairs of cages not anticipated
6. Fire?		303 . [illegible]		
Tools & Plant	3200 .	3224 8 8	24 8 8	Excess was found necessary
Grant V (Supervision & Management)				
3. Assessment & Collection				
(b) Stationery	2830 .	2861 8 11	31 8 11	The excess is due to the introduction of new forms
(c) Printing Charges	2460 .	2501 4 7	41 4 7	do
(e) Law Charges & Stamp duties	3840 .	3875 11 8	35 11 8	The excess is due to the payment of charges in C.S. No 233 of 1895 (C.V. Chinnasawmy Naidu vs M.M.C)
(g) Contingencies	1060 .	1217 6 11	157 6 11	The excess is due to low estimate
(h) Extra writers, coolies & Carts	2630 .	2891 10 7	261 10 7	The excess is due to larger number of

Genl. Dept. 13.

G. No. 369.

MUNICIPALITY OF MADRAS,

General Department,

Madras, 28 September 1898.

From

R.E.Ellis, Esq, M.Inst.C.E.

~~Lieut.-Col. SIR GEORGE MOORE, KT., C. I. E.,~~

Ag: ~~President, Municipal~~ Commission.

LOCAL & MUNICIPAL DEPT.
CURRENT 3045 M

To

The Secretary to Government,

Local and Municipal Department,

Fort Saint George.

Sir,

Enclosures 2

With reference to para 12 of the Auditors' Report, No L.F.D./346, dated 19" August 1898, on the accounts of the Municipality for 1897-98 and to my remarks thereon in my letter to Government, R.No 736, dated 22" September 1898, I have the honor to forward herewith an extract from the Proceedings of a meeting of the Standing Committee held on 2" September 1898, recommending for sanction the expenditure in excess of Revised Estimate Grants for 1897-98 amounting to Rs. 77,886-7-4, confirmed by the Commissioners at their General Meeting held on 26" September 1898, and request that Government will be pleased to accord its sanction for the excess.

I have the honor to be,

Sir,

Your most obedient servant,

R. E. Ellis.

Ag:President, M. M. C.

[L. & M.]
500 -16-3-95.

PUBLIC (JUDICIAL) DEPARTMENT.

Papers to be read in Proceedings :—

Again G.O., No. dated 189 ,

Again G.O., No. /580 M dated 9th Septr. 1898,

Current No. 3004 M of 1898, dated 22nd Septr 1898, from the Pdt. Mt. Commrs, Madras.

" " 3045 M " 1898, " 28th " " " " "

" " " 189 , " " " "

1s

ORDER. No. 1992 m dt 25/11/98

Recorded with the following remarks

(1) The arrears referred to in paras. 56 and 10 of the Audit Report should be adjusted further without delay.

(2) The excess expenditure specified in para 12 will be admitted in the accounts.

(3) The overpayment of Rs 763-9-4 to Diwan Bahadur P. Ramaswami Chetty referred to in para 14(c) should be recovered at an early date.

V.R
23/11/98

To
The President, Mt. Commrs, Madras. 6
" Accountant General. 4

Dupe 6/12/98

...rned for signature. 5-12-21

...ched in print. 6-12-21

L. & M.
2,600—12-9-6

...TAIN G.O., No. ... DATED ...
189 .

Loca

...URRENT No. → 3004-M + 3045-M already in type

Show proof please.
CR
25/11

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT ..

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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

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