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Local & Munl. (189) Department.

PRINTED.

G.O., No. 1711 M

DATED 18/11/89

[Despatch Abstract.]

Accounts Recording with
remarks the report on the
audit of the — of the
Madras Municipality for 1898 & 99

BACK PAPERS.

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

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Government {1899} of Madras. LOCAL AND MUNICIPAL.

Recd.

Regd.

} 1899.

Enclosures

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G.O., No. 1711 M., 18th November 1899.

NOVEMBER.

Accounts.

Recording, with remarks, the report on the audit of the — of the Madras Municipality for 1898-99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—again the following paper:—

G.O., Mis. No. 1285 M., dated 6th September 1899.

Read—the following paper:—

From T. HESKETH BIGGS, Esq., Acctt.-General, and W. J. F. WILLIAMSON, Esq., Assistant Accountant-General and Inspector of Local Fund Accounts, to the President, Municipal Commission, Madras, dated Fort St. George, 18th August 1899, L.F.D. No. 451.

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 1898-99.

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.
Opening balance	Rs. A. P. 3,05,396 3 11	Grant I	Rs. A. P. 6,43,964 0 5
1. Taxation	9,62,966 7 0	" II	12,673 3 11
2. Rents	2,67,804 2 1	" III	5,32,362 8 10
3. Contributions	32,348 13 2	" IV	1,86,858 6 9
4. Miscellaneous	29,604 13 7	" V	93,820 6 8
Debt such as loans and sinking fund realizations	2,29,136 0 8	Repayment of debt	54,770 0 0
Other debts such as permanent and other advances	6,271 8 1	Interest	1,52,990 0 0
Total	18,33,528 0 6	Other debts such as advances recoverable	95,831 15 2
		Refunds	11,881 4 9
		Pensions	8,962 0 1
		Closing balance	39,413 11 11
		Total	18,33,528 0 6

Balance as per Pass-book of the Bank of Madras

Deduct—

Amount of cheques not cashed on 31st March 1899

Total

Add—

Collections of 30th and 31st March 1899 and not credited in the Pass-book on 31st March 1899

Closing Balance as per Cash-book

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

(a) *Tax on Buildings and Lighting and Water Taxes.*—The increase in the demand under these heads is due to the general revision of the Third Division and the partial revision of the other seven divisions, while the very large current balance is the result of the long delay in the settlement of appeals against the enhanced assessment. The demand was not finally fixed till the middle of July 1899, when the last of the appeals was disposed of. Had prompt measures been taken to settle them

earlier and to issue supplemental bills before the close of the official year for the increased assessments, the balance would have been much reduced.

(b) *Taxes on Vehicles and Animals.*—The outstanding current and arrear balances, as compared with their respective demands, are about one-sixth and half of the net demand in each case, while the figure for the previous year was only one-tenth, both for current and arrears. Steps should be taken to collect the balances as early as possible.

(c) *Payments for the occupation of Municipal lands.*—The current demand under this head has been considerably reduced, while of Rs. 3,570-3-11, the arrear demand, only Rs. 713-0-8 was collected against Rs. 1,375-2-9 remitted, thus leaving a large balance of Rs. 1,408-3-3 still to be realized. Early steps should be taken to reduce the balance under this head.

(d) *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 1898-99 of supplemental assessments on account of previous years.

5. *Expenditure.*—In the following cases the expenditure incurred 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.
Grant 1, Public Works—			
(b) Miscellaneous—	RS. A. P.	RS. A. P.	RS. A. P.
(a) Stationery	1,800 0 0	1,862 5 9	62 5 9
Grant 3, Sanitation and Medical Services—			
(1) Hospital and dispensaries—			
(ii) Divisional dispensaries	..	76 1 1	76 1 1
(2) (a) Contributions to Provincial Funds—			
(ii) Medical College	5,500 0 0	8,169 0 0	2,659 0 0
(5) Conservancy—			
(d) Night-soil depots and shoots—			
Labour	15,010 0 0	18,447 0 2	3,437 0 2
(f) Contingent—General	12,000 0 0	12,317 9 10	317 9 10
(m) Epidemic charges	1,51,370 0 0	1,72,086 7 7	20,716 7 7
(6) Miscellaneous—			
(a) Stationery	2,300 0 0	2,431 2 11	131 2 11
(b) Printing charges	700 0 0	735 13 11	35 13 11
(c) Extra staff	850 0 0	1,297 12 6	447 12 6
Grant 4, Miscellaneous Municipal Purposes—			
(7) Other charges—			
(b) Quit-rent	1,400 0 0	1,571 11 1	171 11 1
Grant 5, Supervision and Management—			
(3) Assessment and collection—			
(e) Printing charges	2,500 0 0	2,746 14 1	246 14 1
(g) Contingent	1,510 0 0	1,737 8 3	227 8 3
(j) Extra writers, &c.	3,700 0 0	3,785 6 4	85 6 4
(l) Numbering doors	300 0 0	310 13 10	10 13 10
Advances Recoverable—			
(ii) Others	6,000 0 0	95,821 7 2	89,821 7 2
Pensions and Gratuities—			
(b) Inferior grade	560 0 0	587 7 9	27 7 9

NOTE.—All excesses below Rs. 10 were omitted.

6. 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 (f) still continue to recur, though special attention was drawn to them in paragraph 13 of last year's report:—

- (a) Delays in check measurement.
- (b) Inadmissible charges.
- (c) Want of payee's 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) Delays in adjustment of advances.
- (j) Want of sanctioned estimates.
- (k) Excess over budget provision.
- (l) Delays in measurement by overseers.
- (m) Want of health certificates.
- (n) Errors in calculation.
- (o) Omissions to file survey reports.
- (p) Delays in submission of workshop statements.
- (q) Want of award statements.
- (r) Excess payments.
- (s) Service-books not properly written up.
- (t) Measurement books not properly maintained.
- (u) Corrections not authenticated.
- (v) Amount of bills not expressed in words.
- (x) Income-tax not deducted at 5 pies in the rupee when the salary exceeds Rs. 166-10-8 per mensem.
- (y) Delays in the submission of half-yearly returns of tools and plant.
- (z) Receipt stamps not punched.

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

(a) The Assistant Health Officer was given an increase of salary from Rs. 200 + 25 (horse allowance) to Rs. 350 per mensem. It was pointed out in the objection statement for November 1898 that the increase granted by the President should be confirmed by the standing committee under section 44 of Act I of 1884 and paragraph 2 of G.O., Mis. No. 681 M., dated 31st March 1898, but this has not yet been done.

(b) Mrs. Porch, a nurse on plague duty, who was entertained on the 7th October 1898, was allowed to draw an advance of Rs. 50 on the 14th October 1898. Such advances to temporary employes are inadmissible.

(c) From the figures given below, it will be seen that the expenditure during the month of March 1899 was almost double that of other months of the year. This is chiefly due to the delay in discharging claims arising in previous months, and there is consequently a great rush of work in the last month of the year. It is desirable that payment should be distributed as evenly as possible throughout the year, as the vouchers have to be examined in a great hurry when an undue number of payments are crowded into a single month:—

	RS.
Total expenditure from April 1898 to February 1899	16,10,596
Average expenditure for a month	1,46,418
Expenditure in March 1899	2,77,159
Expenditure on 29th March 1899 the last working day of the year	25,900

(d) It was noticed that when hand-cartmen, &c., were supplied to private parties, the charges were frequently met from the Municipal Funds in the first instance owing to there being no balance at the credit of the parties. In all such cases advance payments should be insisted on.

(e) In item 8 of the objection statement for December 1898, the attention of the President was invited to the standing committee's proceedings of 6th January 1899, in which it was decided that the Sanitary Inspectors and overseers should provide themselves with their own uniform of the approved pattern and quality. An inquiry was made as to why other officers of a similar status, such as Public Works overseers, Water-Works overseers, Lighting Inspectors, Birth and Death Registrars, market and slaughter-house superintendents, timber and firewood inspectors and steam-engine drivers were supplied with uniform at the cost of the Municipality. Attention was also drawn to the fact that an annual supply of clothing is made to all peons and punka-pullers, and it was suggested that the whole question of the supply of clothing to the municipal employes might be considered afresh. The matter is said to be before the standing committee, and it would be well if clear rules were issued as to the classes of servants to be provided with clothing, umbrellas, &c., at the expense of the Municipality, as well as the intervals at which the supplies are to be made, and their maximum cost in each case.

(f) There were occasionally delays of more than a month in the return of the result statements with the President's replies. These should be avoided as far as possible.

8. The following points call for special notice, as the instructions issued in connection with them appear to have been lost sight of to a certain extent:—

(i) *Service Books.*—On examining the service-books of the municipal employes, it was found that, in many cases, the entries, instead of being recorded at once and authenticated immediately by the head of the office, were grouped together and attested only after a considerable length of time. This is undesirable and is contrary to the certificates furnished monthly on the establishment bills. Cases were also observed in which the signatures of the officers concerned, as well as those of the head of the office, were entirely wanting, while in others corrections were not attested.

In the objection statements for October 1898 and March 1899, the attention of the President was therefore drawn to the instructions issued with G.O., No. 1622 L., dated 26th August 1897, regarding the maintenance of service-books and the verification of the entries therein by the head of the office.

(ii) *Measurement Books.*—Instructions were issued in the objection statement for September 1898 for the proper maintenance of measurement books. It is desirable that the necessary orders on the points noticed should issue as early as possible with a view to the existing defects being remedied.

9. In item 25 of the objection statement for August 1898, the use of the facsimile signature stamp of the Health Officer for signing muster rolls was objected to under article 9 (f) of the Civil Account Code, and the President was asked to direct its discontinuance in the absence of the express orders of Government. On this the President remarked that "the Health Officer has no time to attend to such *mechanical jobs*" and that "payments are not made on the muster rolls but on the bills which are always signed."

As regards the first observation, it may be pointed out that the muster rolls of the Engineering department, which are nearly as numerous as those under notice, are always signed by the Engineer, and that there is no apparent reason why the Health Officer should not also do so. The second remark appears to be based on a misapprehension, but the President evidently refers to the fact that the muster rolls are attached as sub-vouchers to a consolidated requisition or bill which is signed. The coolies are, however, actually paid on the rolls and, in our opinion, it is inadvisable that they should be merely stamped with the Health Officer's signature.

10. *Advances.*—The following is a statement of the year's transaction under advances:—

	RS.	A.	P.
Opening balance on 1st April 1898	97,914	1	3
Add—			
Advances made during the year exclusive of the recoveries during the year	95,831	15	2
	1,93,746	0	5
Deduct—			
Advances recovered	6,271	8	1
Balance on 31st March 1899	1,87,474	8	4

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

	RS.	A.	P.
(1) Permanent advances	90,640	8	0
(2) Advances to contractors	1,033	12	9
(3) Old advances	768	15	9
(4) New "	95,031	3	10
Total	1,87,474	8	4

(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 affected within the year owing to the non-submission of their bills by the contractors.

(3) *Old Advances*.—The following amounts have been outstanding for some time (*vide* dates against each) and should therefore be adjusted as early as possible. Some of them are now very old:—

Item 11	July 1895.
" 19	"
" 22	October 1897.
" 23	March 1894.
" 24	October 1896.
" 25	March 1897.
" 26	August 1897.

(4) *New Advances*.—Items 27, 30, 54 and 64.—These represent the charges incurred in purchasing bicycles for the sanitary inspectors and overseers of the Health department.

Item 28.—This amount represents the advance made to the Commissioner of Police for dog-killing (Rs. 500) and for destroying rats (Rs. 150) in April and July 1898, respectively. It should have been adjusted before the close of the year and it is suggested that necessary steps be now taken to do so.

Item 32.—This represents the charges for removing and clearing silt in the tank of the Katchaleswar temple. The amount should have been recovered in advance from the dharmakartas of the temple.

Item 33.—The expenditure on account of the Thacker's street drainage was at first debited against the Provincial grant of rupees 3½ lakhs which, under G.O., No. 209 M., dated 12th February 1897, was to be utilized *solely* for the drainage of Mylapur and for laying pipe-sewers along Ice House road and Sydenham's road. When it was pointed out that this procedure of debiting other expenditure against a grant allotted for a *definite* project was opposed to the ordinary principles of Public Works accounts, the charge was transferred to "Advances Recoverable". The necessary sanction for the expenditure should now be obtained and the advance adjusted as early as possible.

Item 36.—This item includes a sum of Rs. 600 advanced to the head clerk of the Health department on the 14th December 1898 to meet contingent charges of plague officers during the Christmas holidays. The amount has not yet been adjusted, although attention was drawn to the matter in the objection statements for December 1898 and March 1899, respectively. It may also be remarked that the advance seems somewhat large considering that the subordinate in question furnishes no security.

Item 52.—This amount represents the advances made to the plague officers of the Second and Third divisions for payment of wages to daily coolies. It should have been adjusted before the close of the official year.

Item 56.—This amount represents the charges for removing coal deposited on the line of sewer No. 3 in the compound of the Harbour Trust Board, etc.

Item 65.—This amount represents the charges incurred for cleaning pipes. In G.O., Mis. No. 1630 M., dated 19th September 1898, the Government sanctioned the proposal of the Commissioners to raise a loan of Rs. 50,000 to carry out the work of cleaning the pipes, but the expenditure has already exceeded the allotment by nearly Rs. 9,000. The sanction of Government should be obtained for the total excess.

It may be here remarked that the work was undertaken before the loan was raised, and the expenditure was consequently debited to "Advances Recoverable." This appears to be a common practice, but it is an improper one and should be avoided for the future as it affects the working balance of the municipality—*vide* also items 32, 33, 56, etc.

The remaining items should also be adjusted as far as possible.

11. *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	69,266	15 10				
In fixed deposits	71,560	0 0				
In Government promissory notes—						
Contractors' and municipal servants' sinking fund investments	4,60,400	0 0				
In municipal debentures	5,000	0 0				
			6,06,226	15 10		
Add—						
Receipts during the year—						
In cash	3,07,464	7 7				
In fixed deposits	30,500	0 0				
In Government promissory notes—						
Contractors' and municipal servants' sinking fund investments	48,700	0 0				
In municipal debentures						
			3,86,664	7 7		
Deduct—					9,92,891	7 5
Payments—						
In cash			2,97,585	14 4		
In fixed deposits			3,760	0 0		
In Government promissory notes—						
Contractors' and municipal servants' sinking fund investments			18,200	0 0		
In municipal debentures						
					3,19,545	14 4
Balance on 31st March 1899					6,73,345	9 1

12. The above closing balance, which is exclusive of the sum of Rs. 8,52,200 invested on account of the Government loan of 1869—73 for water-works, is made up of the following sums:—

No.	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	894 1 5	31,250 0 0	13,000 0 0	3,000 0 0	48,144 1 5
2	" contractors	39,081 4 5	67,050 0 0	38,400 0 0	2,000 0 0	1,46,531 4 5
3	Services rendered to private individuals	1,429 6 4				1,429 6 4
4	Miscellaneous	9,780 11 10				11,780 11 10
5	Income-tax	531 12 1		2,000 0 0		531 12 1
6	Stores	16,843 0 2				16,843 0 2
7	Workshop	9,954 8 10				9,954 8 10
8	Investment account	630 12 0		4,37,500 0 0		4,38,130 12 0
	Total	79,145 9 1	98,300 0 0	4,90,900 0 0	5,000 0 0	6,73,345 9 1

The amount shown as balance in the cash column is less by Rs. 6,613-3-10 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	22,947	14 11
Deduct—		
(2) Collections of 30th and 31st March 1899 included in the cash book balance but subsequently paid into the Bank	16,334	11 1
	6,613	3 10

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

No.	Particulars.	Up to 31st March 1898.	During the year 1898-99.	Total.
		RS.	RS.	RS.
1	Water-works Loan for 1869-78	8,22,800	29,900	8,52,700
2	Market Loan of 1879	8,900	800	9,700
3	Water-supply Extension Loan of 1882	1,03,600	8,200	1,11,800
4	Drainage Loan of 1882	41,400	3,300	44,700
5	" of 1883	1,11,000	16,300	1,27,300
6	" of 1885	86,000	9,200	95,200
7	" of 1887	8,800	1,100	9,900
8	" of 1888	11,800	1,700	13,500
9	" of 1889	10,500	1,600	12,100
10	" of 1890	3,000	500	3,500
11	Water-works Loan of 1889	1,400	200	1,600
12	Do. of 1895	8,900	3,600	12,500
13	Market Loan of 1897	800	900	1,700
	Total ..	12,18,400	71,300	12,89,700

The following are the particulars of the above investment of Rs. 12,89,700:—

	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	11,24,800
(4) Do. do. of 1879	14,700
Total ..	12,89,700

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

	RS.	A.	P.
Opening balance on 1st April 1898	18,203	2	10
Add—			
Credits during the year	29,918	11	3
	48,121	14	1
Deduct—			
Debits during the year	31,278	13	11
Balance on 31st March 1899	16,843	0	2
Add—			
(1) Value of stock	63,224	12	9
(2) Value of articles issued to the several departments but not adjusted on 31st March 1899	1,919	11	1
	65,144	7	10
	81,987	8	0
Deduct—			
(3) Value of articles received from suppliers but not paid for	398	10	3
(4) Value of articles received from the several departments but not adjusted on 31st March 1899	1,369	10	6
(5) Value of articles received from the workshop but not adjusted on 31st March 1899	205	0	31
(6) Cart-hire for English goods	14	3	0
	1,987	8	0
Total ..	80,000	0	0

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

	RS.	A.	P.
Opening balance on 1st April 1898	9,958	1	0
Add—			
Credits during the year	61,120	3	8
	71,078	4	8
Deduct—			
Debits during the year	61,123	11	10
Balance on 31st March 1899	9,954	8	10
Add the following—			
(1) Value of outturn of work by workshop in March 1899 awaiting adjustment ..	6,866	3	1
(2) Works executed for the stores but charges not adjusted within the year as per audit suggestion	76	5	3
(3) Standing advance with the Foreman ..	30	0	0
	6,972	8	4
	16,927	1	2
Deduct the following—			
(4) Amount of muster roll for March 1899 ..	6,873	14	3
(5) Value of articles received from the contractor but not paid for	38	11	5
(6) Undisbursed wages for December 1898 and January 1899	14	7	6
	6,927	1	2
	10,000	0	0

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

- (1) Expenditure in excess of the revised estimate. *Paragraph 5.*
- (2) Remarks in connection with the desirability of distributing payments as evenly as possible throughout the year. *Paragraph 7 (c).*
- (3) Desirability of insisting on advance payments in the case of services rendered to private parties. *Paragraph 7 (d).*
- (4) Remarks in connection with the proper maintenance of service books and measurement books and signature by stamp. *Paragraphs 8 and 9.*
- (5) Remarks in connection with advances and the necessity for the very early adjustment of the items specially referred to. *Paragraph 10.*

17. The delay in the submission of the report is due to the late receipt of the demand, collection and balance statement from the Municipality.

No. L.F.D./459.

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

FORT ST. GEORGE,
23rd August 1899.

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

Order—Mis. No. 1285 M., dated 6th September 1899.

Recorded, pending receipt of the remarks of the Commissioners.

(True Extract.)

(Signed) M. HAMMICK,
Ag. Secretary to Government.

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

READ—also the following papers:—

From the Hon'ble Lieut.-Colonel Sir GEORGE MOORE, *Kt.*, C.I.E., President, Municipal Commission, Madras, to the Secretary to Government, Local and Municipal Department, dated 6th September 1899, G. No. 309.

I have the honour to forward herewith an extract from the proceedings of a meeting of the standing committee held on 21st July 1899 recommending for sanction Rs. 28,700-11-10, confirmed by the Commissioners at their adjourned general meeting held on 1st September 1899, and request that Government will be pleased to accord its sanction for the excess.

From the Hon'ble Lieut.-Colonel Sir GEORGE MOORE, *Kt.*, C.I.E., President, Municipal Commission, Madras, to the Secretary to Government, Local and Municipal Department, dated 2nd October 1899, R. No. 924.

With reference to G.O., Mis. No. 1285 M., dated 6th September 1899, on the annual report of the audit of the accounts of the Madras Municipality for the year 1898-99, I have the honour to submit the following remarks:—

2. *Paragraph 4 (a).*—The delay in the issue of supplemental demands in cases of increased assessments during the year was unavoidable owing to the very large number of appeals preferred against the general revision of assessments in the Third Division, which is one of the most important divisions, and in consequence of which a careful revision had to be undertaken. The assessments having now been finally settled, the supplemental demands have been issued for the recovery of the balance due.

3. *Paragraph 4 (b).*—Every endeavour is now being made to collect the balance which chiefly represents assessments discovered at the latter end of the year.

4. *Paragraph 4 (c).*—A large portion of this being irrecoverable, steps will be taken during the year to reduce the balance as much as possible.

5. *Paragraph 5.*—This was already passed by the standing committee in its Proceedings, No. 12, dated 21st July 1899, and submitted to Government in G. No. 309, of 6th September 1899, for sanction. A statement of reasons for exceeding the budget allotment was forwarded to the Auditors for information.

6. *Paragraph 6—Items (a), (c) and (1).*—Steps are being taken to avoid the same as far as practicable.

7. *Paragraph 7 (a).*—The President sanctioned this under article 8 of the Plague City Regulations and the charge debited to Plague.

8. *Paragraph 7 (b).*—Will be avoided as far as practicable.

9. *Paragraph 7 (c).*—Payments are made as the contractors submit their bills. There is no provision in the contracts enforcing the regular submission of bills by the contractors. Any unnecessary delay in the preparation of the survey report or passing of bills is taken notice of.

10. *Paragraph 7 (d).*—Noted.

11. *Paragraph 7 (e).*—The standing committee have resolved to consider this matter when the next budget is framed.

12. *Paragraph 7 (f).*—Noted.

13. *Paragraph 8 (i).*—Noted.

14. *Paragraph 8 (ii).*—Circulars have already been issued.

15. *Paragraph 9.*—Noted.

16. *Paragraph 10 (3), Item 11.*—This man has several times been written to and further steps will be taken in the matter.

17. *Paragraph 10 (3), Item 19.*—This amount is irrecoverable, the contractor having disappeared.

18. *Paragraph 10 (3), Items 22, 23, 24 and 26.*—These were written off by the standing committee on 18th August 1899 as irrecoverable. Item 25 adjusted by transfer to works.

19. *Paragraph 10 (4), Items 27, 30, 54 and 64.*—Deductions at the rate of Rs. 10 from the Sanitary Inspectors and Rs. 5 from the overseers are made every month from their salaries.

20. *Paragraph 10 (4), Item 28.*—Steps have been taken.

21. *Paragraph 10 (4), Item 32.*—The work was undertaken in accordance with the provision contained in sections 326 and 327 of the Municipal Act and steps are being taken to recover the amount as directed therein.

22. *Paragraph 10 (4), Item 33.*—Sanction for the expenditure was obtained in the revised estimate of 1896-97.

23. *Paragraph 10 (4), Item 36.*—Since adjusted.

24. *Paragraph 10 (4), Item 52.*—The officer concerned has been addressed on the subject.

25. *Paragraph 10 (4), Item 56.*—Since adjusted.

26. *Paragraph 10 (4), Item 65.*—Since adjusted.

ORDER—No. 1711 M., dated 18th November 1899.

Recorded with the following remarks:—

(1) The excess expenditure referred to in the President's first letter will be admitted in the accounts.

(2) An application for admission of the excess expenditure mentioned in paragraph 10 (4) "item 65" of the audit report should be submitted to Government.

(3) The delay noticed in paragraph 17 of the audit report should have been explained.

(True Extract.)

M. HAMMICK,
Ag. Secretary to Government.

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

Government (1899) of Madras.
LOCAL AND MUNICIPAL.

50

Government (1899) of Madras.
LOCAL AND MUNICIPAL.

Proof 21/11
22/11

Proof for approval

11/21/11
Strike off 11/21/11

Recd.

Regd.

1898.

Enclosures

Spare copies

G.O., No. 1711 M., 18th November 1899.

NOVEMBER.

Accounts.

Recording, with remarks, the report on the audit of the — of the Madras Municipality for 1898-99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—again the following paper:—

G.O., Mis. No. 1285 M., dated 6th September 1899.

Read—the following paper:—

From T. HESKETH BIGGS, Esq., Acctt. General, and W. J. F. WILLIAMSON, Esq., Assistant Accountant-General and Inspector of Local Fund Accounts, to the President, Municipal Commission, Madras, dated Fort St. George, 18th August 1899, L.F.D. No. 451.

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 1898-99.

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.
Opening balance	Rs. A. P.		Rs. A. P.
1. Taxation	3,05,396 3 11	Grant I	6,43,964 6 5
2. Rents	9,62,966 7 0	" II	12,673 3 11
3. Contributions	2,67,804 2 1	" III	5,32,362 8 10
4. Miscellaneous	32,348 13 2	" IV	1,86,858 6 9
Debt such as loans and sinking fund	29,604 13 7	" V	93,820 6 8
realizations	2,29,136 0 8	Repayment of debt	54,770 0 0
Other debts such as permanent and	6,271 8 1	Interest	1,52,990 0 0
other advances		Other debts such as advances recover-	
		able	95,831 15 2
		Refunds	11,881 4 9
		Pensions	8,962 0 1
		Closing balance	29,413 11 11
Total	18,33,528 0 6	Total	18,33,528 0 6

Balance as per Pass-book of the Bank of Madras:

Deduct—	RS. A. P.
Amount of cheques not cashed on 31st March 1899	34,514 4 11
	23,655 9 9
Add—	10,888 11 2

Collections of 30th and 31st March 1899 and not credited in the Pass-book on 31st March 1899

Closing Balance as per Cash-book	28,525 0 9
	39,413 11 11

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

(a) *Tax on Buildings and Lighting and Water Taxes.*—The increase in the demand under these heads is due to the general revision of the Third Division and the partial revision of the other seven divisions, while the very large current balance is the result of the long delay in the settlement of appeals against the enhanced assessment. The demand was not finally fixed till the middle of July 1899, when the last of the appeals was disposed of. Had prompt measures been taken to settle them

earlier and to issue supplemental bills before the close of the official year for the increased assessments, the balance would have been much reduced.

(b) *Taxes on Vehicles and Animals.*—The outstanding current and arrear balances, as compared with their respective demands, are about one-sixth and half of the net demand in each case, while the figure for the previous year was only one-tenth, both for current and arrears. Steps should be taken to collect the balances as early as possible.

(c) *Payments for the occupation of Municipal lands.*—The current demand under this head has been considerably reduced, while of Rs. 3,570-3-11, the arrear demand, only Rs. 713-0-8 was collected against Rs. 1,375-2-9 remitted, thus leaving a large balance of Rs. 1,408-3-3 still to be realized. Early steps should be taken to reduce the balance under this head.

(d) *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 1898-99 of supplemental assessments on account of previous years.

5. *Expenditure.*—In the following cases the expenditure incurred 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.
Grant 1, Public Works—	RS. A. P.	RS. A. P.	RS. A. P.
(5) Miscellaneous—			
(a) Stationery	1,800 0 0	1,862 5 9	62 5 9
Grant 3, Sanitation and Medical Services—			
(1) Hospital and dispensaries—			
(ii) Divisional dispensaries		76 1 1	76 1 1
(2) (a) Contributions to Provincial Funds—			
(ii) Medical College	5,500 0 0	8,159 0 0	2,659 0 0
(5) Conservancy—			
(a) Night-soil depots and shoots—			
Labour	15,010 0 0	18,447 0 2	3,437 0 2
(2) Contingent—General	12,000 0 0	12,317 9 10	317 9 10
(m) Epidemic charges	1,51,270 0 0	1,72,086 7 7	20,716 7 7
(6) Miscellaneous—			
(a) Stationery	2,300 0 0	2,431 2 11	131 2 11
(b) Printing charges	700 0 0	735 13 11	35 13 11
(c) Extra staff	850 0 0	1,297 12 6	447 12 6
Grant 4, Miscellaneous Municipal Purposes—			
(7) Other charges—			
(b) Quit-rent	1,400 0 0	1,571 11 1	171 11 1
Grant 5, Supervision and Management—			
(3) Assessment and collection—			
(e) Printing charges	2,500 0 0	2,746 14 1	246 14 1
(g) Contingent	1,510 0 0	1,737 8 3	227 8 3
(j) Extra writers, &c	3,700 0 0	3,765 6 4	65 6 4
(l) Numbering doors	300 0 0	310 13 10	10 13 10
Advances Recoverable—			
(ii) Others	6,000 0 0	95,821 7 2	89,821 7 2
Pensions and Gratuities—			
(b) Inferior grade	550 0 0	587 7 9	37 7 9

NOTE.—All excesses below Rs. 10 were omitted.

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

- Delays in check measurement.
- Inadmissible charges.
- Want of payee's receipts.
- Erroneous classifications.
- Delays in discharging claims.
- Want of President's sanction.
- Want of standing committee's sanction.

- (h) Want of budget provision.
- (i) Delays in adjustment of advances.
- (j) Want of sanctioned estimates.
- (k) Excess over budget provision.
- (l) Delays in measurement by overseers.
- (m) Want of health certificates.
- (n) Errors in calculation.
- (o) Omissions to file survey reports.
- (p) Delays in submission of workshop statements.
- (q) Want of award statements.
- (r) Excess payments.
- (s) Service-books not properly written up.
- (t) Measurement books not properly maintained.
- (u) Corrections not authenticated.
- (v) Amount of bills not expressed in words.
- (x) Income-tax not deducted at 5 pies in the rupee when the salary exceeds Rs. 166-10-8 per mensem.
- (y) Delays in the submission of half-yearly returns of tools and plant.
- (z) Receipt stamps not punched.

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

(a) The Assistant Health Officer was given an increase of salary from Rs. 200 + 25 (horse allowance) to Rs. 350 per mensem. It was pointed out in the objection statement for November 1898 that the increase granted by the President should be confirmed by the standing committee under section 44 of Act I of 1884 and paragraph 2 of G.O., Mis. No. 681 M., dated 31st March 1898, but this has not yet been done.

(b) Mrs. Porch, a nurse on plague duty, who was entertained on the 7th October 1898, was allowed to draw an advance of Rs. 50 on the 14th October 1898. Such advances to temporary employes are inadmissible.

(c) From the figures given below, it will be seen that the expenditure during the month of March 1899 was almost double that of other months of the year. This is chiefly due to the delay in discharging claims arising in previous months, and there is consequently a great rush of work in the last month of the year. It is desirable that payment should be distributed as evenly as possible throughout the year, as the vouchers have to be examined in a great hurry when an undue number of payments are crowded into a single month:—

	RS.
Total expenditure from April 1898 to February 1899	16,10,596
Average expenditure for a month	1,46,418
Expenditure in March 1899	2,77,159
Expenditure on 29th March 1899 the last working day of the year ..	25,900

(d) It was noticed that when hand-cartmen, &c., were supplied to private parties, the charges were frequently met from the Municipal Funds in the first instance owing to there being no balance at the credit of the parties. In all such cases advance payments should be insisted on.

(e) In item 8 of the objection statement for December 1898, the attention of the President was invited to the standing committee's proceedings of 6th January 1899, in which it was decided that the Sanitary Inspectors and overseers should provide themselves with their own uniform of the approved pattern and quality. An inquiry was made as to why other officers of a similar status, such as Public Works overseers, Water-Works overseers, Lighting Inspectors, Birth and Death Registrars, market and slaughter-house superintendents, timber and firewood inspectors and steam-engine drivers were supplied with uniform at the cost of the Municipality. Attention was also drawn to the fact that an annual supply of clothing is made to all peons and punka-pullers, and it was suggested that the whole question of the supply of clothing to the municipal employes might be considered afresh. The matter is said to be before the standing committee, and it would be well if clear rules were issued as to the classes of servants to be provided with clothing, umbrellas, &c., at the expense of the Municipality, as well as the intervals at which the supplies are to be made, and their maximum cost in each case.

(f) There were occasionally delays of more than a month in the return of the result statements with the President's replies. These should be avoided as far as possible.

8. The following points call for special notice, as the instructions issued in connection with them appear to have been lost sight of to a certain extent:—

(i) *Service Books*.—On examining the service-books of the municipal employes, it was found that, in many cases, the entries, instead of being recorded at once and authenticated immediately by the head of the office, were grouped together and attested only after a considerable length of time. This is undesirable and is contrary to the certificates furnished monthly on the establishment bills. Cases were also observed in which the signatures of the officers concerned, as well as those of the head of the office, were entirely wanting, while in others corrections were not attested.

In the objection statements for October 1898 and March 1899, the attention of the President was therefore drawn to the instructions issued with G.O., No. 1622 L., dated 26th August 1897, regarding the maintenance of service-books and the verification of the entries therein by the head of the office.

(ii) *Measurement Books*.—Instructions were issued in the objection statement for September 1898 for the proper maintenance of measurement books. It is desirable that the necessary orders on the points noticed should issue as early as possible with a view to the existing defects being remedied.

9. In item 25 of the objection statement for August 1898, the use of the facsimile signature stamp of the Health Officer for signing muster rolls was objected to under article 9 (f) of the Civil Account Code, and the President was asked to direct its discontinuance in the absence of the express orders of Government. On this the President remarked that "the Health Officer has no time to attend to such mechanical jobs" and that "payments are not made on the muster rolls but on the bills which are always signed."

As regards the first observation, it may be pointed out that the muster rolls of the Engineering department, which are nearly as numerous as those under notice, are signed by the Engineer, and that there is no apparent reason why the Health Officer should not also do so. The second remark appears to be based on a misapprehension, but the President evidently refers to the fact that the muster rolls are attached as sub-vouchers to a consolidated requisition or bill which is signed. The coolies are, however, actually paid on the rolls and, in our opinion, it is inadvisable that they should be merely stamped with the Health Officer's signature.

10. *Advances*.—The following is a statement of the year's transaction under advances:—

	RS.	A.	P.
Opening balance on 1st April 1898	97,914	1	3
Add—			
Advances made during the year exclusive of the recoveries	95,831	15	2
during the year	1,93,746	0	5
Deduct—			
Advances recovered	6,271	8	1
Balance on 31st March 1899	1,87,474	8	4

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

	RS.	A.	P.
(1) Permanent advances	90,640	8	0
(2) Advances to contractors	1,033	12	9
(3) Old advances	768	15	9
(4) New advances	95,031	3	10
Total	1,87,474	8	4

(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 affected within the year owing to the non-submission of their bills by the contractors.

(3) *Old Advances*.—The following amounts have been outstanding for some time (*vide* dates against each) and should therefore be adjusted as early as possible. Some of them are now very old:—

Item 11	July 1895.
" 19	"
" 22	October 1897.
" 23	March 1894.
" 24	October 1896.
" 25	March 1897.
" 26	August 1897.

(4) *New Advances*—Items 27, 30, 54 and 64.—These represent the charges incurred in purchasing bicycles for the sanitary inspectors and overseers of the Health department.

Item 28.—This amount represents the advance made to the Commissioner of Police for dog-killing (Rs. 500) and for destroying rats (Rs. 150) in April and July 1898, respectively. It should have been adjusted before the close of the year and it is suggested that necessary steps be now taken to do so.

Item 32.—This represents the charges for removing and clearing silt in the tank of the Katchaleswar temple. The amount should have been recovered in advance from the dharmakartas of the temple.

Item 33.—The expenditure on account of the Thacker's street drainage was at first debited against the Provincial grant of rupees 3½ lakhs which, under G.O., No. 209 M., dated 12th February 1897, was to be utilized *solely* for the drainage of Mylapur and for laying pipe-sewers along Ice House road and Sydenham's road. When it was pointed out that this procedure of debiting other expenditure against a grant allotted for a *definite* project was opposed to the ordinary principles of Public Works accounts, the charge was transferred to "Advances Recoverable". The necessary sanction for the expenditure should now be obtained and the advance adjusted as early as possible.

Item 36.—This item includes a sum of Rs. 600 advanced to the head clerk of the Health department on the 14th December 1898 to meet contingent charges of plague although attention was drawn to the matter in the objection statements for December 1898 and March 1899, respectively. It may also be remarked that the advance seems somewhat large considering that the subordinate in question furnishes no security.

Item 52.—This amount represents the advances made to the plague officers of the Second and Third divisions for payment of wages to daily coolies. It should have been adjusted before the close of the official year.

Item 56.—This amount represents the charges for removing coal deposited on the line of sewer No. 3 in the compound of the Harbour Trust Board, etc.

Item 65.—This amount represents the charges incurred for cleaning pipes.

In G.O., Mis. No. 1630 M., dated 19th September 1898, the Government sanctioned the proposal of the Commissioners to raise a loan of Rs. 50,000 to carry out the work of cleaning the pipes, but the expenditure has already exceeded the allotment by nearly Rs. 9,000. The sanction of Government should be obtained for the total excess.

It may be here remarked that the work was undertaken before the loan was raised, and the expenditure was consequently debited to "Advances Recoverable." This appears to be a common practice, but it is an improper one and should be avoided for the future as it affects the working balance of the municipality—*vide* also items 32, 33, 56, etc.

The remaining items should also be adjusted as far as possible.

11. *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	69,266	15	10						
In fixed deposits	71,560	0	0						
In Government promissory notes—									
Contractors' and municipal servants' sinking fund investments	4,60,400	0	0						
In municipal debentures	5,000	0	0						
							6,06,226	15	10
Add—									
Receipts during the year—									
In cash	3,07,464	7	7						
In fixed deposits	30,500	0	0						
In Government promissory notes—									
Contractors' and municipal servants' sinking fund investments	48,700	0	0						
In municipal debentures							3,86,664	7	7
									9,92,891 7 5
Deduct—									
Payments—									
In cash				2,97,585	14	4			
In fixed deposits				3,760	0	0			
In Government promissory notes—									
Contractors' and municipal servants' sinking fund investments				18,200	0	0			
In municipal debentures									3,19,545 14 4
									6,73,345 9 1
Balance on 31st March 1899									

12. The above closing balance, which is exclusive of the sum of Rs. 8,52,200 invested on account of the Government loan of 1869—73 for water-works, is made up of the following sums:—

No.	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	894 1 5	31,250 0 0	13,000 0 0	3,000 0 0	48,144 1 5
2	Contractors	39,081 4 5	67,050 0 0	38,400 0 0	2,000 0 0	1,46,531 4 5
3	Services rendered to private individuals	1,429 6 4				1,429 6 4
4	Miscellaneous	9,780 11 10		2,000 0 0		11,780 11 10
5	Income-tax	531 12 1				531 12 1
6	Income-tax	16,843 0 2				16,843 0 2
7	Stores	9,954 8 10				9,954 8 10
8	Workshop	630 12 0		4,37,500 0 0		4,38,130 12 0
	Investment account					
	Total	79,145 9 1	98,300 0 0	4,90,900 0 0	5,000 0 0	6,73,345 9 1

The amount shown as balance in the cash column is less by Rs. 6,613-3-10 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	22,947	14	11
Deduct—			
(2) Collections of 30th and 31st March 1899 included in the cash book balance but subsequently paid into the Bank	16,334	11	1
	6,613	3	10

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

No.	Particulars.	Up to 31st March 1898.	During the year 1898-99.	Total.
		RS.	RS.	RS.
1	Water-works Loan for 1869-73	8,22,300	29,900	8,52,200
2	Market Loan of 1879	8,900	800	9,700
3	Water-supply Extension Loan of 1882	1,03,600	8,200	1,11,800
4	Drainage Loan of 1882	41,400	3,300	44,700
5	" of 1883	1,11,000	10,300	1,21,300
6	" of 1885	86,000	9,200	95,200
7	" of 1887	8,800	1,100	9,900
8	" of 1888	11,800	1,700	13,500
9	" of 1889	10,500	1,600	12,100
10	" of 1890	5,000	500	5,500
11	Water-works Loan of 1889	1,400	200	1,600
12	Do. of 1895	8,900	3,600	12,500
13	Market Loan of 1897	800	900	1,700
	Total ..	12,18,400	71,300	12,89,700

The following are the particulars of the above investment of Rs. 12,89,700:—

(1)	Government 3½ per cent. Loan of 1842-43	82,800
(2)	Do. do. of 1854-55	67,400
(3)	Do. do. of 1865	11,24,800
(4)	Do. do. of 1879	14,700
	Total ..	12,89,700

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

Opening balance on 1st April 1898	RS. A. P.	18,203 2 10
Add—		
Credits during the year		29,918 11 3
Deduct—		
Debits during the year		48,121 14 1
Balance on 31st March 1899		31,278 13 11
Add—		
(1) Value of stock	RS. A. P.	63,224 12 9
(2) Value of articles issued to the several departments but not adjusted on 31st March 1899		1,919 11 1
		65,144 7 10
Deduct—		
(3) Value of articles received from suppliers but not paid for		398 10 3
(4) Value of articles received from the several departments but not adjusted on 31st March 1899		1,369 10 6
(5) Value of articles received from the workshop but not adjusted on 31st March 1899		205 0 3
(6) Cart-hire for English goods		14 3 0
		1,987 8 0
Total ..		80,000 0 0

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

Opening balance on 1st April 1898	RS. A. P.	9,958 1 0
Add—		
Credits during the year		61,120 3 8
		71,078 4 8
Deduct—		
Debits during the year		61,123 11 10
Balance on 31st March 1899		9,954 8 10
Add the following—	RS. A. P.	
(1) Value of outturn of work by workshop in March 1899 awaiting adjustment ..		6,866 3 1
(2) Works executed for the stores but charges not adjusted within the year as per audit suggestion		76 5 3
(3) Standing advance with the Foreman ..		30 0 0
		6,972 8 4
		16,927 1 2
Deduct the following—		
(4) Amount of muster roll for March 1899 ..		6,873 14 3
(5) Value of articles received from the contractor but not paid for		38 11 5
(6) Undisbursed wages for December 1898 and January 1899		14 7 6
		6,927 1 2
		10,000 0 0

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

- (1) Expenditure in excess of the revised estimate. *Paragraph 5.*
- (2) Remarks in connection with the desirability of distributing payments as evenly as possible throughout the year. *Paragraph 7 (c).*
- (3) Desirability of insisting on advance payments in the case of services rendered to private parties. *Paragraph 7 (d).*
- (4) Remarks in connection with the proper maintenance of service books and measurement books and signature by stamp. *Paragraphs 8 and 9.*
- (5) Remarks in connection with advances and the necessity for the very early adjustment of the items specially referred to. *Paragraph 10.*

17. The delay in the submission of the report is due to the late receipt of the demand, collection and balance statement from the Municipality.

No. L.F.D./459.

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

FORT ST. GEORGE,
23rd August 1899.

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

Order—Mis. No. 1285 M., dated 6th September 1899.

Recorded, pending receipt of the remarks of the Commissioners.

(True Extract.)

(Signed) M. HAMMICK,
Ag. Secretary to Government.

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

READ—also the following papers:—

From the Hon'ble Lieut.-Colonel Sir GEORGE MOORE, *Kt.*, C.I.E., President, Municipal Commission, Madras, to the Secretary to Government, Local and Municipal Department, dated 6th September 1899, G. No. 309.

I have the honour to forward herewith an extract from the proceedings of a meeting of the standing committee held on 21st July 1899 recommending for sanction the expenditure in excess of the revised estimate grants for 1898-99, amounting to Rs. 28,700-11-10, confirmed by the Commissioners at their adjourned general meeting held on 1st September 1899, and request that Government will be pleased to accord its sanction for the excess.

From the Hon'ble Lieut.-Colonel Sir GEORGE MOORE, *Kt.*, C.I.E., President, Municipal Commission, Madras, to the Secretary to Government, Local and Municipal Department, dated 2nd October 1899, R. No. 924.

With reference to G.O., Mis. No. 1285 M., dated 6th September 1899, on the annual report of the audit of the accounts of the Madras Municipality for the year 1898-99, I have the honour to submit the following remarks:—

2. Paragraph 4 (a).—The delay in the issue of supplemental demands in cases of increased assessments during the year was unavoidable owing to the very large number of appeals preferred against the general revision of assessments in the Third Division, which is one of the most important divisions, and in consequence of which a careful revision had to be undertaken. The assessments having now been finally settled, the supplemental demands have been issued for the recovery of the balance due.

3. Paragraph 4 (b).—Every endeavour is now being made to collect the balance which chiefly represents assessments discovered at the latter end of the year.

4. Paragraph 4 (c).—A large portion of this being irrecoverable, steps will be taken during the year to reduce the balance as much as possible.

5. Paragraph 5.—This was already passed by the standing committee in its Proceedings, No. 12, dated 21st July 1899, and submitted to Government in G. No. 309, of 6th September 1899, for sanction. A statement of reasons for exceeding the budget allotment was forwarded to the Auditors for information.

6. Paragraph 6—Items (a), (c) and (1).—Steps are being taken to avoid the same as far as practicable.

7. Paragraph 7 (a).—The President sanctioned this under article 8 of the Plague City Regulations and the charge debited to Plague.

8. Paragraph 7 (b).—Will be avoided as far as practicable.

9. Paragraph 7 (c).—Payments are made as the contractors submit their bills. There is no provision in the contracts enforcing the regular submission of bills by the contractors. Any unnecessary delay in the preparation of the survey report or passing of bills is taken notice of.

10. Paragraph 7 (d).—Noted.

11. Paragraph 7 (e).—The standing committee have resolved to consider this matter when the next budget is framed.

12. Paragraph 7 (f).—Noted.

13. Paragraph 8 (i).—Noted.

14. Paragraph 8 (ii).—Circulars have already been issued.

15. Paragraph 9.—Noted.

16. Paragraph 10 (3), Item 11.—This man has several times been written to and further steps will be taken in the matter.

17. Paragraph 10 (3), Item 19.—This amount is irrecoverable, the contractor having disappeared.

18. Paragraph 10 (3), Items 22, 23, 24 and 26.—These were written off by the standing committee on 18th August 1899 as irrecoverable. Item 25 adjusted by transfer to works.

19. Paragraph 10 (4), Items 27, 30, 54 and 64.—Deductions at the rate of Rs. 10 from the Sanitary Inspectors and Rs. 5 from the overseers are made every month from their salaries.

20. Paragraph 10 (4), Item 28.—Steps have been taken.

21. Paragraph 10 (4), Item 32.—The work was undertaken in accordance with the provision contained in sections 326 and 327 of the Municipal Act and steps are being taken to recover the amount as directed therein.

22. Paragraph 10 (4), Item 33.—Sanction for the expenditure was obtained in the revised estimate of 1896-97.

23. Paragraph 10 (4), Item 36.—Since adjusted.

24. Paragraph 10 (4), Item 52.—The officer concerned has been addressed on the subject.

25. Paragraph 10 (4), Item 56.—Since adjusted.

26. Paragraph 10 (4), Item 65.—Since adjusted.

ORDER—No. 1711 M., dated 18th November 1899.

Recorded with the following remarks:—

(1) The excess expenditure referred to in the President's first letter will be admitted in the accounts.

(2) An application for admission of the excess expenditure mentioned in paragraph 10 (4) "item 65" of the audit report should be submitted to Government.

(3) The delay noticed in paragraph 17 of the audit report should have been explained.

(True Extract.)

for Ag. Secretary to Government.

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

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C. No. 2593 M

SUBJECT.

Madras audit report for 1898-9.

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Recorded with the following
remarks:-

(1) The excess expenditure
referred to in the President's
first letter will be admitted
in the accounts.

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of the excess expenditure mentioned
in para 10(4) item 65 of the
audit report should be submit-
ted to Government.

(3) The delay noticed in para 17
of the audit report should have
been explained.

To
The President, Inc. Madras
Accountant General.

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