[L. & M. / 2,000—28-[illegible]-97.]

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 27 M Mis

DATED 6-1-98.

INDEXED. C.R.

DEC[illegible]

[Despatch Abstract.]

Accounts

Recording with remarks, the explanation of the Chairman, Munl. Council, Kumbakonam, on points noticed in the consolidated audit report on the ——— of the Municipalities for the year 1894-95.

✓

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
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Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval.

Passed
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23/3/98

Recd. } 1898. *Enclosures*
Regd. *Spare copies*

G.O., No. 535 M., 8th March 1898.

MARCH.

Rules.

Approving the suggestions of the Accountant-General regarding the relaxation of the — requiring the presence of the Chairman or a councillor when auction sales are conducted and when payments are made to illiterate persons.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—again G.O., Mis. No. 27 M., dated 6th January 1898.

itali

W/ I/

Read—the following paper :—

From M.R.Ry. T. S. SIVASAMY ODAYAR Avargal, Chairman, Municipal Council, Kumbakónam, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector and the Collector of Tanjore), dated 19th October 1897, No. 675.

* * * * *

6. There are, however, some points on which I request that Government should pass orders. I take a few of them and shall offer my suggestions on them.

* * * * *

(*b*) *Auctions not conducted in the presence of Chairman or a councillor.*—This like the above has been remarked upon annually by the Inspector. The difficulty of the Chairman or a councillor being present at all auctions has been often represented to the Inspectors of Local Fund Accounts. This is a matter on which some relaxation of the existing rule is absolutely necessary. A money limit may be fixed up to which sales may be allowed to be conducted by municipal servants. In the Revenue Department, I understand, there are certain rules regarding sales by taluk clerks and revenue inspectors in cases in which the Tahsildar could not personally conduct them. Municipal councils have in their service servants drawing as much as and more than either taluk clerks, or revenue inspectors. Besides, municipal servants have deposited securities, whereas the servants of Government referred to above are not called upon to deposit any security. By investing municipal servants with power to conduct sales up to certain amounts with the permission of the Chairman, there is no likelihood of any loss of revenue accruing to the council.

(*c*) *Payments to illiterate payees.*—The existing rules require that this should be done in the presence of the Chairman or a councillor. Since I became Chairman I have managed to be present at the disbursement of pay to the conservancy staff which is the largest in the municipality. There may be occasions when the Chairman may not be present and the service of a councillor too not available. The Chairman should, in such circumstances, have the power to delegate his duties to the chief ministerial officer in the office. Without such relaxations, it would be difficult to avoid giving room for complaint by the Inspectors.

* * * * *

Order—Mis No. 27 M., dated 6th January 1898.

Recorded, with the following remarks :—

(1) The attention of the Accountant-General is drawn to the Chairman's remarks in paragraph 3 of his letter.

(2) With reference to paragraph 6 (*a*) of the Chairman's letter, it is observed that the explanation of the defaulting contractors should be placed before the municipal council and its decision should be carried out by the Chairman.

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(3) The suggestions made by the Chairman in paragraph 6 (*b*) and (*c*) will be referred to the Accountant-General for remarks.

(True Extract.)

(Signed) H. TREMENHEERE,
Ag. Secretary to Government.

To the Chairman, Municipal Council, Kumbakónam,
through the Collector of Tanjore.
„ Accountant-General.

Read—also the following paper :—

From F. C. HARRISON, Esq., Accountant-General, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 21st February 1898, No. 772—L.F.D.

With reference to G.O., Mis. No. 27 M., dated the 6th January 1898, I have the honour to reply as follows :—

1. *Paragraph 1 of the Government Order.*—The entry of the objection in question against the Kumbakónam Municipality was due to a clerical error, which is regretted.

2. *Paragraph 3.*—I see no objection to the rule regarding the conduct of auction sales being relaxed as suggested in paragraph 6 (*b*) of the Chairman's letter. The money limit may be fixed at Rs. 5 and calculated on the *estimated* value of the articles to be sold. For this purpose, sale lists, showing the probable sale-proceeds, should be submitted to the Chairman for sanction, *before* the auction is held, as in the Local Fund and Forest Departments. If the estimated proceeds do not exceed Rs. 5, the sale might be conducted by the officer proposing it, otherwise the duty would devolve on the Chairman or a councillor.

In regard to the question raised in paragraph 6 (*c*) of the Chairman's letter, it seems unnecessary to relax the rule in municipalities where there are paid Chairmen or Secretaries. In others, it is doubtless difficult to ensure its observance in every case, but still, as far as possible, I think the Chairman or a councillor should be present when illiterate persons are being paid. Where this is not practicable, the Chairman may, by a written order on the bill, authorize the head clerk or manager to supervise the payments, and the latter should then sign the certificate provided for the purpose.

3. If Government agrees, I would suggest the issue of general orders on the above two points, as they are of interest to all municipalities.

Order—No. 535 M., dated 8th March 1898.

The suggestions made by the Accountant-General in paragraph 2 of his letter are approved.

(True Extract.)

Ag. Secretary to Government.

To the Chairman, Municipal Council, Kumbakónam.
„ all other Chairmen of Municipal Councils.
„ all Collectors.
„ the Accountant-General.

Exd. A. F. Eccleston.

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Lm 27 M, No. 86 1/98.

No. 675.

MUNICIPAL COUNCILLORS' OFFICE

KUMBAKONAM 19th October 1897.

FROM

T. S. Sivasamy Odayar Avergal.

CHAIRMAN, MUNICIPPAL COUNCIL

KUMBAKONAM.

3923M

To

The Secretary to Government,
Local & Municipal Department,
Thro' the Sub Collector & the Collector of
Tanjore.

SIR,

Adverting to para 3 of G. O. No. 251 M dated 19th February 1897, I have the honor to offer the following remarks on the report of the Inspector of Local Fund Accounts for 1894–95:

2. The great majority of the errors are such as could be easily avoided with a little care on the part of the Bill-Collectors whose attention has been drawn to the remarks of the Inspector.

3. This Council did not sell any immoveable property vested in it during 1894–95 without the sanction of Government. It is put down as one of the errors.

4. The office clerks have likewise been warned against allowing errors of the kind pointed out to recur. It will be my endeavour to reduce the possibility of similar mistakes being committed by devoting as much personal attention to it as

as

permission of the Chairman, there is less likeli-
hood

Date
12

as I could possibly can in the midst of various other things to which my attention has to be directed.

5. A copy of the Audit notes together with the remarks of the Chairman thereon is sent herewith for the information of Government. I beg leave to observe that the number of errors of each kind is so small actually that some of them need not have found a place in the notes, the fact of the existence of the error being alone brought to the notice of the Chairman or the manager whose duty it will be to examine the books and prevent the repetition of mistakes.

6. There are however some points on which I request that Government should pass orders. I take a few of them and shall offer my suggestions on them.

20 1085m
23.7.40

(a) Penal interest on overdue kists. This is a question that is annually agitated by the Inspector. It is not that the Council is unwilling to enforce the terms of muchilikas executed by Contractors. The Chairman invariably demands an explanation from a defaulting Contractor as to why the penal clauses of the Contract should not be put in force. When the explanation tendered by him is satisfactory, the penal interest is not levied. I think the Chairman should be allowed discretion in the matter of enforcing the penalty in

Audit Notes pality. for the

in the case of defaulters, the reasons for not levying the same being recorded by him wherever necessary.

(b) Auctions not conducted in the presence of the Chairman or a Councillor. This like the above has been remarked upon annually by the Inspector. The difficulty of the Chairman or a Councillor being present at all auctions has been often represented to the Inspectors of Local Fund Accounts. This is a matter on which some relaxation of the existing rules is absolutely necessary. A money limit may be fixed up to which sales may be allowed to be conducted by municipal servants. In the Revenue Department, I understand, there are certain rules regarding sales by Taluk Clerks and Revenue Inspectors in cases in which the Tasildar could not personally conduct them. Municipal Councils have in their service servants drawing as much as and more than either Taluk Clerks or Revenue Inspectors. Besides, municipal servants have deposited securities whereas the servants of Government referred to above are not called upon to deposit any security. By investing municipal servants with power to conduct sales up to certain amounts with the permission of the Chairman, there is no likelihood

Audit Notes

For the accounts of Kumbakonam Municipality for the year 1894-95.

Chairman's remarks.	Audit notes.
	A. Receipts Delays in Collection of dues. Bills issued late. 1. There were long delays noticed in the issue of bill Notices of house, Professional and Land Taxes.
The dates given here are those on which notices were served on parties. The bills were issued long before the notices were served. It is not possible for bill Collectors to serve the notices either on the same month or on the same date on which the bills are issued.	Vide — Date of issue 1st half. 2nd half House tax bills nos. 1083 · 10.11.94 & 1.3.95 3332 · 18.1.95, 18.1.95 3217 · 2.2.95, 2.2.95 4035 · 1.3.95. 1.3.95 Professional tax 936 - 23.2.95. 934 - —— 5.3.9 1045 - 17.4.95, 17.4.9 1670 · — 20.4.9 Land Tax 48. · ·
The defect will be rectified.	and dates of notices were in several cases omitted to be Vide H. Tax Nos 3474 · 94-95 P Tax .. 1617 ·
	It is explained that the issu notices for the second half y were made only after the disp of appeal petitions of the tax in several cases under Prof Vide Pro tax Bill No 1860 Date 12

Cases in the subsequent year as well. Vide para 1. Supra.

Revenue unnecessarily foregone

Penal interest on over due Kists.

6. Penal interest on over due Kists by toll and other renters especially from the former who were very irregular in their payment was not levied notwithstanding the provision in the muchilikas executed by them. It is not understood why the Council should forgo a large sum in the shape of interest on over-due Kists.

Revenue illegally Collected.

Excess Collections.

7. Excess Collection was found made and credited in the accounts.

ide P. Tax No. 1268 IInd half 94-95

1396 Do.

Destraint fees without des-

int of property.

Warrant fees were Collected the following and other les without distraint of perty.

House Tax Bills are in certain cases issued earlier than July. Some time must be given for adjusting the accounts of the previous year before the new year's bills are issued.

There were reasonable excuses for delays on the part of the Contractors. The Council has however resolved to enforce the terms of the muchilikas in future.

This mistake was altogether accidental. It was discovered before the close of the year and the amount transferred to deposits. It has been subsequently refunded to the party. Care will be taken to avoid similar errors.

Will be attended to.

Vide. H. Tax No 20 1st and IInd halfs of 1894-95.

This is objectionable and should be put a stop to as it cannot be ascertained whether the bill collectors have brought to credit all the fees that were collected by them without distraint of property or not. The existing practice gives them every scope of misappropriating these collections without detection.

Insufficient check against misappropriations owing to Receipt for taxes remitted or written off not stamped "Remitted or written off"

9. In the following and other ca Receipts for taxes remitted we not stamped "Remitted" b they were at my instance s stamped.

Vide P Tax No 348 IInd half 94

Do 2147 and 2193

halves.

In this Connection it ha pointed out that a sta be bearing the inscription — "Cancelled" was found used on all bill receipts that were written off the accounts. It is desirable that the Stamp "written off" be used in future.

Receipts for taxes Confirmed an appeal neither handed over to parties nor Stamped "Cancelled".

10. Receipts in the following and other Cases were found not given to parties, nor were they Stamped "Cancelled" in Case of adjustment to municipal revenues of the deposit accounts.

Vide P. Tax No. 2658 1st half 94-95
Do. 1909 both halves
Do. 2767 Do.
Do. 2782. Do.

Alterations in the amount of assessment were found made without being ~~altered~~ attested by the Chairman.

H. Tax No. 10623 both halves 94-95.
Tax. No. 1408 both halves of 94-95.

Will be attended to.

Will be attended to.

Will be attended to.

Will be attended to.

but were in several Cases attested by the clerk Concerned in the preparation of bills.

Further, it has to be observed that bill amounts in Case of remissions were invariably omitted to be altered under the initials of the Chairman but were found Stamped "Reduced" quoting authorities therein.

It is desirable that alterations in the amounts themselves be made in future to guard against any Excess Collections and misappropriations of the same.

12. Bills that have been Collected and credited were not Stamped "credited" to guard against any misappropriation of the receipts on uncollected bills a well as to facilitate Check of uncollected bi

Delays in Credit

through bill Collectors not bringing their Collections in office often enough.

There were long delays noticed in remitting the Collections made by bill Collectors.

	Date of Collection	Remittance
Vide P. Jan Nos. 2568.	14.4.94	23.4.94.
2587	Do	Do.
H Jan 8559.	4.7.94.	9.7.94.

The existing practice of Remittance by bill Collectors is not possible of detection of delays in Crediting as the Collections made by them are remitted in turns during the week days fixed to each bill Collector.

Privatescavenging fees collected were remitted only twice a week. Steps may be taken to have the Collections remitted oftener to guard against misappropriation.

Slaughter house fees were also

It is not possible to produce records to show why in any particular case there has been delay in remittance. When the Bill Collector goes to the office he gives a satisfactory explanation mostly oral - and it is accepted wherever the explanation was found to be unsatisfactory the bill Collectors were reprimanded or fined. The present System of remittance has been found in practice to be the best for this town and I do not think that more frequent remittances are possible without ~~inf~~ interfering with the work of Collection.

The nuisance Inspectors are entrusted with the Collection of Privatescavenging fees. As they have to attend to the Conservancy work of their divisions it is not possible to make them go to the office oftener than once a week.

Remittances are made twice a week by the fee Collector. It does not seem desirable to enforce more frequent remittances as it would interfere with the work of Collection

Such delays will be guarded against in future by enforcing prompt payments.

This appears to have been due to mere oversight.

Will be attended to.

also not remitted often but were found to accumulate in the hands of the Collection clerk Concerned.

Sale proceeds of articles Sold by auction were found remitted into the office after lapse of months Sometimes.

Insufficient check against delays in credit.

14. Dates of credit into the Chitta were in the following and other Cases omitted to be noted.

Vide P. Jan No. 822. 94-95
H Jan 4282 1st half of 1893-94.

15. Date of remittance to municipal office was omitted to be noted in Several Case

Vide P. Jan No 822 1894-95 &
H. Jan No. 3384. - Do
Do. No 76, 77, 78, 84 an
100.

16. Delays in adjustment the deposit amount to le credit of municipal

were also noted in the following and other cases.

	Date of Disposal of petition	Adjustment
Vide P Tax Bill No. 1516.	25-7-95	12-9-95
— 1860	Do.	Do.

Bills in Bill-Collectors' hands not checked sufficiently often.

17 Bill books presented at the time of audit did not bear evidence of any verification by the office as they did not bear such certificates. It is desirable that they in future be verified and certified thereto to guard against misappropriations.

Miscellaneous defects.

Sales not effected by public auction.

It has to be noticed that Sale of dead avenue trees s Sanctioned by the Council te application of a party without being Sold by public auction.

It is desirable that such Sales be in future Conducted by public auction before a ward Councillor or the Chairman to effect better realizations.

Licenses granted instead of Receipts.

19. Rents on poramboke lands were Collected by the issue of licenses for offensive and dangerous trades and are Shown in the register maintained for the purpose.

It is desirable that a separate demand register for all such lands with their areas and the amount of rent due to be maintained and bills issued and Collection made in the Same manner as that of tax Collection. The pre- procedure appears to irregular and may ther be discontinued.

Such delays will be avoided in future.

The bill books were verified every now and then. The certificates were wanting. In future the certificates will be invariably attached.

The trees Sold in the particular case were Such as were unknown to the members of the Council. The actual value of the trees was trivial. It was not likely to have fetched a higher Sum when Sold in auction.

It may also be mentioned that it is not possible to have Sales effected either in the presence of the Chairman or a ward Councillor for reasons set forth in the audit notes for 1893-94.

The present procedure will be discontinued and the Suggestions of the assistant Inspector adopted.

Vide also G.O. No 462 M.s 17th May 1895.	
20. Fees in some cases were levied without any details being given either in the application for licenses regarding the area &c. or in the remittance chellans. It is impossible to ascertain the correctness of the fees levied in such cases in the absence of the detail information. Vide license No. 5 δ 4-5-94.	It is only in the case of fuel and charcoal depots the area is not given as most of these are kept in very small places and as there is no necessity for any extensive depots on account of the unfailing supply of fuel from Odayarpalayam forests. However, in future, the areas will be given as desired.
Insufficient check against misappropriation owing to. Vide para supra.	
Auctions not conducted in the presence of Chairman a Councillor. Auctions were conducted Inspectors and revenue Maistries in several cases le lists were not forthcoming in some cases.	In the multifarious nature of the duties of an Honorary Chairman, it is not possible for him to be present at minor sales. Nor is it possible to request Councillors to be present there. In all important sales, the Chairman and a councillor have invariably been present. In the absence of specific instances in which sale lists were not forthcoming, I am unable to offer any explanation. I understand that sale lists are preserved in tact in every case.

	B. Demand Collection and balance statements.
	Remission not properly distinguished from written off. 22. Bills that have been written off the accounts were found stamped "Remitted". Vide P. Tax Nos 2147 2193 2229 } 1894-95.
	Writes off sanctioned by Chairman instead of by Council
This has been the practice hitherto. In future all cancelments will be granted under the orders of the Council.	23. Amount written off under Private scavenging fees was under the Chairman's authority and not that of the Council. Vide Bills Nos 8. 51, 61. 86 and 10 of the South I Division and No 56 of the N II Division.
	List wanting in statement of Reasons &c.
	24. Reasons given in the fol- ing and other cases in su- port of the amounts being written off as irrecoverab- are not satisfactory. Reasons Vide H. Tax No 4124 } House lock -do- 4126 } 4332 to 4340 used as

1 The simple reason that a house has been locked.

Could not satisfy the amount written off as irrecoverable and as such fuller particulars need therefore be given to see that no tax is unnecessarily foregone.

2) The reason given in support go to show that an amount that was not irrecoverable has been written off the accounts and hence revenue has unnecessarily been foregone.

The order quoted in support of the remissions and writes off sanctioned do not give the number of such resolutions passed but give only the dates on which the resolutions were passed.

It is desirable that both the number and date of the resolution be given in future.

Defects in connection with Demands.

Alterations in the demand the previous year were made pencil and remained to the demand for the current year.

Every case in which a cancelment is asked for is reported only a councillor. Wherever it is possible to recover the tax it is levied. It is only in extreme cases of difficulty that cancelments are sanctioned by the council.

Will be attended to.

Will be attended to.

Will be attended to.

The Total deman current year was not distinguishable from that of the previous year as the totals were all in pencil.

It is desirable that alteration be made in future in ink under the initials of the Chairman. The totals shall have to be made in ink alone and also in a way to distinguish the current year's demand from that of the past year.

Defect in Connection with balances and balance list.

27. Balance lists were not prepared in such a way as to easily check outstandings of the 1st and 2nd half years in as much as they were not written as required in the footnote of the form presente. The outstandings for the 1st half year were written seperately from that of the 2nd half year. It is desirable that they may in future be written as per instruction as given in the foot-note.

[illegible]ceipts Continued

Delays in Collection of dues.

Bills issued late.

28. There were delays noticed in the issue of bills both for the subscription due aswell as to the sale of medicines. Steps maybe taken to issue bills to the Subscribers before the 5th of every month and also for the value of medicines issued as early as practicable within the month itself as otherwise the recovery of the same would be delayed or rendered impossible owing to the absence of the parties Concerned from the Station.

It is desirable that a register be maintained to Show the number of Subscribers and the actual Collection made during the year. The outstandings at the close of the ar against each Subscriber ing brought to account the Subsequent year. The ms irrecoverable being itten off the accounts th the chairman's Sanction and the respective bills being duly Cancelled.

Every endeavour is made to Collect the subscriptions within the month for which it is due. It is not possible to have recourse to Coercion as in the Case of Taxes.

The civil Apothecary will be requested to attend to these instructions.

C. Payments

Payments and adjustments unsupported by vouchers.

29. Stamped acknowledgment was found wanting in support of the payment of Rs 22-13-3.

Vide Subvoucher to V No 116 of May 1894.

This seems to be due to an oversight. Similar errors would be avoided in future.

Defects in vouchers presented or prepared.

In form

30. The abstract of work done by daily laborers or gang Coolies shown in part III of the nominal mus rolls is defective. To mak up the amounts of the rolls it was found that lum Sums were entered as Cost of Sundries and m cellaneous works done by This would seem to be the intentions of the rule.

we

which requires to show the abstract of work done by these daily gang Coolies. The necessity for this abstract is to see that by the entertainment of this permanent gang, the Council sustains no loss and the out lay incurred on account of them is sufficiently recompensed by the out turn of work executed by them. It is therefore desirable that these abstracts should be prepared carefully and more correctly in future.

Example Vide Voucher No. 43 of April 1894 for Rs 170-7-3.

31. Dates of payments and e signatures of witnesses the payments made on ominal muster rolls ere wanting in almost ~~alls~~ all cases. hese omissions may not be lowed to recur.

The Contractors were found Some cases paid on ntingent bill forms tead on the prescribed itract certificates.

le Voucher No 584 of December 1894.

Instructions have been issued to the municipal overseer to pay special attention to these remarks.

Will be attended to.

Will be attended to.

Will be attended to.

Will be attended to.

The circumstances under which double wages were given was when the Coolies were engaged in pumping out the water of the tanks day and night. The road Coolies were employed in the work and their wages instead of being debited to repairs water supply have been debited to repairs Communications through oversight. The instructions of the assistant Inspector will in future be carried out.

33. The disbursing officer's certificates on the reverse of office Contingent bills were not signed by any in some cases. These bills may in future be drawn by the Chairman and the certificate in question signed by him.

Example Voucher No 596 of December 1894.

34. Nominal muster rolls were not used for payments made for departmental labor in several cases. This practice may be discontinued in future.

2. In preparation.

35. The ~~dist~~ descriptions of work shown in the nominal muster rolls are in some cases not very clear.

In future the particular wo or works for which the [illegible] muster rolls are prepared may be distinctly not

The circumstances under w

double wages are allowed to some coolies may be clearly stated in the nominal muster rolls and the sanction of the Chairman obtained in each and every such case. Example vide Voucher No. 103 of May 1894.	
36. The alternative certificate on the reverse of pay abstracts were found signed when a member of the office was away on leave instead of furnishing the required leave statements. Eg. Vide Vouchers 497 and 498.	Will be attended to.
37. The alternative certificate were not signed in the case of office establishment bills in any case. This omission may be supplied in future.	Will be attended to

In form Continued.

. Completion reports were not bmitted for work completed ring the period under report ith the final payment bills any case. Similar omissions be carefully avoided in re.	These reports will in future be taken from the officers concerned.

Defects in passing Vouchers for payment or adjustment.

The Council has sanctioned the excess of Rs 10 over the estimate in its meeting dated 10th November 1894.	39. In scrutiny. Contractors were found in some cases paid in excess of the sanctioned amount of the estimates without obtaining special sanction of the Council either to a revised estimate or the payment of the excess amount in question. Eg. Vide Voucher No 455 of October 1894 for Rupees 330-0-0. The amount of the estimate Rs 320-0-0 Excess payment Rs. 10.0.0.
The attention of the overseer will be drawn to this matter.	40. In the course of audit it was noticed that the provisi made in the sanctioned estimates for "Sundries and Supervision" were invariab allowed to contractors. Un specific works have to b done other than those provi for in the sanctioned Estim to the extent of the said pr sion, such payments are admissible and may th be disallowed in future.

d. The provision in question in an estimate is intended to Cover the extra cost in the matter of Supervision &c charges that have to be incurred if the work in question is to be carried departmentally.	
41. The allowance drawn by the Civil Apothecary Mr. J. W. Wright for the Supervision of Vaccine operations in the town from the 24th August to 18th October 1894 (both days inclusive) at Rs 20-00 per mensem would need to be recovered from him since the payment of the allowance in question while he was away from the Station on privilege leave, is inadmissible under the rules in force. The excess amount so paid viz Rs 36. 12. 5. has therefore been transferred by to "Advances Recoverable" its early recovery and justment. A Sum of Rs 166-6 on account of District ard Share for tolls has transferred to "Deposits" early payment to the District Board	Will be recovered.

The Share will be paid.	Board, the same having been less paid to it on account of miscalculation. Vide also offl memo dated 15th October 1895 No 1438 Misc.

Defects in system of paying vouchers.

Will be attended to.	42. Separate acknowledgments were not taken on the bills themselves when paid. Vide School Contingent bills
Endeavours will be made to secure the presence of a Councillor at the time of payment if I cannot be present.	43. Payments to illiterate payees not made in the presence of a Chairman or a Councillor.
Will be attended to.	44. The cheque number by which the bill in questi was paid, may in fut be inserted in the paid enfacement.
	45. When Contractors are in full for the works exec by them, the words required be inserted as per note the notes printed in the Contract certificate have not been so inserted. to.

Similar omission may ~~be~~ in future be avoided and the paid voucher rendered complete. Eg. Vide Voucher No 732 of January 95 for Rs 654-0-0.	Will be attended to.
## D. Advances.	
46. Annual acknowledgements may be obtained from the Holders of Permanent Advances and filed in the office.	These have been obtained and filed in the office.
47 There has been long delay in the adjustment of the following advances. Very early steps may be taken for their adjustment. a) Process fees advances Rs 133-6-0. Law charges advances Rs 26-0-0. For land Compensation purposes Rs 13183-14-7.	
e Subtreasury officer s been found making yments to Sub Collector on bills from municipal funds	This Subject is still under Correspondence

Funds on the authority of the Chairman for the purpose of acquiring lands for Drainage. The existing practice is opposed to the instructions issued under G. O. No 330 dated 9th March 1891. and may therefore be put a stop to. The authority given in the case may be withdrawn and cheques for the requisite funds may be issued to the Treasury Deputy Collector with a request that the Sub Collector may be placed with funds to that extent if that officer is still in further need of funds for the purpose. The am of the check so issued m be debited to the prope head of account and receipt furnished b the Treasury Deputy Col filed in support of t debit.

E. Deposits

48. Securities have yet to be taken from the employees noted below. Manager. One Bill Collector and two Nuisance Inspectors.	Will be taken.
The title deeds referred to in Para E. (1) of the last notes have yet to be procured.	The title deeds will be secured wherever possible.
49. In some cases amount of appellants' deposits were not stated in the appeal petitions.	
50. The revised or the proper agreements referred to in para E. (4) of the last notes have not yet been obtained from the parties concerned.	Fresh bonds will be obtained
In the course of audit it has been noticed that there had been delays in the disposal of appeal peti is which contributed To ards the large arrears de, profession tax to some ut.	This has been explained in the Administration report for 1894-95. Vide para. 6—

Such delays will be avoided in future.	52. The refunds of appeal amounts sanctioned to parties on the disposal of their appeals during the year under report were allowed to remain in the deposit account unpaid to the claimants.

G. Records

The adjustment register will be maintained from next year.	53. The following records have not yet been maintained. (a) Adjustment Register. (b) Loan Register. The maintenance of the above registers are very necessary in as much as the one (a) was prescribed in G. O. No 406 dated 13. 3. 90. and the neces for its maintenance h been pointed to the ac tant in person; as rega the register (b) although t is only but one loan, if register is maintained it l to.

ory

– seen at any time what the balance of the loan yet to be paid and the half yearly interest could be easily calculated and paid in due time without waiting for the usual intimation from the Accountant General and be saved thus the penal interest that would have to be paid in the event of late payment either of interest or of repayment of loan.

Vide E. (2). of the last audit notes

4. In the records that were maintained the defects noted against each of them were noticed in the course of the audit.

7. Miscellaneous demand

register separate pages were not allotted in this register for different items of funds

The loan register has been maintained.

The separate register here suggested will be maintained from next year.

K 3681

~~1880~~

of realizations.

Vide also 3. (3) of the last notes.

(b) The pages of the several registers were not previously numbered and certified to by the chairman. This omission may be remedied in future.

(c) Measurement book.

The defect noticed in this register has been pointed out to the present overseer in person and who has promised to rectify the same.

(d) Distraint property register.

The date of seizure of property may in future, be noted in column 9, after the details of property seized in each case, are entered. Column 10. of the register may also be filled invariably

Will be attended to

Will be attended to.

E. Warrant Register

These were kept separately for each kind of tax but they were not properly filled in, necessary instructions have now been given to the clerk now in charge of these registers. The amounts of warrants fees noted as written off in the registers were not supported by the cancelled distraint fee receipts.

Will be attended to.

In future all ~~warrants~~ fee receipts may be cancelled under the ~~init~~ initials of the Chairman whose amounts have been written off the account. Owing to the collection of the tax without distraint of property.

(H. Miscellaneous)

A sum of Rupees 41/0
at the factory

day of the year on the simple receipts of Salary Result School masters as building and furniture grants.

The regular application from the masters and proper bills for the outlay incurred by the masters in regard to the Construction of School buildings and to the details of the furniture purchased for the use of Schools were not received duly Countersigned by the Sub-assistant Inspector of Schools, into the office.

The outlay in question was on the other hand in excess of the budget provision, no charges should have been incurred by the Council under the above heads before the Conditions of the grants-

funds

There was a large balance under grant II. 4. Result grants. On the recommendation of the Assistant Inspector of Schools, a portion of this Sum was transferred to "Building and Furniture grants". and Sanctioned in G. O. No $\frac{821\ M.\ Mis}{13-5-95}$.

Will be attended to.

Will be attended to.

Special attention will be paid to this matter by the Manager and the Collection clerk.

Complied with by the respective School masters.

The requisite vouchers may now be obtained and produced at the next audit and steps may be taken to avoid such irregular procedure in future.

55. The defects noticed in para 4. (1) of the last audit notes were still found to exist. Necessary arrangements may be made to avoid more bill books being entrusted at one time to the bill collectors than necessary.

56. Bill books should be previously numbered and certified to by the chairman.

57. General remarks.

The result of the audit was on the whole satisfactory and R. S. Verasami Naidoo continue to hold the posts of accountant and Shroff and to give satisfaction in the discharge of their respective duties. The post of the manager is at present filled by K. Venkatarama Aiyer. From the short experience I had of him I find him to be a fit person to hold the responsible appointment.

(S) K. Govindan
assistant Inspector
of L. F. accounts
12. 12. 95.

Compared
K. V.

(True copy)

S. Sivasamy Aiyar
Chairman

1522 m of 1897

funds

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21 OCT. 97
SUB-COLLECTOR'S OFFICE
TANJORE.

AA

Local & Munl. (1897) Department.

Endt on CR 4980/Rev of 97

~~Forwarded~~

W. Elmslie (?)
Ag. Sub Collector

21/10/97.

CURRENT No. 3928 M

Current No. 4980/Rev **of** 1897

COLLECTOR & MAGISTRATE
24 OCT. 1897
TANJORE.

248/ML of 97

Order. Endt. on cur. no. 248/ML of 97

Enc. one.

Forwarded

[illegible]
Collector

9-11-97

DESPATCHED
11 NOV. 1897

Misc.

Order No. 27 Misc. d. 6-1-98

Recorded with the following remarks:—

(1) The attention of the Accountant-General is drawn to the Chairman's remarks in para. 3 of his letter.

(2) With reference to para. 6(a) of the Chairman's letter, it is observed that the explanation of the defaulting Contractors should be placed before the municipal Council and its decision should be carried out by the Chairman.

The suggestions ma

From

The Chairman
Municipal Council
Kumbakonam.

SECRETARY TO GOVERNMENT
LOCAL & MUNICIPAL DEPARTMENT
12 NOV. 1897

No. 175.

Dated 19th October 1897.

Received 12. 11. 97

Registered

Enclosures one.

Spare copies

SUBJECT.

Offering certain remarks on the report of the Inspector of Local Fund Accounts for 1894–95 embodied in G. O. No. 251 M. dated 19th February 1897.

Chairman in para. 6 (b) & (c), will be referred to the Accountant General for remarks.

HT
5.1.98

VR
7/1/98

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	1656	M	2-12-93
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	626	M	23-4-90
	1094	M	24-7-90
	1085	M	23-7-90

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G.O.	No.	Department.	Date.

To

The Chairman, M.C. Kumbakonam
thro' ~~the~~ Coll. of Tanjore
" Accountant General. LtO
BO

Despd, 7/1/98

funds

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