

Public Works (1898) Department.

G.O., No.

3204 W

DATED

15th Dec 98

[Despatch Abstract.]

Correspondence

Two: Some details passing orders on Mr Meyer's proposals for the construction of work in that ~~part~~ Dept in the offices of the Ist & 2nd Boards, &c.

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GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—again the following papers:—

G.O., Mis. No. 864 L., dated 9th May 1898.

Read—the following letter from W. S. MEYER, Esq., I.C.S., to the Secretary to Government, Local and Municipal Department, dated Calcutta, 8th December 1897, No. 37.

With reference to paragraph 7 of Government Order, No. 1243, Judicial, dated 27th August 1897, I have the honour to address you in regard to the curtailment of clerical work in the Local and Municipal Department of the Government office and in the offices of the District and Taluk Boards. I had not time to work up my notes on this subject before I left Madras.

I.—DISTRICT BOARD BUDGET STATEMENTS.

2. *Statement III, Details of Allotments for Public Works.*—This statement is submitted in two parts—A for proposed new works and B for repairs—and according to Rule 20 of the Local Fund rules, printed in the appendix to Government Order, No. 721, L. F., dated the 26th June 1886, all works estimated to cost more than Rs. 300 must be separately entered therein. "Petty works", i.e., those estimated to cost Rs. 300 and under, may be shown in lump under each main head, viz., "Communications", "Buildings" and "Miscellaneous public improvements".

The Repairs statement (III-B) is necessarily a very bulky one, as it includes every road under maintenance in the district, as well as expenditure on hospital, choultry, bungalow, market, and school buildings, wells and so forth, and I think it might be expediently curtailed by raising the limit of "petty works" expenditure which may be shown in lump to Rs. 1,000. The "petty works" limit in statement III-A (new works) might at the same time be raised to Rs. 500.

Rule 20 of the Local Fund rules further directs that the works to be executed by the Public Works Department should be noted in the column of remarks in budget statement III. But, as a separate statement of such works has since been prescribed for submission to Government (*vide* Government Order, No. 584 L., dated 17th March 1893), Local Boards need, I think, no longer show them in the statement now under discussion.

3. *Statement IV, Receipts and Charges of Local Fund Schools.*—This statement compares the sanctioned estimate of receipts and charges for the current year with the budget estimate proposed for the ensuing year in the case of each secondary, training and sessional school, and in lump for all the primary schools in each taluk of the district—*vide* paragraph 1 (3) (d) of Government Order, No. 1104 L., dated 15th June 1896. I submit that the comparison of the two years' estimates for each individual school is hardly necessary and that it will suffice if all important variations between the totals for the two years, as given under Major Head II in statement I-A and under Grant 2 in statement I-B, respectively, are noted and explained in the covering letter. If, on the other hand, it is thought that the comparison of the proposed budget estimate with the revised estimate for the current year will be more useful, a column to show the former estimate may be opened in budget statement No. IX and the variations explained in the column of Remarks in that statement.

I would accordingly suggest that the columns intended to show the sanctioned estimate for the *current year* in statement IV be omitted.

I further submit that, in the portion of this statement showing the charges of Local Fund schools, columns 29 and 33 and 30 and 34, which, respectively, show the number of clerks and servants and their pay might, in each case, be amalgamated as in statement I-B, and similarly with columns 36 and 38 which, respectively, exhibit the amounts provided for "rent" and "furniture."

4. *Statement V, Details of Charges in Local Fund Hospitals, Dispensaries and Public and Charitable Institutions.*—For the reasons given and on the conditions stated in the preceding paragraph, I propose that the columns providing for the exhibition of the sanctioned estimate for the *current year* may be omitted from this statement also, and that the columns headed "clerks" and "servants" and "rents" and "furniture" be, in each case, amalgamated.

Further this statement, as it stands, includes both endowed and unendowed public and charitable institutions; but, as the receipts and charges of all endowments (including markets) are shown in statement VII, I propose that markets and endowed choultries be altogether omitted from statement V.

5. *Statement VII showing the Receipts and Expenditure on account of Endowments.*—In this statement, particulars of the estimated receipts and charges have to be given for each market and endowed choultry (Rule 25 in Government Order, No. 721 L.F., dated 26th June 1886). There does not appear to me to be the same necessity to exhibit the transactions of each market separately as there is in the case of endowed choultries, the funds of each of which have to be kept separate. Rule 65 of the Local Fund rules merely provides that the receipts realized from markets should be devoted primarily to the development and improvement of the markets in the taluk in which they are raised. The exhibition of the transactions of each market separately is therefore unnecessary and they may, I think, be shown in lump for each taluk.

6. *Statement X, List of fixed Establishments in the District.*—This statement shows the particulars of the fixed establishments actually retained in the year in which the budget is submitted, together with details under each Grant and Sub-head as to the number of hands, sanctioned salary per mensem, salary paid, and authority for the scale of establishment. I do not see the necessity for repeating these lengthy lists year after year. The lists submitted by the Presidents of District Boards in the current year might be corrected from time to time in the Government office with reference to the sanctions for additions to or alterations in the establishments that may be accorded by Government in future; while to enable that office to verify the entries so made, and to grant sanction to the *ad interim* additions and alterations made by the Local Boards of their own authority under Government Order, No. 180 L., dated 28th January 1891, and clause (1) of Government Order, No. 889 L., dated 17th May 1894, it will be sufficient if a list of alterations in the sanctioned scale actually made since the submission of the previous year's budget is furnished with the budget for each year. Detailed lists of establishments might also (if this be thought necessary as a further check) be submitted quinquennially.

7. *Printing of statements.*—The statements submitted with the Local Fund budget for each district are at present printed by Government as an appendix to the Order reviewing it. This causes much delay in issuing the budget Orders, while considerable labour is thrown on the Government office in comparing and examining the proofs. I think that only the President's report submitting the budget estimates, and the Government Order thereon, need be printed by Government, as in the case of Municipal budgets, leaving it to each District Board to have the statements as revised by Government printed and circulated to the officers concerned. Under the proposed arrangement each District Board's office will have some additional work thrown on it, but the saving of labour in the Government office will be appreciable.

II.—STATEMENTS ACCOMPANYING THE DISTRICT BOARD'S ADMINISTRATION REPORTS.

8. *Statements I-A and I-B, Comparative Statements of Receipts and Expenditure.*—Columns 11 to 16 of these statements, which are intended to show the details, under each sub-head and item, of the increase or decrease in the actuals of the year under

report as compared with the estimate for the year (including subsequent allotments) appear to be unnecessary and may be struck out. All important variations can be noted and explained in column 17.

9. *Statement III showing the Progress of New Works and Repairs.*—I have already suggested (*vide* paragraph 2 *supra*) that the corresponding statements submitted with the budget might be somewhat curtailed by raising the limit of "petty works" which may be shown in lump to Rs. 500 in the case of new works and Rs. 1,000 in the case of Repairs. I propose the same amendment in regard to the statements now under consideration.

10. *Statement VI showing the Receipts and Expenditure on account of Endowments.*—As has been proposed in paragraph 5 above in the case of budget statement VII relating to endowed institutions, the transactions relating to markets may be shown in lump for each taluk.

11. *Statement X showing the Receipts and Charges, &c., of Choultries and Bungalows.*—This statement gives particulars of the receipts and expenditure during the year and of the number of travellers received, for every travellers' bungalow and choultry in the district. As the particulars of the receipts and charges of the choultries that are endowed (as most are) are shown in statement VI, the financial transactions of such choultries, and columns 8 and 9, showing the number of travellers fed therein and the cost of feeding them, might be omitted from statement X and columns corresponding to the two last mentioned opened in statement VI. Statement X would then deal with bungalows and unendowed choultries only.

12. *Statement XI showing the working of the Local Fund Hospitals and Dispensaries.*—This statement is intended to exhibit for each hospital the average cost of every patient treated therein and of every case of labour attended by midwives. I submit that it is unnecessary to give the details of the expenditure incurred on superintendence, medical subordinates, &c., as required in columns 8 to 13 of this statement. It will suffice if the net expenditure incurred in each hospital, excluding the marginally-noted items, is shown in the statement, as is done in the corresponding statement appended to the General Local Fund Review for 1895-96 (*vide* column 13 of appendix XXIII to the Government Order, No. 2368-9 L., dated 14th December 1896, and the note at foot of the statement).

13. Similarly, I find that in *statement XII showing the strength and cost of Vaccine Establishment and the number of operations performed by it* the first 16 columns give particulars of the cost of vaccination, the main purpose of which appears to be to arrive at the average cost of each successful case. I submit that it will be sufficient to show only the number of Deputy Inspectors, vaccinators and probationers, and the total cost of vaccination, in 4 columns, as in columns 2 to 5 of appendix XXV to the General Review for 1895-96.

14. *Statement XIII showing the details of the works undertaken for the improvement of Sanitation.*—Columns 16, 20 and 24 of this statement provide for the exhibition of the names of all Unions, non-Union villages, and sites of fairs and festivals, which have been "conserved" from a sanitary point of view. It would be sufficient, I think, to show only the total number of Unions, &c., so conserved as in columns 16, 17 and 20 of appendix XXVI to the General Review for 1895-96.

15. *Statement XIV, List of buildings and other properties belonging to or under the control of the District Board.*—This is necessarily a very bulky statement and I think that it would suffice if it were submitted to Government quinquennially—if indeed it were required at all. Each District Board should of course be required to maintain for its own information a register of such properties and keep it up to date.

16. *Statement XV, List showing the names, &c., of Members of District and Taluk Boards.*—I think that this statement might well be abolished, as all the information

that Government requires in regard to the constitution of each Local Board, the number of meetings held, and the average attendance of official and non-official Members is given in statement XV-A. Statement XV shows, it is true, the number of meetings attended by each Member; but the Taluk and District Board Presidents may well be trusted to see that the individual Members attend properly and to take action with reference to section 24 (1) (ii) of the Local Boards Act where necessary.

17. *Statement XV-B, showing the vacancies that occurred and the appointments made in the Union Panchayats during the year.*—This statement shows the constitution of each Panchayat at the beginning and end of the year to which it relates, information which appears superfluous with reference to statement XV-A. It further gives particulars of the vacancies that have occurred and the appointments made to fill them, and these statistics are submitted to give information to Government of the way in which District Board Presidents exercise the powers of appointing and removing Panchayat Members delegated to them by the Governor in Council—*vide* Government Order, No. 889 L., dated 17th May 1894, paragraph 1, clauses (4) and (5). I think that District Board Presidents might be trusted to exercise their powers without having to submit the information in question. If a Panchayatdar were improperly removed, he would appeal to Government promptly enough.

I recommend therefore that the statement be abolished.

III.—CURTAILMENT AND DIMINUTION OF THE STATEMENTS SUBMITTED TO THE PRESIDENTS OF DISTRICT AND TALUK BOARDS.

18. Under Government Order, No. 2613 L., dated 11th October 1890, *statements of sales of buildings, tools and plant, old materials and stores* are submitted monthly by the District Board Engineer to the President, and the receipts shown therein are checked in the President's office with reference to sale lists, &c., obtained from the overseers through the Engineer's office—*vide* items 5 (c) and 6 (a) to (c) in the appendix to the Government Order. I think that this check need not be exercised more than quarterly or half-yearly, and that the separate statements which are now being submitted for the several items in many districts might be amalgamated.

19. Again, the *monthly returns of sale-proceeds, realisation and balance of choultry, market, ferry, grass, fishery and avenue rents and the returns of rents and produce of land*—*vide* item 5 (b) and (c) in the Appendix to the Government Order quoted above—appear to me to be unnecessarily frequent. These items of revenue are realised as a rule by annual sales, and after the results of these have been reported to the Presidents of Local Boards, quarterly returns of collections, &c., would, I think, suffice.

20. Further, from the remarks in column 2 against item 2 (c) of the same appendix, it will be seen that a *monthly statement of sale-proceeds of books* in the form of a *plus and minus memorandum* has to be furnished to the Audit office, and that the balance of books on hand is checked quarterly with reference to the stock account maintained in the District Board office and is certified to at foot of the *plus and minus memorandum*. I submit that it will be sufficient if the statement of sale-proceeds is submitted once a quarter as is done in the case of Government Stationery with reference to Rule 21 of the Stationery Rules, or half-yearly along with the indent for books, as has been suggested to me by the President, District Board, Coimbatore.

21. It is in fact a question for consideration whether the system under which Local Boards conduct or promote the *sale of school-books* with reference to No. 49 of the Local Fund rules prescribed in Government Order, No. 721 L. F., dated 26th June 1886, need any longer be kept up in the more advanced districts. The Madura District Board President, for instance, informs me that in his district the work could be satisfactorily performed by private book-shops, which have largely increased of late years, if the sale of books by the District Board were stopped. Rule 49 above referred to seems to me to require the interference of Local Boards only where private enterprise would be inadequate and I would suggest that this fact be impressed on District Board Presidents.

22. *The monthly returns of sales of medicines* prescribed in the appendix to Government Order, No. 2613 L., dated 11th October 1890 [*vide* remarks in column 2 against item 3 (b)] might be made half-yearly, as such sales are of but rare occurrence.

No. 2149 L., 8TH NOVEMBER 1898.

The time at my disposal did not permit of any adequate examination of the Local Fund audit system; but it is a general complaint on the part of Local Fund Engineers that, whereas the recent tendency in the Public Works Department has been to relieve Executive Engineers as far as possible of unnecessary scriptory and accounts work, they, on the contrary, are bound more closely than ever by the elaborate restrictions and objections carried out under the inspiration of the Accountant-General and by his inspecting officers. It is most desirable that Local Fund Engineers should not be tied too closely to their offices, and the matter is one which might well repay investigation by an experienced Public Works officer.

IV.—MUNICIPAL BUDGET AND ADMINISTRATION REPORT STATEMENTS.

33. *Budget Statement No. VI-A showing the budget grants with subsequent additions and allotments.*—This statement could be dispensed with if the heading of column 6 of statement VI were altered into "budget grant including subsequent allotments and transfers."

34. *Administration Report Statements.*—(1) The submission of statement II-B showing the details of establishment might be discontinued in view of the fact that a similar statement is submitted with the budget.

(2) *Statement VI-A, which shows the budget grants with subsequent additions and deductions* may also be omitted, as a similar statement is not now required in the case of the District Board Reports.

V.—GENERAL SUGGESTIONS.

35. *Appointment of Members of Taluk Boards.*—The power of re-appointing Members of Taluk Boards who have been originally appointed by Government has been delegated to Presidents of District Boards by Government Order, No. 889 L., dated 17th May 1894 [paragraph 1 (4)]. They might now, I think, be given power to make new appointments also. It may be said that non-official gentlemen of position would prefer an appointment by Government, although they are well aware that it is due to the District Board President's recommendation; but this sentimental objection could be met by continuing to publish such appointments in the *Fort St. George Gazette* and by transmitting to the nominee a *sanad* in which it should be set forth that the appointment was made by the President "on behalf of His Excellency the Governor in Council."

36. *Appointment of Elected District Board Members.*—These Members are elected by Taluk Boards, but the election has to be approved by Government (No. 7 of the Election rules published in Government Order, No. 196 L., dated 28th January 1887), and the present procedure requires the submission by the District Board President not only of the result of each election, but also of a list of the Members of the District Board for the time being (*vide* Government Order, No. 955 L., dated 25th April 1890). There would be much saving of time and clerical work if District Board Presidents were authorized to confirm such elections in ordinary cases and forward the name of the successful candidate for publication in the *Fort St. George Gazette*. But where there is any doubt as to the validity of the election, or any other objection to the candidate elected, the matter should, as heretofore, be submitted for the orders of Government.

37. *Appointment of Elected Municipal Councillors.*—If the Municipal Election Rules are revised as contemplated in Government Order, No. 1931 M., dated 22nd November 1895, the power of passing final orders on questions of fact in regard to disputed Municipal Elections will rest with the Collector. This being so, there is no reason why he should not also have the power, in ordinary cases, of sending the names of the successful candidates for publication in the *Fort St. George Gazette*, reference to Government being necessary only where the elected candidate appears to be objectionable, or the validity of the election depends on an interpretation of the Rules in regard to which there is reasonable room for doubt.

38. I would also allow Collectors the power to appoint *Nominated Municipal Councillors* under the same procedure as I have suggested in paragraph 35 with respect to Taluk Board Members.

39. *Extra powers to Municipal Councils in regard to allotments and transfers.*—In paragraph 1 of Government Order, No. 691 M., dated 22nd June 1888, it has been ruled that no allotment relating to recurring charges and establishments can be sanctioned by Municipal Councils without reference to Government. As all municipal establishments have to be sanctioned by Government, it seems unnecessary to require its sanction to be obtained again for the allotments of funds required to meet their cost. If, again, allotments are made for other recurring charges, they can be included in, and checked with, the quarterly lists of allotments sanctioned by the Council submitted for the information of Government under the Government Order above quoted. The ruling referred to at the commencement of this paragraph might, therefore, I think, be withdrawn.

40. Under paragraph 1 of the same Government Order, the sanction of Government is now required for all transfers of funds from one Major Head to another. The Councils might, I think, be authorized to sanction even transfers of this sort without reference to Government, provided they fall within the limit of Rs. 500 prescribed in Government Order, No. 889 L., dated 17th May 1894.

41. *Control over Inspecting Schoolmasters.*—Local Fund Rule No. 17 in Government Order, No. 721, L.F., dated 26th June 1886, places Inspecting Schoolmasters under the District Board, whereas the primary schools which they supervise are Taluk Board institutions. The result is that the Taluk Board President has no control over them and the District Board President no adequate means of knowing how they are doing their work. I would, therefore, transfer the Inspecting Schoolmasters to Taluk Boards, giving them, at the same time, an allotment from District Board funds equal to the present cost of the establishment.

42. *Appendix XXV to the General Local Fund Review* might be curtailed by the omission of the last four columns which have special reference to "Vaccination with animal lymph" as that form of vaccination is now universally prevalent.

VI.—SUMMARY.

43. To sum up, my proposals are as follows:—

(1) That the District Board Budget statements Nos. III, IV, V and VII be curtailed in the manner suggested in paragraphs 2 to 5 above, and statement X replaced in ordinary years by a list of alterations made in the previous sanctioned scale of establishments (paragraph 6).

(2) That only the letters from the Presidents of District Boards submitting their budgets, and the Government Orders thereon, need be printed in the Government office, leaving the District Boards to have the budget statements, as revised by Government, printed and circulated to the officers concerned (paragraph 7).

(3) That of the enclosures to the Local Fund Administration report, statements I-A and I-B, III, VI and X to XIII be curtailed in the manner indicated in paragraphs 8, 9, 10 and 11 to 14, respectively; that statement XIV be made quinquennial, if required at all (paragraph 15); and that statements XV and XV-B be abolished (paragraphs 16 and 17).

(4) That of the statements, the submission of which to Local Boards is contemplated in the appendix to Government Order, No. 2613 L., dated 11th October 1890, the returns of sales of buildings, tools and plant, old materials and stores be 1890, the returns of sales of buildings, tools and plant, old materials and stores be made quarterly or half-yearly and amalgamated (paragraph 18); that the monthly returns of sale-proceeds, realization and balance of market, choultry, ferry, fishery, grass and avenue rents and of the rents and produce of land be made quarterly (paragraph 19); that the monthly statements of sale-proceeds of books and of the sale of medicines be made quarterly or half-yearly in the first instance and half-yearly in the second (paragraphs 20 and 22); and that the quarterly statement of cost of Government civil works executed by Local Fund agency be made annual (paragraph 23).

(5) That Local Boards need only interfere in the sale of school-books when an adequate supply could not be provided by private enterprise (paragraph 21).

23. *A quarterly statement showing the cost of Government Civil Works executed by the Local Fund Engineering Agency and the charge for supervision payable and realised is required to be submitted by the District Board Engineer to the President—vide item 6 (f) of the appendix to Government Order, No. 2613 L., dated 11th October 1890. Execution of such works not being of frequent occurrence, this statement might, I think, be made annual.*

24. *Weekly diary of the Deputy Inspector of Vaccination.*—Section II, Rule 41, of the Vaccination Code requires Deputy Inspectors of Vaccination to submit a weekly diary and inspection report to the Presidents of Local Boards; and in some districts this is at present submitted through the District Surgeon and the Presidents of Taluk Boards to the District Board President. The period for which the diary is sent appears to me to be too short, especially in view of the fact that Deputy Inspectors have no clerks. I think that the diary might, with advantage, be made monthly, and that it need not go ordinarily through the Taluk Board Presidents as vaccination falls within the sphere of the District Board. Any important remarks suggested by a diary could if necessary be communicated to the Taluk Board President.

25. *Monthly statement showing the attendance of members of Union Panchayats.*—A monthly statement of this character is submitted in several districts by Union Chairmen through the Presidents of Taluk Boards to the District Board President. The President of the District Board, South Arcot, considers that only a quarterly statement need be submitted to the District Board. I think that even this is unnecessary and that the Taluk Board President should be trusted to see to the proper attendance of Panchayat members and bring unsatisfactory cases to the notice of the President of the District Board. The statement submitted to the Taluk Board President might, I think, be quarterly.

26. *Progress reports of sanitary expenditure.*—In paragraph 63 of its General Local Fund Review for 1887-88 (G.O., No. 620 L., dated 15th March 1889), the Government, having noticed that the percentage of the expenditure on sanitation to the sanctioned allotment was unsatisfactory in several districts, directed that District Board Presidents should thereafter call for monthly returns from each taluk in order to assure themselves that this expenditure was being properly pushed forward. But I find from Appendix XXVI to the General Review for 1895-96—G.O., No. 2368-L., dated 14th December 1896—that in that year the percentage of expenditure to allotment exceeded 90 in most districts and that there was only one in which it fell below 75 per cent. Further the returns do not appear to furnish information in regard to expenditure other than that already available in the monthly taluk accounts—current (Treasury account). Having regard to these considerations, I recommend that this special return be now abolished.

27. *Half-yearly return of tools and plant.*—According to Rule 159 of the Local Fund Public Works Rules printed in Government Order, No. 1231, dated 29th June 1887, a half-yearly return has to be rendered by the District Board Engineer of the tools and plant in his own charge and that of his subordinates. A register in Local Fund Public Works form No. 34 is maintained in the District Board Engineer's office to show the daily receipts and issues of tools and plant, and from this, statements showing the balance at the beginning of each month, the receipts and issues in the month, and the balance remaining in store at its close are prepared, and counterfoils thereof are submitted by the Engineer with his monthly accounts whenever there are transactions under tools and plant. Further, Rule No. 158 requires an annual stock-taking throughout the district by the Engineer or some officer specially deputed by the President, and this being so, I think that the intermediate half-yearly return required by Rule No. 159 might be done away with. The annual stock-taking account should, of course, show and explain all differences between book balances and actual figures.

28. *Monthly accounts—current (Treasury) of Taluk Boards.*—According to Rule 2 of chapter II, of the Local Fund Account and Audit Rules printed in Government Order, No. 1231, dated 29th June 1887, the accounts of receipts and charges of Taluk Boards are prepared in duplicate in the District Audit office and forwarded to the President of the District Board who sends one of the copies to the Taluk Board concerned. The President of the District Board, Coimbatore, states that no occasion

has hitherto arisen for referring to the copy recorded in his office, and that even if such necessity should arise, reference could be made to the consolidated account for the district which is also submitted to him under the rule quoted above, or to the office-copy on record in the Audit office. I agree with him that the District Board President's copy of the individual Taluk Board accounts—current is not necessary, and the Taluk Board President's copy should be sent direct to that officer from the District Audit office.

29. *Annual statement of the establishment existing on 1st April.*—In several districts, these statements are at present submitted to the Taluk Board Presidents by their subordinates, and by the Taluk Board Presidents, the District Board Engineer and the District Medical officer to the District Board President; and are then passed on to the Treasury Deputy Collector. I find nothing in chapter IV, Rule 1, of the Local Fund Accounts and Audit Rules in Government Order, No. 1231, dated 29th June 1887, to support this circuitous course; and I think that each officer who submits a separate pay bill might forward the statement in question (for himself and subordinates) direct to the Treasury officer as an enclosure to the pay bill for March.

30. *Acknowledgment of permanent advance.*—According to chapter VI, rule 2, of the Audit Rules quoted above, every officer who has obtained a permanent advance should send an acknowledgment therefor to the Treasury officer through the President of the District Board, and if any officer fails to make such acknowledgment, the President should demand it immediately. I submit that the acknowledgment may well be sent to the Treasury officer direct, leaving it to the Audit office to bring to the notice of the President any cases of failure to submit it. I may note in this connection that in some districts, District Surgeons, Assistant Inspectors of Schools and Chairmen of Unions submit acknowledgments to the Taluk Board President who in turn submits a consolidated acknowledgment to the District Board President or to the Treasury officer. I think that every officer who has been given a permanent advance should, as above suggested, send his acknowledgment therefor direct to the Treasury officer.

31. *Lists of unanswered references from and to the Superior offices* are submitted either monthly or quarterly in several districts in addition to the quarterly business statements. Now that the Disposal number system has been introduced in the offices of Local Boards, information regarding the number of references received from or issued to, subordinate offices and not replied to ought to be readily traceable in the superior office, and should be periodically compiled for scrutiny by the head of that office. The submission of the lists in question may therefore be discontinued. I would, in this connection, invite your attention to paragraph 10 of my letter to the Secretary to the Commissioners of Land Revenue, No. 34 of 5th November 1897 (copy enclosed), in which I have discussed this question at greater length.

32. In connection with the rules and forms for the *audit of Local Fund Public Works expenditure* as laid down in Government Order, No. 1231, dated 29th June 1887, and the supplementary instructions which have, from time to time, been issued, I beg to bring to the notice of Government the following extract from a memorandum furnished to me by the President, District Board, Coimbatore:—

"1. The journals received from the Assistant Engineer and other executive subordinates may safely be treated as travelling allowance bills in their favour with the necessary certificates inserted in the former. As the two forms are almost similar to each other, one of these can be dispensed with"

"4. Form No. 26, statement of receipts, issues and balance of road metal.—This is unnecessary as the same information is given in the last page of form No. 21."

"5. Form No. 21 (a).—The second and third pages of the form may be done away with, as the same information is given in the vouchers and in the first and last pages of the form"

"6. Register of Works—Form No. 22.—Very much unnecessary work is spent on the register of works maintained in the Engineer's office, minute sub-heads are entered with reference to all works costing more than Rs. 300 except the maintenance grant of the roads. Considering that full details are given in the bills and vouchers and the measurement books, the same information given in the register of works is quite unnecessary. It will be quite enough if the register of works is kept for only such works as cost Rs. 2,500 and upwards"

The time at my disposal did not permit of any adequate examination of the Local Fund audit system; but it is a general complaint on the part of Local Fund Engineers that, whereas the recent tendency in the Public Works Department has been to relieve Executive Engineers as far as possible of unnecessary scriptory and accounts work, they, on the contrary, are bound more closely than ever by the elaborate restrictions and objections carried out under the inspiration of the Accountant-General and by his inspecting officers. It is most desirable that Local Fund Engineers should not be tied too closely to their offices, and the matter is one which might well repay investigation by an experienced Public Works officer.

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V.—GENERAL SUGGESTIONS.

35. *Appointment of Members of Taluk Boards.*—The power of re-appointing Members of Taluk Boards who have been originally appointed by Government has been delegated to Presidents of District Boards by Government Order, No. 889 L., dated 17th May 1894 [paragraph 1 (4)]. They might now, I think, be given power to make new appointments also. It may be said that non-official gentlemen of position would prefer an appointment by Government, although they are well aware that it is due to the District Board President's recommendation; but this sentimental objection could be met by continuing to publish such appointments in the *Fort St. George Gazette* and by transmitting to the nominee a *sanad* in which it should be set forth that the appointment was made by the President "on behalf of His Excellency the Governor in Council."

36. *Appointment of Elected District Board Members.*—These Members are elected by Taluk Boards, but the election has to be approved by Government (No. 7 of the Election rules published in Government Order, No. 196 L., dated 28th January 1887), and the present procedure requires the submission by the District Board President not only of the result of each election, but also of a list of the Members of the District Board for the time being (*vide* Government Order, No. 955 L., dated 25th April 1890). There would be much saving of time and clerical work if District Board Presidents were authorized to confirm such elections in ordinary cases and forward the name of the successful candidate for publication in the *Fort St. George Gazette*. But where there is any doubt as to the validity of the election, or any other objection to the candidate elected, the matter should, as heretofore, be submitted for the orders of Government.

37. *Appointment of Elected Municipal Councillors.*—If the Municipal Election Rules are revised as contemplated in Government Order, No. 1931 M., dated 22nd November 1895, the power of passing final orders on questions of fact in regard to disputed Municipal Elections will rest with the Collector. This being so, there is no reason why he should not also have the power, in ordinary cases, of sending the names of the successful candidates for publication in the *Fort St. George Gazette*, reference to Government being necessary only where the elected candidate appears to be objectionable, or the validity of the election depends on an interpretation of the Rules in regard to which there is reasonable room for doubt.

38. I would also allow Collectors the power to appoint *Nominated Municipal Councillors* under the same procedure as I have suggested in paragraph 35 with respect to Taluk Board Members.

39. *Extra powers to Municipal Councils in regard to allotments and transfers.*—In paragraph 1 of Government Order, No. 691 M., dated 22nd June 1888, it has been ruled that no allotment relating to recurring charges and establishments can be sanctioned by Municipal Councils without reference to Government. As all municipal establishments have to be sanctioned by Government, it seems unnecessary to require its sanction to be obtained again for the allotments of funds required to meet their cost. If, again, allotments are made for other recurring charges, they can be included in, and checked with, the quarterly lists of allotments sanctioned by the Council submitted for the information of Government under the Government Order above quoted. The ruling referred to at the commencement of this paragraph might, therefore, I think, be withdrawn.

40. Under paragraph 1 of the same Government Order, the sanction of Government is now required for all transfers of funds from one Major Head to another. The Councils might, I think, be authorized to sanction even transfers of this sort without reference to Government, provided they fall within the limit of Rs. 500 prescribed in Government Order, No. 889 L., dated 17th May 1894.

41. *Control over Inspecting Schoolmasters.*—Local Fund Rule No. 17 in Government Order, No. 721, L.F., dated 26th June 1886, places Inspecting Schoolmasters under the District Board, whereas the primary schools which they supervise are Taluk Board institutions. The result is that the Taluk Board President has no control over them and the District Board President no adequate means of knowing how they are doing their work. I would, therefore, transfer the Inspecting Schoolmasters to Taluk Boards, giving them, at the same time, an allotment from District Board funds equal to the present cost of the establishment.

42. *Appendix XXV to the General Local Fund Review* might be curtailed by the omission of the last four columns which have special reference to "Vaccination with animal lymph" as that form of vaccination is now universally prevalent.

VI.—SUMMARY.

43. To sum up, my proposals are as follows:—

(1) That the District Board Budget statements Nos. III, IV, V and VII be curtailed in the manner suggested in paragraphs 2 to 5 above, and statement X replaced in ordinary years by a list of alterations made in the previous sanctioned scale of establishments (paragraph 6).

(2) That only the letters from the Presidents of District Boards submitting their budgets, and the Government Orders thereon, need be printed in the Government office, leaving the District Boards to have the budget statements, as revised by Government, printed and circulated to the officers concerned (paragraph 7).

(3) That of the enclosures to the Local Fund Administration report, statements I-A and I-B, III, VI and X to XIII be curtailed in the manner indicated in paragraphs 8, 9, 10 and 11 to 14, respectively; that statement XIV be made quinquennial, if required at all (paragraph 15); and that statements XV and XV-B be abolished (paragraphs 16 and 17).

(4) That of the statements, the submission of which to Local Boards is contemplated in the appendix to Government Order, No. 2613 L., dated 11th October 1890, the returns of sales of buildings, tools and plant, old materials and stores be made quarterly or half-yearly and amalgamated (paragraph 18); that the monthly returns of sale-proceeds, realization and balance of market, choultry, ferry, fishery, grass and avenue rents and of the rents and produce of land be made quarterly (paragraph 19); that the monthly statements of sale-proceeds of books and of the sale of medicines be made quarterly or half-yearly in the first instance and half-yearly in the second (paragraphs 20 and 22); and that the quarterly statement of cost of Government civil works executed by Local Fund agency be made annual (paragraph 23).

(5) That Local Boards need only interfere in the sale of school-books when an adequate supply could not be provided by private enterprise (paragraph 21).

(6) That of the periodical statements submitted to Local Boards, the weekly diary of Deputy Inspectors of Vaccination be made monthly (paragraph 24).

(7) That the statement showing the attendance of Members of Union Panchayats may be submitted quarterly by the Chairman to the Taluk Board President and need not go beyond that officer (paragraph 25).

(8) That the monthly progress report of sanitary expenditure and the half-yearly return of tools and plant referred to in paragraphs 26 and 27, respectively, be abolished.

(9) That the Local Audit office may send the Treasury accounts of individual Taluk Boards direct to the Taluk Board Presidents and need not send a duplicate copy for record in the office of the President of the District Board (paragraph 28).

(10) That each officer, who submits a separate pay bill, be allowed to send in the detailed list of his establishment as it stood on 1st April as an enclosure to the pay bill for the preceding March; and that each officer, who has a permanent advance, should send his acknowledgment therefor direct to the Treasury Deputy Collector instead of through the Presidents of Local Boards (paragraphs 29 and 30).

(11) That the quarterly and monthly lists of unanswered references to and from a superior office which are at present submitted to Presidents of Local Boards may be ordered to be discontinued, wherever they exist (paragraph 31).

(12) That the audit of Local Fund Public Works expenditure and the forms prescribed therefor might conceivably be made less minute and elaborate than they are at present (paragraph 32).

(13) That the Municipal budget statement VI-A and statements II-B and VI-A, submitted with the Municipal Administration report, be abolished (paragraphs 33 and 34).

(14) That Presidents of District Boards may be empowered to make first appointments to Taluk Boards as well as re-appointments, and to approve the election of Taluk Board Members as Members of the District Board in cases where the election is not open to objection (paragraphs 35 and 36).

(15) That the elections of Municipal Councillors should, in ordinary cases, be approved and notified by Collectors on their own authority, and that the Collector should also have the power to appoint Municipal Councillors by nomination (paragraphs 37 and 38).

(16) That Municipal Councils be given larger powers, as specified in paragraphs 39 and 40, in regard to allotments and transfers of funds.

(17) That Inspecting Schoolmasters be placed under the control of Taluk Boards (paragraph 41).

(18) That Appendix XXV to the General Local Fund Review be curtailed as indicated in paragraph 42.

Order—Mis. No. 864 L., dated 9th May 1898.

The suggestions made by Mr. Meyer in paragraphs 18, 19, 20, 22, 23, 27, 28, 29, 30 and 32 of his letter and that made in paragraph 24 will be referred to the Accountant-General and the Sanitary Commissioner, respectively, for early remarks.

(True Extract.)

(Signed) H. TREMENHEERE,
Secretary to Government.

To the Accountant-General.
„ Sanitary Commissioner.

READ—also the following papers:—

From T. HESKETH BIGGS, Esq., Accountant-General, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 26th May 1898, No. L.F.D.-155.

With reference to G.O., Mis. No. 864 L., dated 9th May 1898, I have the honour to offer the following remarks. The paragraphs quoted are those of Mr. Meyer's letter.

Paragraph 18.—It will be seen from articles 597 and 654 of the new Local Fund Code that the submission of separate statements is no longer enjoined, and that the entries in the schedule of receipts are to be checked merely with the sale lists, &c., forwarded by the Engineer. No further change in the rule is therefore necessary.

Paragraph 19.—I do not think it would be advisable to substitute a quarterly return for the monthly demand, collection and balance statements. The collections are, as a rule, required to be made punctually every month, in accordance with the terms of the agreements and the monthly statements enable the controlling officers to see at a glance the progress of the collections. Considerable sums are received from the various classes of revenue, which are leased out, and it seems inadvisable to relax any check over these. In the Revenue and other departments, monthly statements are submitted by Tahsildars and others.

Paragraph 20.—The suggestion as to the substitution of a quarterly statement of the sale-proceeds of books, for the present monthly returns (article 156, Local Fund Code), may, I think, be approved. The amounts realised are comparatively insignificant, and a quarterly statement will therefore probably suffice.

Paragraph 22.—The same may be said of the monthly statements of sales of medicines, and article 161 of the Local Fund Code may therefore be revised as follows:—

“Quarterly returns of the sales of medicines (*vide* article 17) should be submitted by the medical subordinates in the following form to the President of the Local Board concerned, through the District Surgeon. The latter should, during his tours of inspection, check the office copies of the returns with the counterfoils of the receipts granted (a bound and numbered book of which should be supplied to each hospital or dispensary) and should bring to the notice of the President any discrepancies which may be observed. Care should also be taken to see, by reference to the Treasury officer's receipts which should be filed in the office, that the amounts realised have been duly remitted to the Treasury.”

Serial No	Name of party.	Amount of sale.	Amount realised.	Date of realisation.	Balance due, if any.	Remarks.

I have proposed quarterly returns and not half-yearly, as the latter would cover inconveniently long periods.

Paragraph 23.—The execution of Government civil works by the Local Fund Engineering agency is of such comparatively rare occurrence that it seems unnecessary to prescribe the submission of periodical statements at all. It will, I think, suffice if the Local Fund Engineer be merely required to furnish a statement on the completion of any such work. In the event of annual statements being prescribed, *nil* returns would have to be prepared in the majority of cases, while, on the other hand, there would be a danger of a work executed in the earlier months of the year being lost sight of.

Paragraph 27.—The rule requiring the submission of a half-yearly return of tools and plant is similar to that in force in the Public Works Department, and I do not think it need be altered. The preparation of an annual return would involve nearly double the labour required for the half-yearly one, as six additional columns would have to be opened under both “Receipts and “Issues,” *vide* form 90 of the Local Fund Code.

Paragraph 28.—Mr. Meyer's suggestion has already been anticipated, *vide* article 82 of the Local Fund Code. It will also be seen from article 83 that one copy of the consolidated account has also been dispensed with.

Paragraph 29.—There is nothing in either revised Rule 1, Chapter IV of the Account and Audit Rules, or article 236 of the Local Fund Code, to support the practice of forwarding the annual statement of establishment as existing on the 1st April, to the Treasury Deputy Collector *through* the President. The correct course is, as Mr. Meyer observes, for each officer who submits a separate pay bill, to forward the statement in question direct to the Audit Office.

Paragraph 30.—In accordance with the second clause of Rule 2, Chapter VI of the Account and Audit Rules (article 255, Local Fund Code), the President of the District Board is required to forward to me a general acknowledgment for the whole district, and the several individual acknowledgments should therefore be submitted to the President direct and not to the Treasury Officer through the President, as at present laid down. The words "Treasury Officer through the" in line 3, article 254, Local Fund Code, may therefore be cancelled, and I would also suggest the following addition to article 253 in order that the President may be in a position to know the details of the advances outstanding. "A subsidiary register should be maintained in the District Board's Office showing the particulars of the advances sanctioned from time to time."

Paragraph 32.—(1) I do not think it would be advisable to permit the use of the journals themselves as travelling allowance bills. The former are purely administrative documents and do not give the required information in a form convenient for audit purposes, but in order to save labour it is permissible to attach them to a special form of travelling allowance bill (form 38, Local Fund Code) wherein only an abstract of the charges drawn for each officer need be entered. This obviates the necessity for the details of the several journeys being reproduced and is in accordance with the procedure followed in the Public Works Department, *vide* form 22-A of the Government of India Public Works Code. No change seems necessary.

Paragraph 32.—(6) In connection with the question raised herein, attention is invited to paragraph 7 of Mr. Rawlin's letter, No. L.F.D.-592, dated 13th February 1894, embodied in G.O., No. 840 L., dated 9th May 1894, and to paragraph 4 of the latter. I agree with my predecessor and with Mr. Meyer in thinking that Rs. 300 is an unnecessarily low limit and am of opinion that it might very well be raised to Rs. 1,000, the figure at which it originally stood. Rs. 2,500 seems a somewhat high limit. With reference to Mr. Meyer's remark that there is a general complaint on the part of Local Fund Engineers that they are bound by unnecessarily elaborate rules and restrictions, as compared with their *confrères* in the Public Works Department, I would observe that the conditions of the two departments are very dissimilar. The absence of professional supervision in the Local Fund Engineering Department renders closer audit control necessary, but at the same time it is possible that there may be directions in which some relaxation might safely be allowed; in fact a general examination of the present system would probably be of considerable advantage, especially if carried out in consultation with the Examiner of Public Works Accounts and one or two selected Local Fund Engineers, as the existing rules and forms were framed some years ago when the old Madras Public Works Code was in force. This has since been superseded by the Government of India Code, but no general changes have been made in the Local Fund rules or procedure. Some of the forms in particular seem to be unnecessarily elaborate, but it is not possible for any of my staff to take up a question of this sort in addition to their ordinary inspection work. If, therefore, Government desires a special investigation of the matter, I would suggest the appointment of an additional assistant inspector of the lowest grade (Rs. 125 *plus* local allowance Rs. 20) for a period of 2 or 3 months, as may be found necessary, under article 95 (a) Civil Service Regulations. Besides the Public Works rules, the opportunity might be taken to review the chapter relating to the check of receipts (at present somewhat meagre) and to complete the revision of the Special Fund Account and Audit Rules now on hand. If time permits and the project commends itself to Government, it is also

proposed to prepare a compilation of Government orders on matters connected with municipal accounts and procedure. At present there is no such compilation with the exception of the pamphlet of "Rules framed by Government under the Madras District Municipalities Act IV of 1884" which deals chiefly with administrative matters and some inconvenience is consequently felt as the individual orders have to be traced and referred to.

Pending the proposed general examination of the Local Fund Public Works Forms, I would ask to be allowed to defer my remarks on the points raised in paragraphs 4 and 5 of the memorandum of the President, District Board, Coimbatore, referred to in paragraph 32 of Mr. Meyer's letter.

From Surgeon-Major W. B. BANNERMAN, M.D., B.Sc., Inspector of Vaccination and Deputy Sanitary Commissioner for Madras, to the Sanitary Commissioner for Madras, dated Fort St. George, 14th May 1898, No. 1069—S.

With reference to proceedings of the Madras G.O., Mis. No. 864 L., dated 9th May 1898, forwarding letter from Mr. Meyer containing proposals for the curtailment of clerical work in certain Government offices, I have the honour to remark as follows on the proposals in paragraph 24 thereof.

2. The suggestion made by Mr. Meyer is that the diaries of the Deputy Inspectors of Vaccination, which are at present submitted weekly, should, for the future, be sent in at the end of each month only. A minor suggestion is also made that they should not be sent through Taluk Board Presidents, as is the present practice in some districts. As regards the first of these proposals, I think the weekly diary is essential if we are to keep in touch with small-pox epidemics, and to ascertain whether the vaccinators have been sent to the villages in due time. From the reverse of the attached form of weekly diary, you will see that a great deal of valuable information is supplied to us every week; as regards the commencement of the outbreak, receipt of the report from the authorities, numbers attacked, when the vaccinator went to the village, whether he is sending in regular reports as to the progress of the disease, if the supply of vaccine is ample, and so on. If we were not supplied with all this information weekly, but had to wait till the end of the month for it, I need hardly point out what an amount of needless correspondence would be entailed on this office before it could be ascertained by direct questioning whether vaccinators had been sent to such and such a village, and how the epidemic was proceeding, etc. A monthly diary, from its very size, would certainly lead to oversight in this office of points which are now recognised and promptly dealt with, and would infallibly lead to complete relaxation of discipline.

3. As regards the second suggestion, I am in complete accord with Mr. Meyer, for I consider that the diaries should first pass through the hands of the District Medical and Sanitary Officer and then be forwarded to the President of the District Board to be dealt with by him as circumstances dictate.

4. I therefore request that you will be so good as to move Government on the lines indicated above, if they meet with your approval.

No. 1175—S.

Forwarded to Government. Undersigned agrees with the suggestions of the Inspector of Vaccination and Deputy Sanitary Commissioner.

(Signed) W. G. KING, Surgn.-Lieut. Col.,
Sanitary Commissioner for Madras.

26th May 1898.

From Surgeon-Major W. B. BANNERMAN, M.D., B.Sc., Inspector of Vaccination and Deputy Sanitary Commissioner for Madras, to the Sanitary Commissioner for Madras, dated Fort St. George, 18th April 1898, No. 386-V.

In G.O., No. 2858 M., dated 31st December 1897, paragraph 48, it is stated that "Animal lymph appears to have been exclusively used in all the municipalities except Periyakulam, Máyavaram and Srivilliputtúr." As the employment of any other than animal lymph in municipalities had not been reported to this office, I wrote to the chairmen of the above municipalities for explanation and have now the honour to report the result.

2. They one and all deny having used human lymph, and the misapprehension on the part of Government may be explained as follows. In the 9th column of statement 13 published at page 33 of G.O., No. 2193 M., dated 10th December 1891, there is the heading "number of operations with animal lymph" and this is intended to include operations with all descriptions of animal lymph whether fresh or preserved in any way. The chairmen of the three municipalities seem to have understood this heading as referring to operations with fresh lymph only, hence the difference between the figures in column 9 and the number of operations performed, which Government very naturally took to be the number of operations performed with human lymph.

3. I would therefore suggest that Government be addressed with a view to altering the above heading so as to read, "number of operations with every sort of animal lymph, whether fresh or preserved." This would obviate such misunderstandings in the future.

No. 402-V.

Forwarded to Government.

FORT ST. GEORGE,
21st April 1898.

W. G. KING, Surgeon-Lieut.-Col.,
Sanitary Commissioner for Madras.

ORDER—No. 2149 L., dated 8th November 1898.

In his letter recorded in the Government Order read above, Mr. Meyer, who was placed on special duty in connection with the reduction of clerical work in Government offices, under G.O., No. 955, Judicial, dated 5th July 1897, makes certain suggestions for the curtailment of work in the Local and Municipal Department of the Secretariat and in the offices of the District and Taluk Boards. The first and second letters contain the remarks of the Accountant-General and the Sanitary Commissioner on some of the proposals. These suggestions are dealt with below *seriatim*.

(1) That the District Board's budget statements III, IV, V and VII should be curtailed in the manner indicated in paragraphs 2 to 5 of Mr. Meyer's letter, and that statement X be replaced by a list of the alterations in the sanctioned scale of establishments actually made since the submission of the previous year's budget (paragraph 6 of the letter). These suggestions are approved subject to the following modifications:—

(a) The limit for "petty works" which may be shown in lump in statement III-A (new works) should be raised to Rs. 1,000 as in the case of repairs.

(b) As the statement required in G.O., No. 584 L., dated 17th March 1893, was prescribed by the Public Works Department for its own use in the preparation of its estimates and shows only new works costing more than Rs. 500 each, the note required in article 121 of the Local Fund Code regarding the works to be executed by the Public Works Department, which will entail very little work on the District Board's office, should continue to be made in the last column of statement III.

(c) All important variations between the figures for the current and ensuing years under the several heads in statement IV showing the receipts and charges of Local Fund Schools should be explained in the covering letter.

(d) Statement X should be submitted quinquennially and a list showing the alterations in the sanctioned scale of establishments actually made since the submission of the previous year's budget should be forwarded with each budget during the intervals between the quinquennial returns.

(2) That only the letters from the Presidents of District Boards submitting their budgets and the Government orders thereon should be printed in the Government office, leaving the District Boards to have the budget statements, as revised by Government, printed and circulated to the officers concerned (paragraph 7).—This suggestion is approved. Twenty copies of the sanctioned budget statements should be submitted to Government for reference and record after they have been printed.

(3) That statements I-A and I-B, III, VI and X to XIII submitted with the administration reports of District Boards should be curtailed in the manner indicated in paragraphs 8, 9, 10 and 11 to 14 respectively; that statement XIV be made quinquennial (paragraph 15) and that statements XV and XV-B be discontinued (paragraphs 16 and 17).—These suggestions are approved. The limit for new "petty works" which may be shown in lump in Statement III will, however, be raised to Rs. 1,000 as in the case of the corresponding budget statement.

(4) That the returns of sales of buildings, tools and plant, old materials and stores submitted to Local Boards by the District Board's Engineer should be made quarterly or half-yearly and amalgamated (paragraph 18).—As, from the Accountant-General's letter read above, it appears that under articles 597 and 654 of the Local Fund Code, the entries in the schedule of receipts are to be checked merely with the sale lists, &c., forwarded by the Engineer, the submission of the monthly statements in question is no longer necessary.

(5) That the monthly returns of sale-proceeds, realization and balance of market, choultry, ferry, fishery, grass and avenue rents and of the rents and produce of land submitted to Local Boards should be made quarterly (paragraph 19).—This suggestion cannot be approved as the Government agrees with the Accountant-General in considering that the abolition of the monthly returns will have the effect of relaxing the check now exercised over these items of revenue.

(6) That the monthly statement of the sale-proceeds of books should be submitted to the audit office quarterly or half-yearly (paragraph 20).—The statement should be submitted quarterly in future.

(7) That Local Boards should undertake the sale of school books only when an adequate supply could not be provided by private enterprise (paragraph 21).—The attention of the Local Boards is drawn to Mr. Meyer's remarks in this paragraph.

(8) That the monthly returns of sales of medicines submitted to Local Boards should be made half-yearly (paragraph 22).—The Government approves the Accountant-General's suggestion to make these returns quarterly and to revise article 161 of the Local Fund Code as proposed by him.

(9) That the quarterly statement of the cost of Government Civil works executed by Local Fund Agency submitted to the District Board by its Engineer should be made annual (paragraph 23).—The Government agrees with the Accountant-General in considering that, as the execution of such works is of comparatively rare occurrence, it will be sufficient if the Engineer is merely required to furnish a statement on the completion of each work.

(10) That the weekly diaries of Deputy Inspectors of Vaccination be made monthly (paragraph 24).—In the circumstances stated by the Inspector of Vaccination in his letter read above, the diary should continue to be a weekly one, but it must be invariably forwarded to the District Board through the District Medical and Sanitary Officer, the present practice of forwarding it through the Taluk Board being discontinued.

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(11) That the monthly statements showing the attendance of members of Union Panchayats which in many districts are submitted by the Chairmen of the Panchayats to the President of the District Board, through the President of the Taluk Board, should be

made quarterly and submitted finally to the President of the Taluk Board (paragraph 25).—This is not a statement prescribed by Government, but the attention of the Presidents of District Boards is drawn to Mr. Meyer's remarks.

(12) That the monthly progress report of sanitary expenditure submitted to District Boards should be abolished (Paragraph 26).—This suggestion is approved.

(13) That the half-yearly return of tools and plant submitted by the District Board's Engineer should be abolished (Paragraph 27).—The Accountant-General is apparently under the impression that Mr. Meyer's recommendation is to substitute an annual return for the half-yearly one, and his arguments against it are not of much force. The suggestion to abolish the statement is therefore approved.

(14) That the local Audit office should forward the Treasury Accounts of individual Taluk Boards direct to the Presidents of the Taluk Boards and that the duplicate copy of the accounts forwarded to the President of the District Board for record in his office should be dispensed with (Paragraph 28).—This suggestion having been anticipated and provided for in article 82 of the Local Fund Code, no further action is necessary.

(15) That every officer who submits a separate pay-bill should forward the detailed list of his establishment, as it stood on the 1st April, as an enclosure to the pay-bill for the preceding March and submit it direct to the Treasury Officer instead of through the Presidents of the Local Boards (Paragraph 29).—As observed by the Accountant-General, there is nothing in the rules to support the practice of forwarding the statement through the President. The course suggested by Mr. Meyer, which is the proper one, should therefore be adopted.

(16) That every officer who has obtained a permanent advance should send an acknowledgment therefor direct to the Treasury Deputy Collector instead of through the President of the District Board (Paragraph 30).—With reference to this suggestion, the Accountant-General observes that, as under article 255 of the Local Fund Code the President of the District Board has to forward to the Accountant-General a general acknowledgment for the whole district, it is desirable that the several acknowledgments should be submitted to the President direct and not to the Treasury officer through the President as at present. He therefore suggests that the words "Treasury officer through the" in line 3 of article 254 of the Local Fund Code should be omitted, and that in order that the President may be in a position to know the details of the advances outstanding, the following words should be added to article 253:—

"A subsidiary register should be maintained in the District Board's office, showing the particulars of the advances sanctioned from time to time."

The Government approves the suggestions made by the Accountant-General.

(17) That the quarterly and monthly lists of unanswered references to and from a superior office, which are at present submitted to Presidents of Local Boards, should be discontinued (Paragraph 31).—This suggestion is approved.

(18) That the journals received from the Assistant Engineers and other executive subordinates should be treated as travelling allowance bills in their favour with the necessary certificates inserted in the former, the usual travelling allowance bills being dispensed with [Paragraph 32 (1)].—The Government agrees with the Accountant-General in considering that it is not advisable to permit the use of the journals as travelling allowance bills, as the former are purely administrative documents and do not give the required information in a form convenient for audit purposes, and that in order to save labour, the journals can be attached to a special form of travelling allowance bill (Form 38 of the Local Fund Code), wherein only an abstract of the charges need be entered.

(19) That in the register of works maintained under article 581 of the Local Fund Code, full details of works should be given, only in respect of works costing Rupees 2,500 and upwards instead of Rs. 300 and above, as at present [Paragraph 32 (6)].—The limit as regards these works will be raised to Rs. 1,000 as recommended by the Accountant-General.

(20) That the system of audit of Local Fund Public Works expenditure and the forms prescribed therefor should be made less minute and elaborate than it is at present (Paragraph 32).—As the proposed revision of the rules, account forms, &c., will tend to facilitate and reduce work in a large number of offices, the Government approves the Accountant-General's suggestion to employ an additional Assistant Inspector for two months for this duty and also for revising the chapter relating to the check of receipts, and the special fund account and audit rules, now on hand, and for preparing a compilation of Government orders on matters connected with municipal accounts and procedure. The Accountant-General is requested to state the proportion of the additional cost of this establishment debitable to Local, Municipal and Special funds.

(21) That Municipal Budget Statement VI-A, and Statements II-B and VI-A submitted with Municipal Administration reports should be abolished (Paragraphs 33 and 34).—This suggestion is approved.

(22) That Presidents of District Boards should be empowered to make first appointments to Taluk Boards as well as re-appointments (Paragraph 35).—The proposed delegation of power cannot be approved, as an appointment made by Government will be more valued than one made by the Collector.

(23) That Presidents of District Boards should be authorized to approve the election of Taluk Board Members as members of the District Board in cases in which the election is not open to objection (Paragraph 36).—Under the rules issued in G.O., No. 2196 L., dated 29th October 1894, for the election of Vice-Presidents by the members of Taluk Boards, such elections are confirmed by the President of the District Board and notified by him in the Fort St. George Gazette, and he has also the power of enquiring personally or by some other officer deputed by him into the validity of any objection urged against an election and of passing such orders thereon as he may think fit, and all such orders are final. In view of the fact that during the eleven years that the rules for the election of District Board members have been in force, there has been no occasion for Government to pass orders under No. 10 of the rules, the Government is of opinion that the same procedure as that followed in the case of the election of Vice-Presidents of Taluk Boards may be adopted in the case of the election of members of the District Board. The following notification will accordingly be published in the Fort St. George and District Gazettes:—

NOTIFICATION.

"Under section 145 of the Madras Local Boards Act V of 1884, His Excellency the Governor in Council directs the publication of the following rules in lieu of Nos. 7 and 10 of the rules framed under section 144 (1) of the said Act for the election of members of District Boards by Taluk Boards and sanctioned in G.O., No. 196 L., dated 28th January 1887. Any objections or suggestions which may be made in respect of these amendments by any person or persons interested will be considered on or after 1st March 1899:—

"7. The result of the election shall be declared by the President of the Taluk Board and communicated by him without delay to the President of the District Board for confirmation.

"10. Upon receipt of such petition, the President shall enquire personally or by some other officer deputed by him into the validity of such objection or objections, and may thereupon pass such orders on the matter as he may think fit; and all such orders shall be final."

(24) That the election of Municipal Councillors should in ordinary cases be approved and notified by Collectors on their own authority (Paragraph 37).—The Government is of opinion that Collectors should be required to send the names of the successful candidates for publication in the Fort St. George Gazette in all cases in which no objections have been taken to the validity of an election. The necessary alteration will be made in the election rules.

(25) That Collectors should be empowered to appoint nominated Municipal Councillors (Paragraph 38).—For the reason stated in clause (22) above, this suggestion cannot be approved.

(26) That the ruling in paragraph 1 of G.O., No. 691 M., dated 22nd June 1888; that no allotments relating to recurring charges and establishments can be sanctioned by Municipal Councils without reference to Government, should be cancelled (Paragraph 39).—This restriction will now be removed.

(27) That Municipal Councils should be authorized to sanction transfers of funds from one major head to another without reference to Government, provided that no single transfer shall exceed Rs. 500 (Paragraph 40).—This suggestion is approved.

(28) That Inspecting Schoolmasters should be placed under the control of Taluk Boards and that an allotment of funds equal to the present cost of the establishment should be transferred from the District to Taluk Funds (Paragraph 41).—The proposed transfer of supervision is approved, and article 107 of the Local Fund Code will be modified accordingly. The Government, however, does not consider it necessary to transfer any amount from the District to Taluk Funds, as any undue strain on the funds of a Taluk Board caused by the transfer of supervision over inspecting schoolmasters may be removed by taking action, as occasion may require, under section 55 of the Act.

(29) That Appendix XXV to the General Local Fund Review should be curtailed by the omission of the last four columns, which have special reference to vaccination with animal lymph, as that form of vaccination is now universally adopted (Paragraph 42).—This suggestion will be adopted. For the same reason, columns 14 and 15 of Appendix XVII to the General Municipal Review and columns 9 and 10 of Statement XIII submitted with municipal administration reports, which have special reference to vaccination with animal lymph, will also be omitted. In view of this omission, there is no necessity to adopt the suggestion made by the Inspector of Vaccination in his letter read above, that the heading of column 9 of Statement XIII appended to municipal administration reports should be altered.

2. The Superintendent of the Government Press is requested to make the necessary alterations in the forms of the Local Fund and Municipal budget statements and of the statements submitted with the administration reports.

• (True Extract.)

A. Edgington
for Secretary to Government.

To all Presidents of District Boards.
" all Chairmen of Municipal Councils.
" all Collectors.
" the Accountant-General.
" the Sanitary Commissioner.
" the Surgeon-General
" the Director of Public Instruction.
" the Public Works Department.
" the Revenue Department.
" the Superintendent, Government Press.
Gazette.