M.R.O. 1—77,006—8-6-37.

(1) Number of pages 10

(2) Date of repair

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No. 376 Press ~~Mis.~~

128-129.

Dated 20-3- 1873.

617

Not to be folded or roughly handled

No. 128. Read the following letter from the Vice-President of the Municipal Commission, Wallajahpett, to the President of the Municipal Commission, Wallajahpett, dated Wallajahpett, 28th January 1873, No. 111 :—

I have the honour to acknowledge the receipt of Proceedings of Government in the Financial Department, No. 1300, dated 30th September, sent with your foot-note of the 10th October last, and to submit the following explanation as therein called for.

2. The difference in the opening balance, noticed by Government in paragraph 1, arises from three mistakes which have occurred in the accounts for 1870-71, and which were not detected and brought to the notice of Government in due course, in consequence of the Office Manager not having attempted, as he should have done, to correct the office-copies soon after the receipt of G. O., dated 10th January 1872, No. 28. The first mistake occurs in the opening balance, inasmuch as the deposit of the previous year (1869-70), Rupees 349-10-8, which was adjusted and brought to account during the year, has been mixed up with it, instead of being shown separately as such. The second occurs in the receipts by having, while writing out the fair from the rough copy, erroneously stated Cart Registration fees at Rupees 455-0-8 for Rupees 455-8-0. Hence it will be seen that there is no error in the summation of current receipts. These alterations being the total receipts for the year to Rupees 16,543-13-9, or plus deposits to Rupees 16-911-6-9 as shown in Statement C. The third mistake occurs in the disbursement (as stated in the marginal abstract of the Government Order in question) under the head of " Other purposes, &c.," Government having omitted to give the Municipality credit for Rupees 253-14-2 spent for lighting the town, and having stumped up in the expenditure under this head the deposit of Rupees 67-9-0, returned to side-drain and oil-contractors which should be separated from the disbursements (as have been the deposits from the current receipts), and placed to the debit of Deposit Account. With these changes the total disbursements would come to Rupees 15,634-14-2, or, with refund of deposit, to Rupees 15,702-7-2. Deducting the disbursements from the receipts, the balance to be carried to next account would be Rupees 908-15-7, or, inclusive of deposits, Rupees 1,208-15-7.

3. *Accounts for* 1871-72.—Statement I. of this year should be started with the balance of Rupees 908-15-7. As the balance now stands it includes a portion of the deposits also which must find a place in the opening balance of Statement III. The total of receipts proper would, therefore, be reduced from Rupees 9,232, as per marginal abstract, to Rupees 9,006-12-1. In Statement II. the amount of item 1 (" Sanitary and Miscellaneous") under Grant I. has been wrongly stated as Rupees 1,407-9-6, instead of Rupees 1,307-9-6. The difference Rupees 100 being deposit returned, should appear as a debit in Statement III. In item 4 (Sanitary Services) under Grant III., the expenditure should be Rupees 661-10-0, instead of Rupees 686-10-0. The difference, Rupees 25, is deposit refunded to contractor, and should, like the other deposit, appear as a debit in Statement III. These alterations would reduce the total expenditure from Rupees 9,136-4-2 to Rupees 9,011-4-2. On a comparison of the actual receipts with the disbursements, the Commissioners, to their great surprise, find that they have, unconsciously to themselves, spent a small

sum of Rupees 4-8-1 from deposits, the actual receipts having fallen short of the expenditure by that sum. This anomaly is owing to a practice, which prevailed in this Municipality, of entering deposits and other receipts indiscriminately in one and the same cash-book. Statement III. (the Deposit Account) submitted with the accounts is inaccurate, because it starts with a wrong balance and does not contain the transactions above mentioned. I, therefore, beg to forward an amended statement to be substituted for the one under allusion, from which it will be evident that, notwithstanding all these discrepancies, which mainly occur in the details of expenditure, the closing balance is the same as that mentioned in the annual report, viz, Rupees 967-9-3.

4. Paragraph 2 of the Proceedings.—The current collections of "Tax on Arts," shown in Statement IV. as Rupees 2,287, improperly includes a sum of Rupees 302 deposited by appellants, which, if deducted, will correspond with that given in Statement I. The amount shown in Statement II. as expenditure on New Works should include the sum of Rupees 2,035 erroneously appearing in the same statement under the head of Market (item 2 of Grant IV.). The sum of Rupees 332 7 5 spent on drains across roads should not have appeared in Statement II.-A, being the aggregate of expenses incurred on works of that description whose individual cost is much below Rupees 100. On the contrary, a sum of Rupees 1,042 spent on side-drains should have appeared instead.

5. The cause of the error in the opening balance is, as explained in paragraph 2, due to mistakes in the accounts for 1870 71, and of that in the details of expenditure to the adoption of the new and improved forms of accounts, the preparation of which had been imperfectly understood at the time. Moreover, the fact of refunds of deposits being mixed up with actual expenditures is, as already stated, attributable to the want of a separate deposit account which has since been supplied by opening one. The Commissioners greatly regret that such errors should have crept into the accounts; but, under the circumstances stated, they respectfully trust they will not merit the displeasure of Government particularly as this is the first time that the clerks had to deal with a set of accounts different from that in use before.

6. Paragraph 5 of the Proceedings.—The Commissioners beg to state that they are unable to suggest any proposals calculated to raise sufficient funds for the improvement of the town without having recourse to the tax on Arts and Trades.

7. The Auditor's report was by mistake omitted to be sent. The long delay that has taken place in submitting this explanation is owing to the Commissioners having been driven to the necessity of getting the accounts prepared anew, as, without doing so, it was almost impossible to get at the cause of discrepancies touched upon by Government.

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No. 5.

Submitted, with enclosure, to Government, with reference to G. O., dated 30th September 1872, No. 1300, Financial Department.

(Signed) W. S. WHITESIDE,
President of the Municipal Commission, Wallajahpett.

CHENDRAGHERRY,
6th February 1873.

No. 129. ORDER THEREON, 20th March 1873, No. 376.
The explanation submitted is satisfactory.
(True Extract.)

Chief Secretary.

To the President of the Municipal Commission, Wallajahpett.

Exd. J. Wright.

Statement III of Wallajapett Municipality

Abstract of Deposit Account for the Official year 1871-72.

	Rs	a.	p.			Rs	a.	p.
Balance brought forward	300	"	"	By refund of Deposit to bullock contractor		25	"	"
To Deposits by applicants	301	9	4	" Side drains	Do	100	"	"
Ditto Toll contractor	437	8	"	" Oil	Do	25	"	"
Ditto Cart Stand ditto	8	"				150	"	"
Ditto Street Lamp lighting Do	25	"	"	" loan to current account		4.	8	0
Ditto Town Sweeping Do	50	"	"					
				By balance		967	9	3
Rs	1122	1	4		Rs	1122	1	4

Wallajapett
Municl Comm. Office
28th January 1873.

/True copy/

B/ C. Venkatakrishna Mudaliar
Vice President

/ Illegible /

President & a
Wallajapett

Consolidated Statement of Receipts and Disbursements, Municipality of Wallajapett, for the Official year 1872-73.

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Wallajahpett.

Dated March, 20th.

Read do.

G. O., 20th March 1873, No. 376.

MARCH
Nos. 128-129.

Considering the explanation furnished with reference to certain items noticed in the Government Order, reviewing the report on the working of the Wallajahpett Municipality for 1871-72 to be satisfactory.

Recd: 30th Septr /72 No. 199

No 10th Jany ... 19 · 21 ...

Financial 1873 Dept.

From Head Assistant Collector of North Arcot

To the Chief Secretary to Govt.

Dated 6 Feby /73

Recd 11th "

No 5

Enclo: one

No 274

Submits with enclo: Copy of Vice President of the Wallajapett Ml. Commn's letter No 111 d/28 January /73 furnishing explanation called for in G. O. No 1300 d/ 30 Septr /72.

26/3

To the President Special Commr. Wallajapett

20th March /73 No 376.

The explanation submitted is satisfactory

17/3/73
18/3/73

Do a letter from the Head Asst. Collector of North Arcot to the Chief Secy to Govt d/ 6 Feby /73 No 5

20th March /73 No 128-129

No 274/7

North Ward
Magistrate's Office
Camp Glendenning 6th February
1873

Wallapatt
President &c a.

Rept. of {1873} Madras.

Financial

The Pres.ᵈ Board. Commᵣ
Walajahpett.



Dated March 20
Recd.
Encl.

G. O. 20 March, 1873, No. 376.

Nos. 128-129

Considering the explanation furnished with refᵉ to certain items noticed in the G.O. reviewing the report on the working of the Walajahpett Municipᵗʸ. for 1871-72 to be satisfactory.