

[L. & M.]  
[3,000-25-10-97.]

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 2807 *mu*

DATED 16-12-97

INDEXED. *ca*

DESPATCHED

[Despatch Abstract.]

*Account to*

*Requesting the munl. Council of  
Mannargudi, to submit without  
further delay, the report on the audit  
of the munl. — for 1896-97.*

# BACK PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
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# Local & Munl. (1897 ) Department.

CURRENT No. 4267/m

From The Accountant General  
Madras

Recd

Order no. 2807 m. d. 16.12.97

The Municipal

Council of Mannargudi, is requested to  
submit without further delay the  
report on the audit of the municipal  
accounts for 1896-97

SECRETARY TO GOVERNMENT  
10. DEC. 1897  
No. 595  
LOCAL & MUNICIPAL DEPARTMENT

Dated 10th December '97

Received 10-12-1897

Registered

Enclosures 1

Spare copies

15/12/97

15-12-97

# SUBJECT.

Forwarding copy of the  
audit report on the account  
of the Mannargudi Munici-  
cipality for 1896-97

To The Chairman, Mannargudi

18/12/97

Call clock

Please note this for &  
return it to the

16/12/97

14/12  
G. M. L.

# BACK PAPERS.

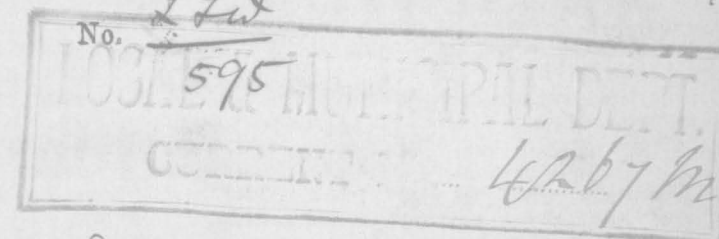
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LOCAL FUND DEPARTMENT.

Fort St. George,  
Accountant-General's Office,  
18th December 1897.



From

F. C. Harrison Esq.

Offs: ACCOUNTANT-GENERAL

TO THE GOVERNMENT OF MADRAS,

To

The Secretary to Government.  
Local and Municipal Department.  
Fort St. George.

SIR,

With reference to the concluding portion of para 5 of Government Order No. 2492 M dated the 12th November 1897, I have the honor to forward herewith a copy of the Audit report on the accounts of the Manargudi Municipality for the year 1896-97.

This was forwarded to the Chairman on the 16th September '97 and should ere this have been in the hands of Government.

I have the honor to be,  
Sir,

Your most obedient Servant.

M. Harrison

Offs: Accountant-General

Enc 1

Report on the audit of the Accounts of the Mammargudi  
Municipality for the year 1896-97.

Madras.  
Dated 6<sup>th</sup> August 1897.

To

THE Accountant-General  
Madras.

SIR,

I have the honor to submit the following report on <sup>the 5<sup>th</sup> Municipal Auditor's</sup> recent audit of the accounts of the Mammargudi Municipality for the year 1896-97.

2. The Receipts and Expenditure of the Municipality during the year under report (exclusive of Deposits), together with the opening and closing balances, are shown in Statements I and II appended.

3. The opening Balance as given in Statement I is in agreement with the closing Balance of the previous year's audit report.

4. The closing <sup>minus</sup> Balance, viz., Rs. 1874-9-3, was in agreement with that appearing in the <sup>Bank</sup> <sub>sub-treasury</sub> Pass Book, allowing for outstanding cheques, <sup>cash in hand</sup> and for deposits.

5. Statement VI explains the differences (shown in red ink in the other appended Statements), between the figures of these Statements, and those of the Statement submitted by the Municipality with their Annual Report to Government, or

The audit having been conducted before the preparation of the Municipal Annual Report to Government, the figures contained in the accompanying Statements should agree exactly with those in the Statements that will accompany the Annual Report.

6. A note on all the discrepancies and defects noticed in the accounts has been placed in the hands of the Chairman.

7. The audit has been conducted according to the instructions contained in the Enclosure to Accountant-General's letter to Government No. L. F. D. 495, dated 19th February 1892, as modified by subsequent Government Orders.

8 ~~Nothing was discovered important enough to call for immediate action on the part of Government,~~

The following points deserve to be brought to the ~~immediate~~ notice of Government:

(1) One bill was prepared for the whole year insted of two half yearly mes, in the case of House and Land Tax, the first batch in each case being issued on the 20<sup>th</sup> December '96 and 17<sup>th</sup> March 97 respectively. This is opposed to the orders of Government, and the delay in

in the issue of the bills naturally resulted in late collection.

ii. The balance lists of unpaid taxes were not verified by the Chairman with the outstanding bills as required by G.O. No. 610 in d<sup>y</sup> 28<sup>th</sup> March 92 nor were the pay and Contingent bills signed by him.

iii. The taxes in arrears date as far back in some cases as 1890-91 and 1892-93 (vide Statement IV B attached), but no systematic attempt appears to be made to reduce them. If found to be irrecoverable, they should be written off under the sanction of the Council. In the case of deposits, the outstandings date back from 1889-90, and in that of advances from 1891-92 - vide Statement III. & IV respectively. The balance under the latter head are largely due to the fact that no attempt is made to adjust outstanding advances on receipt of detailed bills.

iv. There appears to be considerable friction in the Municipality between the Chairman and the Council, which is probably one reason why the accounts are in so unsatisfactory a condition. Defects noticed year after year are as regularly repeated.

I have to

W. J. F. Williamson.

Forwarded to the Secretary to Govt. of Mysore Dept. for the attention of the Municipal Council, Manargudi, and the Collector of Tanjore.

2. The attention of Govt. is invited to the above remarks.

Signed. F.C. Harrison.

Offs. Accountant General

(True Copy)

Chairman

Offs. Accountant General

When given for copying  
When copied  
When examined  
When filed

16/12/92

1897

READ AGAIN G.O., No.

189

DATED

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

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LETTER OF GOVERNMENT.

STATEMENT WITH DIITO.

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

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