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MADRAS RECORD OFFICE.

Government of Madras.

MUNICIPAL DEPARTMENT.

G.O. No.

1063

Press
Mis.

Dated

19.10.1886

Not to be folded or roughly handled

From,

The Chairman
Municipal Council
Cochin

To,

The Chief Secretary to Government
Madras

Sir,

With reference to the proceeding of Government dated 10th September 1886 n^o 911, I have the honor to remark that it is with great regret this Council find that the Government consider the manner in which the accounts submitted for 1885/86 were prepared was exceedingly careless, and I beg to offer some explanations which I trust will meet with the favorable consideration of Government.

2—In para. 2 of G. O. 26th July 1886 n^o 712 the Government state "In statement VII B the deposit balance is again mixed up with the balance of the Municipal Fund notwithstanding paragraph 2 of G. O. 25th June 1885 n^o 222 All Financial in which deposit transactions were ordered to be kept out of the Municipal Fund account."

3—I beg to call your attention to the wording of para. 2 G. O. 25th June 1885, it runs "Excluding deposits," which should have been mixed up in the accounts of receipts and charges."

4—Now in the accounts for 1885/86 deposits had been included in the accounts of receipts and disbursements, and the balance of the Municipal Fund account.

Keeping the last quoted G. O. carefully in mind, the deposits were excluded from these statements in the accounts of 1885/86 and would have been excluded altogether but for the difficulty which had to be met in making the closing balance and the actual balance in the Treasury tally without bringing in the deposits somewhere. I know personally that this point met very careful consideration at the time and in the absence of more specific instructions than those quoted above, it was thought that if the deposits and closing balance were run together and a side note added to show that such had been done, giving also the amount of deposits to prevent misunderstanding, the requirements of Government would be met. I trust that the Government will now see that this error was one of judgment and not carelessness and that it scarcely deserved to be characterized as "glaring mistakes".

Respecting para. 4 of G. O. 26th July 1886 No. 712, I beg to explain that it was the first time such a grant had been received and as the head under which it was to be put was doubtful, it was with the best intentions put under "Tus".

The result of the expenditure mentioned in para. 4, were in excess of the budget amount, and the Council had not received the Government sanction for that expenditure. Consequently they were not considered liabilities, in fact the Council at the time the report was sent in were taking measures to get a grant from Provincial Funds to pay this claim which the Government had not yet decided to.

I regret to say that the next item in para. 4 was a mistake I hope will be overlooked. It arose I believe from the Deputy Inspector's report, which was necessary for para. 4.

vide G. O. of 11th April 1886 No. 712 (miscellaneous)

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after my report had been sent in. Statement V was then hurriedly prepared and submitted with my letter dated 1st June 1886, and this mistake crept in.

8— I hope that the Government will now be pleased to see that with the exception of the last all the other errors pointed out in Proceedings of Government 10th September 1886 No. 911 were the result of carelessness but of judgment. It is not always possible with the very best intentions to hit upon the exact method in which Government require the accounts to be kept especially without specific instructions.

9— I know that the Auditor Mr. Contho spent much time and took great pains with his audit and the one careless mistake which I have admitted will not I venture to hope be too severely censured. I should hope it is almost needless to say that such errors shall be most carefully avoided in future.

10— Under the circumstances I respectfully request a reconsideration of the order dated 10th Sept. 1886 No. 911.

I have the honor to be,
Sir,

Your most Obedt Servant

Submitted.
G. M. D.

of Collector

Geo. M. D.
Chairman.

The Chairman
Municipal Council, Cochin

The Chief Secretary to Government
Madras.

N^o 150.

Dated 2^o October 1886.

Sir,

Enclosure -

Submitting explanation regarding
the discrepancies noticed in the accounts
submitted for 1885/86 and requesting a
reconsideration of the order dated
10th September 1886 N^o 911.

On 19th Oct 1886 to 1888
The Govt accept the Chairman's
explanations, but request that
they be made to alter their
decision as regards the
auditing of the accounts.

EM

14/10

14/10

Order.

In the statement of receipts and
charges countersigned by the Auditor
the total receipts with the opening
balance are shown as Rs 20478-11-10
and the total charges with the closing
balance as Rs 20506-1-6. The Govt are
not satisfied that the Auditor knew
his work well and are therefore not
prepared to comply with the Chair-
man's request.

14/10

14/10

14/10

Miscellaneous.

FINANCIAL DEPT.

G.O., DATED 19th Oct/86

No. 1063 *M* MIS.

When given for copying

[Despatch Abstract.]

Municipal accounts.

Accepting the explanation furnished in connection with the audit of — of Cochin for 1895/96 & expressing inability to alter the decision as regards the re-audit of accounts.