

Local & Munl. (189⁸) Department

MISCELLANEOUS.

G.O., No. 942 M.

DATED 19-5-98

INDEXED. CR

RESPATCHED

[Despatch Abstract.]

Consolidated Audit Report.

Passing orders on the explanation furnished by
the Chairman, Municipal Council, Cocane
on the _____ for 1894-95

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Cao 20974/98							

Local & Munl. (189⁸) Department.

CURRENT No. 1350h



From

The Chairman,
Municipal Council,
Cocanada.
No. 5-3

In
Order N^o 942 M. M. 19/5/98

Recorded with the following
remarks—

1. The suggestions made in
para 2 (2) and (7) of the chair-
man's letter will be referred
to the Accountant-General
for remarks.

2. The delay of more than
one year in the submission
of this report is very unsatis-
factory and should ^{be} ~~have been~~
explained.

V.R.
7/5/98

S.M.
18.5.98

Dated 12 April 1898.
Received
Registered
Enclosures
Spare copies

SUBJECT.

Submitting a report
on the information
called for in G.O. N^o.
251 M., dated 19 February
1897 on the consolidated audit
report on the accounts of the
municipalities for the year 1896.

To The chairman. h.c. Cocanada.

" The Accountant-General.

Outd. 21/5/98

15/5

26/4

BACK PAPERS.

G.O.	No	Department.	Date.
So	251	ha	19-3-97
"	2412	h	2-4-97
"	1238	hh	19-5-97
"	683	hh	31-3-98
"	610	h	28-3-92

FURTHER PAPERS.

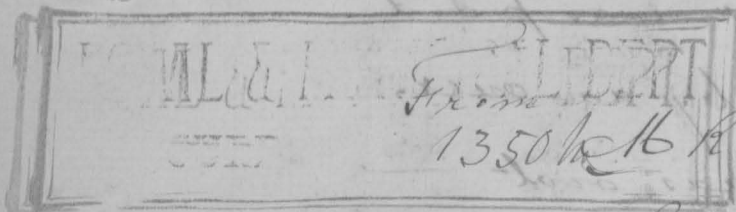
G.O.	No.	Department.	Date.

973 RR dated 15th September 1897
 1033 ER dated 6th October 1897
 1168 dated 11th November 1897
 1284 dated 8th December 1897
 416 dated 5th April 1898

Reminder

No 53

Municipal Office
Cocanada 8th April 1898.



1350 H. R. H. H. Perraju Garu
 Chairman, Municipal Council
 Cocanada.

To
 The Secretary to Government
 Local and Municipal Department
 Madras.

With reference to G.O.
 no 251 in dated 19th February 1897,
 and subsequent reminders as per
 margin, I have the honour to
 submit the following report.

2. The following defects were
 noticed in the accounts for 1894-95.

A. Receipts

(1) Excess collections transferred to the credit of deposits.

In 2 cases, excess collections were made under the following circumstances.

(1) Rs 1-8-0 Profession Tax.

During the heavy collection days in November 1894, the tax No 1-8-0 for the 2nd half year was paid into the office, but by an oversight, the receipt was not handed to the party then and there. The bill collector who was unaware of the fact, collected the tax a second time in March 1895. Seeing that a receipt remained in the bill book. The excess was since refunded on 6th June 1895.

(ii) No 1-2-0 House Tax.

This occurred owing to the necessary alterations not having been made in the bill for the 2nd half year after the disposal of the appeal. This amount was also refunded on 16th March 1897.

The subordinates concerned have been directed to see that such mistakes do not recur.

(2) Unused forms at the close of the year, not destroyed or otherwise rendered incapable of misuse.

These were left by an oversight on the part of the shroff. They were since duly destroyed.

When separate books for each ward are kept, there will be much wastage of forms, when the last book contains only a few filled up forms. I shall henceforth use the blank forms in the last book of one ward for the succeeding ward, if the course be not open to objection.

(3) Receipts for taxes permitted or written off, not stamped — permitted or written off.

Some stray cases escaped the notice of the Taxation clerk, and he was warned to attend to these instructions.

B. Demand, Collection, and Balance Statements.

(4) Proceedings of the Municipal Council wanting in details — sufficient to identify the amount permitted.

permitted or written off.

The amounts were entered in lump sums. They are now being shown in detail for each ward.

(5) Authority for permissions or writes off wanting.

In 3 cases, the amount was erroneously treated as written off without the authority of Council. It was accordingly included in the balance by the Auditor to be accounted for.

(6) Discrepancies in connection with balance lists and D.C.B. Statements.

There was a difference of 9 annas between the list and ^{the} Statement relating to 1892-93. Several attempts were made to trace the particulars relating to this item, but were in vain. The Taxation Clerk in 1892-93 and his Successor both died. The amount was since written off on 28th March 1896.

(7) Balance Lists not certified to by the Chairman as having been actually verified with the outstanding bills.

This omission has since been attended to. This is rather a tedious process, and cannot conscientiously be done without loss of much time. It is suggested that the certificate of the Head Clerk may be accepted.

C. Payments.

(8) Other receipts wanting.

Some payments had to be made first on bills. Receipts were since obtained, and shown to the Auditor. In future, final acknowledgments will be obtained as soon as possible after payments.

(9) Receipts for Durns in excess of Rs 20, other than those given on behalf of Government not always stamped.

Rs 37-8-0 was paid to the President of the Taluk Board
Cocanada

Cocanada on account of water
poundal charges. The receipt of
the money was acknowledged by
a letter. The Auditor having
objected to this, a duly stamped
receipt was since obtained.

Stamped acknowledgment with
immediacy obtained in such cases
hereafter.

(10) Vouchers not forthcoming.

In two cases of advances
given to Chaurman the late
Mr. Addis, receipts were not
taken in the first instance, by
an oversight. They were since
adjusted. In another case Rs 10/-
was advanced to Civil Surgeon
for the purchase of Calves. His
acknowledgment was considered
insufficient. Proper receipts
were since obtained.

Rs 30-0-0 was paid on account
of the salary of the Sanitary
Inspector while under training

in Madras. It was debited under
advances and adjusted without voucher,
which was taken afterwards according
to notes of the Auditor.

Voucher for an item of Rs 0-12-0 paid
to East Coast Railway on account
of freight on a package of ink
bottles was mislaid. A certificate
to that effect was recorded.

Vouchers will in future be properly
maintained and the Accountant
has been strictly enjoined in the
matter.

(11) Nominal muster rolls wanting in abstract of work done.

This could not have been
done, as the Munsiff had no clerk.
One was entertained from the
beginning of this official year,
so that such omissions may not
occur again.

(12) Delays in payment.

Two cases were noted against
this head. In one case Rs 1-8-0

was sanctioned on 30th 8 1893 on
account of refund of house tax.
This item was omitted by mistake
in the usual list of refunds.

When the party claimed for the
refund, a reference was made
to the registers, and a supple-
mental list prepared on 30th
April 1894. The amount was
paid on 28th May 1894. In the
other case a bill for Rs 25-12-0

dated 20th July 1894 on account
of materials supplied for a
Culvert near Sub-Court gate
was received into the office on
23rd July 1894. It was prepared
in Telugu and returned to be
written in English. It was received
back on 12th September 1894.

A reference was made to the
Manager of the Pettapur Estate.
in this office letter no 901 -
dated 14th September 1894, to incur
the charge as the materials

were supplied for the use of the
Culvert, which the Estate was
bound to construct. The amount
was recovered from the Manager
on 28th February 1895. and paid on
20th March 1895. Delays as far as
possible will be avoided in future
payments.

D. Advances.

13 Adjustment of advances long
delayed.

There were three cases
in which the adjustment of advances
was delayed for want of proper
vouchers from the parties. Advances
are now being adjusted as early
as possible after the close of
the transactions.

E. Deposits

14. Security deposits not taken
from certain employees.

This is being attended to now.

F. Records.

15 to 18 Balance in maintenance.

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The defects pointed out in the maintenance of records occurred through change of hand. This occurred during the illness of the late clerk. The records are now being maintained in accordance with the notes of the auditor.

19. Works undertaken without Estimates.

Some works were undertaken without Estimates by my predecessors, but I shall see that no room is given for such remarks in future.

3. I beg to add for the information of Government that Messrs Brito and Rajagopala Moodalia who audited the accounts for the subsequent two years remarked that there was an improvement in the account work and that the general result of the audit was satisfactory.

I leave the honor to be
on

Your most Obedient Servant

W. P. ...

When given for copying _____
When copied _____
When examined _____ 189
When signed _____

READ AGAIN G.O., No. _____, DATED
189 ,

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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

N.B.—

A = Copy in full.
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