

8-3-12 ✓
9-9-16 ✓

[L. & M.]
[5,000-5-4-99.]

Local & Munl. (1899) Department.

MISCELLANEOUS.

G.O., No. 751 M.

DATED 25-5-99.

INDEXED.

ORIGINAL

[Despatch Abstract.]

Accounts . Communicating to the Chairman,
Municipal Council, Punjab, the remarks of the
Accountant General on his letter taking ex-
-ception to certain points noticed in the Audit-
notes for 1896-97 being counted as defects

BACK PAPERS.

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

FURTHER PAPERS.

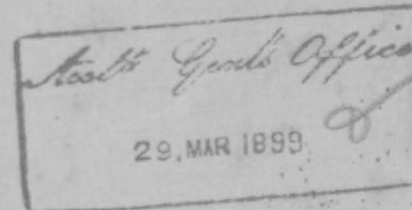
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9295 — 28-3-99
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Local & Munl. (1899) Department.

CURRENT No. 853 m

546



From

The Chairman,
 Municipal Council,
 Gwent

No. 1806

Order No. 371 87 28-3-99

Referred to the
 Accountant-General for remarks.

By order

A. H. J. J. J.
 Sp. Assistant Secretary

Dated 11th March 1899

Received

Registered

Enclosures

Spare copies

27-3-99

SUBJECT.

Requesting to see that certain
 points in the audit notes for 96-97
 on the accounts of the Gwent Municipal
 may not be considered as defects.
 as this seems to give it proper place

To
 The Accountant-General.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

C112553 and 13114/99

order. No 757 mms 8/25/99

The Accountant-General's remarks in his letter read above, will be communicated to the Chairman.

V.R.
7/5/99

Mm
23/1/99

The Chairman, M.C. Guntur
thru the Collr. of Kistna.

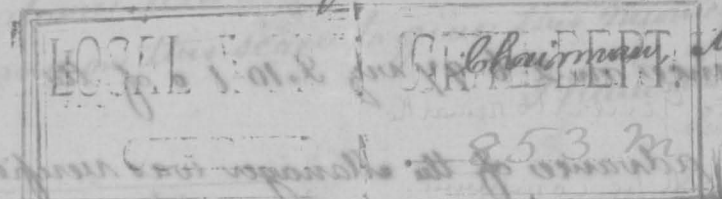
exp 29/5/99

No 1806.

Municipal Office, Guntur
Dated 14th March 1899

From

MR R. P. Venkatarishnappa naidu gowd



To

The Secretary to Government,
Local and Municipal Department,
Madras.

Sir,

In the consolidated report on the accounts of the District Municipalities for the year 1896-97, reviewed by the Government in G.O. No 202, M. dated 15th February 1899, I have the honor to submit that this (Guntur) Municipality was classified as the third among the medium group of municipalities on the ground that the number of defects noted against it was 18. It would no doubt deserve the place assigned to it if all the defects were such from an account point of view; but I beg to take exception to notes numbered 10, 12, 16 & 18 which read as follows (Vide Audit notes &c)

No 10 - "The proceedings of the Council were somewhat not definitely worded signifying Confirmation or denial of taxes."

No 12 - "The number of vouchers can be considerably reduced, if payment for repairs to Conservancy Carts and the like (often of less than Rs 5 at a time) be vouched for and included in a contingent bill. This suggestion may with advantage be adopted."

No 16. "The balance on 2-6-97 viz Rs 10-1-0 of the permanent advance of the Manager was verified and found correct, as also that of the postage and Receipt stamps to the value of Rs 2-8-0."

No 18. "The person who takes remittances to the Bank should be required to furnish security."

These are really no errors in the accounts, but are merely suggestions and recommendations on the part of the auditing officer, and as such they might have not been counted as separate defects in the Consolidated statement of the Inspector of the Local Fund accounts. If these therefore were excluded from the total number set forth, the number would be reduced to 14 - a number which would give the first place to this Municipality. I feel this treatment all the keener as no pains are being spared to maintain the accounts in an efficient condition. Personal scrutiny and supervision is bestowed to make the staff devote careful attention to minimise errors in the accounts, to prevent recurrence of defects once pointed out, and

to effect a general improvement in all the branches.

In these circumstances, I request that you will be pleased to see that the four notes mentioned above are not considered as defects in the accounts, and on this score to give this Municipality the place it deserves.

I have the honour to be,

Sir,

Your most obedient servant

J. V. K. Kishnappa,
Chairman, M.C.

10.11.99

Local & Munl. (1899) Department.

CURRENT No. 131174



From

The Accountant General,
Madras

No. 125/103

Dated 10th May 1899.

Received 12th _____

Registered 13th _____

Enclosures C no 853 m of 99 returned

Spare copies in

SUBJECT.

Stating that the position
given to the Guntoor
Municipality in the
Consolidated audit report
for 1896-97 is correct.

Order

BACK PAPERS.

G.O.	No.	Department.	Date.
202m	1862m		15th Feb 1899
			25-8-97

FURTHER PAPERS.

G.O.	No.	Department.	Date.

FUND DEPARTMENT.

Fort St. George,

Accountant-General's Office,

10th May 1899.

No. 170
103

From

W. H. Dawson Esq., J. C. S.

LOCAL & MUNICIPAL DEPT. ACCOUNTANT-GENERAL TO THE GOVERNMENT OF MADRAS,
CURRENT No. 1311M

To THE Secretary to Government.
Local and Municipal Department
Fort St George.

SIR,

With reference to your endorsement No 371 dated the 28th March 1899, on a letter from the Chairman, Municipal Council, Genting, taking exception to certain points in the audit notes for 1896-1897, being counted as defects for the purposes of the annual consolidated report, I have the honour to reply Seriatim as follows:-

Para 10. Unless the manner in which the appeal has been disposed of is distinctly stated in the local resolution, it is not possible

possible for the Auditor to verify the demand, collection and balance figures of the tax in question. Hence the point was rightly treated as a defect.

Paras 12 and 18. These points the Chairman contends should be treated rather as Suggestions for consideration and future adoption, than as defects, but I fear it is not possible to discriminate between the two and no attempt is usually made to do so. The mere fact that a Suggestion is made for improving or systematising the accounts or for safeguarding the municipal funds, implies that in the Auditor's opinion the existing practice is somewhat defective and on the occasion of every audit several such Suggestions are made. Consequently for the purposes of a general comparison they are included in the list of errors and defects in Para 16. The Chairman is mistaken in thinking that this remark was taken into account in calculating the total number of defects. The figures '18' are again the figures of the Municipality.

difficulties,
and inter-

municipality was arrived at by counting para 1 as two defects, viz: - (1) that the bills were issued late. and (2) that they were issued for both half years together.

I have the honour to be

Sir

Your most obedient Servant.

W. H. Dawson
Offg Accountant General.

1/6

Possible for it

[L. & M.]
[5,000-5-4-10.]

When given for copying _____
When copied _____
When examined _____
When signed 26/5 } 139

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 FILLED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.—

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