M.R.O. 1—77,006—8-6-37.

(1) Number of pages 10

(2) Date of repair 16-3-40

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Revenue Board DEPARTMENT.

G.O. No. 143 Press Mis.

269 271

Dated 28-3-40 1940.

6/7

Not to be folded or roughly handled

No. 269. Read the following Proceedings of the Government of India in the Financial Department, dated Fort William, 17th April 1873, No. 2452 (Accounts) :—

Read again—

Financial Resolution, No. 4803, dated 10th November 1871, respecting the Forms of Estimates and Accounts for Provincial Funds.

Read—

Circulars by the Comptroller-General (deposited) issued in February 1873, forwarding to the several Accountants-General for remark, before authoritative issue, Revised Forms of Estimates and Accounts of Provincial and Local Funds.

Resolution.—The Governor-General observes, from the experience of the past few months, that it is absolutely necessary to keep distinct from Local Funds the record of the Receipts and Charges which, from 1871-72 inclusive, have from time to time been transferred from Imperial to Provincial Funds.

2. A discretion on this point was allowed to Local Governments in the first instance, and some of them have exercised it, more or less, in absorbing several heads of Local Funds in their Estimates and Accounts of Provincial Funds.

3. This arrangement having proved inconvenient, what has been done to this end must be undone ; and by the aid of any requisite temporary establishment, chargeable to Imperial Funds, all the receipts and charges for 1871-72 and 1872-73 must be recast under the division of Provincial Funds as defined in paragraph 1 of this Resolution, and under the old division of Local Funds. In this recast, any new cesses or taxes which may have been imposed since the introduction of the scheme of Provincial Services must be incorporated in Local Funds. The recast for 1871-72 should be completed within four months.

4. The Public-Works Expenditure from Provincial Funds must equally be kept distinct from that for Local Funds.

5. In the Forms issued by the Comptroller-General with the circulars recited at the head of this Resolution, certain local cesses and other receipts, with the corresponding expenditure, have been entered in the Provincial Funds' section of the Forms. Under the present orders, these will be transferred to the Local Funds' section. With this exception, the general arrangement of major heads, minor heads, and sub-heads in those Forms is approved, subject to any minor modifications which the replies to the Comptroller-General's Circular may suggest.

6. In some Provinces it may be necessary to introduce new sub-heads to suit local peculiarities, or to meet the wish of a Local Government for greater detail than the Forms of the Comptroller-General provide. In such cases, the new sub-heads will be necessarily arranged under an existing minor head ; but the arrangement should be settled in communication with the Comptroller-General who is responsible for maintaining a real uniformity in the major and minor heads of the accounts of Provincial and Local Funds of the several Governments.

7. The Comptroller-General's Forms provide for the record of the receipts and charges of Municipalities on the Government books, and (in the opening or

abstract statements of revenues and expenditure respectively) for the exhibition of the receipts and charges of Municipalities, not on the Government books.

8. In some Provinces, the detailed record of the receipts and charges of Municipalities on the Government books is kept by the local Accountant-General, or is furnished to him monthly by the Treasury Officers. In such cases, the means of detailing the transactions of the Municipalities under the prescribed major, minor, and sub-heads will be available to the Accountant-General.

9. In other Provinces, however, as in Bengal, the account of the Municipalities on the Government books is a mere banking account; the detailed record of receipts and charges being kept by the Municipalities and being rendered to the Supervising Officers, whether Commissioners or others, appointed by the Local Government. As it is of essential importance to have accounts of municipal taxation and expenditure in an uniform classification, the Local Governments will be requested to instruct Municipalities which come within the scope of this paragraph to observe, in their accounts, the major, minor, and sub-heads prescribed in circulars issued by the Comptroller-General, and to furnish to the local Accountant-General, monthly or quarterly, detailed returns in this classification, of their receipts and expenditure, for consolidation in the Account Office. To avoid inconvenience to the Municipalities, the Comptroller-General, on representation, will adapt his requirements to local peculiarities so far as may be compatible with the essential object of a real uniformity in the record of municipal taxation and expenditure throughout British India.

10. In the account on the Government books the sums paid at treasuries to the Municipalities mentioned in the preceding paragraph will appear as final payments, and similarly as to the receipts from the Municipalities. The accounts will differ from the detailed record of receipts and charges for the same period kept by Municipalities; and, in incorporating the latter in the annual detailed account to be furnished to Government under the present orders, the differences between it and the amounts on the Government books must be shown by distinct adjusting entries, so as to work up to the balance on the Government books. To this end explanations of differences should be timeously obtained by the local Accountants-General and furnished to the Comptroller-General.

11. The abstract statement, and the details of receipts and disbursements of Municipalities not on the Government books, which are to be incorporated, in the prescribed form, in the annual returns to be rendered to the Government of India, will be obtained by the local Accountant-General, under the orders of the Local Government, from the Municipalities concerned.

12. The Comptroller-General's Forms do not provide for a detail of the Receipts and Charges of the Municipalities in Presidency Towns. This omission should be supplied. The instructions in paragraph 11 will apply to these Municipalities.

Ordered that a copy of this Resolution be sent to the Comptroller-General, and the several Accountants-General and Deputy Accountants-General in independent charge.

Proceedings of the Madras Government, Financial Department,
28th May 1873.

Also, that a copy be sent to the several Local Governments and Administrations, with a request that the instructions sketched in paragraph 9 of the Resolution may be issued to the Municipalities concerned.

(Signed) R. H. HOLLINGBERY,
Asst. Secy. to the Govt. of India.

No. 270. ORDER THEREON, 28th May 1873, No. 743.

Communicated to all Presidents of Municipalities with reference to paragraph 9, the instructions conveyed in which will be observed in all cases to which they may be applicable.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the Presidents of all Municipalities.
,, Accountant-General.
,, Public Works Department.
,, Board of Revenue.

Exd. J. Wright.

No. 2452.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

Accounts.

FORT WILLIAM, *the 17th April* 1873.

Read again—

Financial Resolution No. 4803, dated 10th November 1871, respecting the forms of estimates and accounts for Provincial Funds.

Read—

Circulars by the Comptroller General (deposited) issued in February 1873, forwarding to the several Accountants General for remark, before authoritative issue, revised forms of estimates and accounts of Provincial and Local Funds.

RESOLUTION.—The Governor General observes, from the experience of the past few months, that it is absolutely necessary to keep distinct from Local Funds the record of the receipts and charges which, from 1871-72 inclusive, have from time to time been transferred from Imperial to Provincial funds.

2. A discretion on this point was allowed to local Governments in the first instance, and some of them have exercised it, more or less, in absorbing several heads of Local Funds in their estimates and accounts of Provincial Funds.

3. This arrangement having proved inconvenient, what has been done to this end must be undone; and by the aid of any requisite temporary establishment, chargeable to Imperial Funds, all the receipts and charges for 1871-72 and 1872-73 must be recast under the division of Provincial Funds as defined in paragraph 1 of this Resolution, and under the old division of Local Funds. In this recast, any new cesses or taxes which may have been imposed since the introduction of the scheme of Provincial services must be incorporated in Local Funds. The recast for 1871-72 should be completed within four months.

4. The Public Works expenditure from Provincial Funds must equally be kept distinct from that for Local Funds.

5. In the forms issued by the Comptroller General with the circulars recited at the head of this Resolution, certain local cesses and other receipts, with the corresponding expenditure, have been entered in the Provincial Funds' section of the forms. Under the present orders, these will be transferred to the Local Funds' section. With this exception, the general arrangement of major heads, minor heads, and sub-heads in those forms is approved, subject to any minor modifications which the replies to the Comptroller General's circular may suggest.

6. In some Provinces it may be necessary to introduce new sub-heads to suit local peculiarities, or to meet the wish of a local Government for greater detail than the forms of the Comptroller General provide. In such cases, the new sub-heads will be necessarily arranged under an existing minor head; but the arrangement should be settled in communication with the Comptroller General who is responsible for maintaining a real uniformity in the major and minor heads of the accounts of Provincial and Local funds of the several Governments.

7. The Comptroller General's forms provide for the record of the receipts and charges of municipalities on the Government books, and (in the opening or abstract statements of revenues and expenditure respectively) for the exhibition of the receipts and charges of municipalities, not on the Government books.

8. In some Provinces, the detailed record of the receipts and charges of municipalities on the Government books is kept by the local Accountant General, or is furnished to him monthly by the Treasury Officers. In such cases, the means of detailing the transactions of the municipalities under the prescribed major, minor, and sub-heads will be available to the Accountant General.

9. In other Provinces, however, as in Bengal, the account of the municipalities on the Government books is a mere banking account; the detailed record of receipts and charges being kept by the municipalities and being rendered to the supervising officers, whether Commissioners or others, appointed by the local Government. As it is of essential importance to have accounts of municipal taxation and expenditure in an uniform classification, the local Governments will be requested to instruct municipalities which come within the scope of this paragraph to observe, in their accounts, the major, minor, and sub-heads prescribed in circulars issued by the Comptroller General, and to furnish to the local Accountant General, monthly or quarterly, detailed returns in this classification, of their receipts and expenditure, for consolidation in the Account Office. To avoid inconvenience to the municipalities, the Comptroller General, on representation, will adapt his requirements to local peculiarities so far as may be compatible with the essential object of a real uniformity in the record of municipal taxation and expenditure throughout British India.

10. In the account on the Government books, the sums paid at treasuries to the municipalities mentioned in the preceding paragraph will appear as final payments, and similarly as to the receipts from the municipalities. The accounts will differ from the detailed record of receipts and charges for the same period kept by municipalities; and, in incorporating the latter in the annual detailed account to be furnished to Government under the present orders, the differences between it and the amounts on the Government books must be shown by distinct adjusting entries, so as to work up to the balance on the Government books. To this end explanations of differences should be timeously obtained by the local Accountants General and furnished to the Comptroller General.

11. The abstract statement, and the details of receipts and disbursements of municipalities not on the Government books, which are to be incorporated, in the prescribed form, in the annual returns to be rendered to the Government of India, will be obtained by the local Accountant General, under the orders of the local Government, from the municipalities concerned.

12. The Comptroller General's forms do not provide for a detail of the receipts and charges of the municipalities in Presidency Towns. This omission should be supplied. The instructions in paragraph 11 will apply to these municipalities.

ORDERED, that a copy of this Resolution be sent to the Comptroller General, and the several Accountants General and Deputy Accountants General in independent charge.

Also, that a copy be sent to the several local Governments and Administrations, with a request that the instructions sketched in paragraph 9 of the Resolution may be issued to the municipalities concerned.

Asst. Secy. to the Govt. of India

1873

Financial Department

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

Accounts.

From Govt of India Fin Dep

No. 2452.

Dated, Fort William, the 17th April 1873.

Received 29th —

Forwards a Resn of that Govt regarding the revised forms of Estimates and Accounts of Provincial and Local Funds

Letter acknowledged. 28 May 1873. No 743 v

Transmits Abstract No. of Municipalities & Notified Area of Bengal. Has instructions issued to Local Bodies to furnish returns in a form to be approved by Govt. Will be applicable from 1st April 1874

Forwarded to the Secretaries to the Boards of Revenue, Commissioners of Divisions, Accountant General, Director of Public Instruction, Public Works Department, Board of Revenue

With orders.

O. S. G. P.—No. 87 C. F.—16-4-73.—150.

Govt. of India 1873 Madras

Financial

From

The Secretary to the Govt of India

Financial Department

Dated May 23rd

Read. June

G. O. 28th May 1873. No. 743

Nos. 269-271.

Communicating Resolution of the Govt of India respecting the forms of accounts of Provincial & Local Funds, in which Municipalities are to render their accounts, the major, minor & sub heads prescribed by

Transmitting for the Comptroller General's information a copy of this letter and enclosures.

Requesting that he will furnish this Government with monthly or quarterly detailed returns in this classification of their receipts & disbursements for consolidation in the Accountant General's Office.