

(1) Number of pages 10
44 (2) Date of repair 23-4-87
(3) Initials of the Referencer lowh ✓

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Fincl DEPARTMENT

G.O. No.	1158.	Press.
B.P. No.		Mis.
Dated	24. 6. 1881.	197.

CSB

6/2

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

21st June 1881, No. 1158.

Municipal—Accounts.

Read the following paper :—

From A. T. ARUNDEL, Esq., Acting President of the Municipal Commission, to the
Officiating Chief Secretary to Government, dated Madras, 7th June 1881, G. No. 254
[Current No. 1360].

With reference to G.O., No. 651, dated 19th April, I have the honor to append the following remarks on the Auditors' report. Several difficulties which occurred to me in the system of accounts kept in the Municipal Office were brought to the notice of the Auditors, who have now suggested the course they recommend for adoption.

2. With respect to paragraph 12 of the Auditors' report, the Cash-book and the Journal will be kept distinct.

3. (Para. 13, 2ndly).—I am reluctant to make an important change in the system of payments without further consideration. In every case in which money is drawn for payment, vouchers are eventually submitted as noted by the Auditors. I am not, however, satisfied with the present system and propose to effect a modification of it in communication with the Auditors.

4. (Para. 13, 3rdly).—An account called "Miscellaneous Advances" will be opened as suggested.

5. (Para. 14).—There is already a deposit account in the Ledger, but to show the adjustment of small sums drawn for payment, the Manager will keep a subsidiary deposit account with the necessary particulars.

6. (Para. 15, Ledger).—The detailed headings in the budget are entered under their respective heads in the Ledger, and are totalled up monthly under the main headings, e.g., New Works, Buildings, for entry in the monthly statement. The information desired by the Auditors will be provided by entering these monthly totals in the Ledger under the proper heads.

7. (Para. 16).—The accounts of each separate item cannot always be recorded on consecutive pages of the Ledger without a very needless waste of stationery.

8. (Para. 19).—The stock-taking of the stores has been completed, and the balance can now be shown periodically.

9. (Para. 20).—An account under the head "Workshops" will be opened to obviate the difficulty experienced in ascertaining the profits of this branch.

10. (Para. 21).—The Workshop and other bills collected by the Engineering Department were originally transferred to it from the Revenue Department, because the latter wanted the special knowledge of persons and details and the collections fell into arrears. I do not care to retransfer the collection to the Revenue Department, but will, in consultation with the present Auditors, introduce a suitable check on the Engineering Cash Account.

ORDER THEREON, 21st June 1881, No. 1158.

Recorded.

(True Extract.)

C. G. MASTER,
Offg. Chief Secretary.

To the President of the Municipal Commission, Madras.

Exd. T. O'Connor.

Gobt. of (1881) Madras.
FINANCIAL.

To
**THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Madras.**

Dated June, 21st.

Issued

Recd.

G.O., 21st June 1881, No. 1158.

JUNE

Municipal—Accounts.—Letter from the President of the Madras Municipality submitting remarks on the Auditors' report on the accounts of 1880, recorded.

G. No. 254

¹⁰
^{15/8} Municipal Office,
Madras, 7th June 1881.

From

A. S. Sundar
President, Municipal Commission,

To

B. G. M. S.
Off. Secy, Madras Government
Colaba.

CURRENT No. 1360

SIR,

With reference to G.O. No. 1158, dated 21st June, 1881, the President of the Municipal Commission has submitted the following remarks on the Auditors' Report. The difficulties which occurred in the audit of the accounts kept in the Municipal Office were brought to the notice of the Auditors. I have now suggested to the Auditors the proposed method for adoption.

2. With reference to para 12 of the Auditors' Report, the Cash Book and the Journal will be kept distinct.

3. With reference to para 13 of the Auditors' Report, the Cash Book and the Journal will be kept distinct. In every case in which money is drawn for payment, it will be eventually submitted as noted by the Auditors. When

DISPOSED OF

21 JUN 81

BY G.O. 1158

Cash Book

not however satisfied with the present system and
proposed to report on the question of its continuance
to the H. Auditors.

4. (Para 14, 3rd) The account called "miscellaneous receipts" will be kept as suggested.

5. (Para 14) There is already a deposit account in the City but to meet the requirements of small sums drawn for payment, the manager will keep a subsidiary deposit account with the necessary particulars.

6. (Para 15 Ledger) The detailed headings in the Budget are entered under their respective heads in the Ledger, and are totalled up monthly under the main headings, e.g. New works, Buildings, for entry in the monthly statement. The information desired by the Auditors will be provided by entering these monthly totals in the Ledger under the proper heads.

7. (Para 16) The accounts of each separate item cannot always be recorded on consecutive pages of the Ledger without a very needless waste of stationery.

8. (Para 19) The stock taking of the Stores has been completed, and the balance can now

now be shown periodically. 15/3 28

9. (Para 20) An account under the head "Workshop" will be opened to obviate the difficulty experienced in ascertaining the profits of this branch.

10. (Para 21) The workshop and other bills collected by the Engineering Department were originally transferred to it from the Revenue Department because the latter wanted the special knowledge of persons and details and the collections fell into arrears. It does not come to retransfer the collection to the Revenue Department but will in consultation with the present Auditors introduce a suitable check on the Engineering Cash Account.

I have the honor to be,
Sir,

Yours most obedient servant,

A. J. Arundell

Acting President

Municipal Commission

E. J. P. 1883

1647-20-11-40.
 651-18-4-01
 124-18-6-00.
 753-2-15-74
 972-11-7-75

36

Mail (1881) Despt

Madras Municipality

(Recd.)

From

The M^r President

Municipal Commission

Madras

Order 21 June
 1881. No. 1158.

To, The Off^r Chief Secretary
 to Government
 Madras

G. N. 254

Received

by

The suggestions of the Auditor
 regarding Cash Book, Advances,
 deposits, ledger & workshops
 have been adopted

Dated 7th
 Despt 7th
 Recd. 8th } June 1881

CURRENT No. 1360

Subject

To The Pres^t M^r Comm^r Madras
 Despt 57
 Lto 30

Submitting certain remarks
 on the Auditor's Report on
 the account of 1880.

with order

2076-8
 220-1-81

1158
 5

Govt. of ^{Jerash} 1883 Madras.

Fair

DISPOSED OF

21 JUN 81

BY G.O. No. 1158

(5)

*Recd. Accl. Letter from the
Presd of the Madras Mining
Submitting remarks on the Au-
ditors report on the accounts
of 1880 recorded*