

(1) Number of pages 6

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MADRAS RECORD OFFICE

Government of Madras

Public Works
Financial

DEPARTMENT

G.O. No.
~~B.P. No.~~

309

Press
~~Mis~~

Original

Dated

29th Jan

18 77

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

29th January 1877, No. 309.

Municipal—Accounts.

Read the following paper:—

No. 368. From R. TAYLOR, Esq., Officiating Comptroller-General, to the Secretary to the Government of Madras, dated Calcutta 28th October 1876, No. 1025.

I have received from the Financial Department of the Government of India a copy of the Revenue Department General Letter of 31st August last on the subject of Municipal Accounts with instructions "to arrange, in concert with the several local Governments, for discontinuance of a classified record of receipts and charges of Municipalities in the Government Accounts," as the Revenue Department has already informed the Secretary of State that the Government of India has directed "that no separate record of municipal receipts and disbursements shall be kept up by the Offices of Account." For the future these Municipalities should have only a banking account with the Treasury, and the Treasury Officer, as such, should have no more knowledge of, and no more record of, the transactions of a Municipality than of the transactions of any Ward's Estate which may be in the Collector's charge. So long as a Municipality banks with a Treasury, the Treasury Officer should receive such moneys as it pays in, and within its balance honor such cheques as its officers draw, without any knowledge of the source from which the Municipality draws the receipt or of the object of the expenditure. I submit, therefore, that instructions in this sense should be issued to all Treasury Officers.

2. Accountants-General have been already instructed (in my Circular No. 233) that Municipalities may be allowed to bank with the Treasuries on this plan, and, as still a classified account of receipt and expenditure is to be demanded by you from every Municipality, it may be well also to require from the Accountant-General a memorandum of the balance of each at the commencement and close of each year, in order to enable you so far to check the accounts. Provincial totals of each class of receipt and charge will still, I believe, be required for the Finance and Revenue Accounts, but can be taken from the statements prescribed by the Revenue Department if forwarded to the Government of India in time.

No. 369.

ORDER THEREON, 29th January 1877, No. 309.

To be recorded.
(True Extract.)

W. HUDLESTON,
Chief Secretary.

Exd. J. W. Fischer.

No. 1025.

Comptroller General's Office;
Calcutta, the 28th October 1876.

To

THE SECRETARY TO THE GOVERNMENT OF *Madras*

SIR,

I have received from the Financial Department of the Govern-

August last on the subject of the instructions "to arrange, in concert with the several local Governments, for discontinuance of a classified record of receipts and charges of Municipalities in the Government Accounts," as the Revenue Department has already informed the Secretary of State that the Government of India has directed "that no separate record of Municipal receipts and disbursements shall be kept up by the Offices of Account." For the future, these Municipalities should have *only* a banking account with the Treasury, and the Treasury Officer as such should have no more knowledge of, and no more record of, the transactions of a Municipality than of the transactions of any Ward's Estate which may be in the Collector's charge. So long as a Municipality banks with a Treasury, the Treasury Officer should receive such monies as it pays in, and within its balance honour such cheques as its officers draws, without any knowledge of the source from which the Municipality draws the receipt, or of the object of the expenditure. I submit, therefore, that instructions in this sense should be issued to all

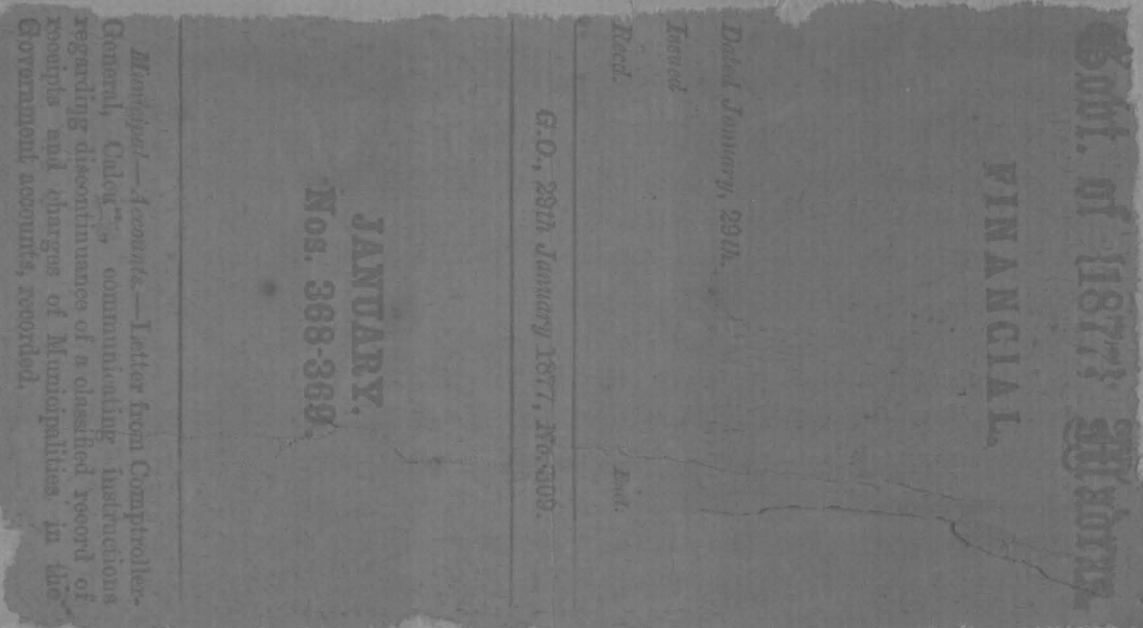
2. Accountants have been already instructed (in my Circular No. 233) that Municipalities may be allowed to bank with the Treasuries on this plan, and as still a classified account of receipt and expenditure is to be demanded by you from every Municipality, it may be well also to require from the Accountant General a memorandum of the balance of each at the commencement and close of each year, in order to enable you so far to check the accounts. Provincial totals of each class of receipt and charge will still, I believe, be required for the Finance and Revenue Accounts, but can be taken from the statements prescribed by the Revenue Department if forwarded to the Government of India in time.

I have the honor to be,

SIR,

Your most obedient Servant,

A. T. Taylor
Offg. Comptroller General.



3-
Sob. of 1877 Madras.

Final

G.O. 29th Jan. 1877. N. 309.
Nos. 368-369.

Mun. accounts. Letter from
Compt. Genl. Calcutta,
congr. intus: regarding dis-
continuance of a detailed
record of receipts & charges
of municipalities in the
accounts, recorded.

Account of 1876/77

From the Comptroller
General

Attd. 28. 2. 1877
Recd. - 4. Jan.

No. 305.

21st 9th
Ind. 1877

Among the accounts of the
Municipalities in the first
Account -

29th Jan. 1877. N. 309.

Recorded

HR