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MADRAS RECORD OFFICE.

Government of Madras.

Food DEPARTMENT.

G.O. No.	<u>228</u>	Press
		<u>Mis.</u>
Dated	<u>6-5-</u>	<u>1861.</u>

*B/m 11-12**5/6*Not to be folded or roughly handled*my*

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Proceedings of the Madras Government, Financial Department,
6th May 1861.

No. 11. Read the following Extract of Proceedings of the Board of Audit, dated 22nd March 1861, No. 6.

Read Memorandum from the Officiating 1st Assistant Accountant General, dated 1st instant, on the heads of account in use for the settlement of transactions with London. The following designations appear on the books of the several Governments :—

India,	}	"Account Current with London."
Bengal,		
N. W. Provinces,		
Punjab,		
Madras,—		"Supplies between India and London."
Bombay,—		"London Account."

Ordered, that the head of "ACCOUNT CURRENT WITH LONDON," be adopted in the Annual Books and Accounts, Civil and Military, of all Governments for the adjustment of transactions with Her Majesty's Secretary of State in Council.

Read the following Memorandum of the Officiating 1st Assistant Accountant General, dated 28th ultimo, on the adjustment of Stores from London :—

The adjustment of Europe Stores in the Books of the Government of India is at present made in the first instance in the Civil Department for both Military and Civil Stores, from Invoices of consignments shipped during the official year of account. In this adjustment the value of Military Stores is debited to the central head of "Military Department," and credit given to "Account Current with London." The head of "Military Department," is cleared in the Military Branch by the debit of the Stores to the Departmental heads "Ordnance Department," "Stud Department," "Superintendent of Army Clothing," &c.

In the executive Departments the consignments are brought to account as received into Store, and borne upon the Books of the Department until expended or otherwise disposed of. The value of Stores debited to "Ordnance Department" in the Military Books, but not received at the end of the year remains in balance under that head, and forms an item of difference between the Military Books and the Ordnance Books. This discrepancy will be prevented in the plan of adjustment hereinafter suggested.

In Madras and Bombay the primary adjustment of *Military* Stores is made in the Military and not in the Civil Branch of the Office of Account. In Madras the value of Stores *received* during the official year is debited to Store heads of account, and credit afforded to "supplies between India and London." In Bombay the value of Stores consigned from London during the official year is taken as in Bengal.

The uniform adjustment at all the Presidencies of Stores from London on the system pursued in Bengal and Bombay may be secured by the adoption of one central head of account for all descriptions of Stores consigned to India, say "*Stores from London*," which will be debited with the value of Stores consigned during each official year and credit given to "*Account Current with London*." When the Stores reach India credit will be given to "Stores from London" by the receiving Department. The balance under this head of account at the close of the Books will exhibit the value of Stores in transit.

Ordered, that a uniform head of account be opened on the Books of all the Presidencies for the preliminary adjustment of imported Stores, entitled "STORES FROM LONDON," to which the value of the Stores shipped during the official year shall be adjusted in accordance with the following Rules :—

RULES for the preliminary adjustment of the value of Stores from London.

1. Extracts of Invoices of Stores consigned to India, shall be furnished to the several Accountants, Civil and Military, for adjustment.

2. The Accountants shall afford credit to "Account Current with London," for the value of the Stores by debit to the head of "Stores from London."

*Proceedings of the Madras Government, Financial Department,
6th May 1861.*

3. The Stores shall be adjusted in the Annual Statements and Books according to the year indicated by the dates of the Invoices: *e. g.*—all Invoices bearing dates from 1st May 1861 to 30th April 1862, will be entered in the Financial Statements (Estimates, and Receipts and Disbursements,) and Books for 1861-62.

NOTE.—The charge to the Departments in the Annual *Estimates and Receipts and Disbursements* will be final as heretofore; *i. e.* the Stores written off as above directed will not be entered again as Stores expended, the subsequent adjustments being confined to the General Books, Civil and Military.

4. The full value of every Invoice shall be brought on the Books of the receiving Department as the Stores are received, and credited under the head of "Stores from London" in the Account Current rendered to the office of account for the month in which the Stores are received, the year of receipt of the Stores being in this case the year of account. When no Account Current is rendered for adjustment, the receiving Department will communicate the receipt of Stores to the Accountant, (Civil or Military, as the case may be,) who will, from the Account Current in the one case, and from the intimation of receipt in the other, debit the receiving Department for the Stores received, and clear the adjusting head "Stores from London," by a corresponding credit:—*e. g.*

DR. STORES FROM LONDON. CR.	
To Account Current with London (for value of Stores consigned as per Invoice, dated 1st May 1861,) 50,000	By Ordnance Department..... 50,000

DR. ORDNANCE DEPARTMENT. CR.	
To Stores from London (for Military Stores received in September 1861, as per Invoice value,) 50,000	By Charges Military, (for Stores expend- ed during 1861-62, as per Ordnance Books, &c.)

5. The subsequent adjustment of the Stores in the Territorial and Military General Books will be effected under instructions issued to the respective Departments by the Auditor General of India for Civil Stores, and by the Chief of the Military Finance Department for Military Stores.

(Signed) E. DRUMMOND,
First Member & President.
(") G. BALFOUR, Colonel,
Second Member.

BOARD OF AUDIT,
The 22nd March 1861.

No. 9.

Ordered that the foregoing instructions be communicated as follows:—
To the Auditor General of India, for communication to the Deputy Auditors and Accountants General,

To the Chief of the Military Finance Department for communication to the Military Departmental Officers concerned.

To the Secretary to the Government of India in the Financial Department, for information and communication to the several Governments, (with 34 spare copies.)

By order.

(Signed) S. G. WYATT,
Offg. 1st Asst. Accountant General.

*Proceedings of the Madras Government, Financial Department,
6th May 1861.*

No. 4168.

FORT WILLIAM, FINANCIAL DEPARTMENT, the 11th April 1861.

To the Secretary to the Government of Fort Saint George, for information.

By order of the Governor General in Council.

(Signed) C. HUGH LUSHINGTON,
Secretary to the Government of India.

No. 12.

ORDER THEREON, 6th May 1861, No. 228.

To be recorded.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. T. O'Connor.

EXTRACT of Proceedings of the BOARD of AUDIT, dated 22d March 1861.

READ—Memorandum from the Officiating 1st Assistant Accountant General, dated 1st instant, on the heads of account in use for the settlement of transactions with London. The following designations appear on the books of the several Governments:—

India,	}	"Account Current with London."
Bengal,		
N. W. Provinces,		
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Madras,—		"Supplies between India and London."
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In the executive Departments the consignments are brought to account as received into Store, and borne upon the Books of the Department until expended or otherwise disposed of.—The value of stores debited to "Ordnance Department" in the Military Books, but not received at the end of the year remains in balance under that head, and forms an item of difference between the Military Books and the Ordnance Books. This discrepancy will be prevented in the plan of adjustment hereinafter suggested.

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The uniform adjustment at all the Presidencies of Stores from London on the system pursued in Bengal and Bombay may be secured by the adoption of one central head of account for all descriptions of Stores consigned to India, say "*Stores from London*," which will be debited with the value of Stores consigned during each official year and credit given to "*Account Current with London*." When the stores reach India credit will be given to "*Stores from London*" by the receiving Department. The Balance under this head of account at the close of the Books will exhibit the value of stores in transit.

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2. The Accountants shall afford credit to "Account Current with London," for the value of the Stores by debit to the head of "Stores from London."
3. The Stores shall be adjusted in the Annual Statements and Books according to the year indicated by the dates of the Invoices: *e. g.*—all Invoices bearing dates from 1st May 1861 to 30th April 1862, will be entered in the Financial Statements (Estimates, and Receipts and Disbursements,) and Books for 1861-62.

NOTE.—The charge to the Departments in the Annual *Estimates* and *Receipts and Disbursements* will be final as heretofore; *i. e.* the Stores written off as above directed will not be entered again as stores expended, the subsequent adjustments being confined to the General Books, Civil and Military.

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Dr. STORES FROM LONDON. Cr.

To Account Current with London (for value of Stores consigned as per Invoice, dated 1st May 1861.)	50,000	By Ordnance Department,	50,000
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Dr. ORDNANCE DEPARTMENT. Cr.

To Stores from London (for Military Stores received in September 1861, as per invoice value.)	50,000	By Charges Military, (for Stores expend- ed during 1861-62, as per Ordnance Books, &c.)	
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5. The subsequent adjustment of the Stores in the Territorial and Military General Books will be effected under instructions issued to the respective Departments by the Auditor General of India for Civil Stores, and by the Chief of the Military Finance Department for Military Stores.

E. DRUMMOND,
First Member & President.

G. BALFOUR, Colonel,

Board of Audit,
The 22d March 1861: } *Second Member.*

N. 9

4)

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- To the Chief of the Military Finance Department for communication to the Military Departmental officers concerned.

To the Secretary to the Govt of India in the Financial Department for information and communication to the several Governments (with 34 spare copies)

By order
Sd/- S. S. Wyatt.
Offg Secy to the General

N. 4168
To William
Financial Department
The 11th April 1861.

To the Secretary to the Government of Fort
Saint George for information

By order of the Governor General in Council
Wm. P. ...
Secy to the Government of India

Filed 1861 Sep 6

From

The Secy to the Govt
of Ohio. vs vs 4/108.

At 11th of
Sept 29th 1861.

90228.

Forwarding for signature
two certain distinct lines
from the Board of Auditors
for the preliminary ad-
justment of the value
of shares from London.
90228-63. May 1861.

Recorded

confidential
183 May
11/12