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(1) Number of pages 25

(2) Date of repair 13.6.37

(3) Initials of the Referencer

9

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 390 Press / Mis.

Dated 26-7- 18 .

B.neo.71-72 14/15

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
26th July 1861.

No. 71. Read the following letter from R. P. HARRISON, Esq., Accountant General; to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated 19th July 1861 No. 76.

1. I have the honor to acknowledge receipt of the Orders of Government, dated the 11th instant, No. 354, directing me to state whether the date fixed for the despatch of the monthly Abstract of receipts and disbursements from Coimbatur may not be altered from the 8th to the 12th of each month.

2. In reply I have to state, that the date fixed by the Government of India for the despatch of the above Abstracts by Treasury Officers is the 2nd working day of each month, and that for the transmission by this Office, of the General Consolidated Abstracts to the Auditor General of India, is the 15th.

Vide Report from the Budget and Audit Committee, dated 18th January 1861, *No.* 10, *published in the Fort Saint George Gazette, second Supplement, dated 5th March* 1861.

3. In a communication I addressed to the Auditor General of India under date the 13th March last, I represented that the time allowed for the preparation of these Abstracts was insufficient, a copy of my letter and the reply* thereto is enclosed.

* *Dated* 10*th April* 1861, *No.* 107.

4. A reference was also made by me to the Board of Revenue on the subject, and their reply was duly communicated to the Auditor General of India, with reference to that Officer's remark in a letter to this Office dated the 9th May 1861, No. 168, as follows: "I beg to draw "your special attention to the 7th paragraph of the letter from Government and to request that "your monthly Abstracts may be sent to this Office with the utmost despatch. Should delay "occur, the causes must be immediately "reported to this Office with a view to the "adoption of measures for their removal." A copy of the correspondence with the Board, marginally noted, is enclosed for the information of Government, and I may add that, the 8th of the month has been fixed by the Board, as the date of transmission of the Abstracts in their Circular to Collectors No. 2,938 of the 6th ultimo.

To the Board 23*rd April* 1861, *No.* 1,424.
From do. 1*st June* 1861, *No.* 2,820.
To do. 5*th do.* 368.

5. The Collector of Coimbatur is in error in supposing that the Abstracts should be deduced from the monthly Treasury Account Current; on the contrary they should be prepared in anticipation of it. If all his Talook accounts reach him by the 5th, the Collector should experience no difficulty in closing his Abstracts by the 8th of each month, and I therefore see no reason for extending the time as he proposes.

From R. P. HARRISON, Esq., Accountant General; to the Honorable E. DRUMMOND, Auditor General of India, dated Calcutta, 13th March 1861, No. 1,289.

With reference to your Circular No. 1, dated the 21st ultimo, I have the honor to state that it will not be possible for this Office to submit to you the monthly Abstract in the form therein required so early as the 15th of the month, the date fixed by the Budget and Audit Committee in their Report No. 10 dated the 18th January last. You are aware that in this Presidency there are in each Collectorate in addition to the Sudder or Huzoor, a number of Subordinate Treasuries from which accounts are rendered to the Collector, and until all their accounts are received, the Collectors will not be able to submit the monthly Abstracts which they are required to furnish to me on the 2nd working day of the month. Under the orders of this Government the Talook Accounts should reach the Sudder Office by the 3rd of the month, but the distance of some Talooks from the Head Quarters of the Collector is considerable and the whole of the Talook Accounts are seldom received before the 8th or 9th. In Ganjam there are no less than twenty-six of these Subordinate Treasuries and if the Collector receives all the Accounts from them in time to compile his own Abstract Statement and despatch it by the 10th, it will not reach

me even in fair weather before the 18th, and during the monsoon it will be the 21st or 22nd. I fear therefore that it will not be possible to despatch the monthly Abstract to you before the last day instead of the 15th of the month.

2. The same objections equally apply to the date fixed for the transmission of the Quarterly Abstract, which cannot be forwarded before forty-five days after the close of each Quarter instead of thirty days as fixed in para. 27 of the Report of the Budget and Audit Committee, No. 10, dated 18th January last.

From S. G. WYATT, Esq., for Accountant General for Government of India; to the Accountant General, Madras, dated Fort William, 10th April 1861, No. 107.

I have the honor to acknowledge the receipt of your letter No. 1,289 of the 13th ultimo, representing that, owing to the distance of Talooks from Sudder Treasuries in your Presidency and the consequent delay in the receipt of Accounts in your Office, it will not be possible to submit the monthly and quarterly abstracts required in this Department till 15 days later than the dates prescribed by the Budget and Audit Committee.

2. In the Treasury rules circulated by this Office in 1858, a copy of which is enclosed, instructions are given regarding the preparation and check of the accounts of Talookah Treasuries, and their incorporation with the accounts of the Sudder, and under the system laid down it is provided that a monthly account, to be rendered on the 2nd of each month, must be furnished by Talookdars in addition to a daily account, and the Treasury account of the district is prepared from the former. I presume a somewhat similar plan is in operation in your Presidency. It is proposed however to discontinue the *monthly* Talookdary account which is merely a consolidation of the dailies, and to prepare at the Sudder a monthly Treasury account current for the district from such of the daily accounts as may come to hand by the 31st of the month, leaving those for the latter days of the month to be included in the district Treasury account for the next month.

3. An abstract of the daily accounts of all the Talooks and the Sudder Treasury being written up daily at the Sudder station, there will be no difficulty in closing and despatching the abstract of the whole district on the 2nd of the month.

4. The plan here sketched is strictly in accordance with the principle on which the accounts of the Public Treasuries should be framed. They should be merely a record of facts known at the Treasury on the date at which they are closed, and in this view the District Treasury account will correctly represent the actual entries in the Sudder Ledger for the month.

5. Should you have no objection to offer to the proposed arrangements, I beg that you will give effect to them at the earliest possible date.

From R. P. HARRISON, Esq., Deputy Auditor and Accountant General; to the President and Members of the Board of Revenue, Fort Saint George, dated 23rd April 1861, No. 1,424.

From the Auditor General of India, No. 1, dated 21st February 1861.
To Do. No. 1,289, dated 13th March 1861.
From Accountant General Government of India, No. 2,361, dated 10th April 1861.

* *To be returned.*

I have the honor to forward, herewith, copy of the correspondence as per margin, which has passed between the Auditor General of India and this Office, also a printed copy of the Treasury* Rules circulated by the Accountant General to the Government of India in 1858, and to request that if the Board see no objection to the adoption of the plan proposed by Mr. Drummond, the necessary instructions may be issued with the least practicable delay to the Collectors, in order to their being furnished by Tahsildars with a daily, in lieu of the present monthly accounts. In the event of any difficulty existing in carrying out the proposed plan, I would suggest that all the Talook accounts be closed before the end of the month, say the 25th of *each month*, and forwarded on that date to the Collector for incorporation in his accounts. Of course, transactions occurring subsequent to that date to the end of the month, would appear in

Proceedings of the Madras Government, Financial Department,
26th July 1861.

the Collectors' accounts of the following month, and so on. The date should however be fixed so early as to admit of the Talook accounts reaching the Hoozoor, punctually on the 1st of each month.

2. Whichever plan may be adopted to ensure the object in view, *viz.*, the early completion and transmission to this Office of the new monthly Abstracts of receipts and disbursements, and the monthly Treasury accounts in the new form, it will be necessary that the accounts to be rendered to this Office and to the Board, should be closed up to the same date, to prevent difference in the figures to be entered in the two accounts, which though they may be differently classified, should notwithstanding, agree in other respects. The forms of the new monthly Abstracts and Treasury accounts, together with the circular instructions issued to Collectors on the subject, have been already in the usual course, transmitted to you.

No. 2820.

REVENUE DEPARTMENT.

Proceedings of the Board of Revenue, dated 1st June 1861.

Read letter from the Accountant General, dated 23rd April 1861, No. 1424.

(In Consultation 25th April 1861, No. 2589.)

With this letter the Accountant General forwards copies of correspondence, between himself and the Auditor General of India, relative to the early submission of the monthly and quarterly Abstracts to the Imperial Government, and requests that if the Board see no objection to the adoption of the plan proposed by Mr. Drummond for the transmission of daily instead of monthly Statements from the Taluqs to the Huzur Cutcherry in each District, the Huzur Accounts being closed at the end of the month without waiting for the Taluk Statement not received by that date, the necessary instructions may be issued to the Collectors for its introduction. The plan contemplated by the Auditor General of India, cannot in any case be carried into effect without an addition to the present establishments attached to the Collectors' Offices, as much of the work hitherto done in the several Taluqs, will have to be performed at the Huzur Cutcherry, but the Board see other and more serious objections to its adoption.

2. Mr. Drummond proposes to dispense with the monthly Taluq Accounts as being merely a consolidation of the dailies, and that the Huzur monthly Treasury Account Current for the District should be prepared from such of the proposed Taluq daily Statements as may come to hand by the 31st of the month, leaving those for the latter days of the month to be included in the District Treasury Account for the next month. The Board observe that the plan here sketched does by no means accord with the Treasury rules circulated by the Accountant General to the Government of India in 1858. On the contrary the instructions therein contained exactly agree with the practice now observed in this Presidency, in accordance with the Taluq Manual published under the Orders of Government, and if the change of plan now suggested by Mr. Drummond in view to avoiding a few days' delay in the transmission of the Accountant General's monthly Accounts to Calcutta be adopted, the Board fear that it will seriously embarrass the present system of accounts. The Taluq accounts will fall into great confusion, and errors will be perpetuated in them, without any chance of discovery. Under the proposed system no month's accounts will represent actually the receipts and disbursements of that month, and there will never be any correspondence between the accounts furnished to the Accountant General and the Board of Revenue, as all the amounts of demand and collections are closed up to the end of each month, and cannot be altered without sacrificing important advantages.

3. Mr. Harrision states that if the plan proposed by Mr. Drummond be found difficult for adoption, he would suggest that all the Taluq Accounts be closed on the 25th of each month, and forwarded on that date to the Collector for incorporation in his accounts. This plan also is open to much the same objections as that of Mr. Drummond. It was the actual practice before the publication of the Taluq Manual of accounts and was the source of endless trouble and confusion. The present system of accounts in the Taluqs is found to work well since the publication of the Manual, and the Board are unwilling to disturb it merely in order to avoid a delay of five or six days.

4. To ensure expedition as far as possible in the despatch of Treasury Accounts from the Districts to the Accountant General, without loss of efficiency, the Board consider that the only feasible plan will be to direct that all the Taluq Treasuries be closed at 1 o'clock afternoon on the last day of each month, and that the accounts be made up and despatched to the Huzur on the evening of that day instead of on the 2nd of the following month as now done. The Taluq accounts should then be received at the Huzur by the 6th or 7th of the following month at the latest, the Collectors' accounts will reach the Accountant General by the 15th or 16th. If the accounts are examined and abstracted in the Accountant General's Office as they are received from the Districts, the monthly abstracts required by the Auditor General of India might probably be despatched by the 20th of each month at the latest. The date fixed by the Budget Committee is the 15th of the month and the delay of four or five days appears to be immaterial even under the present system, the monthly accounts of demand and collections of all sources of Revenue are received in the Board's Office from all the Districts by the 18th or 19th of the month and the Board's general abstract Statement is despatched to Government on 20th or 21st. If the Accountant General approves of the course suggested by the Board the necessary instructions shall be issued to the Collectors.

5. The Treasury rules received with the Accountant General's letter will be returned.

(A true Extract.)

(Signed) W. HUDLESTON,
Secretary.

To R. P. Harrison Esq., Accountant General, with enclosure.

From R. P. HARRISON, Esq., Accountant General; to the President and Members of the Board of Revenue, Fort Saint George, dated 5th June 1861, No. 368.

With reference to the Proceedings of the Board, No. 2,820, dated 1st instant, I have the honor to state that if the monthly abstracts of receipts and disbursements of Collectors are all received in this Office by the 16th, no difficulty will be felt in this Department in closing the general abstract in time for despatch to Calcutta by the 2nd mail Steamer of each month, and as the mail by the second Steamer generally reaches Calcutta about the 27th and the abstract could scarcely arrive earlier if forwarded by dâk on the 15th, I do not anticipate that any objections will be raised if their despatch by the 2nd Steamer of the month can be ensured. I therefore request that the Board will be pleased to issue instructions to Collectors that the accounts of the Taluq Treasuries be closed and despatched to the Huzur on the evening of the last day of each month as proposed in the 4th paragraph of their Proceedings.

2. Copy of the Board's Proceedings with a copy of this letter will be forwarded to the Auditor General of India.

(True Copies.)

(Signed) W. E. GORDON,
Agt. 2nd Asst. Acct. General.

No. 72. ORDER THEREON, 26th July 1861, No. 390.

Communicated to the Collector of Coimbatore with reference to his letter dated 4th instant, No. 31.

(Signed) J. D. SIM,
Secretary to Government

Exd. F. Cartledge.

Financial Department
(Account) No 7289

Fort St George
Acctt Genl's Office
13 March 1861.

From

R. P. Harrison Esqr.
Accountant General

To

The Honorable C. Dammond
Auditor General of India
Calcutta.

Sir

With reference to your Circular
No 1 dated the 21st Ult.o, I have the honor
to state that it will not be possible for
this Office to submit to you the monthly
Abstract in the form therein required
so early as the 15th of the month, the
date fixed by the Budget and Audit
Committee in their Report No 10 dated
the 18th January last. You are aware that
in this Presidency there are in each
Collectorate in addition to the Sudder
or Huzoor, a number of Subordinate
Treasuries from which accounts are
rendered to the Collector, and until
all these accounts are received, the
Collector

Collectors will not be able to submit the monthly Abstracts which they are required to furnish me on the 2d working day of the month. Under the orders of this Govt the Salt Accounts should reach the Auditor's Office by the 5th of the month but the distance of some Talugs from the Head Quarters of the Collector is considerable and the whole of the Salt accounts are seldom received before the 8th or 9th. In Ganjam there no less than 26 of these subordinate Treasuries and if the Collector receives all the accounts from them in time to compile his own Abstract Statement and despatch it by the 10th it will not reach me 2 or 3 days in fair weather before the 18th and during the monsoon it will be the 21st or 22d. I fear therefore that it will not be possible to despatch the monthly Abstract to you before the last day instead of the 15th of the month.

2nd The same objections equally apply to the date fixed for the transmission of the Quarterly Abstract which cannot be forwarded before 45 days after the close of each quarter instead of 30 days as fixed in para 27 of the Report

of the Budget and Audit Committee No 10 dated 18th January last.

I have the honor to be
Sir
Your Most Obt Servt
(Signed) R. J. Harrison
Accott Genl.

(True Copy)

W Lyon
Actg 2d Asst Accott Genl.

Compd JDMuig

Fort William
Acct. Genl. Office
General Department
the 10th April 1861
No. 107.

To The Accountant General
Madras

Sir,

I have the honor to acknowledge the receipt of your letter No. 1289 of the 13th ultimo representing that owing to the distance of Jaloakis from their Treasuries in your Presidency and the consequent delay in the receipt of Accounts in your Office, it will not be possible to submit the Monthly and quarterly abstracts required in this Department till 15 days later than the dates prescribed by the Budget & Audit Committee.

2. In the Treasury Rules Circulated by this Office in 1858, a copy of which is enclosed, instructions are given regarding the preparation and check of the accounts of Jaloakis Treasuries and their incorporation with the accounts of the Sudder, and under the

the system laid down it is provided that a monthly account shall be rendered on the 2nd of each month must be furnished by Talookdars in addition to a daily account, and the Treasury account of the district is prepared from the former. I presume a somewhat similar plan is in operation in your Residency. It is proposed however to discontinue the monthly Talookdary account which is merely a consolidation of the dailies, and to prepare at the Sudder a monthly Treasury account current for the district from such of the daily accounts as may come to hand by the 31st of the month, leaving those for the latter days of the month to be included in the district Treasury account for the next month.—

3. On abstract of the daily accounts of all the Talookds and the Sudder Treasury being written up daily at the Sudder station, there will be no difficulty in closing and despatching the abstract of the whole district on the 2nd of the month.—

4. The plan here sketched is strictly in accordance with the principle on which the accounts of the Public Treasuries should be framed. They should be merely a record of facts known at the Treasury on the date at which they are closed, and in this view the District Treasury account will correctly represent the actual entries in the Sudder Ledger for the month.—

5. Should you have no objection to offer to the proposed arrangements I beg that you will give effect to them at the earliest possible date.—

I have the honor &c.
(signed) S.G. Wyatt
for Acct. Genl. for Govt. of India

True Copy

W. Lowndes
Offg. 2d Asst. Acct. Genl.

Compd. J.A. King.

Fin.ᵉ Depart.ᵗ
(Acct.)

Fort Saint George
Accountant Genᵉˡ Office
23ᵈ April 1861

Nº 1424

From R. P. Harrison Esqᵉ
Deputy Auditor & Accountᵗ Genᵉˡ

To The President & Members
of the Board of Revenue

Gentlemen,

I have the honor to forward, herewith, the Copy of Correspondence as per margin, which has passed between the Auditor General of India and this Office, also a printed Copy of the Forms Rules Circulated by the Accountant General to the Government of India in 1858, and to request that if the Board see no objection to the adoption of the plan proposed by the necessary instructions may be issued with the least practicable delay to the Collectors, in order to their being furnished by Talookdars with a daily, in lieu of the present monthly account. In the event of any difficulty arising in carrying out the proposed plan, I would suggest that all the Talook accounts be closed before the end of the month, say the

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From Asst. Genˡ of Audit
No 21 dated 2ⁿᵈ February 1861.
To Do. No 1259 dated 13 March 1861.
From Asst. Genˡ of Audit
No 1424 dated 16ᵗʰ April 1861.

× to be returned.

25th of each month and forwarded on that date, to the Collector for incorporation in his account. Of course, transactions occurring subsequent to that date to the end of the month, would appear in the Collectors accounts of the following month, and so on. The date should however be fixed so early as to admit of the Tuloke accounts reaching the Honorr punctually on the 1st of each month.

2. Whichever plan may be adopted to ensure the object in view, Viz.t the early Completion and transmission to this Office of the new monthly Abstracts of Receipts and Disbursements, and the monthly Treasury accounts in the new form, it will be necessary that the accounts to be rendered to this Office and to the Board, should be closed up to the same date, to prevent differences in the figures to be entered in the two accounts, which tho they may be differently classified, should notwithstanding, agree in other respects. The forms of the new monthly Abstracts and Treasury accounts, together with the Circular instructions

issued

issued to Collectors on the subject, have been already in the usual Course, transmitted to you.

I have &c.

(Signed) R. P. Harrison

Dy. Asst. Accountt. Genl.

(True Copy)

2d Asst. Accountt. Genl.

Compd. J. D King

Revenue Depart.t

No 2820

Proceedings of the Board of Revenue

dated 1st June 1861

Read letter from the Acct General

dated 23rd April 1861. No 1424

/ In lieu 25th April 1861. No 2389 /

With this letter the Accountt General forwards copies of correspondence between himself and the Auditor General of India relative to the early submission of the monthly and quarterly Abstracts to the Imperial Government, and requests that if the Board see no objection to the adoption of the plan proposed by Mr Drummond for the transmission of daily instead of monthly Statements from the Talugs to the Huzur Kutcherry in each District the Huzur accounts being closed at the end of the month without waiting for the Taluk Statement not received by that date the necessary instructions may be issued to the Collectors for its introduction. The plan contemplated by the Auditor Genl

of

of India cannot in any case be carried into effect without an addition to the present establishments attached to the Collector's offices as much of the work hitherto done in the several Talugs, will have to be performed at the Huzur Cutcherry, but the Board see other and more serious objections to its adoption.

2 Mr. Drummond proposes to dispense with the monthly Talug Accounts as being merely a consolidation of the dailies, and that the Huzur monthly Treasury Account Current for the District should be prepared from such of the proposed Talug daily Statements as may come to hand by the 31st of the month, leaving those for the latter days of the month to be included in the District Treasury Account for the next month. The Board observe that the plan here sketched does by no means accord with the Treasury Rules circulated by the Accountt General to the

the Govt. of India in 1858. On the contrary the instructions therein contained exactly agree with the practice now observed in this Presidency, in accordance with the Talug manual published under the orders of Govt, and of the change of plan now suggested by Mr. Drummond in view to avoiding a few days delay in the transmission of the Accountt Genls monthly Accounts to Calcutta be adopted, the Board fear that it will seriously embarass the present system of Accounts. The Talug Accounts will fall into great confusion, and errors will be perpetuated in them, without any chance of discovery. Under the proposed system no month's accounts will represent actually the receipts and disbursements of that month, and there will never be any correspondence between the accounts furnished to the Accountt Genl and the Board of Revenue, as all the amounts of Demand and collections

Collections are closed up to the end of each month, and cannot be altered without sacrificing important advantages.

3 Mr. Harrison states that if the plan proposed by Mr. Drummond be found difficult for adoption, he would suggest that all the Taluq Accounts be closed on the 25th of each month, and forwarded on that date to the Collector for incorporation in his accounts. This plan also is open to much the same objections as that of Mr. Drummond. It was the actual practice before the publication of the Taluq manual of accounts and was the source of endless trouble and confusion. The present system of accounts in the Talugs is found to work well since the publication of the manual, and the Board are unwilling to disturb it merely in order to avoid a delay of 5 or 6 days.

4 To ensure expedition as far as possible in the despatch of Treasury Accts from

from the Districts to the Acct. Genl., without loss of efficiency, the Board consider that the only feasible plan will be to direct that all the Taluq Treasuries be closed at 1 o'clock after noon on the last day of each month, and that the Accounts be made up and dispatched to the Huzur on the evening of that day instead of on the 2nd of the following month as now done. The Taluq Accounts should then be received at the Huzur by the 6th or 7th of the following month at the latest, the Collectors' accounts will reach the Acct. Genl. by the 15th or 16th. If the accounts are examined and abstracted in the Acct. Genl's. Office as they are received from the Districts, the monthly Abstracts required by the Audr. General of India, might probably be despatched by the 20th of each month at the latest. The date fixed by the Budget Committee is the 15th

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of the month, and the delay of 4 or 5 days appears to be immaterial even under the present system, the monthly accounts of Demands and Collections of all sources of Revenue are received in the Boards Office from all the Districts by the 18th or 19th of the month & the Boards general Abstract Statement is despatched to Govt. on 20th or 21st if the Acct. Genl approves of the course suggested by the Board the necessary instructions shall be issued to the Collectors.

5 The Treasury rules received with the Acct. Genls letter will be returned -

/A true Extract/
/Signed/ W. Hudleston
Secretary

To
R. P. Harrison Esqre
Account General
with enclosure

/ A true Copy /
W. Forbes
Asst to Acct. Genl

Compd. J. D. King.

Budget & Finance Dept

No 368

Fort St. George
Acct Genls Office
5th June 1861

From
R. P. Harrison Esqre

To
Account General
The President and Members
of the Board of Revenue

Gentlemen,

With reference to the proceedings of the Board No 2820 dated 1st Instant. I have the honor to state that if the Monthly Abstracts of Receipts & Disbursements of Collectors are all received in this office by the 16th no difficulty will be felt in this Dept in closing the General Abstract in time for despatch to Calcutta by the 2nd Mail Steamer of each month, and as the Mail by the second steamer generally reaches Calcutta about the 27th and the Abstract could scarcely arrive earlier if forwarded by Dâk on the 15th, I do not anticipate that any objection

will

will be raised if their despatch by the 2nd Steamer of the month can be ensured. I therefore request that the Board will be pleased to issue instructions to Collectors that the Accounts of the Taluq Treasuries be closed and despatched to the Huzur on the evening of the last day of each month as proposed in the 4th paragraph of their proceedings.

2 A copy of the Board's proceedings with a copy of this letter will be forwarded to the Auditor General of India.

I have the honor to be
Gentlemen
Your obedient Servant
(Signed) R. P. Harrison
Account General
(True Copy)

Asst Sec. to Govt.

Comp. T. A. King.

Fin. & Pl. Dept. No 76 Fort St. George
Accts. Genl's Office
19th July 1861.

From R. P. Harrison Esqre
Accountant General

To T. Tyerooft Esqre
Chief Secy to Government.

Sir

1 I have the honor to acknowledge receipt of the orders of Government dated the 11th Instant No 354 directing me to state whether the date fixed for the despatch of the monthly Abstract of Receipts and Disbursements from Coimbatore may not be altered from the 8th to the 12th of each month.

2 In reply I have to state, that the date fixed by the Govt of India for the despatch of the above Abstracts by Treasury Officers is the 2d working day of each month, and that for the transmission by this Office, of the General Consolidated Abstracts to the Auditor General of India, is the 15th.

In

Vide Report from the Budget & Audit Committee dated 18th May 1861 No 19 published in the Fort St George Gazette, Secd Supplement dated 5th March 1861.

3rd In a Communication addressed to the Auditor General of India under date the 13th March last, I represented that the time allowed for the preparation of these Abstracts was insufficient, a Copy of my letter and the reply thereto × dated 10th April 1861 No 107 × is enclosed.

4th A reference was also made by me to the Board of Revenue on the subject, and their reply was duly communicated to the Auditor Genl of India, with reference to that Officer's remark in a letter to this Office dated the 9th May 1861 No 168 as follows: "I beg to draw your "special attention to the 7th Para of the "letter from Govt and to request that "your monthly Abstracts may be sent "to this Office with the utmost despatch. "Should delay occur, the Causes must "be immediately reported to this Office "with a view to the adoption of measures "for their removal." A Copy of the Correspondence with the Board, marginally noted, is enclosed for the information of Govt, and I may add that, the 8th of the month has been fixed by the Board, as the date of transmission of the Abstracts in their Circular to Collectors No 2938 of the 6th Ultimo.

To the Board 23d April 1861 No 1424
From Do 1st June 1861 No 2820
To Do 5th Do 36

5th The Collector of Combatore is in error in supposing that the Abstracts should be deduced from the Monthly Treasury Account Current; on the Contrary they should be prepared in anticipation of it. If all Talook accounts reach him by the 6th, the Collector should experience no difficulty in closing his Abstracts by the 8th of each month, and I therefore see no reason for extending the time as he proposes.

I have the honor to be
Sir
Your Obedt Servt

Accountant Genl

Compd JA King

Pro: 11th July 1861 No. 354-
--1st March ---- 1862.

Filed 1861 - Department
No
From The Acctt Genl
To
The Chief Secy to Govt

Dated 10th July 1861
Rec'd 16th July 1861
No 76 A Packet of
No 406 encloss.

States that the Collr of Coimbatore might be allowed to send in his Abstracts by the 12th instead of the 8th of each month.

With an Order

Last

No. 390 — 26th July 1861.

Communicated to the Collector of Coimbatore with reference to his letter dated 4th Instant - No. 31.

Left of 2d Aug.

To Collr of Coimbatore

Acctt

71-72