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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 297 Press / Mis.

15-16.

Dated 5-7- 18 87.

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15-16

Not to be folded or roughly handled

Read the following :—

No. 15. Circular from the Comptroller General of Accounts, to all Accountants General, dated Calcutta, 18th June 1867, No. 55.

Transfer Adjustments of Errors
(Modifying Circular No. 32).

With reference to the Circular from this office, No. 32, dated 23rd June 1866, and in supersession of its 6th paragraph, I have the honor to forward the following further instructions, relative to the Transfer Adjustment of errors in your accounts and books.

2. Sums erroneously debited or credited to Service Heads of Account should be adjusted, where practicable, by deduction from and addition to the heads of Account concerned, in the manner first described in the 2nd paragraph of Circular No. 32 ; and this mode of adjustment should be adopted whenever the total of the minor head, from which the amount is to be transferred, is sufficiently large to allow of the deduction being made notwithstanding that the particular entry may be less than the amount to be deducted : as in the following example, where it is supposed that a sum of Rupees 100 has been erroneously debited to "Contingencies" in the previous month's account :—

Detail Book.

	Salaries.	Establishment.	Contingencies.	Total.
A. Treasury.	*	*	*	*
B. Do.	*	*	*	*
&c. &c.				
Total...	3,000	2,000	90	5,090
Transfers .. Add. ...	.....	.....	.....	.....
Transfers .. Deduct ...	.....	.....	100	100
	3,000	2,000	—10	4,990

the addition to the disbursement head, to which the amount is properly chargeable, will be made in the usual manner.

3. Errors discovered in Debt or Remittance heads may be corrected (1st) by deduction and addition, which is the course required when the correction is confined to the same portion of the Detail books, that is, when the correction is made by addition to some head of Receipt and deduction from some other head of Receipt in the Receipt portion, or by deduction from some one head and addition to some other head of Disbursement in the Disbursement portion of the Detail books.

Or (2ndly) by per contra entries, which is the course required when the transfer affects both portions of the Detail books.

For example, a sum which has been debited to advances recoverable has to be transferred to Jails ; this may be done either by deducting the sum from the amount under Advances Recoverable and adding it to that under Jails in the Disbursement portion of the Detail books, or it may be carried out by adding it to the head Advances Recoverable in the Receipt portion and adding it to the head Jails in the Disbursement portion of the Detail books.

4. The above rules apply to corrections of errors discovered before the closing of the accounts for the year in which the error was committed ; any errors discovered after the closing of the final accounts of the year must be reported to this office, when directions will be issued as to the mode of their correction.

No. 278.

Copy forwarded to the Secretary to the Government of Madras for information.

(Signed) E. F. HARRISON,
Comptroller General of Accounts.

No. 16. ORDER THEREON, 5th July 1867, No. 297.

To be recorded.

(True Extract).

R. S. ELLIS,
Acting Chief Secretary.

Exd. J. Tulloch.

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TRANSFER ADJUSTMENTS OF ERRORS
(Modifying Circular No. 32).

Office of Comptr. Genl. of Accounts;
CENTRAL ACCOUNTS BRANCH,
Calcutta, the 18th June 1867.

CIRCULAR No. 55.

From

THE COMPTROLLER GENERAL OF ACCOUNTS,

To

ALL ACCOUNTANTS GENERAL.

Sir,

With reference to the Circular from this Office, No. 32 dated 23rd June 1866, and in supersession of its 6th paragraph, I have the honor to forward the following further instructions, relative to the Transfer Adjustment of errors in your Accounts and Books.

2. Sums erroneously debited or credited to Service Heads of Account should be adjusted, where practicable, by deduction from and addition to the heads of Account concerned, in the manner first described in the 2nd para. of Circular No. 32; and this mode of adjustment should be adopted whenever the total of the minor head, from which the amount is to be transferred, is sufficiently large to allow of the deduction being made notwithstanding that the particular entry may be less than the amount to be deducted:—as in the following example, where it is supposed that a sum of Rs. 100 has been erroneously debited to "Contingencies" in the previous month's Account:—

Detail Book.

	Salaries.	Establishment.	Contingencies.	Total.
A. Treasury	*	*	*	*
B. Do.	*	*	*	*
&c. &c.				
Total	3,000	2,000	90	5,090
Transfers ... Add ...	.....	.....	.....	.....
Transfers ... Deduct ...	.....	.....	100	100
	3,000	2,000	—10	4,990

the addition to the disbursement head, to which the amount is properly chargeable, will be made in the usual manner.

3. Errors discovered in Debt or Remittance heads may be corrected, (1st) by deduction and addition, which is the course required when the correction is confined to the same portion of the Detail Books, that is, when the correction is made by addition to some head of Receipt and deduction from some other head of Receipt in the Receipt portion, or by deduction from some one head and addition to some other head of Disbursement in the Disbursement portion of the Detail Books.

Or (2ndly) by per contra entries, which is the course required when the transfer affects both portions of the Detail Books.

For example, a sum which has been debited to Advances Recoverable has to be transferred to Jails; this may be done either by deducting the sum from the amount under Advances Recoverable and adding it to that under Jails in the Disbursement portion of the Detail Books, or it may be carried out by adding it to the head Advances Recoverable in the Receipt portion and adding it to the head Jails in the Disbursement portion of the Detail Books.

4. The above rules apply to corrections of errors discovered before the closing of the Accounts for the year in which the error was committed; any errors discovered after the closing of the final Accounts of the year must be reported to this Office, when directions will be issued as to the mode of their correction.

I have the honor to be,

SIR,

Your obedient Servant,

E. F. HARRISON,

Comptroller General of Accounts.

Rect 23 July.

No. 278.

COPY forwarded to the Secretary to the Government of Madras for information.

Comptroller General of Accounts.

Office Supdt. Govt. Printing.—No. 1442 C. G. A.—17-6-67—100.