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(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No.	Press / Mis.
Dated	18 ,

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Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
11th September 1867.

Read the following papers :—

No. 19. From the Accountant General, Madras, to the Chief Secretary to Government, Fort Saint George ; dated Fort Saint George, 19th May 1866, No. 29.

Book and Adjustment Department.

I have the honor to acknowledge the receipt of the Order of Government, dated 23rd ultimo, No. 154, communicating a Despatch from the Right Honorable the Secretary of State, dated 17th March last, in which attention is drawn to certain discrepancies which have been detected on comparison of the Accounts Current with the General Books of this Presidency for the year 1861-62.

2. With regard to the first discrepancy noticed in paragraph 2 of the said Despatch, I beg to observe that the half-yearly Accounts Current are prepared in this office, and despatched to England, before the completion of the books, and any errors or omissions which may be discovered in the former on the closure of the books, as well as any adjustments which may subsequently be found necessary, are brought to notice in a Supplementary Account Current, and accordingly it will be found that the discrepancies now under reference were duly accounted for in the Supplementary Account Current for the above year, which was forwarded by this office to Government for transmission to the Secretary of State on the 22nd March last. The practice of submitting these Supplementary Accounts Current has long been in force, but it is to be regretted that on the present occasion there was very great delay in sending the one for 1861-62. This delay was caused by the non-receipt of a similar Return from the Military Accountant, without which the Supplementary Account Current could not be compiled. The Return from the Military Department was not received in this office until the 13th March, and on the 22nd idem my Supplementary Account Current was transmitted to Government.

3. The Statement referred to in the 3rd paragraph of the Despatch shows certain items entered in the books which cannot be traced in the accounts, and *vice versâ*. These items, I beg to observe, are those which were erroneously taken in the first instance to London, and subsequently reversed by correcting entries ; and they were consequently omitted in the accounts, as they would have unnecessarily increased their bulk without affecting in any degree the results arrived at. To enable the Secretary of State, however, to trace the amounts in question, a Memorandum, explaining how the several items have been accounted for, will be sent to Government for transmission to England as soon as I am in receipt of the requisite information from the Military Department, which has been called upon to furnish it as early as practicable.

4. The items alluded to in the 4th paragraph, as not containing sufficient information, were brought on the General Books from those of the Military Department by incorporation, and the Military Accountant has been called upon, therefore, to supply the wanting details, which will be forwarded to Government, for transmission to the Secretary of State, in due course. It is proper, however, to mention that, under the new system of account, which has been recently introduced throughout India, no details will, in future, be given in the books, each head of account being credited or debited with the aggregate amount without any particulars being given of the several items which make up that amount. All comparison, therefore, between the items shown in the books and those entered in the accounts will hereafter be out of the question.

5. In advertence to the penultimate paragraph of the Despatch in which attention is drawn to the omission of this office to conform to the instructions laid down in paragraph 14 of the Despatch of the Secretary of State, dated 19th August 1861, I have the honor to state that as the fullest explanation was given opposite each item in the Account Current, it did not appear to me necessary to repeat that explanation in a separate Statement. This omission will now be supplied.

———

The Accountant General will be good enough to expedite the submission of the Statement and information referred to in paragraphs 3, 4, and 5.

Fort Saint George,
4th June 1866.

(Signed) A. J. ARBUTHNOT,
Chief Secretary.

No. 20. From the Accountant General, Madras, to the Acting Under Secretary to Government Fort Saint George; dated Fort Saint George, 16th October 1866, No. 243.

Book Department.

I have the honor to state, in reply to your docket, No. 328, dated 13th instant, that the information required has been called for from the office of the Military Accountant on the dates marginally noted, and when received, no time will be lost in giving the explanations required.

No. 1, 1st May 1866.
,, 923, 13th June 1866.
,, 2877, 18th September 1866.
October 1866.

No. 21. From the Acting Accountant General, Madras, to the Acting Chief Secretary to Government, Fort Saint George; dated Fort Saint George, 5th September 1867, No. 184.

Book Department.

In continuation of letter from this office, No. 29, dated 19th May 1866, and with reference to the orders of Government in the Financial Department, dated 4th June 1866, and Official Memorandum, dated 13th October 1866, No. 328, from the Acting Under Secretary to Government, I have the honor to forward, herewith, for transmission to the Home Government, four Statements, each in triplicate, explanatory of the differences between the General Books and the Civil portion of the Account Current with London for 1861-62. Some of the differences, it will be seen, were reconciled in the Supplementary Account Current for 1861-62 sent from this office on the 22nd March 1866, as observed in the letter from this office above quoted.

2. I also forward herewith, for despatch to the Home Government, the four Statements, Nos. 1 to 4, each in triplicate, together with explanatory Memoranda on account of the differences between the General Books and Account Current of the Military Department, furnished by the Military Accountant.

3. The information required in paragraph 4 of the Despatch from the Right Honorable the Secretary of State for India, printed in the orders of Government in the Financial Department, No. 154 of 23rd April 1866, will be found in the Statements Nos. 1 and 3, furnished by the Military Accountant, as the whole of the items appertained to his Department.

4. Referring to paragraph 6 of the above Despatch, an Abstract Account, in triplicate, for the year 1861-62, on account of transactions with London in the Military Department, supported by Statements furnished by the Military Accountant, is also sent herewith. These documents are likewise in triplicate.

5. Full details having been given in the Account Current on account of the transactions of the Civil Department, except for the debit on account of bills drawn by the Secretary of State in Council for India on this Government, amounting to Rupees 2,95,000, exhibited in the Account Current with London for the second half-year 1861-62, page 4, a detailed Statement, in triplicate, giving particulars, is now forwarded herewith.

6. Statements in detail for 1862-63, 1863-64, and 1864-65 will, when received from the Military Accountant, be forwarded to Government for transmission to the Secretary of State.

7. I enclose copy of an extract from letter, No. 1855, dated 13th August 1867, received from the Military Accountant, relative to the transactions of the Military Department.

From the Acting Military Accountant, to the Accountant General, Madras; dated Fort Saint George, 13th August 1867, No. 1855.

Letter No. 1, dated 1st May 1866.
Do. ,, 923, ,, 13th June 1866.
Do. ,, 2877, ,, 18th September 1866.
Do. ,, 3446, ,, 16th October 1866.
Do. ,, 6479, ,, 28th March 1867.
Do. ,, 1701, ,, 26th June 1867.

Your letters and Memoranda as per margin. Herewith, in triplicate, four Statements of Discrepancies on the two half-yearly Accounts Current with London for 1861-62, with required explanations and cause of difference.

2. On reference to the Supplementary Account Current for the above year, dated 13th March 1866, forwarded to you, it will be observed that many of the discrepancies noticed were fully explained and erroneous items adjusted on the information available from the several Disbursing Officers' accounts.

Proceedings of the Madras Government, Financial Department,
11th September 1867.

3. The half-yearly Accounts Current were prepared in this office in accordance with the instructions conveyed in paragraph 14 of the Financial Despatch from the Right Honorable the Secretary of State for India, No. 129, dated 9th August 1861, recorded in the Circular No. 22, dated Calcutta, 10th December 1861, from the Officiating Auditor General of India, and they contain extracts of each credit or debit entry from the Disbursing Officers' accounts, under appropriate heads, with the difference of exchange adjusted therein shown opposite to each item.

4. These Returns afford full information in detail of the transactions of the Military Department, and they were considered to afford sufficient information to admit of their incorporation in the General Abstract in the Civil Department prepared in your office.

5. To meet, however, the wishes of Her Majesty's Government an Abstract Account Current with London for the Military transactions of the year 1861-62, supported by necessary Statements (each half-year's total for the transaction being distinctly exhibited in the appropriate column), is herewith forwarded in triplicate.

6. The Supplementary Account Current for 1862-63, with Statement of detailed information now under examination, will be forwarded when completed, and those for 1863-64 and 1864-65 will follow as soon as possible.

7. The Account Current for the second half-year ending 30th April 1866, referred to in paragraph 2 of your letter, No. 1701, dated 26th June 1867, being likewise under examination, will be forwarded by the end of this month.

8. * * *

9. Copy of the Statement of Discrepancies and detailed information for 1861-62, above referred to, is herewith forwarded for record in your office, and the enclosure of your Memorandum, No. 3446 of the 16th October 1866, is herewith returned.

No. 22. ORDER THEREON, 11th September 1867, No. 410.

Ordered that copies of the foregoing letters be forwarded to the Secretary of State for India, in reference to his Despatch, dated 17th March 1866, No. 25.

(True Extract).

Chief Secretary.

Exd. J. Tulloch.

Book and Adjust. Departt.

Fort Saint George
Accountant Genls Office
19 May 1866

No. 79

From

F. Lushington Esqre
Accountant-General

To

The Chief Secretary
to Government

Sir,

1. I have the honor to acknowledge the receipt of the Order of Government dated 23d. Ultimo No. 154, communicating a Despatch from the Right Honorable the Secretary of State dated 27th. March last, in which attention is drawn to certain discrepancies which have been detected on comparison of the Accounts current with the General Books of this Presidency for the year 1861/62.

2. With regard to the first discrepancy noticed in para 2 of the said Despatch, I beg to observe that the Half yearly Accounts Current are prepared in this Office, and despatched to England, before the completion of the Books, and any errors or omissions which may be discovered in the former on the closure of the Books

Books, as well as any adjustments which may subsequently be found necessary, are brought to notice in a Supplementary Account Current, and accordingly it will be found that the discrepancies now under reference were duly accounted for in the Supplementary Account Current for the above year which was forwarded by this Office to Government for transmission to the Secretary of State on the 22d March last. The practice of submitting these supplementary Accounts Current has long been in force, but it is to be regretted that on the present occasion there was very great delay in sending the one for 1861/62. This delay was caused by the non receipt of a similar Return from the Military Accountant without which the Supplementary Account Current could not be compiled. The Return from the Military Department was not received in this office until the 13th March, and on the 22d idem my Supplementary Account Current was transmitted to Government.

3. The Statement referred to in the third para of the Despatch shows certain items entered in the Books which cannot be traced in the Accounts, and vice versâ.

These

These items I beg to observe are those which were erroneously taken in the first instance to London, and subsequently reversed by correcting entries; and they were consequently omitted in the accounts, as they would have unnecessarily increased their bulk without affecting in any degree the results arrived at. To enable the Secretary of State, however, to trace the amounts in question, a memo: explaining how the several items have been accounted for will be sent to Government for transmission to England as soon as I am in receipt of the requisite information from the Military Department, which has been called upon to furnish it as early as practicable.

4 The items alluded to in the 4 para, as not containing sufficient information, were brought on the General Books from those of the Military Department by incorporation and the Military Accountant has been called upon therefore to supply the wanting details, which will be forwarded to Government for transmission to the Secretary of State in due course. It is proper however to mention, that under the new system of account which has been recently introduced throughout

throughout India, no details will in future be given in the Books, each head of Account being credited or debited with the aggregate amount without any particulars being given of the several items which make up that amount. All comparison therefore between the items shewn in the Books and those entered in the Accounts will hereafter be out of the question.-

5 In advertence to the penultimate para of the Despatch in which attention is drawn to the omission of this Office to conform to the instructions laid down in para 14 of the Despatch of the Secretary of State dated 19th August 1861, I have the honor to state that as the fullest explanation was given opposite each item in the Account Current, it did not appear to me necessary to repeat that explanation in a separate Statement. This omission will now be supplied.-

I have the honor to be

Sir

Your most obed Servt

F. Cuthmington

Accountant General

Copied

C Nagaruthnum Comp. A.G.

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BOOK DEPARTMENT.

No. 243

Fort Saint George.
Accountant General's Office,
16 October 1866.

FROM THE ACCOUNTANT GENERAL
TO THE GOVERNMENT OF MADRAS.

TO THE Acting Under Secretary to Government
Public Department

SIR,

I have the honor to state, in reply to your docket No. 328 dated 13th Instant, that the information required has been called for from the Office of the Military Accountant on the dates marginally noted, and when received, no time will be lost in giving the explanations required.

I have the honor to be,
Sir
Your most Obdt Servant
G. Ruthnaswamy
Accountant General

No 1 May 1866
923-13 June --
2077-18 Sept --
Oct --

Comp. A.K.K.
C/d C. Naga Ruthnum

Rec'd 23 Augt 66 40-41
24 Oct 66 46-66

Financial Letter to Govt. 11th Sept
Dated 17th of 1866

Aug 24 Sept

Received Oct 1866 from Accountant General
Submitted to the Accountant General
with the Chief Secretary's
Letter dated 15th November 1866
No. 399
Dated 16th Nov 1866

Submitting explanations called for in respect of the observations noted below, have been collected in Conference with the Accountant General and the Examiner of Public Accounts, and are herewith submitted.

To Be Acctt Genl's Letter dated 16th Oct 1866 No 2.

Comp. A.K.K.

DA & AG. Office
Recd 5 ? Oct 1866
Answd __

182

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Examined, found correct, and recommended for payment.

Fort St. George,
6th November 1866.

C. P. Cunningham
Chief Secretary

C. Naga Ruthnum

Fort Saint George
Military Accountant's Office
13th August 1867.

No. 1855.

To

The Accountant General
Madras.

Letter No 1 3/1 January 1866.
do No 23 3/13 June 1866.
do - 2877 3/15 Septr "
do - 3446 3/16 Octr "
do - 647 3/28 March/67
do - 1707 3/26 June/67.

Your letters and Memoranda as per margin

1. Herewith in triplicate four Statements of Discrepancies on the two half yearly Accounts Current with London for 1861.62 with required explanations and cause of difference.

2. With reference to the Supplementary Account Current for the above year dated 13th March 1866, forwarded to you, it will be observed that many of the discrepancies noticed were fully explained and erroneous items adjusted on the information available from the several Disbursing Officers' Accounts.

3. The Half yearly Accounts Current were prepared in this Office in accordance with the instructions conveyed in para 14 of the Financial Despatch from the Right Honorable the Secretary of State for India, No 129 dated 9th August 1861, recorded in the Circular No 22 dated Calcutta 10th December 1861,

from

Financial Vers 11 to 13 Sept 1866
Financial Letter to Govt 11th Sept 1866
No 1 of 3/1866.
Ledger 917 No 4
from Accountant General
No 24 3/1866
Ledger 917 No 4
Ledger 399
State therein received
certain information
selected to be applied to
the last Accounts &c
submitted the explanations
called for and the
discrepancies detected &c
the above letter &c
of the Accountant General
Civil Branch of the Home Dept
for 1866/67

Financial Letter to Govt 11th Sept 1866
No 1 of 3/1866.
Ledger 917 No 4

6 Naga Kuttimuru Comp. 2.D.R.

from the Officiating Auditor General of India, and they contain extracts of each credit or debit entry from the disbursing Officers' Accounts, under appropriate heads with the difference of exchange adjusted therein shewn opposite to each item.

4. These returns afford full information in detail of the transactions of the Military Department, and they were considered to afford sufficient information to admit of their incorporation in the General Abstract in the Civil Department prepared in your Office.

5. To meet however the wishes of Her Majs Government an Abstract Account Current with London for the Military transactions of the Year 1861-62, supported by necessary Statements (each half year's total for the transaction being distinctly exhibited in the appropriate columns) is herewith forwarded in triplicate.

6. The Supplementary Account Current for 1862/63 with Statement of detailed information now under examination will be forwarded when completed, and those for 1863-64 & 1864-65 will follow as soon as possible.

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7. The Account Current for the 2d Half Year ending 30 April 1866 referred to in para 2 of your letter No 1701 dated 26 June 1867, being likewise under examination will be forwarded by the end of this month.

8 x x x.

9. Copy of the Statement of discrepancies and detailed information for 1861-62, above referred to, is herewith forwarded for record in your Office, and the enclosure of your Memo No 3446 of the 16 October 1866, is herewith returned

(sgd) C. A. Drury Colonel
Ag Contr Military Accounts.

(sgd) J. W. Ridsdale Major
Ag Military Accounts

/True Extract/
Murray
Ag Dy Accountant General

Compd 1867

Book Department

5-17-

Fort Saint George
Accountant Genl's Office
5th September 1867

No. 184

From

The Acting Accountant General

To

The Acting Chief Secretary
to Government

Sir,

Fort Saint George

In continuation of letter from this Office No. 29, dated 19th May 1866, and with reference to the orders of Government in the Financial Department dated 4th June 1866 and Official Memo. dated 13th October 1866, No. 328, from the Acting under Secretary to Government, I have the honor to forward herewith for transmission to the Home Government, 4 Statements, each in triplicate, explanatory of the differences between the General Books and the Civil portion of the Account Current with London for 1861-62. Some of the differences, it will be seen, were reconciled in the Supplementary Account Current for 1861-62 sent from this Office on the 22nd March 1866, as observed in the letter from this Office above quoted.

2 I also forward herewith for despatch to the Home Government the four Statements No. 164, each in triplicate, together with explanatory Memoranda on account of the differences between the General Books and

Account

Financial Letter to Engd No. 17 of 1867.

Read 11th Sept. 1867
Ans. 21st Sept. 1867

Account Current of the Military Department, furnished by the Military Accountant.-

3 The information required in para 4 of the despatch from the Right Honorable the Secretary of State for India, printed in the orders of Government in the Financial Department; No. 154 of 23d. April 1866, will be found in the Statements No. 1 and 3 furnished by the Military Accountant; as the whole of the items appertained to his Department.-

4 Referring to para 6 of the above despatch, an Abstract Account in triplicate, for the year 1861-62 on account of transactions with London in the Military Department, supported by Statements furnished by the Military Accountant are also sent herewith. These documents are likewise in triplicate.-

5 Full details having been given in the Account Current on account of the transactions of the Civil Department, except for the debit on account of Bills drawn by the Secretary of State in Council for India on this Government, amounting to Rupees 295,000, exhibited in the Account Current with London for the 2d. half year 1861-62, Page 4, a detailed Statement in triplicate giving particulars is now forwarded herewith.-

6 Statements in detail for 1862-63, 1863-64 and 1864-65 will, when received from

6-19-

from the Military Accountant, be forwarded to Government for transmission to the Secretary of State.-

7 I enclose a copy (Extract from) of an letter No. 1855 dated 13th. August 1867, received from the Military Accountant, relative to the transactions of the Military Department.-

I have the honor to be,
Sir,
Your most Obedt. Servt.

W. Mayne

Actg Accountant General.-

Compd. D.V.C.
Cyd C. Nagabuthnum

Financial. 1867 Departt.

Recd 410

Pros 11 Sept.

From

The Actg Accountant General

To

The Actg Chief Secretary to Government Fort St George.

Dated 5th September 1867.
Recd 5

No. 182

Encls 1

Ans 410

Forwards for transmission to the Home Authorities certain Statements in triplicate as noted therein.

With an ordr.

Pro. 23 Apl 66 40–41
29 Oct 61 60–61
R N 399 of 66

Letter to Govt of India in Financial Dept
No. 182 dated 5th Septr 1867.
Forwarding for the purpose of being submitted to the Secretary of State for India in Council three copies of the Statements noted in the margin.

11th Sept 1867 Govt of India

Financial Letter to Engd 11th Septr No 17 of 1867.

19 c 22