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(1) Number of pages 16

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(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No. 466. Press / ~~Mis.~~

19-20.

Dated 9-10- 1868.

8/9

19-20

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department, 9th October 1868.

Read the following :—

No. 19. From the Comptroller General of Accounts, to all Accountants General ; dated Calcutta, 11th September 1868, Circular No. 80.

With reference to paragraph 4 of my Circular, No. 59, dated 16th September 1867, I have the honor to forward copy of a Despatch from the Secretary of State, No. 289, of the 9th July last, approving generally of the proposition for the submission to him of a consolidated account from this office, containing transactions between Her Majesty's Imperial and Colonial Governments and the India Office on one hand, and the several Governments and Provinces in India on the other.

2. It will be seen that the Secretary of State has directed certain alterations in Form *A* appended to Circular No. 59. A revised form is accordingly annexed herewith for information and guidance.

3. The consolidated account is to be rendered quarterly instead of monthly as proposed by this office, but you will observe from paragraph 3 of the Despatch referred to, that the schedules and vouchers connected with that account are to be sent to the India Office monthly in anticipation of that return. You will, therefore, be good enough to furnish me at your earliest convenience with the account for the quarter ending 30th June last, with the necessary schedules and vouchers, and in future to transmit these last documents to this office for transmission to London as soon after the expiration of a month as practicable.

4. The transmission to the Treasury and Departmental Accounts branch of separate accounts with each Colonial Government is to cease, with the exception of the Accounts Current with the Mauritius, Ceylon, and the Straits Settlements, which will continue to be adjusted in India as at present. These last accounts will also continue to be closed on your books by transfer to the Government of India.

Despatch from the Secretary of State for India, to the Governor General of India in Council (Financial), dated 9th July 1868, *No.* 289.

I have considered in Council your Financial letter, dated the 14th April 1868, No. 95, and the papers forwarded therewith relative to a proposal for modifying the returns sent to this country of receipts and charges affecting the remittance account between India and England, in order to substitute for the present statements one monthly account, including the whole of the transactions between the two countries, accompanied by statements and vouchers, affording the necessary particulars of the items therein contained.

2. The arrangement which you have proposed appears, for the most part, to be judicious, but I consider that the following alterations should be made.

1*st*.—The consolidated account should be prepared and transmitted quarterly instead of monthly. The former will be quite sufficient for the purposes of this office. If hereafter a monthly statement should be required, you will be informed of it.

2*nd*.—In the Form *A* transmitted by you, the term "Her Majesty's *Home* Government" should be altered to "Her Majesty's *Imperial* Government." There should not, however, be any distinction made in India between "Receipts of Payments for Settlement with the War Office, Admiralty, or Treasury." It is often difficult to decide here what items appertain to each of these departments, and as settlements are made with Her Majesty's Treasury, the division is not necessary.

3*rd*.—On the debtor side of Form *A*, under the head of "Her Majesty's Indian Government in London," two additional items should be included, viz., "Receipts in India for Payment in England," and "Recoveries in India on account of Advances in England." The latter should comprehend recoveries from Engineers and others for advances made to them on their embarkation, and for allotments to their families in England.

4*th*.—The items of "Advances on account of British Rate of Pay," on the debtor side, and "Bills drawn by the Secretary of State for India, for interest on India Debt," on the credit side, should be omitted, as they do not pass through the Account Current. The former are treated here as final payments, and are charged against the revenues of India, and it will be only

necessary for you to bring to account in your books the actual amount of payment in India after deducting these advances. The bills drawn on account of interest on India debt should be charged by you, when paid, against the revenues of India.

5th.—For heading, "Stamp Fees on Commissions," "Stamp *duty* on Commissions" should be submitted.

6th.—The Returns, Nos. 9, 14, 17, 18, 19, 20, may be omitted from enclosure *B*, as you recommend.

3. The schedules and vouchers connected with the consolidated account had better be sent monthly (as far as possible) in anticipation of the account, and in duplicate. Due care must be taken that the entries in the account are so expressed as to indicate clearly the connexion between the entries and vouchers.

4. The change as proposed by you may be carried into effect from the commencement of the present official year, viz., 1st April 1868, and the quarterly statements which will be forwarded from this office will be prepared accordingly.

No. 485.

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

(Signed) H. DEY,
for *Depy. Compr. Genl. of Accounts.*

No. 20. ORDER THEREON, 9th October 1868, No. 466.

To be recorded.

(True Extract).

R. S. ELLIS,
Chief Secretary.

Ed. J. Tulloch.

Govt. of {1868} Madras.

FINANCIAL.

Dated October, 9th.

Read. Encl.

G. O., 9th October 1868, *No.* 466.

OCTOBER.

Nos. 19-20.

Recording copy of a Circular issued by the Comptroller General of Accounts, laying down a revised form of Account Current with London.

Dr.

Form of General Account

Cr.

Current with London.

Not to be printed

Schedule Number.	RECEIPTS.	Bengal. Rs.	A.	P.	Madras. Rs.	A.	P.	Bombay. Rs.	A.	P.	Amount in Indian Currency. Rs.	A.	P.	Amount in British Currency. £	s.	d.
	H. M's. IMPERIAL GOVT.—															
	Mess Contributions															
	Expeditions to China															
	Miscellaneous															
	H. M's. COLONIAL GOVT.—															
	Cape of Good Hope															
	China															
	West Indies															
	Natal															
	Labuan															
	H. M's. INDIAN GOVERNMENT IN LONDON—															
	Receipts on account H. M's. Indian Troop-ships															
	Family Remittances of the British Army—															
	Officers															
	Men															
	Miscellaneous Remittances—															
	Officers															
	Men															
	Effects and Credits—															
	Officers															
	Men															
	Savings Bank Balances															
	Remittances on Account of the Indian Army—															
	Officers															
	Men															
	Savings Bank Balances															
	Stamp Duty on Commissions ...															
	Bills on Secretary of State for interest on debt															
	Other Bills on Secretary of State ...															
	Receipts in India for Payment in England															
	Recoveries in India on Account of Advances in England															
	Miscellaneous Receipts—															
	Civil Department															
	Military Department ...															
	Public Works Department ...															
	Railways as per separate Accounts rendered for the months contained in this quarter															
	GRAND TOTAL ...															

Schedule Number.	PAYMENTS.	Bengal. Rs.	A.	P.	Madras. Rs.	A.	P.	Bombay. Rs.	A.	P.	Amount in Indian Currency. Rs.	A.	P.	Amount in British Currency. £	s.	d.
	H. M.'s IMPERIAL GOVT.—															
	Arrears of British Pay, &c., disbursed in India															
	Stipends of Chelsea Out-pensioners ...															
	Expeditions to China															
	Advances to British Troops proceeding to Europe or the Colonies ...															
	Passage Money of Officers ...															
	Miscellaneous															
	H. M.'s COLONIAL GOVT.—															
	Cape of Good Hope															
	China															
	West Indies															
	Natal															
	Labuan															
	H. M.'s INDIAN GOVERNMENT IN LONDON—															
	Bills drawn by the Secretary of State ...															
	Navy and other Bills recoverable in England															
	Payments in India on account of Receipts in England															
	Advances in India for recovery in England															
	Advances and Payments on account of H. M.'s Indian Troop-Ships ...															
	Pensions to incumbents on Lord Clive's Fund															
	Miscellaneous Payments—															
	Civil Department															
	Military Department ...															
	Public Works Department ...															
	Railways as per separate Accounts rendered for the months contained in this quarter															
	GRAND TOTAL ...															

OFFICE OF COMPR. GENL. OF ACCOUNTS;
CENTRAL ACCOUNTS BRANCH,
The 186 .

Comptroller General of Accounts.

Office Supdt. Govt. Printing,—No. 6174 C. G. A.—11-9-68.—100.

ACCOUNT CURRENT WITH LONDON—REVISED FORM OF

Office of Comptroller General of Accounts,
CENTRAL ACCOUNTS BRANCH,
Calcutta, the 11th September 1868.

CIRCULAR No. 80.

FROM

THE COMPTROLLER GENERAL OF ACCOUNTS,

TO

ALL ACCOUNTANTS GENERAL.

SIR,

With reference to paragraph 4 of my Circular No. 59 dated 16th September 1867, I have the honor to forward copy of a despatch from the Secretary of State No. 289 of the 9th July last, approving generally of the proposition for the submission to him of a consolidated account from this office, containing transactions between Her Majesty's Imperial and Colonial Governments and the India Office on one hand, and the several Governments and Provinces in India on the other.

2. It will be seen that the Secretary of State has directed certain alterations in Form A appended to Circular No. 59. A revised form is accordingly annexed herewith for information and guidance.

3. The consolidated account is to be rendered quarterly instead of monthly as proposed by this office, but you will observe from paragraph 3 of the despatch referred to, that the schedules and vouchers connected with that account are to be sent to the India Office monthly in anticipation of that return. You will, therefore, be good enough to furnish me at your earliest convenience with the account for the quarter ending 30th June last, with the necessary Schedules and Vouchers, and in future to transmit these last documents to this office for transmission to London as soon after the expiration of a month as practicable.

4. The transmission to the Treasury and Departmental Accounts Branch of separate accounts with each Colonial Government is to cease, with the exception of the Accounts Current with the Mauritius, Ceylon and the Straits Settlements which will continue to be adjusted in India as at present. These last accounts will also continue to be closed on your books by transfer to the Government of India.

I have the honor to be,
SIR,
Your obedient Servant,
E. F. HARRISON,
Comptroller General of Accounts.

No. 485.

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

for *Deputy Comptroller General of Accounts.*

(With 1 spare copy)

Despatch from the Secretary of State for India, to the Governor General of India in Council (Financial), No. 289, dated 9th July 1868.

Para. 1. I have considered in council your financial letter, dated the 14th April 1868, No. 95, and the papers forwarded therewith relative to a proposal for modifying the returns sent to this country of receipts and charges affecting the remittance account between India and England, in order to substitute for the present statements one monthly account, including the whole of the transactions between the two countries, accompanied by statements and vouchers, affording the necessary particulars of the items therein contained.

2. The arrangement which you have proposed appears, for the most part, to be judicious, but I consider that the following alterations should be made.

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2*nd*. In the Form A transmitted by you, the term "Her Majesty's *Home* Government" should be altered to "Her Majesty's *Imperial* Government". There should not, however, be any distinction made in India between "Receipts or Payments for Settlement with the War Office, Admiralty, or Treasury". It is often difficult to decide here what items appertain to each of these departments, and as settlements are made with Her Majesty's Treasury, the division is not necessary.

3*rd*. On the debtor side of Form A, under the head of "Her Majesty's Indian Government in London," two additional items should be included, *viz*.. "Receipts in India for Payment in England," and "Recoveries in India on Account of Advances in England." The latter should comprehend recoveries from Engineers and others for advances made to them on their embarkation, and for allotments to their families in England.

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5*th*. For heading, "Stamp Fees on Commissions", "Stamp *Duty* on Commissions" should be substituted.

6*th*. The Returns Nos. 9,14,17,18,19,20 may be omitted from enclosure B as you recommend.

3. The schedules and vouchers, connected with the consolidated account had better be sent monthly (as far as possible) in anticipation of the account and in duplicate. Due care must be taken that the entries in the account are so expressed as to indicate clearly the connexion between the entries and vouchers.

4. The change as proposed by you may be carried into effect from the commencement of the present official year, *viz*., 1st April 1868, and the quarterly statements which will be forwarded from this office will be prepared accordingly.

Office Supdt. Govt. Printing.—No. 6174 C. G. A.—12-9-68.—100.

Madras 1868 Govt
Financial

From
Comptroller General of
Accounts No 485

R/11
R/28 } Depts No 468
18

Communicates for information
tion, copy of a Circular is-
sued from hence laying down
a revised form of Account
Current with London

No 466 - 9 Oct. 68.

Recorded.

19 & 20

Govt. of {1868} Madras.

Financial.

Dated Oct. 9

Recd. Encl.

G. O., 9 October 1868, No. 466.

Nos. 19. 20.

Recording copy of a Circular issued by the Comptroller Genl. of Accounts, laying down a revised form of account current with London.