M.R.O. 1—77,006—8-6-37.

(1) Number of pages 10.

(2) Date of repair 10.10.39

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Political DEPARTMENT.

G.O. No. 421	Press Mis.
32-33.	
Dated 17-9-	18 69.

619

32-33

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department, 17th September 1869.

No. 32. Read the following letter from the Comptroller General of Accounts, to all Accountants General ; dated Calcutta, 11th September 1869, Circular No. 93.

I have the honour to forward to you, herewith, copies of a form that has been prepared to exhibit monthly the state of the work in each local office of Account.

2. The particulars shown in it are, no doubt, already noted in your department, or, if not, should be shown in tabular form for the twelve months. No special office copy of the form will, therefore, be necessary.

3. It should be forwarded to me as soon as complete, but not later than the last day of the second month following that to which it refers : thus, the report of the audit and adjustment of the accounts for April, and the completion of the various statements arising out of them, should be despatched not later than the 30th June ; but as the latest due date for the despatch of a statement is fifteen days before this, it is hoped that the report may be generally sent earlier.

4. When from any accident a particular account cannot be completed before the close of the second month, the space for it must be left blank. Such blanks are most likely to occur in the case of examination of Accounts Current and Bill Lists received from other Governments ; but even here, if punctually despatched on the 10th, there should be no difficulty in most cases in examining them before the close of the month. Where much time is lost in transmission, this will be evident from the column showing date when "received," and the transactions between distant provinces are generally very few, and so occupy little time in checking.

5. The Quarterly and Annual Returns should, of course, only be shown in the reports for the particular months in which they are due.

6. If any return is blank for the period under report, the fact should be noted.

7. The return should commence with the current month's accounts; it will, therefore, be due not later than the 30th November.

No. 882.

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

(Signed) E. GAY,
Offg. Depy. Comptr. Genl.

No. 33. ORDER THEREON, 17th September 1869, No. 421.

To be recorded.

(True Extract.)

R. A. DALYELL,
Actg. Secy. to Govt.

Exd. J. Wright.

Govt. of India (1869) 30 Madras.

FINANCIAL.

Dated September, 17th.

Rec'd.

Rec'd.

G. O., 17th September 1869, No. 421.

SEPTEMBER.

Nos. 32-33.

Recording circular of instructions issued by the Comptroller General of Accounts, regarding the submission of a monthly return of state work in local offices of Account.

not the a-printed

37

OFFICE OF ACCOUNTANT GENERAL,

State of the Audit and Account Work for period ended on the last day of _____ *18* .

No.	LIST OF RETURNS.	TO WHOM RENDERED.	WHEN DUE.	WHEN DESPATCHED.	REMARKS.
	MONTHLY.				
1	CASH BALANCE REPORT	Financial Secretary and Comptroller General, Central Accounts Branch.	15th of every month.		
2	STATEMENT OF RECEIPTS AND CHARGES ON ACCOUNT OF ANNUITIES OF THE CIVIL ANNUITY FUND PAYABLE IN INDIA.	Secretary, Civil and Annuity Fund.	Do.		
3	RESOURCE ESTIMATE	Financial Secretary and Comptroller General, Central Accounts Branch.	25th of every month.		
4	REGISTER OF BILLS ISSUED ON INDIA ...	To the several Accountants General.	Three weeks after the close of the month.		
5	Do. Do. OUDE ...				
6	Do. Do. CENTRAL PROVINCES.				
7	Do. Do. BRITISH BURMAH.				
8	Do. Do. BENGAL ...				
9	Do. Do. N. W. PROVINCES.				
10	Do. Do. PUNJAB ...				
11	Do. Do. MADRAS ...				
12	Do. Do. BOMBAY ...				
13	STATEMENT OF PROVINCIAL TOTALS OF BILLS AND REMITTANCE TRANSFER RECEIPTS DRAWN.				
14	Do. Do. DISCHARGED ...	Financial Secretary ...	Do.		
15	Do. Do. SPECIE REMITTANCES RECEIVED AND SENT.				
16	ACTUAL RECEIPTS AND DISBURSEMENTS ...	Financial Secretary and Comptroller General, Central Accounts Branch.	Four weeks after close of month (except March Accounts.)		
	RAILWAY ACCOUNTS.				
17	_____ RAILWAY ...	Financial Secretary, ... Public Works Department, Accountant General, Public Works Department, Consulting Engineer, ... Agents of the Railway Companies.	After the close of the Bank Accounts for every month.		
18	_____ RAILWAY ...				
19	_____ RAILWAY ..				
	ACCOUNT CURRENT, CIVIL.				
20	ACCOUNT CURRENT WITH INDIA ...	To the several Accountants General.	10th of second month.		
21	Do. Do. OUDE ...				
22	Do. Do. CENTRAL PROVINCES.				
23	Do. Do. BRITISH BURMAH.				
24	Do. Do. BENGAL ...				
25	Do. Do. N. W. PROVINCES.				
26	Do. Do. PUNJAB ...				
27	Do. Do. MADRAS ...				
28	Do. Do. BOMBAY ...				
29	Do. Do. EAST AND WEST BERARS.				

State of the Audit and Account Work for period ended on the last day of _____ *18*

No.	LIST OF RETURNS	TO WHOM RENDERED.	WHEN DUE.	WHEN DESPATCHED.	REMARKS.
	ACCOUNT CURRENT, MILITARY.				
30	MILITARY ACCOUNT CURRENT, BENGAL ...	Military Accountant, Bengal	10th of second month.		
31	Do. Do. MADRAS ...	Do. do. Madras			
32	Do. Do. BOMBAY ...	Do. do. Bombay			
	ACCOUNT CURRENT, PUBLIC WORKS.				
33	ACCOUNT CURRENT, OUDE	Controller, Public Works Accounts.	Do.		
34	Do. CENTRAL PROVINCES ...	Do. do. ...			
35	Do. BENGAL	Do. do. ...			
36	Do. N. W. PROVINCES ...	Do. do. ...			
37	Do. PUNJAB	Do. do. ...			
38	Do. MADRAS	Do. do. ...			
39	Do. BOMBAY	Do. do. ...			
	ACCOUNT CURRENT.				
40	ELECTRIC TELEGRAPH DEPARTMENT ...	Compiler of Telegraph Accounts.	Do.		
41	POSTAL DEPARTMENT	Compiler of Postal Accounts.			
	CERTIFIED LISTS.				
42	CIVIL FUND, ORDINARY, ADDITIONAL, AND ANNUITY FUND.	Secretary, Civil and Annuity Fund.			
43	BENGAL MILITARY FUND	Examiner, Fund Accounts...			
44	MILITARY ORPHAN FUND	Assistant do. ...			
45	MEDICAL RETIRING FUND	Examiner, do. ...			
46	UNCOVENANTED SERVICE FAMILY PENSION FUND.	Secretary, Uncovenanted Service Family Pension Fund.			
47	BOMBAY CIVIL FUND AND ANNUITY FUND	Secretary, Bombay Civil and Annuity Fund.			
48	Do. PROVIDENT FUND	Do. do. ...			
49	Do. MILITARY FUND	Do. Bombay Military Fund.			
50	Do. MEDICAL RETIRING FUND ...	Do. Medical Retiring Fund	Do.		
51	Do. UNCOVENANTED SERVICE FAMILY PENSION FUND.	Do. Uncovenanted Service Family Pension Fund.			
52	MADRAS CIVIL FUND	Do. Madras Civil Fund ...			
53	Do. PROVIDENT FUND	Do. do. ...			
54	Do. ANNUITY FUND	Do. do. ...			
55	Do. MILITARY FUND	Do. Madras Military Fund			
56	Do. MEDICAL RETIRING FUND ...	Do. Madras Medical Retiring Fund.			
57	STATEMENT OF LOSS AND GAIN BY EXCHANGE ON RAILWAY TRANSACTIONS.	Accountant General, Public Works Department.			
58	STATEMENT OF FOREST RECEIPTS AND CHARGES.	Conservator of Forests ...	15th of the 2nd month.		
59	INTEREST STATEMENT	Presidency Bank ...	Do.		
60	MONEY ORDER ACCOUNT CURRENT ...	Controller, Money Order Department.	Do.		

State of the Audit and Account Work for period ended on the last day of _____ *18*

No.	LIST OF RETURNS.	TO WHOM RENDERED.	WHEN DUE.	WHEN DESPATCHED.	REMARKS.
61	STATEMENT OF FRESH CHARGES AND ALTERATIONS OF SALARIES AND ESTABLISHMENTS SANCTIONED BY LOCAL GOVERNMENT.	Foreign, Home, Public Works and Marine Departments.	15th of second month.		
62	SCHEDULES AND VOUCHERS CONNECTED WITH QUARTERLY ACCOUNT CURRENT, LONDON.	Comptroller General, Central Accounts Branch.	Do.		
	QUARTERLY.				
1	ACCOUNT CURRENT, LONDON	Comptroller General, Central Accounts Branch.	Forty-five days after the quarter.		
2	STATEMENT OF ASSETS AND LIABILITIES ...	Do. do. ...	Within the succeeding quarter.		
3	Do. OF REGISTRATION FEES UNDER ACT XX OF 1866.	Financial Secretary ...	After the close of every quarter's Accounts.		
4	Do. OF INCOME TAX COLLECTIONS AND REFUNDS.	Do. do. ...	Do.		
5	TRIAL BALANCE SHEET	Comptroller General, Central Accounts Branch.	Do.		
	HALF-YEARLY.				
1	STATEMENT OF RECEIPTS AND PAYMENTS AT THE GOVERNMENT TREASURY ON ACCOUNT OF THE CURRENCY DEPARTMENT.	Commissioner, Paper Currency.	After the close of September and March Accounts.		
2	Do. DO. OF THE MINT	Mint Master	Do.		
	ANNUAL.				
1	BUDGET ESTIMATE	Financial Secretary and Comptroller General, Central Accounts Branch.	31st December.		
2	CASH REQUIREMENT ESTIMATE ...	Do. do. ..	Do.		
3	BUDGET, LOCAL FUNDS	Do. do. ...	Do.		
4	SMALL SILVER AND COPPER COIN ESTIMATE	Financial Secretary ...	1st January.		
5	EXTRACTS OF SANCTIONED BUDGET ESTIMATE	Political and Departmental Officers.	After the sanction of Budget Estimates by Government.		
6	REVISED ESTIMATE	Comptroller General, Central Accounts Branch.	1st September.		
7	REGULAR ESTIMATE	Financial Secretary and Comptroller General, Central Accounts Branch.	1st December.		
8	QUICK STOCK STATEMENT	Financial Secretary ...	First week in December.		
9	APPROPRIATION AUDIT STATEMENT ...	Financial Secretary and Comptroller General, Central Accounts Branch.	After the close of March Accounts.		
10	MEMO. OF RECEIPTS ON ACCOUNT OF NUZZERANA ON SUCCESSIONS TO NATIVE STATES.	Comptroller General, Central Accounts Branch.	With March Accounts.		
11	STATEMENT OF RECEIPTS AND CHARGES OF THE PAPER CURRENCY DEPARTMENT.	Comptroller General, Treasury and Departmental Accounts Branch.	After the close of March Accounts.		
12	STATEMENT OF ECCLESIASTICAL CHARGES...	Bishop of the Diocese and Financial Secretary.	Do.		
13	Do. OF RECEIPTS AND CHARGES OF THE MINT.	Mint Master ...	Do.		
14	Do. OF DEPOSITS	Comptroller General, Central Accounts Branch.	Do.		
15	Do. OF ADVANCES RECOVERABLE...	Do. do. ...	Do.		
16	REPORTS ON THE STATEMENTS OF OBJECTIONS	Do. do. ...	Do.		
17	STATEMENT OF SALE PROCEEDS OF WASTE LANDS.	Do. do. ...	Do.		

State of the Audit and Account Work for period ended on the last day of _____ *18* .

No.	LIST OF RETURNS.	TO WHOM RENDERED.	WHEN DUE.	WHEN DESPATCHED.	REMARKS.
	ANNUAL,—*continued.*				
18	STATEMENT OF THE VALUE OF STORES ISSUED DURING THE YEAR AND BALANCE IN HAND IN ALL DEPARTMENTS.	Comptroller General, Central Accounts Branch.	With the March Accounts.		
19	RAILWAY ACCOUNTS CURRENT ...	Financial Secretary ... P. W. Department ... Accountant General, P. W. Department. Consulting Engineer ... Agents of the Railway Companies.	After the close of March Accounts.		
20	LIST OF TERRITORIAL AND POLITICAL PENSIONS.	Comptroller General, Central Accounts Branch.	Do.		
21	STATEMENT OF RECEIPTS AND CHARGES OF LOCAL FUNDS.	Financial Secretary and Comptroller General, Central Accounts Branch.	Do.		
22	BOOK OF CIVIL ESTABLISHMENT ...	Financial Secretary ...	1st September.		
23	CIVIL LIST	Financial Secretary and Comptroller General, Central Accounts Branch.	When published.		
24	REGISTER OF SERVICES OF CHAPLAINS ...	Comptroller General, Treasury and Departmental Accounts Branch (not rendered by Madras and Bombay.)	30th April.		
25	GENERAL BOOKS, LEDGER AND JOURNAL ...	Financial Department for Secretary of State, and Comptroller General, Central Accounts Branch.	30th September.		
26	STATEMENT OF SUBSCRIPTIONS REALIZED ON ACCOUNT OF UNCOVENANTED SERVICE FAMILY PENSION FUND.	Secretary to the Uncovenanted Service Family Pension Fund.	15th August.		
27	STATEMENT OF BILLS OUTSTANDING MORE THAN THREE YEARS.	All Accountants General ...	31st May.		
28	RETURN OF SPECIAL LOANS	Comptroller General, Central Accounts Branch.	After close of the March Accounts.		
29	Do. SINKING FUND ON DO. ...	Do. do. ...	Do.		

Monthly Return of state of work in the Accountant General's Office.

			Received.	Audited or Checked.
Date when latest Revenue Treasury Account was				
Do.	Departmental	do.		
Do.	Local Funds	do.		
Do.	Account Current	do.		
Do.	Bill List	do.		
Do.	Deposit Register	do.		
Do.	Result Statement despatched to Revenue Treasuries			
Date of completion of Ledger Postings				
Amount remaining under objection from Accounts of previous months				

ACCOUNTANT GENERAL'S OFFICE,

_____ *The* _____ _____ 18 .

Accountant General.

Office Supdt. Govt. Printing.—No. 3016 C. G. A.—14-9-69.—350.

MONTHLY RETURN OF STATE OF WORK IN LOCAL OFFICES OF ACCOUNT.

Comptroller General's Office,
CENTRAL ACCOUNTS BRANCH;
Calcutta, the 11th September 1869.

CIRCULAR No. 93.

FROM

THE COMPTROLLER GENERAL,

TO

ALL ACCOUNTANTS GENERAL.

SIR,

I have the honor to forward to you herewith copies of a form that has been prepared to exhibit monthly the state of the work in each local Office of Account.

2. The particulars shown in it are, no doubt, already noted in your Department, or, if not, should be shown in tabular form for the twelve months. No special office copy of the form will therefore be necessary.

3. It should be forwarded to me as soon as complete, but not later than the last day of the second month following that to which it refers: thus, the report of the audit and adjustment of the accounts for April, and the completion of the various statements arising out of them, should be despatched not later than the 30th June; but as the latest due date for the despatch of a statement is fifteen days before this, it is hoped that the report may be generally sent earlier.

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6. If any return is blank for the period under report, the fact should be noted.

7. The return should commence with the current month's accounts, it will therefore be due not later than the 30th November.

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

No. 882.

Copy forwarded to the ~~Secretary to the Govt of~~ Madras for information.

Edward Fay

Offg. Deputy Comptroller General.

Transmitted Audit Dept
to
The Controller General of Accounts
for information
with reference to
his endorsement
No 4211-13 dated 18th Sept 1869
Received

(With 1 spare copy)

Office Supdt. Govt. Printing.—No. 3043 C. G. A.—13-9-69.—100.

Govt. of {1869} Madras.

Jud.

Dated Sept. 17.

Recd. Encl.

G. O. 17 Sept. 1869, No 421.

Nos. 32 - 33.

Recording Circular of instructions issued by the Comptroller Genl. of Accounts regarding the submission of a monthly return of State of work in local Offices of Accounts.