M.R.O. 1—77,006—8-6-31.

(1) Number of pages 6

(2) Date of repair 24-10-39

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 335	Press Mis.
Dated 8-8-	18 70.

14-15

4/5

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
8th August 1870.

No. 14. Read the following letter from the Comptroller-General of Accounts, to all Accountants-General, dated Calcutta, 6th July 1870, Circular No. 110 :—

In consequence of certain irregularities that have lately been brought to notice, I am desired by Government to enjoin increased care in examining the signatures, total amounts, and countersignatures (when required) to vouchers and accounts.

2. The following rules should be observed in addition to the ordinary precautions already taken in examination :—

a. The balance of an account, the total of a voucher composed of more than one item, or the amount in rupees of any voucher for a single item when the charge is not fixed, should be stated in words at the foot of the document and attested by the officer rendering it.

b. In doing this, care must be taken that space is not left before or after the words which would admit of the amount being fraudulently altered.

c. In payment of cheques on letters of credit, the new system of numbered cheque books will enable the paying officer to ascertain that the cheque presented really came from the book of the officer by whom it is signed. This precaution should never be neglected.

d. Special care should be taken with all vouchers or accounts showing signs of alteration, and where this frequently occurs, the attention of the signing officer should be drawn to the irregularity.

e. District or Superintending Officers should be informed that, when an irregularity of this or other kind is brought to their notice by the Accountant-General, nothing but a report on their own knowledge after personal investigation can be considered satisfactory ; it is not enough for them to report as in a case before me, "The Money Order Agent *informs me*, &c., &c.;" reports prepared in this manner have more than once lately by lulling suspicion led to greater irregularity afterwards.

f. You should also call the attention of these officers to the importance of preserving uniformity as far as possible in the signatures to periodical accounts; frequent changes add considerably to the difficulty of checking the signatures.

3. In circulating these additional rules, it may be observed, that though recent occurrences have rendered them expedient, yet that invariably when an irregularity has occurred, there has also been some neglect of an established rule which, if strictly carried out, would have prevented the evil, and the importance of making themselves fully acquainted with the rules in force should be impressed on all concerned with Treasury business.

4. In auditing accounts, every Examiner on an account being made over to him, will take it to the Head or Senior Examiner of the Section, who will inspect the signature and place his initials near it in token of having done so.

No. 576.

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

(Signed) E. GAY,
Deputy Comptroller-General.

No. 15. ORDER THEREON, 8th August 1870, No. 335.

Communicated to the Revenue, Military, and Public Works Departments.

(True Extract.)

Under Secy. to Govt.

To the Revenue Department.
,, Military do.
,, Public Works do.

Exd. J. Wright.

Govt. of India.

FINANCIAL.

To

THE REVENUE DEPARTMENT,

&c., &c., &c.

Dated August, 8th.

Read.

Encl.

G. O., 8th August 1870, *No.* 335.

AUGUST.

Nos. 14-15.

Communicating Circular of Comptroller-General directing Accountants-General to be very careful in the preparation of their accounts and vouchers.

2-C

PRECAUTIONS IN PREPARATION OF ACCOUNTS AND VOUCHERS.

Comptroller General's Office,
CENTRAL ACCOUNTS BRANCH;
Calcutta, the 6th July 1870.

CIRCULAR No. 110.

FROM

THE COMPTROLLER GENERAL,

To

ALL ACCOUNTANTS GENERAL.

SIR,

In consequence of certain irregularities that have lately been brought to notice, I am desired by Government to enjoin increased care in examining the signatures, total amounts, and countersignatures (when required) to vouchers and accounts.

2. The following rules should be observed in addition to the ordinary precautions already taken in examination :—

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f. You should also call the attention of these Officers to the importance of preserving uniformity as far as possible in the signatures to periodical accounts; frequent changes add considerably to the difficulty of checking the signatures.

3. In circulating these additional rules, it may be observed, that though recent occurrences have rendered them expedient, yet that invariably when an irregularity has occurred, there has also been some neglect of an established rule which, if strictly carried out, would have prevented the evil, and the importance of making themselves fully acquainted with the rules in force should be impressed on all concerned with Treasury business.

4. In auditing accounts, every Examiner on an account being made over to him, will take it to the Head or Senior Examiner of the Section, who will inspect the signature and place his initials near it in token of having done so.

I have the honor to be,

SIR,

Your most obedient Servant,

E. F. HARRISON,

Comptroller General.

No. 576.

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

Edad Fay

Deputy Comptroller General.

Dated 8 August/70. No. 335-

Communicated to Revenue, Military & Public Works Departments.

To the Revenue Department.
" " Military " D.
" " Public Works " D.

dated 16/8

Financial (1870) No. 46

From The Controller Genl. of Accounts, Calcutta, No. 1112 dated 6 July 1870, received 15 July.

No 276.

Directing Accountants General's Services to take special care in the future in karaba & Accounts Vouchers

Office Supdt. Govt. Printing.—No. 1976 C. G. A.—7-7-70.—100.

Govt. of {1870} Madras.

Finl.

To The Revenue Department

Dated Augt. 8.

Recd. Encl.

G. O. 8 Augt. 1870, No. 335.

Nos. 14, 15.

Commg. Circular of Comptroller Genl. directing Accountants Genl to be very careful in the preparation of their Accounts and Vouchers.