M.R.O. 1—22,000—8.6.37.

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(2) Date of repair 28.11.39

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	428.	Press Mis.
66-67.		
Dated	5-4-	1962.

4/5

66-67

Not to be folded or roughly handled

1R

Proceedings of the Madras Government, Financial Department,
5th April 1872.

No. 66. Read the following letter from the Officiating Comptroller-General, to all Accountants-General, dated Calcutta, 16th March 1872, Circular No. 130:—

Referring to the Resolution of the Government of India in the Financial Department, No. 4803, dated 10th November last, I have the honour to state, under orders from that Department, [illegible], dated 30th December following, that a head of "Refunds" should be op[illegible] among the other charges against income of "Provincial Services." The head w[illegible] exhibit refunds of excess collections re-payable to the persons from whom they were collected and for corrections in a later year of entries carried in a previous year to wrong heads of Revenue of Provincial Services. Corrections of wrong entries during the year may be made through the medium of Detail Books by transfer entries.

2. There is no provision in the forms annexed to the Resolution above referred to for the exhibition of Imperial Receipts in the accounts of Provincial Services, such as Income-tax, Subscriptions to Service Funds, &c. For this purpose a head of "Imperial Receipts" should be opened in the Provincial Books, as well as in Appendix II. after "Surplus or Deficit, exclusive of opening balance," and the head closed monthly by transfer to "Provincial Government."

3. A corresponding transfer entry will likewise have to be made in the Imperial Transfer Book of your office on account of the above Receipts to debit of Provincial Services and credit of the sundry accounts on account of which the amounts are received.

No. 1536.

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

(Signed) S. C. DEY,
Assistant to Comptroller-General.

No. 67. ORDER THEREON, 5th April 1872, No. 428.

To be recorded.

(True Extract.)

W. HUDLESTON,
Officiating Chief Secretary.

Ed. J. H. Burn.

Govt. of India (1872) Misc.

FINANCIAL.

APRIL.
Nos. 66-97.

3R

STMENTS IN PROVINCIAL SERVICE ACCOUNTS.

Comptroller General's Office,
Central Accounts Branch;
Calcutta, the 16th March 1872.

CIRCULAR No. 130.

HE COMPTROLLER GENERAL,

LL ACCOUNTANTS GENERAL,

Referring to the Resolution of the Government of India in the partment, No. 4803 dated 16th November last, I have the honor er orders from that Department, No. 3461 dated 30th December t a head of "Refunds" should be opened among the other charges nd of "Provincial Services." The head will exhibit refunds of ions repayable to the persons from whom they were collected and s in a later year of entries carried in a previous year to wrong enue of Provincial Services. Corrections of wrong entries during be made through the medium of Detail Books by transfer entries.

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rresponding transfer entry will likewise have to be made in the nsfer Book of your Office on account of the above Receipts to debit Services and credit of the sundry accounts on account of which are received.

I have the honor to be,
SIR,
Your obedient Servant,
HUGH SANDEMAN,
Offg. Comptroller General.

No. 1536.

rwarded to the Secretary to the Government of Madras on.

Assistant to Comptroller General.

Office Supdt. Govt. Printing.—No. 1009 C. G.—26-3-72.—100.

Fiscal 1872 Dept.

From

The Dept. to the Comptroller
General Calcutta
No 1536.

Dy 16th
Rec 23rd } March 1872

141 No 584

Forwards copy of
Comptroller General's Circular
No 130 regarding the opening
of a new head of "Refunds"
among the other charges
against income of "Provincial Services"

5 April 1872 No 428
Rec'd

Govt. of 1872 Madras.

Financial

Proceedings Vol 5 } 41
Book }

G.O. 5 Apl. 1872 No. 423.

Nos. 66. 67.

Recording Copy of the Controller Comptroller Genl's. Circular regarding the opening of a new head of "Refunds" among the other charges against income of Provl. Servts.