M.R.O. 1—77,006—8-6-37.

(1) Number of pages_____

(2) Date of repair_____

(3) Initials of the Referencer_____

MADRAS RECORD OFFICE.

Government of Madras.

Financial **DEPARTMENT.**

G.O. No.	1060	Press / Mis.
186-187		
Dated	25-7-	1873.

7/8

Not to be folded or roughly handled

No. 186. Read the following letter from H. A. MANGLES, Esq., Officiating Comptroller-General, to all Accountants-General, dated Calcutta, 9th July 1873, No. 153 :—

I have the honour to request that you will make the under-noted corrections in Circular No. 148 :—

For the small type note following paragraph 1, read—

> It must be clearly understood that on no pretence may a single Transfer Book common to the two branches be kept. It is true that many entries in the Imperial Accounts will affect the Provincial ; but these will all be gathered in the former under the linking head, "Provincial Services and Local Funds," and the resulting debits and credits, respectively, will be unfolded in the Provincial Services' Account by a single entry, which will give the net addition to, or deduction from, every detailed head of Provincial Services and Local Funds. Explanation of details will be obtained whenever necessary from the Imperial Transfer Book.

In paragraph 7, line 4, *for* balanced, *read* closed.

For paragraph 9, read—

> 9. While a service head which in the current year has been debited or credited in excess will be relieved by deduction (as, for instance, the Magistrate's share of revenue charges will be transferred by a minus entry under "Collectors and Establishments," and a plus entry under "Magistrates and Establishments,") under debt and remittance heads, which have answering accounts on both sides of the books, corrections can only be made by addition. Thus, to state the rule generally, in the case of service heads, the net outcome of the transfer entries, *i.e.*, the balance of the head's account in the Transfer Book Ledger, will be added or deducted as the case may require; in the case of debt or remittance heads, the gross credit and the gross debit respectively will be added to the receipt and the disbursement sides of the account.

2. The reasons for both alterations are obvious enough. In the first, the illustration given was poor ; in the second, it is found necessary to guard against the differences between accounts with other Governments as issued and as recorded, which would result from bringing into the local books only net adjustments.

3. In illustration of the method of dealing with transfer entries affecting Provincial Services and Local Funds, but having their origin in the Imperial accounts, I annex a sample which shows the career of all such transfers supposed to be made while the accounts of May are passing through an office. It will be of

course understood that the transfer entries are printed in a single form only for convenience, and that each number represents a distinct piece of paper:—

	No. 68, dated 24th May.		
135 7 7	Dr.		
	16, Minor Departments.		
	To P. S. & L. F.	Cr.	135 7 7
	(15, Miscellaneous Establishments—Provincial) Census Charges.		
	No. 73, dated 24th May.		
500 0 0	Dr.		
	Medical Establishments.		
	To P. S. & L. F.	Cr.	500 0 0
	(7, Medical—Medical College.) Pay of Civil Surgeon charged to latter head for a period when he was actually in charge of a Civil Station.		
	No. 74, dated 30th May.		
350 0 0	Dr.		
	P. S. & L. F.		
	To 24, Miscellaneous, Garrow Hills Expedition	Cr.	500 0 0
	Pay of District Superintendent of Police wrongly charged to the latter head.		
	No. 81, dated 1st June.		
343 8 11	Dr.		
	P. S. & L. F.		
	To Government, N. W. P.	Cr.	343 8 11
	Cost of Oordo printing executed by the latter.		
	No. 94, dated 10th June.		
60,000 0 0	Dr.		
	Allotments for Provincial Services.		
	To P. S. & L. F.	Cr.	60,000 0 0
	One-twelfth of the year's allotment.		
	No. 103, dated 10th June.		
7,000 0 0	Dr.		
	P. S. & L. F.		
	To Military Department, Bengal	Cr.	7,000 0 0
	Accoutrements supplied to Police.		
	No. 107, dated 11th June.		
139 0 0	Dr.		
	P. S. & L. F.		
	To Government of India,	Cr.	139 0 0
	Repairs executed at the Mint to a safe belonging to the Registration Department.		
	No. 120, dated 15th June.		
1,000 0 0	Dr.		
	Land Revenue.		
	Collectors and Establishments.		
	To		
	P. S. & L. F.	Cr.	1,000 0 0
	Tents supplied by the Jail to the Collector of		

The page of the Transfer Book Ledger for the head Provincial Services and Local Funds would stand thus—

Provincial Services and Local Funds.

	Number.	Debit.	District.	Credit.
May.	68	... ...	.....	135 7 9
	73	... ...	.....	500 0 0
	74	350 0 0	.....	... ...
	81	343 8 11	.....	... ...
	94	... ...	.....	60,000 0 0
	103	7,000 0 0	.....	... ...
	107	139 0 0	.....	... ...
	120	... ...	.....	1,000 0 0
		7,832 8 11		61,635 7 9

The entries against Provincial Services and Local Funds in the month's abstract of transfer entries would be Rupees 61,635-7-9 on the receipt side, and Rupees 7,832-8-11 on the charge side.

The two transfer entries by which the transaction would be unfolded in the Provincial Services' Accounts would be—

	No. *dated* *June*		
61,635 7 9	Dr. Provincial Government		
	To Imperial Allotment	Cr. ...	60,000 0 0
	Jail—Jail manufactures		1,000 0 0
	Medical—Medical College (salaries)		500 0 0
	Provincial, Miscellaneous Establishments ...		135 7 9
	No. *dated* *June*		
	Dr.		
139 0 0	Registration (office expenses)		.....
350 0 0	Police—District Executive Force (District Superintendents)		.....
7,000 0 0	Police—Arms and Accoutrements		.....
343 8 11	Printing—Miscellaneous printing charges ...		.....
	To Provincial Government	Cr.	7,832 8 11

In the Transfer Book Ledger for Provincial Services, under the head Provincial Government, each of these two entries would of course be represented by a single lump snm.

4. Samples of the forms now being printed for use of the Treasury Account Branch of this office shall be sent for your information as soon as they are ready.

P.S.—Correcting slips are enclosed, which should be pasted over the note to paragraph 1 and over paragraph 9 of Circular No. 148; the correction in paragraph 7 should be made by hand.

No. 187. Order thereon, 25th July 1873, No. 1060.

To be recorded.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

Exd. J. Wright.

Govt. of India Works.

FINANCIAL.

Dated July, 25th.

Read.

G. O., 25th July 1873, No. 1060.

JULY.
Nos. 186-187.

Accounts.—Circular from Comptroller-General making certain corrections in his previous Circular, No. 148, regarding transfer entries and Transfer Book, recorded.

Circular No. 132.

It must be clearly understood that on no pretence may a single Transfer Book common to the two branches be kept. It is true that many entries in the Imperial Accounts will affect the Provincial; but these will all be gathered in the former under the linking head, "Provincial Services and Local Funds," and the resulting debits and credits, respectively, will be unfolded in the Provincial Services' Account by a single entry, which will give the net addition to, or deduction from, every detailed head of Provincial Services and Local Funds. Explanation of details will be obtained whenever necessary from the Imperial Transfer Book.

Circular No. 133.

9. While a service head which in the current year has been debited or credited in excess will be relieved by deduction (as, for instance, the Magistrate's share of revenue charges will be transferred by a minus entry under "Collectors and Establishments," and a plus entry under "Magistrates and Establishments"), under debt and remittance heads, which have answering accounts on both sides of the books, corrections can only be made by addition. Thus, to state the rule generally, in the case of service heads, the net outcome of the transfer entries, *i. e.*, the balance of the head's account in the Transfer Book Ledger, will be added or deducted as the case may require; in the case of debt or remittance heads, the gross credit and the gross debit respectively will be added to the receipt and the disbursement sides of the account.

Fin. 1302/73

CORRECTIONS OF CIRCULAR No. 148, (*TRANSFERS, &c.*)

Comptroller General's Office;
Calcutta, the 9th July 1873.

No. 153.

FROM

THE COMPTROLLER GENERAL,

To

ALL ACCOUNTANTS GENERAL.

SIR,

I have the honor to request that you will make the undernoted corrections in Circular 148 :—

For the small type note following paragraph 1, read—

> It must be clearly understood that on no pretence may a single Transfer Book common to the two branches be kept. It is true that many entries in the Imperial Accounts will affect the Provincial; but these will all be gathered in the former under the linking head, "Provincial Services and Local Funds," and the resulting debits and credits, respectively, will be unfolded in the Provincial Services' Account by a single entry, which will give the net addition to, or deduction from, every detailed head of Provincial Services and Local Funds. Explanation of details will be obtained whenever necessary from the Imperial Transfer Book.

In paragraph 7, line 4, *for* balanced, *read* closed.

For paragraph 9, read—

> 9. While a service head which in the current year has been debited or credited in excess will be relieved by deduction (as, for instance, the Magistrate's share of revenue charges will be transferred by a minus entry under "Collectors and Establishments," and a plus entry under "Magistrates and Establishments"), under debt and remittance heads, which have answering accounts on both sides of the books, corrections can only be made by addition. Thus, to state the rule generally, in the case of service heads, the net outcome of the transfer entries, *i. e.*, the balance of the head's account in the Transfer Book Ledger, will be added or deducted as the case may require; in the case of debt or remittance heads, the gross credit and the gross debit respectively will be added to the receipt and the disbursement sides of the account.

2. The reasons for both alterations are obvious enough : in the first, the illustration given was poor; in the second, it is found necessary to guard against the differences between accounts with other Governments as issued and as recorded, which would result from bringing into the local books only net adjustments.

3. In illustration of the method of dealing with transfer entries affecting Provincial Services and Local Funds but having their origin in the Imperial accounts, I annex a sample which shows the career of all such transfers

supposed to be made while the accounts of May are passing through an office. It will be of course understood that the transfer entries are printed in a single form only for convenience, and that each number represents a distinct piece of paper.

	No. 68, dated 24th May.		
135 7 7	Dr.		
	16, Minor Departments.		
	To P. S. & L. F.		
	(15, Miscellaneous Establishments—Provincial) Census Charges.	Cr.	135 7 7
	No. 73, dated 24th May.		
500 0 0	Dr.		
	Medical Establishments.		
	To P. S. & L. F.		
	(7, Medical—Medical College.)		500 0 0
	Pay of Civil Surgeon charged to latter head for a period when he was actually in charge of a Civil Station.		
	No. 74, dated 30th May.		
350 0 0	Dr.		
	P. S. & L. F.		
	To 24, Miscellaneous, Garrow Hills Expedition	Cr.	500 0 0
	Pay of District Superintendent of Police wrongly charged to the latter head.		
	No. 81, dated 1st June.		
343 8 11	Dr.		
	P. S. & L. F.		
	To Government, N. W. P.	Cr.	343 8 11
	Cost of Oordoo printing executed by the latter.		
	No. 94, dated 10th June.		
60,000 0 0	Dr.		
	Allotments for Provincial Services.		
	To P. S. & L. F.	Cr.	60,000 0 0
	One-twelfth of the year's allotment.		
	No. 103, dated 10th June.		
7,000 0 0	Dr.		
	P. S. & L. F.		
	To Military Department, Bengal	Cr.	7,000 0 0
	Accoutrements supplied to Police.		
	No. 107, dated 11th June.		
139 0 0	Dr.		
	P. S. & L. F.		
	To Government of India,		
	Repairs executed at the Mint to a safe belonging to the Registration Department.	Cr.	139 0 0
	No. 120, dated 15th June.		
1,000 0 0	Dr.		
	Land Revenue.		
	Collectors and Establishments.		
	To		
	P. S. & L F.	Cr.	1,000 0 0
	Tents supplied by the Jail to the Collector of		

The page of the Transfer Book Ledger for the head Provincial Services and Local Funds, would stand thus—

Provincial Services and Local Funds.

	Number.	Debit.	District	Credit.
May	68	... ...	... ...	135 7 9
	73	....	... ...	500 0 0
	74	350 0 0	... .	... .
	81	343 8 11	.....	....
	94	... ...	.....	60,000 0 0
	103	7,000 0 0	.....	.. ..
	107	139 0 0	.....	.....
	120	.....	.....	1,000 0 0
		7,832 8 11		61,635 7 9

The entries against Provincial Services and Local Funds in the month's abstract of Transfer entries would be Rs. 61,635-7-9 on the receipt side, and Rs. 7,832-8-11 on the charge side.

The two transfer entries by which the transaction would be unfolded in the Provincial Services' accounts would be—

	No. *dated* *June*		
61,635 7 9	Dr. Provincial Government		
	To Imperial Allotment	Cr. ...	60,000 0 0
	Jail—Jail Manufactures	...	1,000 0 0
	Medical—Medical College (salaries) ...	...	500 0 0
	Provincial, Miscellaneous Establishments	...	135 7 9

	No. *dated* *June*		
	Dr.		
139 0 0	Registration (office expenses) ...	...	
350 0 0	Police—District Executive Force (District Superintendents)	...	
7,000 0 0	Police—Arms and Accoutrements ...	...	
343 8 11	Printing—Miscellaneous printing charges	...	
	To Provincial Government	Cr.	7,832 8 11

In the Transfer Book Ledger for Provincial Services, under the head Provincial Government each of these two entries would of course be represented by a single lump sum.

4. Samples of the forms now being printed for use of the Treasury Account Branch of this office shall be sent for your information as soon as they are ready.

I have the honor to be,

Sir,

Your obedient Servant,

H. A. MANGLES,

Offg. Comptroller General.

P. S.—Correcting slips are enclosed, which should be pasted over the note to paragraph 1 and over paragraph 9 of Circular 148: the correction in paragraph 7 should be made by hand.

O. S. G. P.—No. 265 C. G.—10-7-73.—135.

1873

Financial Department

Treasury

Commissioners Office

Dated 9. July/73
Rec'd 21.

No. 148.

15/- 12 & 15/-. £1302

Correcting of Circular No: 148 regarding transfer Entries and transfer Book.

1302

Extracted 25 July 1873. No. 1068.

Recorded

C13/7 R25/7

Govt. of {1873} Madras.

Financial

Dated July. 25.
Recd. Encl.

G. O. 25 July, 1873, No. 1060.

Nos. 186. 187.

Accounts. Circular from Comptroller Genl. making certain corrections in his previous Circular No. 148 regarding transfer Entries & transfer Book records.