M.R.O. 1—77,006—8-6-37.

(1) Number of pages 18

(2) Date of repair 19-3-40

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial **DEPARTMENT.**

G.O. No. 897 — Press / Mis.

187-188.

Dated 27-6-1873.

187-188 10/11

Not to be folded or roughly handled

No. 187. Read the following circular from H. A. MANGLES, Esq., Officiating Comptroller-General, to all Accountants-General, dated Calcutta, 1st June 1873, No. 148:—

The Transfer Book consists of three parts—the Index, the Entries, and the Ledger—for all of which Forms should be printed on quarto Foolscap after the patterns annexed. That of Provincial Services will be kept on precisely the same plan, but apart from Imperial; its Forms will be printed in blue.

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 may be made in the Provincial Services Transfer Book which will affect the Imperial Accounts, but these all go to the head "Imperial Receipts" in the Provincial Accounts, and will be unfolded in the Imperial by a single entry, which may be in the form prescribed for the abstract (paragraph 6), and which will give the net addition to, or deduction from, every Imperial detailed head. The explanation of details will be obtained whenever necessary from the Provincial Book.

2. Transfers should be made as soon as the necessity for them is discovered. An entry may be prepared by any division of the office, and after being signed by the head thereof, will be taken to the Book Division. If full particulars are given, and there is nothing unusual or objectionable in the entry, the Superintendent of the Book Division will sign it; if he take exception, he will return the entry in order that the Superintendent who passed it may obtain the instructions of a gazetted Officer. Any delay by the Book Division in taking over an entry should be reported. If it be thought desirable to keep any record of transfers in the division making the transfer, each entry may bear a number and date in the departmental series in the right-hand-bottom corner, and be recorded in a divisional index in the same form as the general index; it is not thought that such separate record can be of any real value.

In some offices the Transfer Book is kept in the Compilation Division; in such cases, the word *Compilation* should be read for the word *Book*.

3. Not only must the details of a transfer entry be clearly stated, but on one side one ledger head only may be concerned, being debited for credit to sundry heads or *vice versa*; debits may not be taken against *sundry* heads by credit to *sundry* heads. For instance, the whole of an Account Current which contains several debits and also several credits cannot be adjusted by a single entry, for if one entry deals with the debits another will be wanted for the credits. *A fortiori*, the same paper may not contain independent corrections of two ledger heads; it may not debit A by credit to B, and again C by credit to D.

4. After procuring the signature of a gazetted Officer or of the Superintendent of the Book Division, the messenger of the division making the transfer will hand the entry to the Transfer Bookkeeper, who on the authority of that signature will proceed to bring it on his Register. First, he will fill up number and date in the heading, make the requisite entries in the index, and take the initials of the clerk who brought the transfer in the last column of the index; the division making the transfer is only cleared of its responsibility when its messenger has initialled the index. The Book Division should refuse to receive vouchers or other documents supporting a transfer entry; their proper place is with the records of the division responsible for the entry, while their presence in the file of transfer entries would cause inconvenience when these come to be bound. Nor should the Book Division ever on any pretext allow an entry, whether of its own or of

another division, to leave its custody after numbering it in its own series; if it be necessary to notify any transfer to another Department, the entry may be shown before it is numbered by the Book Division, or may be notified by a copy of the entry.

5. At the commencement of the year a quarto File Book should be prepared, with some numbered pages of blank index-forms at the commencement which should be initialled by a gazetted Officer under the number. The successive entries will be pasted in this File Book in order after the requisite ledger entries have been made and certified in the proper columns. If the first volume become too large for convenient use, a second File Book (with index) may be commenced from a convenient date, any blank space on the old index being cancelled by cross lines under the initials of a gazetted Officer; but if possible the two sections should be bound together at the end of the year, and the series of transfer numbers must be continuous for the year. The Superintendent of the Book Division should examine this file daily to see that no entries in the index are unsupported by their corresponding entry *pasted* in the file; and he should also keep up a constant comparison of the original entries with the Transfer Book Ledger in order to prevent the clerk in charge from marking off an item which he has not posted.

6. In the accompanying form of Transfer Book Ledger, the first column will show the month in whose general abstract the correction is made, not the date of the transfer entry for which the number entered in the next column provides sufficient identification; the column headed "District" provides for entry of the name of the District or the Department in whose account the original error appeared, if it be thought desirable to record it with a view to future returns. In opening the ledger at the beginning of the year, it will not be necessary to provide even for all minor heads; the book of the last past year should be examined, and a page or more set apart in it for each minor head (and for each detailed head) on which three transfers have been made in the past year; these should be all arranged without gaps in the order in which they appear in the general abstract, and blank pages, numbered in continuation, should be provided, whereto these accounts may be carried in case of need, and whereon any new ones may be opened. If the account of a head fill the whole space provided for it, and be therefore carried to another page, the column headed *District* on the old page should be closed with the words "carried to page —," and similarly should be opened on the new with the words "brought from page —;" if a new account be opened, reference should be given to it by a note in the margin of the last preceding head, or by a slip grafted in. An index at the beginning of the ledger will thus be unnecessary.

Omission of the column of "District" may give space for double columns; the bulk of the ledger would thus be reduced, but though the two columns may be assigned to two detailed heads under the same minor head, it is not desirable to bring two minor heads on the same page. In the page assigned to the head Imperial Receipts in the Provincial Services Transfer Book, this column may give space for note of the Imperial Head affected in order to facilitate the preparation of the single entry for the Imperial Transfer Book.

7. As soon as the last Classified Abstract for a month is received from the Treasury Account Division, the Transfer Book must be closed; a line should be drawn across the index, and each account balanced in the ledger. The abstract should then be prepared on quarto foolscap after the annexed pattern; the debtor

Proceedings of the Madras Government, Financial Department,
27th June 1873.

column will contain the *deduct* entries on the receipt side, with the *add* entries on the charge side, while the creditor one will contain the *added* receipts and the *deducted* charges. It will not be necessary to bring together all of each of these classes; all the headings of receipts, and then all of charges, may appear in their serial order whether addition or deduction be necessary. The abstract, after being closed and proved, should be laid before the Accountant-General, with the file of original entries; after being passed by him, it should be made over to the Detailed Book posters, and when returned should be pasted in the file of transfer entries after the last entry which is included in it; a guide mark pasted to its edge and bearing the name of the month will be found to facilitate future reference.

The Provincial Services Transfer Book for each month should be closed at the same time as that of Imperial Services, although the classified abstracts have not made the same progress.

8. Thus when the grand total of *cash* transactions on each head has been made in the Detail Book, from this abstract will be posted, for addition or deduction as the case may be, under the various heads concerned, the outcome of all office adjustments, so that the Detail Books will include monthly all transactions of whatever nature connected with receipts and payments that will eventually appear on the General Books. The closing totals of each month will thus be—

Total of District Transactions	
Add Payments (or Receipts) at Presidency Bank ... by Presidency Audit Department	
Total of Cash Transactions ...	
Adjustments. { Add	
{ Deduct	
Grand Total ...	
Add Payments (or Receipts) in previous months ...	
Progressive total from 1st April	

9. In the case of debt or remittance heads, which have answering accounts on both sides of the books, these corrections must always be made by *addition* to the proper side of the Detail Book; a service head which in the current year has been credited or debited in excess will be relieved by deduction; thus, for instance, the share of revenue charges, which is to be borne by the Judicial Department, will be transferred by a minus entry under "Collectors and Establishment" and a plus entry under "Magistrates and Establishment."

10. From the abstract of transfer entries, correcting entries will be made in the Detail Books without reference to the amount of the month's transactions under the detailed head concerned. Under a detailed head, therefore, the result may be a minus entry which will pass in red ink into the general abstract, and reduce the total of the minor head. If, however, the minus entry under a detailed head be so large as to exceed the gross actual transactions of the month on the minor head, the net deduction to be made on the minor head should appear as a separate entry, under the same heading, at the foot of the *other side* of the general

abstract, in the current column, and be posted therefrom in the corresponding column of the ledger.

For instance : there are two detailed heads (Bill or Hoondee Stamps, and General Stamps) under the minor head Sale of impressed paper under IX. Stamps, and in May credit has been given to the two for Rupees 3,000 and Rupees 7,000, respectively. But in June, when it is discovered that the second item contained Rupees 5,000 which should have gone to Adhesive Stamps, the actual receipts on the month, on the two detailed heads, have been but Rupees 2,000 and Rupees 2,000 ; the latter will be turned by the correcting transfer to a minus entry of Rupees 3,000. Thus the entries in the classified abstract, (*a*) in the current column will show against the Bill Stamps Rupees 2,000 in black, against General Stamps Rupees 3,000 in red ; (*b*) the minor head total will be blank ; (*c*) the current major head total will include only the totals of the remaining minor heads ; (*d*) in the progressive total column the minor head total will be Rupees 9,000 only. At the foot of the page on the receipt side there *may* be a red-ink note explaining the deduction of Rupees 1,000 on the month's transactions ; at foot of the disbursement abstract *must* be a manuscript entry "IX. Stamps, Sale of Impressed Paper Rupees 1,000 ; " this will be included in the total of the current month's expenditure, but will not be carried into the progressive column.

11. *Unforeseen* adjustments should always be made as soon as the necessity for them is discovered, while, of adjustments periodically recurring, a list should be kept in order to ensure that they are neither neglected nor postponed. These should, as a rule, be made monthly; where this is really inconvenient, they may be postponed till the close of the quarter, though this course is objectionable, and should never be adopted without special cause. Annual transfers should carefully be avoided, and, wherever it may be necessary to make them, should not be later than January's account. It will be well to communicate with any local department in order to arrange for frequent adjustments during the year, and if it should be impossible before the close of the year to ascertain the exact amount of the transfer, it may be possible to make partial transfers at the close of each quarter.

The prohibition of annual transfers does not, of course, extend to those on account of lapsed bills and lapsed deposits, for these can only be made at the close of a-year.

12. It will be remembered that the minor heads are the real ledger heads, both on the local and the central Books ; the same detailed heads do not appear in the accounts of all Governments, and the figures in the (inner) columns assigned to them show only how the true ledger post in the outer (or total) column of the minor head is obtained. This of course can never be minus, and, therefore, when the net total would be minus it must be posted to the other side of the ledger, and at foot of the other side of the general abstract.

13. When a transfer entry has been made correcting erroneous classification in a previous month, the number of the correcting transfer should be noted in red ink across the original entry in the District Classified Abstract. In the case of important transfers, too, it will be well to note in red across the original entry in the Detail Book the month of its reversal, and across the correcting entry the month of the original one, in order to facilitate future estimates by making it easy to work out the true total to any month. Where statements of revenue or charge in district detail are communicated month by month to the Revenue Board or other Controlling Authority, particulars of the correcting transfers made in the month's

accounts should be given at foot. In like manner, when an adjusting transfer brings in an item on the authority of an Account Current or other original document, the number of the transfer entry should be noted across the item in that original document, but this does not do away with the necessity of noting on an Account Current also the date of that containing the answering entry.

14. No alteration will be made in the Detail Books after they have been closed. When errors are discovered in the same year involving the transfer of amounts from one detailed column to another under the same head, or from one head to another, they should be noted in the Transfer Book, and the necessary corrections should be made in the next monthly entry in the Detail Books in the manner above described. But no correcting transfers can be made after submission of the final account for March ; if any error be detected, report should be made to the Comptroller-General, and his instructions asked.

15. If a receipt or charge has been wrongly adjusted in any year under a debt instead of a service head, or *vice versa*, the error may be corrected in any later year, by debit to Refunds if credit has been given wrongly to a revenue head, by debit to the service head if debt has been wrongly charged, by credit to the appropriate head of receipts if it has to receive from a debt account.

16. Salt which has paid duty in one province crosses the frontier line to another ; a suggestion was made that the salt revenue of the latter should have the benefit of part of the duty levied, and accordingly transfer adjustments were proposed. The proposal was rejected.

P.S.—The following circulars, or parts of circulars, are superseded :—

No. 8, dated 3rd August 1865, *paras.* 30 (*all but first sentence*), 32 to 34.
,, 14, ,, 23rd September 1865, *para.* 27.
,, 32, ,, 23rd June 1866, *whole.*
,, 55, ,, 18th ,, 1867, *whole.*
,, 83, ,, 13th November 1868, *whole.*
,, 96, ,, 22nd September 1869, *paras.* 4 to 9.
,, 103, ,, 14th April 1870, *paras.* 7 to 9.

IMPERIAL SERVICES. INDEX OF TRANSFER ENTRIES, 1873-74.

Date of entry.	Number of entry.	Amount.	Major Head.		Initials of Clerk.	
			Debited.	Credited.	Who brought the entry.	Who receives and enters it here.

IMPERIAL SERVICES. TRANSFER ENTRY.

Date——— *No.*———

Debit Post.
Page of T. B. Ledger.
Date of post.
Initials of poster.

Dr.

MAJOR HEAD AND MINOR HEAD.
DETAILED HEAD.

To

Heads in two lines as before.

Cr.

Full description of the item should here be given, with a reference to the district account from which the entry now corrected was taken (if it be not one of the ordinary monthly entries), and also to the correspondence leading up to the correction. The explanation may, if necessary, be continued on the reverse.

Credit Post.
Page of T. B. Ledger.
Date of post.
Initials of poster.

Supt., Book Dept. *Gazetted Officer.* *Supt. of Dept. desiring the entry.*

IMPERIAL SERVICES. TRANSFER BOOK LEDGER, 1873-74.

Month of adjustment.	Number of entry.	Major and Minor Head affected. Debit.			Detailed Head. District.	Credit.		

IMPERIAL SERVICES.

Abstract of Transfer Entries brought into the accounts of the Month of———

19,000	0	0	I.—*Land Revenue*— Ordinary Revenue Collections from Government estates			
800	0	0	Sale of Government Estates			
			Rent of Resumed Lands	19,000	0	0
			II.—*Tributes*— Contributions from Petty States	800	0	0
			and so on.			
			If the abstract have been correctly posted, the two sides will balance.			

No. 320.

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

(Signed) G. FITZGERALD,
Offg. Deputy Comptroller-General.

14th June 1873.

No. 188. ORDER THEREON, 27th June 1873, No. 897.

To be recorded.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

Exd. J. Wright.

Govt. of India Finds.

FINANCIAL.

Dated June, 27th.

Read.

G. O., 27th June 1873, No 897.

End.

JUNE.
Nos. 187-188.

Recording circular from the Comptroller-General regarding Transfer Entries and Transfer Book.

TRANSFER ENTRIES AND TRANSFER BOOK.

Comptroller General's Office,
Calcutta, the 1*st June* 1873.

CIRCULAR No. 148.

FROM

THE COMPTROLLER GENERAL,

ALL ACCOUNTANTS GENERAL.

SIR,

The Transfer Book consists of three parts, the Index, the Entries, and the Ledger, for all of which forms should be printed on quarto foolscap after the patterns annexed. That of Provincial Services will be kept on precisely the same plan, but apart from Imperial; its forms will be printed in blue.

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 may be made in the Provincial Services Transfer Book which will affect the Imperial Accounts, but these all go to the head "Imperial Receipts" in the Provincial Accounts, and will be unfolded in the Imperial by a single entry, which may be in the form prescribed for the abstract (paragraph 6), and which will give the net addition to, or deduction from, every Imperial detailed head. The explanation of details will be obtained whenever necessary from the Provincial Book.

2. Transfers should be made as soon as the necessity for them is discovered. An entry may be prepared by any division of the office, and after being signed by the head thereof, will be taken to the Book Division. If full particulars are given, and there is nothing unusual or objectionable in the entry, the superintendent of the Book Division will sign it; if he take exception, he will return the entry in order that the superintendent who passed it may obtain the instructions of a gazetted officer. Any delay by the Book Division in taking over an entry should be reported. If it be thought desirable to keep any record of transfers in the division making the transfer, each entry may bear a number and date in the departmental series in the right hand bottom corner, and be recorded in a divisional index in the same form as the general index; it is not thought that such separate record can be of any real value.

In some offices the Transfer Book is kept in the Compilation division; in such cases, the word *Compilation* should be read for the word *Book*.

3. Not only must the details of a transfer entry be clearly stated, but on one side one ledger head only may be concerned, being debited for credit to sundry heads or *vice versâ*; debits may not be taken against *sundry* heads by credit to *sundry* heads. For instance, the whole of an Account Current which contains several debits and also several credits cannot be adjusted by a single entry, for if one entry deals with the debits another will be wanted for the credits. *A fortiori*, the same paper may not contain independent corrections of two ledger heads; it may not debit A by credit to B, and again C by credit to D.

4. After procuring the signature of a gazetted officer or of the superintendent of the Book Division, the messenger of the division making the transfer will hand the entry to the transfer-book keeper, who on the authority of that signature will proceed to bring it on his register. First, he will fill up number and date in the heading, make the requisite entries in the index, and take the initials of the clerk who brought the transfer in the last column of the index; the division making the transfer is only cleared of its responsibility when its messenger has initialled the index. The Division should refuse to receive vouchers or other documents supporting a transfer entry; their proper place is with the records of the division responsible for the entry, while their presence in the file of transfer entries would cause inconvenience when these come to be bound. Nor should the Book Division ever on any pretext allow an entry, whether of its own or of another division, to leave its custody after numbering it in its own series; if it be necessary to notify any transfer to another department, the entry may be shown before it is numbered by the Book Division or may be notified by a copy of the entry.

5. At the commencement of the year a quarto file book should be prepared, with some numbered pages of blank index forms at the commencement which should be initialled by a gazetted officer under the number. The successive entries will be pasted in this file book in order after the requisite ledger entries have been made and certified in the proper columns. If the first volume become too large for convenient use, a second file book (with index) may be commenced from a convenient date, any blank space on the old index being cancelled by cross lines under the initials of a gazetted officer; but if possible the two sections should be bound together at the end of the year, and the series of transfer numbers must be continuous for the year. The superintendent of the Book Division should examine this file daily to see that no entries in the index are unsupported by their corresponding entry *pasted* in the file; and he should also keep up a constant comparison of the original entries with the transfer-book ledger in order to prevent the clerk in charge from marking off an item which he has not posted.

6. In the accompanying form of Transfer Book ledger, the first column will show the month in whose general abstract the correction is made, not the date of the transfer entry for which the number entered in the next column provides sufficient identification: the column headed 'district' provides for entry of the name of the district or the department in whose account the original error appeared, if it be thought desirable to

record it with a view to future returns. In opening the ledger at the beginning of the year, it will not be necessary to provide even for all minor heads; the book of the last past year should be examined, and a page or more set apart in it for each minor head (and for each detailed head) on which three transfers have been opened in the past year: these should be all arranged in the order in which they appear in the general abstract, and blank pages, numbered in continuation, should be provided, whereto these accounts may be carried in case of need, and whereon any new ones may be opened. If the account of a head fill the whole space provided for it, and be therefore carried to another page, the column headed *district* on the old page should be closed with the words "carried to page—," and similarly should be opened on the new with the words "brought from page—;" if a new account be opened, reference should be given to it by a note in the margin of the last preceding head, or by a slip grafted in. An index at the beginning of the ledger will thus be unnecessary.

Omission of the column of "district" may give space for double columns; the bulk of the ledger would thus be reduced, but though the two columns may be assigned to two detailed heads under the same minor head, it is not desirable to bring two minor heads on the same page. In the page assigned to the head Imperial Receipts in the Provincial Services transfer-book, this column may give space for note of the Imperial Head affected in order to facilitate the preparation of the single entry for the Imperial Transfer Book.

7. As soon as the last classified abstract for a month is received from the Treasury Account Division, the transfer book must be closed: a line should be drawn across the index, and each account balanced in the ledger. The abstract should then be prepared on quarto foolscap after the annexed pattern; the debtor column will contain the *deduct* entries on the receipt side, with the *add* entries on the charge side, while the creditor one will contain the *added* receipts and the *deducted* charges. It will not be necessary to bring together all of each of these classes; all the headings of receipts, and then all of charges, may appear in their serial order whether addition or deduction be necessary. The abstract, after being closed and proved, should be laid before the Accountant General, with the file of original entries; after being passed by him, it should be made over to the detailed book posters, and when returned should be pasted in the file of transfer entries after the last entry which is included in it; a guide mark pasted to its edge and bearing the name of the month will be found to facilitate future reference.

The Provincial Services Transfer Book for each month should be closed at the same time as that of Imperial Services, although the classified abstracts have not made the same progress.

8. Thus when the grand total of *cash* transactions on each head has been made in the detail book, from this abstract will be posted, for addition or deduction as the case may be, under the various heads concerned, the outcome of all office adjustments, so that the detail books will include monthly all transactions of whatever nature

connected with receipts and payments that will eventually appear on the general books. The closing totals of each month will thus be—

Total of District Transactions				
Add Payments (or Receipts) at Presidency Bank				
" by Presidency Audit Department				
		Total of Cash Transactions		
Adjustments. { Add				
{ Deduct				
		Grand Total		
Add Payments (or Receipts) in previous months				
Progressive total from 1st April				

9. In the case of debt or remittance heads, which have answering accounts on both sides of the books, these corrections must always be made by *addition* to the proper side of the detail book; a service head which in the current year has been credited or debited in excess will be relieved by deduction; thus, for instance, the share of revenue charges, which is to be borne by the Judicial Department, will be transferred by a minus entry under "Collectors and establishment" and a plus entry under "Magistrates and establishment."

10. From the abstract of transfer entries, correcting entries will be made in the detail books without reference to the amount of the month's transactions under the detailed head concerned. Under a detailed head, therefore, the result may be a minus entry which will pass in red ink into the general abstract, and reduce the total of the minor head. If, however, the minus entry under a detailed head be so large as to exceed the gross actual transactions of the month on the minor head, the net deduction to be made on the minor head should appear as a separate entry, under the same heading, at the foot of the *other side* of the general abstract, in the current column, and be posted therefrom in the corresponding column of the ledger.

For instance: there are two detailed heads (Bill or Hoondee Stamps, and General Stamps) under the minor head Sale of impressed paper under IX Stamps, and in May credit has been given to the two for Rs. 3,000 and Rs. 7,000 respectively. But in June, when it is discovered that the second item contained Rs. 5,000 which should have gone to Adhesive Stamps, the actual receipts on the month, on the two detailed heads, have been but Rs. 2,000 and Rs. 2,000: the latter will be turned by the correcting transfer to a minus entry of Rs. 3,000. Thus the entries in the classified abstract, (*a*) in the current column will show against the Bill Stamps Rs. 2,000 in black, against General Stamps Rs. 3,000 in red; (*b*) the minor head total will be blank; (*c*) the current major head total will include only the totals of the remaining minor heads; (*d*) in the progressive total column the minor head total will be Rs. 9,000 only. At the foot of the page on the receipt side there *may* be a red ink note explaining the deduction of Rs. 1,000 on the month's transactions: at foot of the disbursement abstract *must* be a manuscript entry "IX Stamps, Sale of Impressed Paper Rs. 1,000"; this will be included in the total of the current month's expenditure, but will not be carried into the progressive column.

11. *Unforeseen* adjustments should always be made as soon as the necessity for them is discovered, while, of adjustments periodically recurring, a list should be kept in order to ensure that they are neither

neglected nor postponed. These should, as a rule, be made monthly; where this is really inconvenient, they may be postponed till the close of the quarter, though this course is objectionable, and should never be adopted without special cause. Annual transfers should carefully be avoided, and wherever it may be necessary to make them, should not be later than January's account. It will be well to communicate with any local department in order to arrange for frequent adjustments during the year, and if it should be impossible before the close of the year to ascertain the exact amount of the transfer, it may be possible to make partial transfers at the close of each quarter.

The prohibition of annual transfers does not of course extend to those on account of lapsed bills and lapsed deposits, for these can only be made at the close of a year.

12. It will be remembered that the minor heads are the real ledger heads, both on the local and the central books; the same detailed heads do not appear in the accounts of all governments, and the figures in the (inner) columns assigned to them show only how the true ledger post in the outer (or total) column of the minor head is obtained. This of course can never be minus, and therefore when the net total would be minus it must be posted to the other side of the ledger, and at foot of the other side of the general abstract.

13. When a transfer entry has been made correcting erroneous classification in a previous month, the number of the correcting transfer should be noted in red ink across the original entry in the district classified abstract. In the case of important transfers, too, it will be well to note in red across the original entry in the detail book the month of its reversal, and across the correcting entry the month of the original one, in order to facilitate future estimates by making it easy to work out the true total to any month. Where statements of revenue or charge in district detail are communicated month by month to the Revenue Board or other controlling authority, particulars of the correcting transfers made in the month's accounts should be given at foot. In like manner when an adjusting transfer brings in an item on the authority of an Account Current or other original document, the number of the transfer entry should be noted across the item in that original document, but this does not do away with the necessity of noting on an Account Current also the date of that containing the answering entry.

14. No alteration will be made in the detail books after they have been closed. When errors are discovered in the same year involving the transfer of amounts from one detailed column to another under the same head, or from one head to another, they should be noted in the transfer book, and the necessary corrections should be made in the next monthly entry in the detail books in the manner above described. But no correcting transfers can be made after submission of the final account for March; if any error be detected, report should be made to the Comptroller General, and his instructions asked.

15. If a receipt or charge has been wrongly adjusted in any year under a debt instead of a service

head, or *vice versâ*, the error may be corrected in any later year, by debit to Refunds if credit has been given wrongly to a revenue head, by debit to the service head if debt has been wrongly charged, by credit to the appropriate head of receipts if it has to receive from a debt account.

16. Salt which has paid duty in one province crosses the frontier line to another: a suggestion was made that the salt revenue of the latter should have the benefit of part of the duty levied, and accordingly transfer adjustments were proposed. The proposal was rejected.

I have the honor to be,

SIR,

Your obedient Servant,

H. A. MANGLES,

Offg. Comptroller General.

P. S.—The following circulars, or parts of circulars, are superseded:—

No. 8, dated 3rd August 1865, *paras.* 30 *(all but first sentence,)* 32—34.
" 14 " 23rd September 1865, *para.* 27.
" 32 " 23rd June 1866, *whole.*
" 55 " 18th " 1867, *whole.*
" 83 " 13th November 1868, *whole.*
" 96 " 22nd September 1869, *paras.* 4—9.
" 103 " 14th April 1870, *paras.* 7—9.

No 320 Ootacamund 5th June 1873

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

S. Mackenzie
Offg Dep. Comptl. General

one Spare copy

IMPERIAL SERVICES. INDEX OF TRANSFER ENTRIES, 1873-74.

Date of entry.	Number of entry.	Amount.	Major Head.		Initials of Clerk.	
			Debited.	Credited.	Who brought the entry.	Who receives and enters it here.

IMPERIAL SERVICES. TRANSFER ENTRY.

*Date*_____ *No.*____

Debit Post.
Page of T. B. Ledger.
Date of post.
Initials of poster.

DR.

MAJOR HEAD AND MINOR HEAD.

DETAILED HEAD.

To

Heads in two lines as before.

CR.

Full description of the item should here be given, with a reference to the district account from which the entry now corrected was taken (if it be not one of the ordinary monthly entries), and also to the correspondence leading up to the correction. The explanation may, if necessary, be continued on the reverse.

Credit Post.
Page of T. B. Ledger.
Date of post.
Initials of poster.

Supdt., Book Dept. *Gazetted officer.* *Supdt. of Dept., desiring the entry.*

IMPERIAL SERVICES. TRANSFER BOOK LEDGER, 1873-74.

Month of adjustment.	Major and Minor Head affected.				Detailed Head.			
	Number of entry.	Debit.			District.	Credit.		

IMPERIAL SERVICES.

*Abstract of Transfer Entries brought into the accounts of the month of*_____

			I.—LAND REVENUE—			
19,000	0	0	Ordinary Revenue Collections from Government Estates			
			Sale of Government Estates		19,000	0 0
800	0	0	Rent of Resumed Lands			
			II.—TRIBUTES—			
			Contributions from Petty States		800	0 0
			and so on.			
			If the abstract have been correctly posted, the two sides will balance.			

O. S. G. P.—No. 93 C. G.—11-6-73.—100.

1873

Financial Depart
Home

Re Comptroller
General

Dated 14.
Rec'd 21 June/73
No. 320.

15.7 E. 1083

Regarding transfer
Entries & transfer book.

6

Telegraphed. 27 June 1873
No. 897.

Granted. JD

Govt. of {1873} Madras.

Financial

Dated June 27.
Recd. Encl.

G. O. 27 June, 1873, No. 897.

Nos. 187-188.

Recording circular from the Comptroller Genl. regarding Transfer entries + Transfer Book.