M.R.O. 1—77,006—8-6-31.

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 156 Press Mis.

234-36

Dated 2-5-12 1876.

Not to be folded or roughly handled

Local Funds—Accounts.

Read the following papers :—

No. 234. From R. W. LODWICK, Esq., Accountant-General, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Fort St. George, 6th January 1876, No. 592.

Book Department.

With reference to the concluding sentence of G.O., No. 2522, dated 30th December 1875, Financial, I have the honor to point out that, in the detail books from which the monthly abstract of Local Funds sent to Government is prepared, the monthly transactions of each circle under each head are so posted as to obtain the total amount of each detailed head for the month for the whole Presidency, the progressive total of each head in detail being carried over monthly from April to the close of the year. Consequently the total of each head for twelve months for *each circle* is not obtainable at once from the detail books. In order, therefore, to prepare the annual Statement as required by the Board of Revenue, a recast will be absolutely needed.

No. 235. Proceedings of the Board of Revenue, dated 13th January 1876 No. 317 (Miscellaneous).

Read Proceedings of the Madras Government, Financial Department, dated 30th December 1875, No. 2522, passing orders on Board's Proceedings, submitting letters from Accountant-General stating that Statements of receipts and charges of Local Funds during 1874-75 cannot be furnished to the Board unless Accountants are deputed from their office to assist in compiling them.

The Board want for circles only such details as are given for the whole Presidency in the account for March submitted to Government after the Accountant-General's books for the year are closed. To get the totals entered in this account, the entries for each circle must be put together and the work, in fact, is already done in the Accountant-General's Office. Even if the supplemental accounts and all adjustments and corrections of them made under the orders of the Accountant-General were communicated to the Board—as to which, without comparison with the Accountant-General's figures, the Board could never be sure—the compilation of the general statements from them would impose upon the Board's Office a great deal of work which is already done elsewhere; and to require the Board to undertake it would be wasteful of labor. The Government lay great stress on correspondence between the Board's figures and those of the Accountant-General in all matters which come under his cognizance; and unless the Board are informed of what the Accountant-General's figures are, at least in the detail in which they are furnished to Government, it is impossible for them to exercise the required check, to trace out differences, and to procure the correction

of errors. It is indispensable that the Board should have the figures according to the Accountant-General's books as finally closed.

(True Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 236. ORDER THEREON, 25th January 1876, No. 156.

From the letter above recorded it is clear that, as supposed by Government, the Accountant-General has ready to hand the details for each circle showing the transactions under each head for each month. To meet the Board's wishes it is merely necessary to copy separately each circle's monthly accounts and give the totals under each head for the year. This simple work can be done by the special establishment, and the Accountant-General will cause the account to be furnished to the Board without further delay.

2. The Government observe that if when the detailed monthly circle accounts are prepared the entries are copied separately for each circle in separate sheets and progressive totals kept up under each head concurrently with the accounts furnished to Government, the work of preparing the annual account required by the Board will be spread over a whole year and the labor involved will be scarcely felt. The accounts will moreover be very valuable and highly useful for future reference.

(True Extract.)

Chief Secretary.

To the Board of Revenue.
,, Accountant-General.

Exd. T. O'Connor.

Revenue Department.

Miscellaneous No. 317

Book Department.

No. 592.

Fort Saint George,
Accountant General's Office,
6th January 1876.

From The ACCOUNTANT GENERAL, MADRAS,

To The Chief Secretary to Government

Sir,

With reference to the concluding sentence of G.O. No. 2522 dated 30th December 1875 Financial, I have the honor to point out that in the Detail Books from which the monthly abstract of Local Funds sent to Government is prepared, the monthly transactions of each circle under each head are so posted as to obtain the total amount of each detailed head for the month for the whole Presidency, the progressive total of each head in detail being carried over monthly from April to the close of the year. Consequently the total of each head for twelve months for each circle is not obtainable at once from the Detail Books. In order therefore to prepare the annual statement as required by the Board of Revenue, a recast will be absolutely needed.

I have the honor to be
Sir
Your Obedient Servt

R. Rodwell

Accountant General

Comp'd

books for the year are closed. To get the totals entered in this account, the entries for each

Govt. of Madras.

FINANCIAL.

To The BOARD OF REVENUE.
&c.,
&c.

Dated January, 25th.
Issued
Recd.

G.O., 25th January 1876, No. 156.

JANUARY.
Nos. 234–236.

Local Funds—Accounts.—Accountant-General directed to furnish the Board of Revenue with certain Local Fund Accounts required by them.

Revenue Department.

Miscellaneous No. 317

Proceedings of the Board of Revenue
Dated 13 January 1876.

Read Proceedings of the Madras Government, Financial Department, dated 30 December 1875, No 2522, passing orders on Board's Proceedings submitting letters from Accountant General stating that statements of receipts and charges of Local Funds during 1874-75 cannot be furnished to the Board unless Accountants are deputed from their office to assist in compiling them.

The Board want for circles only such details as are given for the whole Presidency in the account for which submitted to Government after the Accountant General's books for the year are closed. To get the totals entered in this account the entries for each

30 Dec 1875 Financial 12 1875.

From
The Accountant General
To the Secretary to Government

No. 15
Dated 6 January 1876
Received 8 January 1876

No. 592

Reporting on G.O. No. 2522 dated 30 December 1875 relative to Financial Statements of the Local Funds for 1874-75 and stating that the Board of Revenue

No 2514.

each Circle must be put together and the work in fact is already done in the Account-ant General's office. Even if the supplemental accounts and all adjustments and corrections of them made under the orders of the Account-ant General were communicated to the Board — as to which without comparison with the Accountant General's figures the Board could never be sure — the compilation of the general statements from them would impose upon the Board's office a great deal of work which is already done else-where; and to require the Board to undertake it would be wasteful of labour. The Government lay great stress on correspondence between the Board's figures and those of the

Accountant

9A3-D

Accountant General in all matters which come under his cognizance; and unless the Board are informed of what the Account-ant General's figures are, at least in the detail in which they are furnished to Government, it is impossible for them to exercise the required check, to trace out differences, and to procure the correction of errors. It is indispensable that the Board should have the figures according to the Accountant General's books as finally closed.

(True Extract)

A Rivers

Acting Secretary

To The Chief Secretary to Government
Financial Dept.

the Accountant General
will expect the account
to be furnished
to the Board without further
delay.

The Govt observe
that when the detailed
monthly circle accounts
are prepared the entries are
copied separately for
each circle in separate sheets
& and progressive
totals kept up under each
head concurrently with
the accounts furnished
to Govt, the work of
preparing the annual
account required by the
Board will be spread
over a whole year and
the labor involved will
be scarcely felt. Besides
moreover
The accounts will be very
valuable and highly useful
for future reference.

HR 12-1-76.

To the Board of Revenue
— Accountant Genl.

No 1055
Dated 18th January 1876
Rec'd 19th.

From Secretary
Govt of Madras
Public Works Dept
To the Board of Revenue
Dated 13th January 1876
Rec'd 19th.

Transmitting
Copy of Correspondence noted in the margin
relative to the preparation of
Statements of receipts &
charges of Canals
Tanks & Irrigation Works
from the Accountant General
for

Cost Fam accounts

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

READ the following letter from
the Accountant General
dated 6th January 1876 No 592.
Read also Proc: of the Board
of Revenue dated 13 January 1876, and No 317.
Ordered thereon
25 January 1876 No. 156.

From the letter above recorded it is clear that as supposed by Govt the Accountant General has ready to hand the details for each circle shewing the transactions under each head for each month. To meet the Board's wishes it is merely necessary ~~he has simply~~ to copy separately each circle's monthly accounts, and give the totals under each head for the year. This simple work can be done by the special establishment and the