

(1) Number of pages 40

(2) Date of repair 10/1/40

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public works DEPARTMENT.

G.O. No. 3385	Press ~~Mis.~~
416-17	
Dated 21. 10	18/10/40

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Public Works Department,
21st October 1869.*

No. 416. Read the following Proceedings of the Madras Government in the
Financial Department:—

Communicating Circular of instructions issued
by the Comptroller-General of Accounts rela-
tive to the early adjustment of transfers, and
to important changes affecting estimates or
accounts being reported. (Here enter 11th October 1869, No. 469.)

No. 417. ORDER THEREON, 21st October 1869, No. 3,385.

ACCOUNT, No. 37.

ORDERED to be recorded.

(True Extract.)

(Signed) H. TULLOCH, Captain, R.E.,
Acting Under Secretary to Government.

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*Proceedings of the Madras Government, Financial Department,
11th October 1869.*

No. 15. Read the following letter from the Comptroller General of Accounts, to all Accountants General; dated Calcutta, 22nd September 1869, Circular No. 96.

On a comparison of the approximate accounts, for 1868-69, rendered in May last with the final accounts since received, it appears that the differences between them are, in many cases, very considerable. Indeed, in more than one instance, the earlier statement was calculated seriously to mislead Government with regard to the amount of a provincial head of revenue.

2. The explanatory statements since received show that the chief cause of these differences has been the delay in making transfer adjustments, many of which seem systematically to have been neglected during the first eleven months of the year, and only made in a lump sum for the whole year on the final closing of the annual accounts.

3. This practice, though sometimes convenient as a matter of book-keeping, is so deceptive as regards the real progress of revenue and expenditure, that the necessity for a change of system has been already observed by more than one Accountant General. It is now desired to make this change in all offices so far as it can be done, and at the same time to prescribe certain other precautions to insure the correct understanding, from time to time, of the progress of revenue and expenditure.

4. First, as regards transfer adjustments—

1. A list should be kept in each office of those periodically recurring, in order to insure that they are neither neglected nor postponed.

2. They should, as a rule, be made monthly. Where this is really inconvenient they may be postponed to the close of the quarter, but this should not be done without special cause. Annual transfers should be carefully avoided, and wherever it may be necessary to make them should be not later than in January's account.

5. With this view I request that you will communicate with any local Departments that may be necessary, in order to arrange for a frequent adjustment of these transfers.

6. Where, as may sometimes happen, it is impossible to ascertain the exact amount of the transfer until the close of the year, it may be possible to make transfers on account at the close of each quarter.

7. When these arrangements have been made, you should furnish me with a list of the recurring transfers which it is found impossible to adjust monthly.

8. Unforeseen adjustments should of course always be made *as soon as the necessity for them is discovered*.

9. The following are some of the principal classes of transfers which caused the discrepancies mentioned above :—

Corrections of errors of previous months.

Adjustments between Local Funds and Public Works Department:

Ditto ditto and Marine Department.

Adjustments on account of Service Lands, &c., (Bombay).

Ditto Service Funds.

It is evident that most of these might, by proper arrangements, be settled month by month.

10. The non-receipt of Public Works and Forest Accounts and those of distant Treasuries, is in many cases alleged as a reason for discrepancies. It will be well in future where such causes are likely to make serious difference, to note the fact on the abstracts sent to this office with a rough estimate of the total amount of receipt and charge so excluded.

11. An explanation should also be given of any striking variation from the usual course in the receipts or charges under any principal head, such as, early or late receipt of land revenue caused by an exceptional season, transfer of the accumulated balance of a fund taken over by Government, payment of special grants (such as that to Prince Azim Jah) and others, it being remembered that transactions which affect the cash balance seriously are of equal importance, though they may not be technically either revenue or charge.

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*Proceedings of the Madras Government, Financial Department,
11th October 1869.*

12. To complete the information necessary to enable me to form a judgment of the prospects of revenue and expenditure, it will be necessary that you should communicate, as soon as they come to your knowledge, any large differences that are likely to arise in actuals, as compared with the Budget or later estimate. Special consideration should be given to this point in despatching the monthly accounts for the months of November and January; the punctual receipt of these accounts is also more than usually important, as they will contain the very latest figures that can be used before submitting the Regular and Budget estimates to Government.

No. 937.

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

(Signed) E. GAY,
Deputy Comptroller General.

No. 16.

ORDER THEREON, 11th October 1869, No. 469.
Communicated to the Revenue, Military, and Public Works Departments.
(True Extract.)

M. A. Mull

Actg. Secy. to Govt.

To the Revenue Department.

.. Military do.
.. Public Works do.

Exd. J. Wright.

20/10/69

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No 3385

Ordered As the recorded

H. Gulik

Don't S. George
21st Oct 1913

The Controller of
Works. Resp: 22/10/99

Cont. of 1869, *Continued*
 FINANCIAL.

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THE REVENUE DEPARTMENT.

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Dated October, 11th.

Recd.

Encl.

G. O., 11th October 1869, No. 469.

OCTOBER.
Nos. 15-16.

Communicating Circular of instructions issued by the Comptroller General of Accounts relative to the early adjustment of transfers, and to important changes affecting estimates or accounts being reported.

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Govt. of 1869 Madras.

PUBLIC WORKS.

To
The Controller of Public
Works Accounts

Dated

Recd.

21st Oct. 1869 3385

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Revenue & Expenditure Control
Depositing a copy
of the letter from the Controller
of Accounts prescribing certain
additional precautions to in-
sure the correct understand-
ing from time to time, of
the