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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 396	Press
178-79	Mis.
Dated 2 2	18 22

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
9th February 1872.*

No. 178. Read the following Docket from the Government of India, Public Works Department, (Account-General,) dated Fort William, 17th January 1872, No. 69—A. G:—

COPY of the following correspondence forwarded to the Local Governments and Administrations noted in the margin for information and guidance, in continuation of endorsement of the Government of India, Nos. 860—73, A—G, dated the 9th November last, and to the Accountant General, Public Works Department, for communication to Controllers.

Governments of Madras, Bombay, Bengal, North-Western Provinces and the Punjab.
Chief Commissioners of the Central Provinces, Oudh, British Burmah and Mysore.
Resident at Hyderabad.
Agents to the Governor-General for Central India and Rajpootana, and to the Superintendent, Port Blair and Nicobars.

By order,

(Signed) J. J. McLEOD INNES,
Deputy Secy. to the Govt. of India.

From the Government of India, Financial Department, to the Accountant General, Punjab, dated 20th December 1871, No. 3,115.

In reply to your letter No. 5,550, dated 7th November 1871, I am directed to state that in the first of the three cases put by you, namely, where Forest revenue has been credited twice in one year for a supply of timber to the Public Works Department, and the error has to be rectified in the following year, the amendment will be made by a charge to Refunds and Drawbacks.

2. With regard to your other two illustrations, I am to observe that paragraph 6 of the Financial Resolution, No. 4,570, dated 25th October 1871, refers to cases in which general revenue has been erroneously credited or debited in one year by a *per contra* entry under Debt. In such cases, the error will be corrected in the following year by reversing the entries, except that where general revenue has to pay an amount previously credited to it, the charge to revenue will be made under Refunds, and not under the grant corresponding to the particular head of revenue which may have been erroneously credited.

3. An item chargeable to a particular grant, which, through retention in a suspense account or in a foreign account in the year in which the charge was incurred, may not have been debited to that year's grant, should be so debited in the following year under paragraph 3, and Section IV. of paragraph 4 of the Resolution, dated 25th October 1871, those portions of the Resolution being directly applicable, and paragraph 6 being inapplicable to such cases.

Endorsed by Financial Department.

Copy of the foregoing, and of the letter to which it is a reply, to be sent to the Comptroller-General, to the other Accountants-General, and to the Deputy Accountants-General in independent charge; also to the Military and Public Works Departments.

*Proceedings of the Madras Government, Public Works Department,
9th February 1872.*

From Deputy Accountant-General, Punjab, to Secretary to the Government of India, Financial Department, dated 7th November 1871, No. 5,550.

I HAVE the honour to acknowledge receipt of Resolution, No. 4,570, dated 25th ultimo, and, with reference to paragraph 6 thereof, to inquire whether the instructions prescribed are intended to be applied to "General Revenue" in a technical book-keeping sense only, or in a general one, *i. e.*, whether the charge to "Allowance and Refunds" (now termed "Refunds and Drawbacks") is to be confined to write-back of items credited in previous years by error to the heads of Revenue closing into the head "General Revenue;" or whether the procedure in question embraces also all adjustments from debt of payments in previous years.

2. To illustrate what is meant, the following cases are put:—

I.—Rupees 5,000 is credited twice to Forest revenue on account of a timber supply to Public Works Department, and the error is not discovered until the accounts of the year have been closed. In this case, it is presumed there can be no doubt that "Refunds and Drawbacks" would be charged, and Department of Public Works credited with the amount.

II.—Rupees 5,000 is held in "Suspense Account," and is after the close of the year found to be a forest charge; should the charge go against "Refunds and Drawbacks," or against the forest grant of the current year? The wording of the Resolution, if read in a general sense, would seem to point to the former mode of adjustment; but this can hardly be interded, inasmuch as in such a case all unadjusted arrear charges would have to be debited against "Refunds and Drawbacks," and, in the case put, the real charge of the Forest Department in a series of years would be overlooked; in practice the latter course has always been followed.

III.—An item is debited in a Foreign account current, and not taken up within the year; should the debit go against the appropriate grant of the current year, or against "Refunds and Drawbacks"?

No. 179. ORDER THEREON, 9th February 1872, No. 396.

ACCOUNT, No. 32.

COMMUNICATED to the Superintending Engineers and to the Controller of Public Works Accounts, in continuation

of G. O., No. 3,060, dated 4th December 1871.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To Superintending Engineers.

„ Major R. B. Kennedy.

To the Controller of Public Works Accounts.

Exd. S. T. Augustin.

ACCOUNT.
General.

To

No. *69* A-G.

Dated January 17, 1872.

Received. 29 Aug/72.

Instructions regarding the adjustment of errors in accounts.

P. W. D. Press-17.1.72-122.

N^o 396-9. July 172
with an order

Dec 30. Received
Communications to the Surgeon to the Comptroller
of the Treasury in Confirmation of H. O. No. 300 of 4 Dec 31

Op 471
Govt. of 1872: Madras.
PUBLIC WORKS.

To *The Superintending Engineers*

Dated

Recd.

Encl.

G. O. 9th July 1872, No. 396.

Nos. 1781/179

Accounts. *Forwarded from the*
Govt. of India forwarding copy
of correspondence regarding
the adjustment of errors in
accounts, Comd. & the
order of P. M. A. to the
Superintending Engineers.