

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	2348	Press ~~Mis.~~
	592-593	
Dated	28-9-1865.	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
28th September 1865.*

No. 592. Read the following Proceedings of the Board of Revenue, dated 7th September 1865, No. 5,538.

1. Mr. Foster, Commissioner of Account, having met the Board by appointment, proceeded to explain that the system of unclassified accounts, to which the Board of Revenue and the Madras Government had so strongly objected, did not involve the submission of a mass of unclassified detailed entries as had been supposed, but rather a Statement of Receipts and Disbursements in lieu of the present Treasury Account; classed under a few principal heads, accompanied by bills and vouchers attached to Schedules, and made up in separate packets corresponding to the heads opened in the Statement, but unclassified as to the Miscellaneous heads.

2. The Board then explained that the Revenue system of the Madras Presidency required that a large number of Subordinate Treasuries in each District should be maintained; and that for the security of the revenue, and the due administration of the department, it was necessary that each Tahsildar, in charge of the several Treasuries, should keep his accounts in the present classified form, and that the same course of procedure was also necessary at the Head Quarters or Collectors' Treasury.

3. All the up-country accounts being of necessity kept in this form, and it being found quite impossible, if the Collector of a District is to be held responsible for the correctness of the Treasuries under him, to adopt the system of account which has been introduced into Bengal, it simply becomes a question of convenience whether the accounts when finally made up each month, should be forwarded to the Accountant General in the present form, or whether they should be transmitted in the form proposed by Mr. Foster. If for the sake of uniformity of system, or for any other cause, the Account Commissioner deemed it preferable that the Treasury Account, in the form prescribed under his revised system of account, should be prepared from the present District classified accounts, the Board would not object to the arrangement. The alteration would involve a little additional trouble to the Revenue Department, but if it would facilitate the preparation of accounts in the Accountant General's Office, or make the process of audit an easier matter, the Board were of opinion that the additional labor was not of much moment. The question, however, was one to be settled between Mr. Foster and the Accountant General.

4. The Board also saw no objection to the Account Commissioner's proposal, that the accounts of the Subordinate Treasuries should be made up to the 25th of the month, in order that the Monthly Accounts of the District might be forwarded at an earlier date. The plan had, however, been proposed by District Officers, and had been negatived, as the *actual* transactions of each month could not be shewn in the Imperial Accounts, for that month, under such a system. If this objection was waived, the Board saw no objection to the *District* Accounts being all closed on such a specific date as would enable the Monthly Accounts of all of them to reach the Accountant General's Office by the 10th of each month.

No. 593. ORDER THEREON, 28th September 1865, No. 2,348.

Ordered to be recorded.

Miscellaneous.

(True Extract.)

(Signed) J. GROSE,

Acting Under Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

No. 5,538.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 7th September 1865.

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2. The Board then explained that the Revenue system of the Madras Presidency required that a large number of subordinate Treasuries in each District should be maintained, and that for the security of the revenue, and the due administration of the department, it was necessary that each Tahsildar, in charge of the several Treasuries, should keep his accounts in the present classified form, and that the same course of procedure was also necessary at the Head-quarters or Collectors' Treasury.

3. All the up-country accounts being of necessity kept in this form, and it being found quite impossible, if the Collector of a District is to be held responsible for the correctness of the Treasuries under him, to adopt the system of account which has been introduced into Bengal, it simply becomes a question of convenience whether the accounts when finally made up each month, should be forwarded to the Accountant General in the present form, or whether they should be transmitted in the form proposed by Mr. Foster. If for the sake of uniformity of system, or for any other cause, the Account Commissioner deemed it preferable that the Treasury Account, in the form prescribed under his revised system of account, should be prepared from the present District classified accounts, the Board would not object to the arrangement. The alteration would involve a little additional trouble to the Revenue Department, but if it would facilitate the preparation of accounts in the Accountant General's Office, or make the process of audit an easier matter, the Board were of opinion that the additional labor was not of much moment. The question, however, was one to be settled between Mr. Foster and the Accountant General.

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(A true Extract.)

M. H. Lushington

Acting Secretary.

To M. H. Foster, Esq., Account Commissioner.
„ F. Lushington, Esq., Accountant General.

Copy to W. Hadleston, Esq., Acting Secretary to Government, R. D.

Exd. J. Wright.

Wm. E. 1865.
Department
of the Court for S. M. L.

No. *2597*
PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 7th September 1865.
Sept 15 1865

Secy of the Board of Rev.
23rd Oct 1865

No. 5,538.

MA

Giving opinion on the proposal of the Commissioner of Account to introduce the system of unclassified accounts into the Madras Presidency.

RECORDED.

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Wm. E. 1865.
Secy of the Court for S. M. L.

21 Sept 1865

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File of Board of Rev. 23rd Oct 1865