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MADRAS RECORD OFFICE

Government of Madras

DEPARTMENT

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Audit of Accounts.

No. 177. Read the following letter from R. W. LODWICK, Esq., Accountant-General, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Fort St. George, 14th February 1876, No. 699 :—

Book Department.

With reference to G.O., Financial Department, No. 1997, dated 11th October 1875, paragraph 2, I have the honor to report that the difference of Rs. 1,342-0-3 between the accounts of the Superintendent, Government Botanical Gardens on the Neilgherry Hills, and those of this office, in connection with Sim's Park, is owing, as explained by the Commissioner, to the former embracing the transactions from December 1873 to March 1875, and not for the year 1874-75 only.

2. With regard to paragraph 4, the Commissioner was requested to furnish me with sample forms of accounts kept for the Government Gardens, Plantations, and Parks on the Hills, and from forms received it would appear that, in the case of the Botanical Gardens, a cash-book, a day-book (which latter it is observed includes entries of cash as well as of supplies made on credit) and a ledger, are maintained. The Superintendent of these gardens also maintains separate cash-books for the Stonehouse Park, Ootacamund, and Sim's Park, Coonoor. He sends these various accounts monthly to the Commissioner, who returns them with a certificate of their having been examined, signed by an Accountant, and countersigned by himself.

3. The Superintendent, Government Cinchona Plantations, keeps a cash-book, and from the entries therein, and from monthly accounts of labor and expenditure furnished him by the several local managers of plantations, his contingent bills are prepared.

4. I would recommend that the Superintendent of the Cinchona Plantations maintain a cash-book, which should include all monies received and disbursed by him, as well as a ledger, and that the Superintendent of the Government Botanical Gardens should maintain his present books, but the day-book should not include cash transactions. The receipts and charges on account of Sim's Park and Stonehouse Park might be shown in the cash-book and ledger of the Botanical Gardens under suitable heads.

5. In respect to the audit of these accounts, and of the Lawrence Asylum, I beg to state that as the officer of the Account Department, who has the outside audits entrusted to him, proceeds half-yearly, in March and September to Calicut, to audit the accounts of the Currency Department there, he could be deputed also to Ootacamund, to examine whatever accounts may be ready.

6. With regard to paragraph 5 of the Order, I would observe that every detail in the bills which may come before the Auditor could not be scrutinised by him, for were he expected to look closely into the prices paid, and the value of work done, a very long time would be occupied in the process of audit, and he would be detained so long from the Presidency, that the audit of other outside accounts at the Presidency would be inconveniently retarded. The Commissioner, in my opinion, should therefore not be relieved of the monthly examination which some of the accounts at present undergo at his hands, and which being conducted by

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21st February 1876.*

an officer of local experience should be of such a nature, with respect to details, as to render a general scrutiny on the part of the officer of this department sufficient.

No. 173. ORDER THEREON, 21st February 1876, No. 264.

The Governor in Council approves the Accountant-General's suggestions and directs that they be carried out with as little loss of time as possible.

2. The accounts will be audited as proposed (paragraph 5) half-yearly.

(True Extract.)


Chief Secretary

Commissioner of the Madras
Director of Public Instruction,
Revenue Department,
Public Works Department.

Edw. J. O'Connor

By the Board of Directors

Return of Profits
1885

STATE OF NEW YORK

FINANCIAL

1885
 250

RECEIPTS
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1885
Comd. of the
Board of Directors
1885