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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

DEPARTMENT

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Letter Circular
dated

ACCOUNT CODE, PARTS III, IV AND V.

Comptroller General's Office, Calcutta.

Circular No. 29, dated 12th December 1878.

No 2334

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Secretary.

In circulating those parts of the Account Code which refer to the procedure in Account Offices, I draw attention to some of the changes of practice introduced into the instructions as now framed. In minor matters there are also several changes, and in several parts the instructions are made more full and explicit. To these attention will no doubt be directed through the actual use of the Code by the officers and assistants to whom it will be distributed.

The Code has been printed, both as a whole and in several separate portions, the intention being that each assistant engaged in the account work of an Accountant General's Office should have in his own possession those parts of the general Code which refer to the work entrusted to him.

Chapter 32, Audit Procedure.—I draw attention to Rule 8, regarding review of audit, and await the orders by which the details will be regulated in each office.

Chapter 33, Gazetted Audit.—The appointments should be entered in the headings of the pay columns on the left side; a check entry is prescribed in the register of recoveries, and an entirely new form of scale register is substituted for that at present in use which has not been found to work satisfactorily.

Chapter 34, Establishment Audit.—The effectiveness of this audit entirely depends upon the division of offices into appropriate sections. It is believed that a due observance of the directions in Chapter 4 will ensure that the cost of each section shall have such a degree of regularity that any overdrawings of allowances will be detected through the irregularity which it imports into the monthly charge. Directions are given for making the audit register a more complete record

with the same

for purposes of verification of service, &c., and it will be observed that the register will be renewed only every fourth year, and not every year.

Chapter 36, Contingent Audit.—As already announced, the plan of contingent audit is completely altered; of the audit of ordinary charges no record is kept, beyond passing the totals through the objection books, but the rules direct a greater degree of attention to the examination and record of special charges.

Chapter 37, Pension Audit.—Note the rule requiring a last-pay certificate before issue of order for payment of a pension or gratuity.

Chapter 38, Interest Audit.—The Banks of Bengal, Bombay and Madras hold instructions complementary to those contained in this Chapter.

Chapters 39 and 40, Deposit Audit and Bill Audit.—The periodical check of postings is a very important part of this audit, and a form is prescribed for the former, adopted from that already in use for the latter.

Chapter 42, Overland Money Orders.—Rule 3 somewhat differs from the old rule, in requiring a single statement instead of several. Clearer directions have been given about the account-keeping on the Bombay Books, and an intermediate account of Local Orders payable has been introduced to assimilate the procedure in the case of orders payable in Bombay to that for orders payable in other provinces.

Chapter 43, Remittance Audit.—A new form is prescribed for the careful record of the adjustment of remittances. It is especially important that inter-provincial remittances should be carefully watched by means of it, as in some cases considerable errors have occurred in the general estimate of the resources of the empire through mistakes in omitting or including remittances in course of transit between provinces.

Chapter 47, Objections.—Attention is drawn to the form for record of the progress of adjustment, and a periodical review is also prescribed which enables the Accountant General to bring forward and hasten the adjustment of outstandings of each selected period. The form and use of the annual statement is also so arranged as to serve the same object.

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Letter Circular
dated

Chapter 48, Classified Abstract.—Most or all of the Account Offices where abstracts are compiled have exercised the option allowed of using an annual form of abstract. This form is therefore adopted in the present Code. The rules apply only with necessary modifications to the Madras and Bombay Account Offices.

Chapter 50, Presidency Abstract.—Two important changes are here made; first, the Presidency Abstract is converted into a subordinate schedule of the Bank Abstract, instead of being a separate account upon the books; second, by the introduction of the suspense head "Pre-audit cheques," cheques are charged off only as they are paid, and the whole balance at the credit of the drawing account at the Bank is brought in as part of the balance of the Government, and not merely the "available" balance. In opening this new head all outstanding cheques should be credited to it, this amount and the balance at debit of the abolished head of "Drawing Account" being transferred to debit of the Bank.

Chapter 52, Pre-audit at Provincial Capitals.—The issue of cheques is permitted, account being kept under the head of "Pre-audit cheques," as stated in the last paragraph.

Chapter 55, Consolidation of Accounts.—Rule 2(b) of Chapter 48, Rule 8 (b) of Chapter 55, and Rule 4 of Chapter 67 should be read together as indicating the method in which the single account is made up in a form convenient for separation into the three sections of Imperial, Provincial and Local. The balance of the abstract must be agreed (by a memorandum endorsed on it) with the balance reported in the Cash Balance Report.

Chapter 67, Provincial Services.—This Chapter contains new instructions with reference to F. D. 3667 of 26th October 1878.

Chapter 69, Special Loans.—An improved form of register is prescribed.

Chapter 70, Verification of Balances.—The directions in this chapter are for the most part new, though the work is actually done, more or less completely, in all Account Offices.

Chapter 71, Resource.—Detailed directions are given regarding the arrangement and form of the Cash Balance

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Secretary.

with signature

Report and Resource Estimate. It is found that in several points there are differences of practice, to which it is hoped that the present instructions may put an end.

Chapter 73, Miscellaneous Duties.—Special attention is drawn to the rules for keeping an account of Government Securities.

Chapter 74, Miscellaneous Returns.—This Chapter should be read with Appendix H. The appendix is believed to contain a list of all the returns regularly required from all offices by the Comptroller General or the Financial Department. To prevent the continued submission of unnecessary returns, Accountants General are requested, if they send any other regular returns, to take my orders as to whether they shall be continued or not.

Part VI of the Code will be the List of Heads, and will be made up as soon as the form of the accounts has passed through its present transition stage. Part VII, the forms, will be distributed immediately. Part VIII will be an index, the preparation of which I hope shortly to undertake.

W. WATERFIELD,
Offg. Comptroller General.

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

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READ the following letter Circular
from the Comptroller General dated
12 December 1878 No. 29.

Order Thereon. 25 Decr. 1878 No. 2334

One copy of the Circular will
be sent to the Revenue Depart-
ment for information.

(True Extract)

[Signature]
Asst. Secy.

To the Revenue Deptt.
with Circular

Ly

25 November 1878 No 2076 Main

Revenue Receipt

No. 2

Dept. of 1873 M. Adams.

No. 81

Regd. Co. In. 1871

No.

Must ✓

Dec. 2nd 1879/79.

Dated 26 Dec 1879
Recd. 2 Jan 1880 No. 2335

Nos.

Recd.

For information copy of
Circular of 29 Dec 1878
from Comptroller Genl. Adams
re: Adams

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10 Jan 1880