M.R.O. 1—77,006—8-6-37.

(1) Number of pages 8.

(2) Date of repair 19.7.38.

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 477	Press / Mis.
58-59	
Dated 25-7-1863.	

576

58-59

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department, 25th July 1863.

No. 58. Read the following Extract from the Proceedings of the Honorable the President in Council, in the Financial Department, dated the 30th June 1863, No. 2,906.

Read letter from the Officiating Auditor General of India, No. 179, dated 13th instant, enclosing the draft of a Circular to be addressed to all Deputy Auditors and Accountants General, containing instructions for the discontinuance in the General Territorial Books of the head "Dead Stock."

Resolved, that the draft Circular as amended in this Department, be approved and communicated to the Auditor General of India, for immediate issue; that copies of this Resolution and the Circular referred to be forwarded to the Military, Marine, Military Finance, and Public Works Departments, for information and guidance, and for the immediate issue from the two last named Departments of the necessary orders; and that copies be sent for information to all Governments and Administrations.

(A true Extract.)
(Signed) E. H. LUSHINGTON,
Secretary to the Government of India.

To the Government of Madras.

From J. L. LUSHINGTON, Esq., Officiating Auditor General of India; to all Deputy Auditors and Accountants General, dated Fort William, the 30th June 1863, Circular No. 57.

In compliance with the orders of the Financial Department of the Government of India, (dated 30th June 1863, No. 2,906), I have the honor to forward for your information and guidance the following instructions on the subject of the expenditure at present classed and adjusted in your general books as "Dead Stock."

2. The cost of new buildings shown as "Public Works Extraordinary" in the accounts of the Public Works Department, and of ships and other property constructed or purchased, has heretofore been adjusted to the head of "Dead Stock" in your general books, and the amount held in balance as an asset of the State. But the original cost does not represent the present value of the buildings, or other property, and such a mode of adjustment is no longer required for any purposes of the State. The Public Works expenditure, whether for repairs or new works, and the cost of ships or any other property, is exhibited in the Financial Returns (*i. e.*, the Annual Statement of Receipts and Disbursements) as charges of the year, and the same course should be followed in future in the exhibition of these charges on your general books.

3. You will accordingly discontinue the distribution of the expenditure exhibited in the first instance under "Public Works Ordinary" (repairs) and "Public Works Extraordinary" (new works), and subsequently transferred to Departmental or other heads of "Dead Stock," or "Charges General." The heads "Public Works Ordinary" and "Public Works Extraordinary" should be closed to "Profit and Loss," the expenditure being thus treated as a final charge of the Public Works Department.

4. The cost of vessels and of property of every description classed as "Dead Stock" must be similarly written off as final charges of the Department in which the expenditure is incurred.

5. The balances now standing in your books under the several heads which represent the Dead Stock accounts must be written off to "Territorial Revenue." The required entries for this purpose, and the changes in the mode of adjustment prescribed in these instructions, may be introduced either in the books now under preparation, or at latest in those of the following year, as may be found most convenient.

6. The foregoing orders do not apply to balances of deposits, or of suspense accounts, classed in some Presidencies as "Dead Stock," and which are susceptible of adjustment in due course. The balances of Stock, or Stores, will also be held until further orders in your general books, the Stores expended being written off annually in accordance with the rules in force.

7. Should any doubt exist as to the application of the foregoing instructions to particular heads of account on your general books, the subject should be referred to this office for further consideration.

No. 59. ORDER THEREON, 25th July 1863, No. 177.
To be recorded.
(Signed) A. J. ARBUTHNOT,
Chief Secretary.

Exd. T. McMootry.

TREASURY ORDER.

Financial Department.

No. 442

Dated 7th July 1863

To

The Secretary and Treasurer
of the Bank of Madras.

SIR,

I am directed to request that you will pay to the Bank of Madras

the sum of Rupees (4052-8) Four thousand and Sixty-two and Annas Eight

on account of Commission due to the Bank for June 1863 on the daily average amount of Govt. Currency Notes circulated thro the Bank's agency.

Registered
No.
Dated

I have the honor to be,
Sir,
Your most obedient Servant,

J. D. Sim

~~Chief~~ *Secretary.*
to Govt.

N. B.—This Order must be registered before payment,
By the Accountant General, if an advance or payment on account;
By the Civil Paymaster, if for a payment of the description usually requiring audit.

Fort William;
Office of Auditor General of India,
The 30th June 1863.

CIRCULAR—No. 57.

From

The Offg. AUDITOR GENERAL of INDIA,

To

All DEPUTY AUDITORS and ACCOUNTANTS GENERAL.

Sir,

In compliance with the orders of the Financial Department of the Government of India (dated 30th June 1863, No. 2906), I have the honor to forward for your information and guidance the following instructions on the subject of the expenditure at present classed and adjusted in your General Books as "Dead Stock."

2. The cost of new Buildings shewn as "Public Works Extraordinary" in the Accounts of the Public Works Department, and of ships and other property constructed or purchased, has heretofore been adjusted to the head of "Dead Stock" in your General Books, and the amount held in balance as an asset of the State. But the original cost does not represent the present value of the Buildings, or other property, and such a mode of adjustment is no longer required for any purposes of the State. The Public Works Expenditure, whether for repairs or new works, and the cost of ships or any other property, is exhibited in the Financial Returns (*i. e.*, the Annual Statement of Receipts and Disbursements) as charges of the year, and the same course should be followed in future in the exhibition of these charges on your General Books.

3. You will accordingly discontinue the distribution of the expenditure exhibited in the first instance under "Public Works Ordinary" (repairs) and "Public Works Extraordinary" (new works), and subsequently transferred to Departmental or other heads of "Dead Stock," or "Charges General." The heads "Public Works Ordinary" and "Public Works Extraordinary" should be closed to "Profit and Loss", the expenditure being thus treated as a final charge of the Public Works Department.

4. The cost of vessels and of property of every description classed as "Dead Stock" must be similarly written off as final charges of the Department in which the expenditure is incurred.

5. The balances now standing in your Books under the several heads which represent the Dead Stock Accounts must be written off to "Territorial Revenue." The required entries for this purpose, and the changes in the mode of adjustment prescribed in these instructions, may be introduced either in the Books now under preparation, or at latest in those of the following year, as may be found most convenient.

6. The foregoing orders do not apply to Balances of Deposits, or of Suspense Accounts, classed in some Presidencies as "Dead Stock," and which are susceptible of adjustment in due course. The balances of Stock, or Stores, will also be held until further orders in your General Books, the stores expended being written off annually in accordance with the Rules in force.

7. Should any doubt exist as to the application of the foregoing instructions to particular heads of Account on your General Books, the subject should be referred to this Office for further consideration.

I have the honor to be,

SIR,

Your most obedient servant,

J. L. LUSHINGTON,

Offg. Auditor General of India.

No. 2906.

EXTRACT from the Proceedings of the Hon'ble the President in Council, in the Financial Department, dated the 30th June 1863.

READ letter from the Officiating Auditor General of India, No. 179, dated 13th instant, enclosing the draft of a Circular to be addressed to all Deputy Auditors and Accountants General, containing instructions for the discontinuance in the General Territorial Books of the head "Dead Stock."

RESOLVED, that the draft Circular as amended in this Department, be approved and communicated to the Auditor General of India, for immediate issue; that copies of this Resolution and the Circular referred to be forwarded to the Military, Marine, Military Finance, and Public Works Departments, for information and guidance, and for the immediate issue from the two last-named Departments of the necessary orders; and that copies be sent for information to all Governments and Administrations.

(A true Extract)

W. Lushington

Secretary to the Government of India

[Exd. S. C. Roy,]

To Govt. of Madras

List of Maps &c.

Fin: 1863 Dept to

Extract from the Bds: of the Govt. of India in the Fin: Dept to
No 2906

Dd 30th June
Rd 18th July } 1863

Recd: 22 Share Certificates & Deeds
No 488

Forwarding for information Circular addd to all Dy: Auditors & Accts General containing instructions for the discontinuance in the General Territorial Books of the head "Dead Stock"

25 July 1863 No 477

Recorded.

58/59