M.R.O. 1—77,006—3-6-37.

(1) Number of pages 6.

(2) Date of repair 9-7-60.

(3) Initials of the Reference J

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1373	Press / Mis.
94-95	94-95
Dated 19-8-	1874.

4/5

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
19th August 1874.

No. 94. Read the following Circular from H. A. MANGLES, Esq., Officiating Comptroller-General, to all Accountants-General, dated Calcutta, 1st August 1874, No. 184:—

The service heads subordinate to Provincial Public Works on your books, as on those of the local Controller, are as given in the margin, against the last of which are taken any sums expended in purchase of stock. But again in the account kept against each work, outlay of stock as well as of cash is shown; and as the Controller is taking his gross outlay against the head concerned, he has in some way to give credit for the amount of stock used and already charged for. This, under the system of his department, he is only able to do by a deduction at foot, whereas, by the system of the civil department, you are unable to post net, but must meet the over debit by a formal credit. As, however, the account of stock, as of other charge heads, closes to Provincial Public Works, the net charge on that head, which is taken to debit of Provincial Government, will be the same as that shown on the Controller's books. The only difficulty will arise in the monthly account current wherein your credits and debits alike will be in excess of the Controller's by the amount of these deduction entries; this however cannot be helped.

Original Works.
Repairs.
Establishment.
Tools and Plant.
Stock.

To the Secretary to the Government of Fort St. George.

No. 95. ORDER THEREON, 19th August 1874, No. 1373.

To be recorded.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

Exd. W. H. French,

O. S. G. P.—No. 325 C. G.—3-8-74.—175.

Govt. of [1874] Madras

FINANCIAL.

Dated August, 1874.

Read.

G.O., 19th August 1874, No. 1373.

AUGUST.
Nos. 94-95.

Provincial Stock.—Circular from the Comptroller-General regarding adjustments for Provincial stock, recorded.

92

ADJUSTMENTS FOR PROVINCIAL STOCK.

Comptroller General's Office;
Calcutta, the 1st August 1874.

CIRCULAR No. 184.

FROM

THE COMPTROLLER GENERAL,

To

ALL ACCOUNTANTS GENERAL,

SIR,

Original Works.
Repairs.
Establishment.
Tools and Plant.
Stock.

The service heads subordinate to Provincial Public Works on your books, as on those of the local Controller, are as given in the margin, against the last of which are taken any sums expended in purchase of stock. But again in the account kept against each work, outlay of stock as well as of cash is shown; and as the Controller is taking his gross outlay against the head concerned, he has in some way to give credit for the amount of stock used and already charged for. This, under the system of his department, he is only able to do by a deduction at foot, whereas, by the system of the civil department, you are unable to post net, but must meet the over debit by a formal credit. As, however, the account of stock, as of other charge heads, closes to Provincial Public Works, the net charge on that head, which is taken to debit of Provincial Government, will be the same as that shown on the Controller's books. The only difficulty will arise in the monthly account current wherein your, credits and debits alike will be in excess of the Controller's by the amount of these deduction entries; this however cannot be helped.

I have the honor to be,
SIR,
Your obedient Servant,
H. A. MANGLES,
Offg. Comptroller General.

To The Secretary to the Govt. of Madras

O. S. G. P.—No. 325 C. G.—3-8-74.—175.

spare copy)

Hemit (1874) Despatches
from
the Offg. Comptroller's
Journal

Dated 14th
Rec'd 11th } August/74

No. 184.

15.7. K 1637

Adjutant General
for Provincial Store.

Octacs 19 Aug/1874
No. 1373.

Recorded.

Govt. of {1874} Madras.

Finc.

G. O. 19th Augt. 1874, No. 1373

Nos. 94-95
~~92-93~~.

Provincial Stock - Circular from the Comptroller General regarding adjustments for Provincial Stock, recorded.