M.R.O. 1—77,006—8-6-37.

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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 26 Press Mis. 43-44

Dated 11.1 18 75.

5/b

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
11*th January* 1875.

ACCOUNTS—PROVINCIAL.

No. 43. Read the following letter from E. F. HARRISON, Esq., Comptroller-General, to all Accountants-General, dated Calcutta, 22nd December 1874 (Circular No. 193):—

My attention has been drawn to the fact that my Circular No. 184 is at variance with Circulars Nos. 130 and 153 in that it makes Provincial Government the head of account to which all Service accounts in the Provincial books finally close, whereas the earlier ones treated it as the account which linked together the Provincial and Imperial books, and exactly answered, in monthly entries and in aggregates, the account Provincial Services and Local Funds in the Imperial books. The view of the later Circular (No. 184) is no doubt the correct one. Provincial Services' books must be closed on the plan laid down for Imperial books in my Circular No. 14 (paragraphs 21 to 23), Provincial Government taking the place of the head Government, its credit balance, with those of any debt accounts, answering that at debit of the banking account, which should, on the Provincial books, be styled General Books. Thus no change of any kind in the Imperial books is necessary; on the Provincial a new account—" Provincial Government "—should be opened, to be treated just as Government is in the Imperial books, and the linking account heretofore called Provincial Government should henceforth be known as General Books. Here I may add that it will be convenient to have two inner columns under the last-named account, headed, respectively, Provincial Services and Local Funds, and answering the two accounts so named on the Imperial books.

No. 44. ORDER THEREON, 11th January 1875, No. 36.

To be recorded.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

Exd. A. S. Rodgers.

Govt. of {1875} Madras.

FINANCIAL.

Dated January, 11*th*.

Read.

G.O., 11*th January* 1875, No. 36.

JANUARY.
Nos. 43-44.

Accounts.—Circular from the Comptroller-General regarding the adoption of "Provincial Government" as an account head, recorded.

ACCOUNT HEAD—"PROVINCIAL GOVERNMENT."

Comptroller General's Office;
Calcutta, the 22nd December 1874.

CIRCULAR No. 193.

FROM

THE COMPTROLLER GENERAL,

To

ALL ACCOUNTANTS GENERAL.

SIR,

My attention has been drawn to the fact that my Circular No. 184 is at variance with Circulars Nos. 130 and 153 in that it makes Provincial Government the head of account to which all service accounts in the provincial books finally close, whereas the earlier ones treated it as the account which linked together the provincial and imperial books, and exactly answered, in monthly entries and in aggregates, the account Provincial Services and Local Funds in the imperial books. The view of the later Circular (No. 184) is no doubt the correct one. Provincial Services' books must be closed on the plan laid down for imperial books in my Circular No. 14 (paragraphs 21 to 23), Provincial Government taking the place of the head Government, its credit balance, with those of any debt accounts, answering that at debit of the banking account which should, on the provincial books, be styled general books. Thus no change of any kind in the imperial books is necessary; on the provincial a new account—"Provincial Government"—should be opened, to be treated just as Government is in the imperial books, and the linking account heretofore called Provincial Government should henceforth be known as General Books. Here I may add that it will be convenient to have two inner columns under the last-named account, headed respectively Provincial Services and Local Funds, and answering the two accounts so named on the imperial books.

I have the honor to be,

SIR,

Your obedient Servant,

E. F. HARRISON,
Comptroller General.

ACCOUNT HEAD—"PROVINCIAL GOVERNMENT."

Comptroller General's Office;
Calcutta, the 22nd December 1874.

CIRCULAR No. 193.

FROM THE COMPTROLLER GENERAL,

To ALL ACCOUNTANTS GENERAL.

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I have the honor to be,

SIR,

Your obedient Servant,

E. F. HARRISON,
Comptroller General.

To The Secretary to the Govt of Madras

O. S. G. P.—No. 589 C. G.—23-12-74.—150.

1875

Financial Department.
From (Accounts)
His Comptroller's Secretary
Dated 22nd Dec. 74
Recd. 5. January 75.
No. 193.

46

1873

Circular instructions regarding "Provincial Government" as an account head.

Accounts - Provincial.

11 Jany 75 - No 86

Recorded.

Govt. of {187 } Madras.

Fwd

G. O., 11 Jany. 1875, No. 36

Nos. 43-4

Accts. Civ. for the Fort. ending the adoption of Prov. Govt. as an Accts. Head. vide Ord