

Government of Madras.

HOME DEPARTMENT

(EDUCATION)

INDEXED

G.O. No. 145/¹⁴⁶ 8th February 1917

NOTES
PRINTED

Account test

Prescribing the two Government of India Manuals "An Introduction to Indian Government Accounts" and "An Introduction to Indian Government Audit" as fresh subjects for the —

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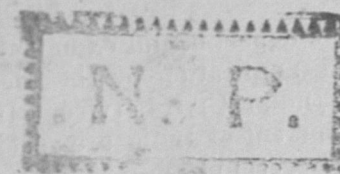
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Government of Madras.

HOME DEPARTMENT

(EDUCATION)

G.O. No. 145, 8th February 1917



ORIGINAL.

Account test

Prescribing the two Government of India Manuals "An Introduction to Indian Government Accounts" and "An Introduction to Indian Government Audit" as fresh subjects for the --

GOVERNMENT OF MADRAS
HOME DEPARTMENT
(Education)

READ—the following papers :—

I

Letter—from E. BURDON, Esq., I.C.S., Under Secretary to the Government of India, Finance Department.
To—all Local Governments and Administrations.
Dated—Simla, the 1st July 1915.
No.—550-A.

I am directed to refer to the Resolution of the Government of India in the Education Department Nos. 118-133, dated the 25th June 1915, in which the study of the recently published manuals, named in the margin, has been prescribed for the departmental examination of junior civilians and to communicate the following observations.

2. The regulation of the departmental examinations of other officers rests with Local Governments and the application of the Resolution has for this reason been confined to members of the Indian Civil Service. In the case of the Provincial Civil Service, however, the Government of India are specially concerned to encourage an intelligent acquaintance with account and audit principles, in view of the fact that this service provides practically the whole of the staff of treasury officers. I am accordingly to say that, while the Government of India will leave it to Local Governments, as heretofore, to settle the exact lines of the examinations, they consider it very desirable that officers of the Provincial Civil Service should be required to study the principles of account and audit as set forth in the manuals in question. As regards officers of other services who are required to pass departmental examinations under rules framed by Local Governments, I am to add that the Government of India consider that, while a general understanding of the principles alluded to above is likely, in the case of every service, to facilitate smooth administration, they have no wish to press for the application of examination tests on these subjects where the Local Government considers that this is unnecessary.

3. Copies of the manuals can be obtained from the Comptroller and Auditor General and I am to request that he may be informed direct of the number required by the Government of you.

ENCLOSURE

Resolution of the Government of India, Department of Education (Examinations), Nos. 118-133, dated Simla, the 25th June 1915.

Under the orders of the Government of India contained in paragraph 2 of the Home Department Resolution Nos. 430-442 (Examinations), dated the 7th August 1899, the course of study for the departmental examination of junior civilians in Treasury and Local Funds Accounts was confined to chapters 1 to 6, 10, 15, 17 to 20, 29, 30 and appendix K of the Civil

Accounts Code. The local Accountants-General were directed to set questions of a simple and practical character from those portions of the Code, and candidates were not allowed the assistance of the Code in answering them. In the Department of Education Circular letter Nos. 177-187, dated the 9th August 1911, the above orders were modified to the extent that the restriction against the use of the Code (including the index) was removed. The nature of the examination was also changed so as to test the practical acquaintance of the candidates with the principles and provisions of the Code.

2. The Civil Account Code, however, is primarily a collection of rules which officers of audit and account have to apply in their daily professional work. It is not compiled for the instruction of probationers and other officers in administrative departments, and is not altogether suited for that purpose. For such officers what is wanted is a general knowledge of the principles of audit and account and some acquaintance with the more important rules regulating expenditure. With a view to meeting this requirement, the Government of India have had two manuals prepared, namely :—

- (1) An Introduction to Indian Government Audit;
- (2) An Introduction to Indian Government Accounts;

and they are pleased to direct that the following course of study should be prescribed for the departmental examination of junior civilians.

(1) should be confined to chapters 3, 4, 5 (omitting paragraphs 33 to 35 and the text of the Audit Resolution), 6, 8, 11, 13 (omitting paragraphs 113 to 118), 14, 15 (omitting paragraphs 136 and 139), 16 (omitting paragraphs 148 and 149) and 19 (omitting paragraphs 204 to the end).

As regards (2) the examination should embrace the whole of the Account Manual. The local Accountants-General should set questions accordingly of a practical character from these manuals and candidates should not be allowed the assistance of the manuals in answering them.

3. Copies of the manuals may be obtained by direct reference to the Comptroller and Auditor General.

L. C. PORTER,
Secretary to the Govt. of India.

II

Endorsement No. 2692-2, Educational, dated the 9th September 1915.

Referred to the Commissioner for Government Examinations for remarks.

(By Order)

E. A. HARVEY,
Under Secretary to Government.

To the Commissioner for Government Examinations.

III

Letter—from the Hon'ble Mr. J. H. STONE, M.A., F.R.H.S., C.I.E., Commissioner for Government Examinations.
To—the Secretary to Government, Educational Department.
Dated—Madras, the 25th October 1915.
No.—3218.

With reference to Government Endorsement No. 2692-2, Educational, dated the 9th September 1915, referring to me for remarks the letter from the Government of India, No. 550-A, Financial, dated the 1st July 1915, regarding the study for examination purposes of the manuals named in the margin, I have the honour to state that a general knowledge of the principles of Account and Audit so succinctly explained in the manuals will facilitate work in every branch of the service. As regards the candidates for the Account Test of the Special Test Examinations, the study of the manuals will enable them to understand better the rules in the Civil Account Code (Volume I), which is one of the text-books prescribed for the test, and I, therefore, make the following proposals :—

- (1) the two manuals may be prescribed as supplementary text-books to the Account Test of the Special Test Examinations, and
- (2) the question paper on the Civil Account Code may be based on the Code and the manuals, but the use of the manuals may not be allowed at the examination.

IV

Endorsement No. 870-S.R./15-1, dated 9th October 1915.

Referred to the Board of Revenue for favour of remarks as to whether it is necessary that the officers of the Salt, Abkari and Customs Department should be required to pass an examination in the two manuals referred to and if so whether the examination should be in lieu of or in addition to the existing one (Test C).

F. B. EVANS,
for Secretary to Government.

To the Board of Revenue, Separate Revenue (with two manuals).

V

Proceedings of the Board of Revenue (Separate Revenue), R. No. 3242, Salt, dated 16th November 1915.

The Hon'ble Mr. N. S. BRODIE, M.A., I.C.S.,
Acting Second Member, Board of Revenue, and Commissioner of Salt, Abkari and Separate Revenue.

Read—the following paper:—

Endorsement from Government, No. 870-S.R./15-1, dated the 9th October 1915.

Resolution—R. No. 3242, Salt, dated 16th November 1915.

The Board submits that of the *two manuals received with the Government endorsement read above, the latter which is intended for Audit officers is not necessary for officers of the Salt, Abkari and Customs Department, while those portions of the former, which an officer of the department should be conversant with, already form the subject-matter of Tests C and B (ii) of the Departmental Tests. The Board, therefore, considers it unnecessary to require the departmental officers to pass an examination in either of the manuals.

(True Extract)

E. F. THOMAS,
Secretary.

To the Secretary to Government, Revenue Department.

VI

Letter—from the Hon'ble Diwan Bahadur P. RAJAGOPALA ACHARIYAR AVARGAL, C.I.E., Secretary to the Government of Madras, Home (Education) Department.

To—the Comptroller and Auditor General to the Government of India.

Dated—the 3rd January 1917.

No.—3650/15-4.

I am directed to invite reference to the letter from the Government of India in the Finance Department, No. 550-A, dated the 1st July 1915 (copy enclosed), in which the marginally-noted manuals have been recommended for adoption in the examinations for officers of the Provincial and other services. I am to state that this Government have decided to prescribe the manuals in question as additional subjects for examination for the Account Test under the Special Test Notification of this Presidency and to allow candidates to answer the papers with the aid of books. They also desire to give effect to this decision from 1917 the examination for which year will be held about October of that year.

Before however issuing orders the Government desire to be assured that copies of the two new books will be freely available. An idea of the number that will be needed in connection with this examination can be formed from the average number of candidates that applied for the test during the last three years, which was about 950. I am to enquire whether arrangements can be made to print a sufficiently

large number of copies of the manuals and to make them available at the Government Press, Madras, for sale in time for candidates for the examination of 1917. I am to solicit the favour of an early reply, as it is desirable to issue orders on the proposals at a very early date.

VII

Letter—from the Hon'ble Mr. R. A. GAMBLE, I.C.S., Comptroller and Auditor General to the Government of India.

To—the Secretary to the Government of Madras, Home (Education) Department.

Dated—Delhi, the 23rd January 1917.

No.—93 A & A/14-17.

In reply to your letter No. 3650/15-4, dated the 3rd January 1917, I have the honour to inform you that 1,000 copies of each of the two marginally-noted manuals can, if required, be placed in stock at the Government Press, Madras, in order that they may be readily available for sale to the public at that place.

Order—No. 145, Home (Education), dated the 8th February 1917.

The Government of India have recently published two manuals—"An Introduction to Indian Government Accounts" and "An Introduction to Indian Government Audit"—and have considered it desirable that officers of the Provincial Civil Service should be required to study the principles of account and audit as set forth in those manuals. They have also suggested that a general understanding of the principles will be useful in the case of other services also.

After a careful consideration of the subject, the Governor in Council has decided that the manuals may be prescribed as additional subjects for the Account Test. The course of study for this test shall, in future, be as shown below:—

- (1) The Civil Account Code, Volume I, seventh edition;
- (2) The Civil Service Regulations, fifth edition, chapters III, IV, V [sections (i) and (iii)], VI [sections (i) and (vii)], IX, X, XI [sections (i) and (iv)], XII [section (ii)], XIV [sections (i) and (ii)], XLIII [section (ii)], XLIV [sections (i) and (ii)], LI and LVII;
- (3) An Introduction to Indian Government Accounts; and
- (4) An Introduction to Indian Government Audit, chapters 3, 4, 5 (omitting paragraphs 33 to 35 and the text of the Audit Resolution), 6, 8, 11, 13 (omitting paragraphs 113 to 118), 14, 15 (omitting paragraphs 136 and 139), 16 (omitting paragraphs 148 and 149), and 19 (omitting paragraphs 204 to the end).

2. The Government are also pleased to permit candidates for the new Account Test to answer papers in all the above subjects with the aid of books and their indexes.

3. The examination to be held in 1917 will be conducted in accordance with the above scheme.

4. The Commissioner for Government Examinations will be requested to submit at a very early date a draft of the necessary alterations in the notification relating to the Special Test Examinations.

5. The Comptroller and Auditor General to the Government of India will be requested to arrange for 1,000 copies of each of the Manuals being placed in stock at the Government Press, Madras, for sale.

(True Extract)

P. RAJAGOPALA ACHARIYAR,
Secretary to Government.

To the Commissioner for Government Examinations.
" Director of Public Instruction.
" Superintendent, Government Press.
" Departments of the Secretariat (except Pension).
Editors' Table (paragraphs 1 to 3 of order only).

GOVERNMENT OF MADRAS

HOME DEPARTMENT

(Education)

No. 146.

From

THE HON'BLE DIWAN BAHADUR

P. RAJAGOPALA ACHARIYAR AVARGAL, C.I.E.,

Secretary to the Government of Madras,

Home (Education) Department,

To

THE COMPTROLLER AND AUDITOR GENERAL

TO THE GOVERNMENT OF INDIA,

DELHI.

Dated Fort St. George, the 8th February 1917.

SIR,

With reference to the correspondence ending with your letter No. 93 A & A/14-17, dated the 23rd January 1917, I am directed to request that early arrangements may be made for 1,000 copies of each of the two Manuals noted in the margin being placed in stock at the Government Press, Madras, for sale to the public.

An Introduction to Indian Government Accounts.

An Introduction to Indian Government Audit.

I have the honour to be,

Sir,

Your most obedient servant,

P. RAJAGOPALA ACHARIYAR,

Secretary to Government.

NOTES CONNECTED WITH G.O. Nos. 145-46, HOME (EDUCATION),
DATED THE 8TH FEBRUARY 1917

[SUBJECT.—*Examination of officers of the Provincial Civil Service and other services in Treasury and Accounts.*]

From the Government of India, dated the 1st July 1915, No. 550-A.

PUBLIC DEPARTMENT.

Under rule 12 of the rules for admission to the Madras Provincial Service, candidates for the post of Deputy Collector are required to pass the Account Test before appointment. The scope of this test is defined in articles 5, 6, 11 and 12 of the Special Test Notification. Candidates are allowed the use of the Civil Account Code with its index in answering papers on the subject.

2. In place of the Civil Account Code, the Government of India have prescribed two manuals—An Introduction to Indian Government Accounts and an Introduction to Indian Government Audit—and have directed that, in the case of junior civilians, the examination should be *without* books, while expressing the opinion that it is very desirable that officers of the Provincial Civil Service should be required to study the principles of account and audit as set forth in the manuals; they leave it to the Local Government to settle the exact lines of the examination. The question whether the scope of the Account Test should be modified in accordance with the wishes of the Government of India is one for consideration in the Educational Department. If,

And the Revenue Department.

E.A.H.—30-7-15.

however, for any reason, it is decided not to make any change in the test, it may become necessary to prescribe a separate test for Deputy Collectors.

3. The Government of India consider that a general understanding of the principles embodied in the manuals is likely in the case of every service to facilitate smooth administration but they do not wish to press for the application of examination tests on those subjects, where the Local Government consider that this is unnecessary. The offices and appointments for which the Account Test is prescribed are detailed on pages 28-30 of G.O. No. 1312, Educational of the 20th November 1914. It is understood that officers of the Salt and Abkari Department are also required to pass an examination in Accounts conducted by the Board of Examiners, Madras. The question whether any other officers of Government should be required to pass an examination in Accounts is one for consideration in the respective departments of the Secretariat. It is submitted that a copy of the current and of the resolution referred to therein may be forwarded to each of the departments of the Secretariat (except

Need not go to Ecclesiastical and Marine.

A | Legislative and Pension) for consideration of the suggestions made by the Government of India and also for noting the number of copies of each of the manuals required for the use of the department and of the officers serving under it.

N.K.—29-7-15.

E. A. HARVEY—30-7-15.

REVENUE DEPARTMENT.

At present the account test, which consists of an examination in the Civil Account Code, volume I, with the aid of the code, and certain sections of the Civil Service Regulations without the aid of the book, is prescribed as a qualifying test for the post of deputy collector and certain subordinate appointments. The Government of India observe that the Civil Account Code is primarily a collection of rules which officers of audit and account have to apply in their daily professional work, that it is not compiled for the instruction of probationers and other officers in administrative departments, and is not altogether suited for that purpose, that for such officers what is wanted is a general knowledge of the principles of audit and account and some acquaintance with the more important rules regulating expenditure. With a view to meeting this requirement, they have had the two new manuals prepared and have prescribed the whole of the account manual and portions of the audit manual for the departmental examination of *junior civilians*. The local Accountants-General will set questions of a practical character from these manuals and candidates will not be allowed the assistance of the manuals in answering them. In the case of the *Provincial Civil Service officers*, the Government of India state that they are specially concerned to encourage an intelligent acquaintance with account and audit principles in view of the fact that this service provides practically the whole of the staff of treasury officers, and while leaving it to Local Governments, as heretofore, to settle the exact lines of the examinations, they consider it very desirable that officers of the *Provincial Civil Service* should be required to study the principles of account and audit as set forth in the manuals in question.

The only effective method of making any officers to study the principles set forth in the manuals is, it is submitted, to prescribe an examination in them.

L.D.—4-10-16.

The Government of India seem to leave no option to Local Governments in this respect and it is therefore necessary that an examination in the two manuals should be prescribed as a qualifying test for the post of deputy collector.

It is then for consideration whether the examination in the two manuals should be in addition to, or in lieu of, the whole or part of the existing account test. An important difference between the Indian Civil Service officers and officers of the *Provincial Civil Service* is that while Indian Civil Service officers will have only the general supervision of treasuries, account and audit, the officers of the *Provincial Civil Service* are more in direct charge of treasury accounts and audit. In their case an acquaintance with the detailed rules of the Civil Account Code and the Civil Service Regulations is very necessary. They should therefore, it is submitted, pass the

present account test in addition to the proposed test in the two manuals. This will not involve any great hardship, because (1) the study of the two manuals which contain the general principles of account and audit will greatly facilitate an intelligent study of the detailed rules in the Account Code, and (2) because the examination in the Account Code is with books.

I think so.

L.D.—4-10-16.

For the new test in the two new manuals it is submitted that the same portions of the two manuals as are prescribed for *junior civilians* may be prescribed also for the officers of the *Provincial Civil Service*, as the object of an examination in the two manuals is only to test the acquaintance with the general principles of account

A.H.A.T.—2-10-15.

L.D.—4-10-15.

and audit. The examination in these two manuals may, as in the case of Indian Civil Service officers, be without the assistance of books.

2. As regards subordinate officers, they have now to pass the same test in accounts as Deputy Collectors. Some of them—*tahsildars* and deputy *tahsildars*—are in charge of sub-treasuries. Acquaintance with the general principles of accounts and audit as contained in the two manuals would seem to be necessary more in the case of these subordinate officers than in the case of officers of higher standing such as Deputy Collectors. A study of the manuals will make the detailed rules in the Account Code more understandable and it will be less difficult for the junior men to pass the Account test if their study of the code is preceded by a study of these two manuals.

As necessary I should say.

L.D.—4-10-15.

3. If thus the two new manuals are prescribed both for the Deputy Collectors and for the subordinate appointments, all men for whom the test is prescribed will pass it early in service and there will be no need to prescribe a second test for Deputy Collectors only, which will have to be the case if the examination in the two new manuals is prescribed only for Deputy Collectors and not for the subordinate appointments. The case seems plain enough and it is for consideration whether any reference need be made at all to heads of departments.

4. When final orders are passed heads of departments may be asked to report the number of copies of the two new manuals required for use in their own offices and in offices subordinate to them.

K.A.M.—23-9-15.

M.V.M.—24-9-15.

V.P.—18-9-15.

C.R.—24-9-15.

5. So far as the gazetted officers of the Forest Department are concerned, the Government have recently decided, in connection with a reference from the

Government of India on the subject, that no portions of the two books need be prescribed as texts for the examination of these officers. The manuals are not also likely to be of any practical use for the executive and clerical staffs of the department.

S.A.—24-9-15.

Submitted.

I have nothing to add to the office-note. I agree with paragraphs 1 to 4.

A. H. A. TODD—2-10-15.

Paragraphs 1 to 5 may go to Honourable Member for orders.

L. DAVIDSON—4-10-15.

This file has been lying over until orders were passed on the proposals relating to the amendment of the rules relating to the special tests. I believe that subject has now nearly been dealt with. As soon as orders have issued, please put up with this file a proof of the notes in that file.

A. G. C[ARDEW]—7-2-16.

SEPARATE REVENUE DEPARTMENT.

6. In the case of the Salt, Abkari and Customs department, there is a special departmental test "Test C" which is simpler and different from the general *Account Test*—prescribed for other officers and departments.

The salt "Test C" comprises:—

(a) the *Civil Service Regulations* so far as they relate to uncovenanted officers employed in the Salt, Abkari and Customs department (*without books*) and (b) the *Civil Account Code*, chapters 1, 3 to 7, 10 and 15) *with books*.

Submitted that before any change is made in the Account tests for the Salt, Abkari and Customs department, the remarks of the Board of Revenue, Separate Revenue, may be invited.

C.V.R.—29-9-15.

V. A. ANANTARAMA AYYAR—1-10-15.

Yes.

F. B. EVANS—1-10-15.

REVENUE DEPARTMENT.

Now that Separate Revenue is no longer under the control of the Revenue Secretary, Separate Revenue notes should be kept distinct and copies of proceedings circulated to all departments of the Secretariat should go to Separate Revenue as well as to Revenue. Please detach paragraph 6 of this note and pass on to Separate Revenue for such further action as Separate Revenue may think fit.

L. DAVIDSON—4-10-15.

SEPARATE REVENUE DEPARTMENT.

Refer to Board.

F.B.E.—7-10-15.

Draft official memorandum to Board is submitted for approval.

C.V.R.—8-10-15.

V.A.A.—8-10-15.

F.B.E.—9-10-15.

[Endorsement No. 870-S.R./15-1, dated the 9th October 1915.]

Proceedings of the Board of Revenue (Separate Revenue), No. 3242, Salt, dated 16th November 1916.

Government may agree with the Board in its remarks at page 4 of the correspondence and the file may be passed on to the Public Department.

M.K.—23-11-15.

V.A.A.—24-11-15.

I imagine that there is a mistake in the Board's Proceedings as shown and if so office should have noted it.

I should have thought that the "introduction to Accounts" would have been more useful than scraps of the Civil Account Code, but please show the papers to Mr. Vernon who will deal with them more competently than I can.

A. BUTTERWORTH—25-11-15.

Please put up the Civil Account Code. I have no copy here.

H. A. B. VERNON—7-12-15.

Volume I of the Civil Account Code is put up as directed (chapters 1, 3 to 7, 10 and 15 of the Civil Account Code are prescribed for salt officers—vide page 3 of G.O. No. 370, dated 5th February 1913).

M.K.—7-12-15.

V.A.A.—7-12-15.

Chapter I of the introduction is for the most part common knowledge. Chapter II is useful and contains in a more convenient form much of the matter given in Civil Account Code, chapter I. Chapters III—VII are all useful in a general way as they give a general view of the system but they don't replace Civil Account Code 3-7, 10 and 15 which are essential for the salt officer who has to prepare establishment bills, travelling allowance bills, etc. and to deal with cases involving the

particular knowledge given in these chapters. Government may therefore agree with the Board but may direct that every circle in which there is a Salt Treasury may be supplied with a copy of "the General Introduction to Accounts", but that no examination test should be held with regard to this pamphlet.

H. A. B. VERNON—8-12-15.

P. S. S[IVASWAMI AYYAR]—10-12-15.

Draft please.

H.A.B.V.—11-12-15.

EDUCATIONAL DEPARTMENT.

From the Commissioner for Government Examinations, No. 3218, dated the 25th October 1915.

The Commissioner for Government Examinations is of opinion

(i) that the two manuals may be prescribed as supplementary text-books to the Account test of the Special Test Examinations; and

(ii) that the question paper on the Civil Account Code may be based on the code and the manuals, but that the use of the manuals may not be allowed at the examination

2. The adoption of the Commissioner's recommendation is likely to stiffen the Account test somewhat, but as he says that a study of the manuals will enable the candidates to understand better the rules in the Civil Account Code (Volume I) which is one of the text-books prescribed for the test, his suggestion may, it is submitted, be approved.

3. The Account test is prescribed for a number of appointments in the Revenue, Cf. pages 9 to 11 of the Special Test Notification. Public and Judicial Departments and for a few posts under Local Boards and Municipal Councils. Before passing final orders, these departments may be consulted about the desirability of prescribing these manuals as supplementary text-books to the Account test. The Accountant-General's opinion may also be useful.

E.A.V.—12-11-15.

T.K.—15-11-15.

I think we may accept the recommendations of the Commissioner for Government Examinations.

I agree. No need to make any such enquiry.

A. G. C[ARDEW]—16-11-15.

I doubt the necessity for a general enquiry as to whether a test in accounts should be prescribed for any class of officers for which no such test exists at present.

C. G. TODHUNTER—16-11-15.

PUBLIC (X) DEPARTMENT.

It is presumed that the two manuals in question are to take the place of the Civil Account Code in the examinations for Junior Civilians, as they are far more useful.

A. BUTTERWORTH—25-11-15.

PUBLIC (A) DEPARTMENT.

Submitted that replies have been received from all departments except Revenue as to the number of copies of the manuals required by each department. It is understood that Revenue have also under consideration the question whether these manuals should be prescribed as text-books for examination in accounts. Educational

have already suggested the desirability of prescribing these manuals as supplementary text-books to the Account test of the Special Test Examinations. Revenue also will have to consider this suggestion. That department may also be asked when a reply may be expected to the reference on the subject made on 3rd August 1915.

T.C.N.—18-1-16.

P.DER.—22-1-16.

D. N. STRATHIE—24-1-16.

REVENUE DEPARTMENT.

Please see the letter from the Government of India. The question of the desirability of the officers of the Provincial Civil and other services being required to study the principles of account and audit as set forth in the two manuals published by the Government of India is separately under consideration. The file was circulated to the Honourable Member on 5th October 1915 and is still with him.

2. The question of the number of copies of the manuals required will depend upon the decision arrived at in that file.

3. The Educational Department accept the recommendation of the Commissioner for Government Examinations that the two manuals may be prescribed as supplementary text-books to the Account test and that the question paper on the Civil Account Code may be based on the code and the manuals, but that the use of the latter at the examinations should not be allowed. This proposal is also related to the general question under consideration and may be dealt with along with the main file on receipt from the Honourable Member. Submitted that relevant extracts may be taken and the file returned to the Public Department with the above remarks.

S.J.A.—2-2-16.

N.C.—2-2-16.

A. H. A. TODD—3-2-16.

J. P. BEDFORD—5-2-16.

PUBLIC (A) DEPARTMENT.

The file may, it is submitted, be transferred to Educational, who will have to decide in consultation with Revenue the question whether the manuals should be prescribed as text-books for the Account test. Relevant extracts will also be taken of the notes relating to the number of copies of the manuals required for further action in this department after the reply from Revenue is received.

T.C.N.—12-2-16.

P.DER.—16-2-16.

E. A. HARVEY—17-2-16.

EDUCATIONAL DEPARTMENT.

The Public Department is considering the question of the number of copies of the two manuals required and has removed the portion of the notes dealing with the requirements of this department for copies of the manuals.

2. This department is concerned with the question of prescribing the manuals as supplementary text-books to the Account test and has approved the recommendation of the Commissioner for Government Examinations to that effect—vide Mr. Todhunter's note at A on page 5 ante. Revenue and Public (X) were asked if they accept the above suggestion. The Public (X) Department has simply stated that the manuals should take the place of the Civil Account Code in the examinations for junior Civilians—vide page 5 ante. The Revenue Department has under separate consideration the question of the desirability of the officers of the Provincial Civil and other services being required to study the principles of account and audit as set forth in the two manuals and proposes to deal with the question of prescribing

the manuals as supplementary text-books to the Account test along with the main question. Submitted that the present file may lie over pending receipt of the decision of the Revenue Department on the subject.

E.A.V.—25-2-16.

T.K.—25-2-16.

P. RAJAGOPALA ACHARIYAR—28-2-16.

A reference has since issued inviting the opinions of the Board of Revenue and other heads of departments on certain suggestions for the general revision of the Public Service and Special Test notifications—vide G.O. No. 969, Home (Education), dated the 13th September 1916. A copy of this Government Order has also been communicated to Revenue. Submitted that that department may now be requested unofficially to state when their remarks on the subject of prescribing the manuals in question as supplementary text-books to the Account test may be expected.

E.A.V.—8-11-16.

T.K.—8-11-16.

C. RAMANUJA ACHARIYAR—9-11-16.

REVENUE DEPARTMENT.

The Honourable Member asked for a copy of notes to G.O. No. 969, Home (Education), dated the 13th September 1916, before passing orders on the question of prescribing the manuals for the Account test. The case is being submitted to him with a notes copy of the Government Order. As soon as he passes orders, the case will be returned to Home (Education), and that department may, it is submitted, be informed accordingly.

U.K.—15-11-16.

V.P.—15-11-16.

A. H. A. TODD—15-11-16.

HOME (EDUCATION) DEPARTMENT.

Submitted for perusal.

2. Revenue may be reminded again, if necessary, by the 15th December 1916.

E.A.V.—17-11-16.

T.K.—17-11-16.

C. RAMANUJA ACHARIYAR—18-11-16.

REVENUE DEPARTMENT.

A copy of notes to G.O. No. 969, Home (Education), dated the 13th September 1916, is submitted with reference to the Honourable Member's note at page 3 ante.

U.K.—11-11-16.

V.P.—14-11-16.

A.H.A.T.—15-11-16.

J. P. BEDFORD—15-11-16.

I am not anxious "to stiffen the Account test," still less to create a fresh examination. The Government of India have happily left us a fairly free hand in the matter of the Provincial Revenue Service, and while there seems to be some reason in requiring Deputy Collectors to read the two new books I am not going to add them to the Special tests in the way Mr. Stone proposes. The present Account comprises—

(1) Civil Account Code, volume I (with books).

(2) Civil Service Regulations (apparently without books).

The two books now issued may be added as a fresh subject with effect from the Special tests of October 1917, but to compensate, the whole test will be with books, thus—

- With books { (1) Civil Account Code, volume I.
(2) Civil Service Regulations.
(3) Introduction to Government Audit—portions prescribed for the Indian Civil Service and introduction to Government Accounts.

Orders ought now to issue soon, so as to give next year's candidates full notice—but first make sure that copies of the two new books are freely available. I see no price marked. The Superintendent, Government Press, should be asked whether he has a stock for sale to candidates. If not, orders must be deferred.

A. G. C[ARDEW]—16-11-16.

Ask the Superintendent, Government Press, by telephone.

J. P. BEDFORD—19-11-16.

A draft telephonic message is submitted for approval.

U.K.—20-11-16.

V.P.—21-11-16.

Issue.

A. H. A. TODD—20-11-16.

Telephonic message—from the Under Secretary to Government, Revenue Department.

To—the Superintendent, Government Press.

Dated—the 20th November 1916.

Will you please say if copies of "An Introduction to Indian Government Accounts" and "An Introduction to Indian Government Audit" issued by the Government of India are in stock for sale at the Government Press, and if so, how many. It is proposed to prescribe the books for the account test and candidates will require copies of them.

Telephonic message—from the Superintendent, Government Press.

To—the Under Secretary to Government, Revenue Department.

Dated—the 20th November 1916.

Copies of "An Introduction to Indian Government Accounts" and "An Introduction to Indian Government Audit" issued by the Government of India are not in stock at the Press.

Submitted with reference to the concluding portion of the Honourable Member's note above.

2. It will be observed from paragraph 3 of the Government of India's letter No. 550-A, Financial, dated 1st July 1915 and Nos. 118—183, Educational, dated 25th June 1915, that copies can be had on application to the Comptroller and Auditor-General.

U.K.—21-11-16.

It is submitted that this file may now be returned to the Home Department (Miscellaneous), who are dealing with the main file. That department will presumably arrange for a sufficient number of copies of the two manuals being stocked at the Government Press for sale to candidates.

3. When orders prescribing the two manuals for the Account test are communicated to the heads of departments, the latter may be asked to report the number of copies of the manuals required by themselves and their subordinates for departmental use please see paragraph 4 of the office note, dated September 1915, at page 3 ante.

V.P.—23-11-16.

A.H.A.T.—23-11-16.

J.P.B.—24-11-16.

HOME (MISCELLANEOUS) DEPARTMENT.

Extracts from the notes above have been taken for the file regarding the supply of copies of the manuals to this Government and its subordinates. The file may be passed on to Educational for such action as may be deemed necessary.

A.V.S.—7-12-16.

P. DER—7-12-16.

HOME (EDUCATION) DEPARTMENT.

Orders have issued prescribing the Government of India manuals in place of the Civil Account Code in connection with the examinations for Junior Civilians—page 13 of G.O. No. 738, Public, dated the 18th April 1916.

2. Please see this department note on pages 5 and 6 ante and the Hon'ble Sir Alexander Cardew's note on pages 5 and 7 supra. Orders have now to issue modifying the scheme of the Account test as suggested by the Honourable Member.

3. The Comptroller and Auditor-General may also be requested that in view of the large demand for copies of the manuals that is likely to arise, arrangements may be made for a sufficient number of copies being printed if necessary and made available for sale at the Government Press, Madras.

4. Subject to approval a draft order and a draft letter are submitted for approval.

E.A.V.—14-12-16.

T.K.—15-12-16.

Please see Honourable Member's note on page 7 ante. He has directed that, unless we are assured that copies of the books are freely available, we should not issue orders giving effect to the change from 1917. We may be requiring more than 1,000 copies of the books. It may be better to ascertain first whether the books will be available before issuing the draft order. A draft letter to the Comptroller and Auditor-General is submitted for approval.

C. RAMANUJA ACHARIYAR—24-12-16.

Yes.

P. RAJAGOPALA ACHARIYAR—3-1-17.

[Letter No. 3650/15-4, dated the 3rd January 1917.]

From the Comptroller and Auditor-General, No. 93/A & A 14-7, dated the 23rd January 1917.

The Comptroller and Auditor-General states that 1,000 copies of each of the Government of India manuals can, if required, be placed in stock at the Government Press. Apparently copies are ready in stock. Orders may now issue prescribing the manuals for the Account test.

2. A revised draft order and a draft letter to the Comptroller and Auditor-General are submitted for approval.

E.A.V.—30-1-17.

T.K.—31-1-17.

C.R.—5-2-17.

P.R.—6-2-17.

P[ENTLAND]—7-2-17.

Issue.

P.R.—8-2-17.

[G.O. Nos. 145-46, Home (Education), dated the 8th February 1917.]

Account test.

Prescribing the two Government of India Manuals - "An Introduction to Indian Government Accounts" and "An Introduction to Indian Government Audit" as fresh subjects for the -----

Read-----

/C No.2692/15, from the Government of India, Finance Department, No.550-A, dated the 1st July 1915.

C.No.3650/15, from the Commissioner for Government Examinations No.3218, dated the 25th October 1915.

Not to be read in press

[.. /From the Board of Revenue, Separate Revenue, R.No.3242 Salt, dated the 16th November 1915.

/Letter from the Comptroller and Auditor-General to the Govt. of India, No.93 A & A/14-17, dated the 23rd January 1917.

ORDER:-
Press.

The Government of India have recently published two Manuals - "An Introduction to Indian Government Accounts" and "An Introduction to Indian Government Audit" -- and have considered it desirable that officers of the Provincial Civil Service should be required to study the principles of account and audit as set forth in those Manuals. They have also suggested that a general understanding of the principles will be useful in the case of other services also.

After

After a careful consideration of the subject the Governor in Council has decided that the Manuals may be prescribed as additional subjects for the Account test. The course of study for this test shall, in future, be as shown below:--

- (1) The Civil Account Code,
Volume I, Seventh Edition;
- (2) The Civil Service Regulations,
Fifth Edition, Chapters
III, IV, V (sections i and
iii), VI (sections i and vii),
IX, X, XI (sections i and iv),
XII (section ii), XIV (sections
i and ii), XLIII (section ii),
XLIV (sections i and ii), LI
and LVII;
- (3) An Introduction to Indian Govern-
ment Accounts; and
- (4) An Introduction to Indian Govern-
ment Audit, Chapters 3, 4, 5
(omitting paragraphs 33 to 35
and the text of the Audit
Resolution), 6, 8, 11, 13
(omitting paragraphs 113 to
118), 14, 15 (omitting para-
graphs 136 and 139), 16
(omitting paragraphs 148
and 149), and 19 (omitting
paragraphs 204 to the end).

cf. p. 20 of notes and p. 13 of
G. O. 738 Pub. dt. 18th
April 1916 (X)

2. The Government are also pleased to permit candidates for the new Account Test to answer papers in all the above subjects with the aid of books and their indexes.

3. The examination to be held in 1917 will be conducted in accordance with the above scheme.

4. The Commissioner for Government Examinations will be requested to submit at a very early date a draft of the necessary alterations in the Notification relating to the Special Test Examinations.

5. The Comptroller and Auditor General to the Government of India will be requested to arrange for 1,000 copies of each of the Manuals being placed in stock at the Government Press, Madras, for sale.

E.A.V.
31-1-17.

T.K.
31-1-17.

C.R.
5-2-17.

To the Commr. for Govt. Exams.
D.P.I.
Supt. Govt. Press
Departments of the
Secretariat (except
Pension)
Editors' Table (Order Only).

Rev. Secy. to
get a copy of
notes also.

Letter.

LETTER: 146 2/8.2.17

To

The Comptroller and Auditor-General

to the Government of India,

Delhi.

Sir,

With reference to the correspond-

ence ending with your letter No.93

A & A/14-17, dated the 23rd January

1917, I am directed to request that

early arrangements may be made for

1,000 copies of each

of the two Manuals

An Introduction to Indian
Government Accounts.

An Introduction to Indian
Government Audit.

noted in the margin being placed in

stock at the Government Press, Madras,

for sale to the public.

E.A.V.:
31-1-17.

I have etc.,

T.K.
31-1-17.

C.R.
5-2-17.

Seott. II-a (3)-12-1-15.

NOTES.

Page 9

Public (X) Department

It is presumed that the two manuals in question are to take the place of the C.A. Code in the examinations for Junior Civilians, as they are far more useful. x x x x x

2. As regards the number of copies ~~required~~ of the manuals required by Public (X), one copy of each is required for C.S.'s use and the H.Ms. as well as all depts. of the Seott. should have a copy.

In routine notes the point as to how junior Civilians preparing for the examination should be supplied with copies of the manuals was considered and it is suggested that each Collr. may be supplied with a copy of each of the manuals for loan to Assistant Collrs. studying for the examination.

3. Finl. ought to see these papers.

Put in 6722-1
26-11-15

MS
26/11

7D Public (A) w/o (with books)

CURRENT NO.
6963
PUBLIC

Regs. 26-11-15

the /

20 FEB 1917

19-2-17 For appd: 13

NOTES CONNECTED WITH G.O. Nos. 145-46, HOME (EDUCATION)
DATED 8TH FEBRUARY 1917.

[SUBJECT.—Examination of officers of the Provincial Civil Service and other services in
Treasury and Accounts.]

From the Government of India, dated 1st July 1915, No. 550-A.

the /

PUBLIC DEPARTMENT.

Under rule 12 of the rules for admission to the Madras Provincial Service, candidates for the post of Deputy Collector are required to pass the Account Test before appointment. The scope of this test is defined in articles 5, 6, 11 and 12 of the Special Test Notification. Candidates are allowed the use of the Civil Account Code with its index in answering papers on the subject.

2. In place of the Civil Account Code, the Government of India have prescribed two manuals—An Introduction to Indian Government Accounts and an Introduction to Indian Government Audit—and have directed that, in the case of junior civilians, the examination should be *without* books, while expressing the opinion that it is very desirable that officers of the Provincial Civil Service should be required to study the principles of account and audit as set forth in the manuals; they leave it to the Local Government to settle the exact lines of the examination. The question whether the scope of the Account Test should be modified in accordance with the wishes of the Government of India is one for consideration in the Educational Department. If,

And the Revenue Department.

E.A.H.—30-7-15.

however, for any reason, it is decided not to make any change in the test, it may become necessary to prescribe a separate test for Deputy Collectors.

3. The Government of India consider that a general understanding of the principles embodied in the manuals is likely in the case of every service to facilitate smooth administration but they do not wish to press for the application of examination tests on those subjects, where the Local Government consider that this is unnecessary. The offices and appointments for which the Account Test is prescribed are detailed on pages 28-30 of G.O. No. 1312, Educational of the 20th November 1914. It is understood that officers of the Salt and Abkari Department are also required to pass an examination in Accounts conducted by the Board of Examiners, Madras. The question whether any other officers of Government should be required to pass an examination in Accounts is one for consideration in the respective departments of the Secretariat. It is submitted that a copy of the current and of the resolution referred to therein may be forwarded to each of the departments of the Secretariat (except

Need not go to Ecclesiastical and Marine.

Legislative and Pension) for consideration of the suggestions made by the Government of India and also for noting the number of copies of each of the manuals required for the use of the department and of the officers serving under it.

* * *

N.K.—29-7-15.

E. A. HARVEY—30-7-15.

REVENUE DEPARTMENT

At present the account test, which consists of an examination in the Civil Account Code, volume I, with the aid of the code, and certain sections of the Civil Service Regulations without the aid of the book, is prescribed as a qualifying test for the post of deputy collector and certain subordinate appointments. The Government of India observe that the

Civil Account Code is primarily a collection of rules which officers of audit and account have to apply in their daily professional work, that it is not compiled for the instruction of probationers and other officers in administrative departments, and is not altogether suited for that purpose, that for such officers what is wanted is a general knowledge of the principles of audit and account and some acquaintance with the more important rules regulating expenditure. With a view to meeting this requirement, they have had the two new manuals prepared and have prescribed the whole of the account manual and portions of the audit manual for the departmental examination of *junior civilians*. The local Accountants-General will set questions of a practical character from these manuals and candidates will not be allowed the assistance of the manuals in answering them. In the case of the *Provincial Civil Service officers*, the Government of India state that they are specially concerned to encourage an intelligent acquaintance with account and audit principles in view of the fact that this service provides practically the whole of the staff of treasury officers, and while leaving it to Local Governments, as heretofore, to settle the exact lines of the examinations, they consider it very desirable that officers of the Provincial Civil Service should be required to study the principles of account and audit as set forth in the manuals in question.

The only effective method of making any officers to study the principles set forth in the manuals is, it is submitted, to prescribe an examination in them. The Government of India seem to leave

no option to Local Governments in this respect and it is therefore necessary that an examination in the two manuals should be prescribed as a qualifying test for the post of deputy collector.

It is then for consideration whether the examination in the two manuals should be in addition to, or in lieu of, the whole or part of the existing account test. An important difference between the Indian Civil Service officers and officers of the Provincial Civil Service is that while Indian Civil Service officers will have only the general supervision of treasuries, account and audit, the officers of the Provincial Civil Service are more in direct charge of treasury accounts and audit. In their case an acquaintance with the detailed rules of the Civil Account Code and the Civil Service Regulations is very necessary. They should therefore, it is submitted, pass the

present account test in addition to the proposed test in the two manuals. This will not involve any great hardship, because (1) the study of the two manuals which contain the general principles of account and audit will greatly facilitate an intelligent study of the detailed rules in the Account Code, and (2) because the examination in the Account Code is with books.

I think so.

L.D.—4-10-16.

I am afraid this proposition is true.

L.D.—4-10-16.

Paragraph 2 of G.O. 896, Educational, 9th October 1912.

Rule XII of P.C.S. rules in G.O. 694, Public, 29th June 1911 and pages 9-11 of Special Tests Notification.

For the new test in the two new manuals it is submitted that the same portions of the two manuals as are prescribed for junior civilians may be prescribed also for the officers of the Provincial Civil Service, as the object of an examination in the two manuals is only to test the acquaintance with the general principles of account

L.D.—4-10-15. and audit. The examination in these
A.H.A.T.—2-10-15. two manuals may, as in the case of Indian Civil Service officers, be without the assistance of books.

2. As regards subordinate officers, they have now to pass the same test in accounts as Deputy Collectors. Some of them—tahsildars and deputy tahsildars—are in charge of sub-treasuries. Acquaintance with the general principles of accounts and audit as contained in the two manuals, would seem to be necessary more in the case of these subordinate officers than in the case of officers of higher standing such as Deputy Collectors. A study of the manuals will make the detailed rules in the Account Code more understandable and it will be less difficult for the junior men to pass the Account test if their study of the code is preceded by a study of these two manuals.

3. If thus the two new manuals are prescribed both for the Deputy Collectors and for the subordinate appointments, all men for whom the test is prescribed will pass it early in service and there will be no need to prescribe a second test for Deputy Collectors only, which will have to be the case if the examination in the two new manuals is prescribed only for Deputy Collectors and not for the subordinate appointments. The case seems plain enough and it is for consideration whether any reference need be made at all to heads of departments.

4. When final orders are passed heads of departments may be asked to report the number of copies of the two new manuals required for use in their own offices and in offices subordinate to them.

K.A.M.—23-9-15.
M.V.M.—24-9-15.
V.P.—18-9-15.
C.R.—24-9-15.

5. So far as the gazetted officers of the Forest Department are concerned, the Government have recently decided, in connection with a reference from the Government of India on the subject, that no portions of the two books need be prescribed as texts for the examination of these officers. The manuals are not also likely to be of any practical use for the executives and clerical staffs of the department.

S.A.—24-9-15.
Submitted.

I have nothing to add to the office note. I agree with paragraphs 1 to 4.

A. H. A. TODD—2-10-15.

L.D.—4-10-15.

Paragraphs 1 to 5 may go to Honourable Member for orders.

L. DAVIDSON—4-10-15.

This file has been lying over until orders were passed on the proposals relating to the amendment of the rules relating to the special tests. I believe that subject has now nearly been dealt with. As soon as orders have issued, please put up with this file a proof of the notes in that file.

A. G. C[ARDEW]—7-2-16.

4 NOTES TO G.O. Nos. 145-46, HOME (EDUCATION), 8TH FEBRUARY 1917
SEPARATE REVENUE DEPARTMENT.

In the case of the Salt, Abkari and Customs department, there is a special departmental test "Test C" which is simpler and different from the general Account Test—prescribed for other officers and departments.

The salt "Test C" comprises:—

(a) the Civil Service Regulations so far as they relate to uncovenanted officers employed in the Salt, Abkari and Customs department (without books) and (b) the Civil Account Code, chapters 1, 3 to 7, 10 and 15) with books.

Submitted that before any change is made in the Account tests for the Salt, Abkari and Customs department, the remarks of the Board of Revenue, Separate Revenue may be invited.

C.V.R.—29-9-15.

V. A. ANANTARAMA AYYAR—1-10-15.

Yes.

F. B. EVANS—1-10-15.

REVENUE DEPARTMENT.

Now that Separate Revenue is no longer under the control of the Revenue Secretary, Separate Revenue notes should be kept distinct and copies of proceedings circulated to all departments of the Secretariat should go to Separate Revenue as well as to Revenue. Please detach paragraph 6 of this note and pass on to Separate Revenue for such further action as Separate Revenue may think fit.

L. DAVIDSON—4-10-15.

SEPARATE REVENUE DEPARTMENT.

Refer to Board.

F.B.E.—7-10-15.

Draft official memorandum to Board is submitted for approval.

C.V.R.—8-10-15.

V.A.A.—8-10-15.

F.B.E.—9-10-15.

[Endorsement No. 870-S.R./15-1, dated the 9th October 1915.]

Proceedings of the Board of Revenue (Separate Revenue), No. 3242, Salt, dated 16th November 1916.

Government may agree with the Board in its remarks at page 47-8 current file and the file may be passed on to the Public Department.

M.K.—23-11-15.

V.A.A.—24-11-15.

I imagine that there is a mistake in the Board's Proceedings as shown and if so office should have noted it.

I should have thought that the "introduction to Accounts" would have been more useful than scraps of the Civil Account Code, but please show the papers to Mr. Vernon who will deal with them more competently than I can.

A. BUTTERWORTH—25-11-15.

Please put up the Civil Account Code. I have no copy here.

H. A. B. VERNON—7-12-15.

Volume I of the Civil Account Code is put up as directed (chapters 1, 3 to 7, 10 and 15 of the Civil Account Code are prescribed for salt officers—vide page 3 of G.O. No. 370, dated 5th February 1913).

M.K.—7-12-15.

V.A.A.—7-12-15.

Chapter I of the introduction is for the most part common knowledge. Chapter II is useful and contains in a more convenient form much of the matter given in Civil Account Code, chapter I. Chapters III—VII are all useful in a general way as they give a general view of the system but they don't replace Civil Account Code

NOTES TO G.O. Nos. 145-46, HOME (EDUCATION), 8TH FEBRUARY 1917 5
3-7, 10 and 15 which are essential for the salt officer who has to prepare establishment bills, travelling allowance bills, etc. and to deal with cases involving the particular knowledge given in these chapters. Government may therefore agree with the Board but may direct that every circle in which there is a Salt Treasury may be supplied with a copy of "the General Introduction to Accounts", but that no examination test should be held with regard to this pamphlet.

H.A.B.V.—8-12-15.

P. S. S[IVASWAMI AYYAR]—10-12-15.
Draft please.

H.A.B.V.—11-12-15.

EDUCATIONAL DEPARTMENT.

From the Commissioner for Government Examinations, No. 3218, dated the 25th October 1915.

The Commissioner for Government Examinations, is of opinion—

(i) that the two manuals may be prescribed as supplementary text-books to the Account test of the Special Test Examinations; and

(ii) that the question paper on the Civil Account Code may be based on code and the manuals, but that the use of the manuals may not be allowed at the examination.

2. The adoption of the Commissioner's recommendation is likely to stiffen the Account test somewhat, but as he says that a study of the manuals will enable the candidates to understand better the rules in the Civil Account Code (Volume I) which is one of the text-books prescribed for the test, his suggestion may, it is submitted, be approved.

3. The Account test is prescribed for a number of appointments in the Revenue, Cf. pages 9 to 11 of the Special Test Notification. Public and Judicial Departments and for a few posts under Local Boards and Municipal Councils. Before passing final orders, these departments may be consulted about the desirability of prescribing these manuals as supplementary text-books to the Account test. The Accountant-General's opinion may also be useful.

E.A.V.—12-11-15.

T.K.—15-11-15.

I think we may accept the recommendation's of the Commissioner for Government Examinations.

I agree. No need to make any such enquiry.

A. G. O[ARDEW]—16-11-15.

I doubt the necessity for a general enquiry as to whether a test in accounts should be prescribed for any class of officers for which no such test exists at present.

C. G. TODHUNTER—16-11-15.

PUBLIC (X) DEPARTMENT.

It is presumed that the two manuals in question are to take the place of the Civil Account Code in the examinations for Junior Civilians, as they are far more useful.

A. BUTTERWORTH—25-11-15.

PUBLIC (A) DEPARTMENT.

Submitted that replies have been received from all departments except Revenue as to the number of copies of the manuals required by each departments. It is understood that Revenue have also under consideration the question whether these manuals should be prescribed as text-books for examination in accounts. Educational have already suggested the desirability of prescribing these manuals as supplementary text-books to the Account test of the Special Test Examinations. Revenue also

C. R. M. Q.

8 NOTES TO G.O. Nos. 145-46, HOME (EDUCATION), 8TH FEBRUARY 1917
will have to consider this suggestion. That department may also be asked when a
reply may be expected to the reference on the subject made on 3rd August 1915.

T.C.N.—18-1-16.

P.DER.—22-1-16.

D. N. STRATHIE—24-1-16.

REVENUE DEPARTMENT.

Please see the letter from the Government of India at page 1 of the current file.
The question of the desirability of the officers of the Provincial Civil and other
services being required to study the principles of account and audit as set forth in
the two manuals published by the Government of India is separately under consider-
ation. The file was circulated to the Honourable Member on 5th October 1915
and is still with him.

2. The question of the number of copies of the manuals required will depend
upon the decision arrived at in that file.

3. The Educational Department accept the recommendation of the Commissioner
for Government Examinations that the two manuals may be prescribed as supple-
mentary text-books to the Account test and that the question paper on the Civil
Account Code may be based on the code and the manuals, but that the use of the
latter at the examinations should not be allowed. This proposal is also related to the
general question under consideration and may be dealt with along with the main file
on receipt from the Honourable Member. Submitted that relevant extracts may be
taken and the file returned to the Public Department with the above remarks.

S.J.A.—2-2-16.

N.C.—2-2-16.

A. H. A. TODD—3-2-16.

J. P. BEDFORD—5-2-16.

PUBLIC (A) DEPARTMENT.

The file may, it is submitted, be transferred ~~to~~ to Educational, who will have
to decide in consultation with Revenue the question whether the manuals should be
prescribed as text-books for the Account test. Relevant extracts will also be taken
of the notes relating to the number of copies of the manuals required for further
action in this department after the reply from Revenue is received.

T.C.N.—12-2-16.

P.DER.—16-2-16.

E. A. HARVEY—17-2-16.

EDUCATIONAL DEPARTMENT.

The Public Department is considering the question of the number of copies of
the two manuals required and has removed the portion of the notes dealing with the
requirements of this department for copies of the manuals.

2. This department is concerned with the question of prescribing the manuals
as supplementary text-books to the Account test and has approved the recommenda-
tion of the Commissioner for Government Examinations to that effect—vide
Mr. Todhunter's note at A on page 5 ante. Revenue and Public (X) were asked
if they accept the above suggestion. The Public (X) Department has simply stated
that the manuals should take the place of the Civil Account Code in the examinations
for junior Civilians—vide page 5 ante. The Revenue Department has under
separate consideration the question of the desirability of the officers of the Provincial
civil and other services being required to study the principles of account and audit
as set forth in the two manuals (pages 4 and 5 ante) and proposes to deal with
the question of prescribing the manuals as supplementary text-books to the Account
test along with the main question. Submitted that the present file may lie over
pending receipt of the decision of the Revenue Department on the subject.

E.A.V.—25-2-16.

T.K.—25-2-16.

P. RAJAGOPALA ACHARIYAR—28-2-16.

NOTES TO G.O. Nos. 145-46, HOME (EDUCATION), 8TH FEBRUARY 1917 7

A reference has since issued inviting the opinions of the Board of Revenue and other heads of departments on certain suggestions for the general revision of the Public Service and Special Test notifications—vide G.O. No. 969, Home (Education), dated the 13th September 1916. A copy of this Government Order has also been communicated to Revenue. Submitted that that department may now be requested unofficially to state when their remarks on the subject of prescribing the manuals in question as supplementary text-books to the Account test may be expected.

E.A.V.—8-11-16.

T.K.—8-11-16.

C. RAMANUJA ACHARIYAR—9-11-16.

REVENUE DEPARTMENT.

The Honourable Member asked for a copy of notes to G.O. No. 969, Home (Education), dated the 13th September 1916, before passing orders on the question of prescribing the manuals for the Account test. The case is being submitted to him with a notes copy of the Government Order. As soon as he passes orders, the case will be returned to Home (Education), and that department may, it is submitted, be informed accordingly.

U.K.—15-11-16.

V.P.—15-11-16.

A. H. A. TODD—15-11-16.

HOME (EDUCATION) DEPARTMENT.

Submitted for perusal.

2. Revenue may be reminded again, if necessary, by the 15th December 1916.

E.A.V.—17-11-16.

T.K.—17-11-16.

C. RAMANUJA ACHARIYAR—18-11-16.

REVENUE DEPARTMENT.

A copy of notes to G.O. No. 969, Home (Education), dated the 13th September 1916, is submitted with reference to the Honourable Member's note at page supra.

U.K.—11-11-16.

V.P.—14-11-16.

A.H.A.T.—15-11-16.

J. P. BEDFORD—15-11-16.

I am not anxious "to stiffen the Account test," still less to create a fresh examination. The Government of India have happily left us a fairly free hand in the matter of the Provincial Revenue Service, and while there seems to be some reason in requiring Deputy Collectors to read the two new books I am not going to add them to the Special tests in the way Mr. Stone proposes. The present Account comprises—

(1) Civil Account Code, volume I (with books).

(2) Civil Service Regulations (apparently without books).

The two books now issued may be added as a fresh subject with effect from the Special tests of October 1917, but to compensate, the whole test will be with books, thus—

With books { (1) Civil Account Code, volume I.

(2) Civil Service Regulations.

(3) Introduction to Government Audit—portions prescribed for the Indian Civil Service and introduced to Government Accounts.

Orders ought now to issue soon, so as to give next year's candidates full notice—but first make sure that copies of the two new books are freely available. I see no price marked. The Superintendent, Government Press, should be asked whether he has a stock for sale to candidates. If not, orders must be deferred.

A. G. C[ARDEW]—16-11-16.

8 NOTES TO G.O. Nos. 145-46, HOME (EDUCATION), 8TH FEBRUARY 1917

Ask the Superintendent, Government Press, by telephone.

J. P. BEDFORD—19-11-16.

A draft telephonic message is submitted for approval.

U.K.—20-11-16.

V.P.—21-11-16.

Issue.

A. H. A. TODD—20-11-16.

Telephonic message—from the Under Secretary to Government, Revenue Department.

To—the Superintendent, Government Press.

Dated—the 20th November 1916.

Will you please say if copies of "An Introduction to Indian Government Accounts" and "An Introduction to Indian Government Audit" issued by the Government of India are in stock for sale at the Government Press, and if so, how many. It is proposed to prescribe the books for the account test and candidates will require copies of them.

Telephonic message—from the Superintendent, Government Press.

To—the Under Secretary to Government, Revenue Department.

Dated—the 20th November 1916.

Copies of "An Introduction to Indian Government Accounts" and "An Introduction to Indian Government Audit" issued by the Government of India are not in stock at the Press.

Submitted with reference to the concluding portion of the Honourable Member's note at page 1 supra.

2. It will be observed from paragraph 3 of the Government of India's letter No. 550-A, Financial, dated 1st July 1915 and Nos. 118-183, Educational, dated 25th June 1915, that copies can be had on application to the Controller and Auditor-General.

U.K.—21-11-16.

It is submitted that this file may now be returned to the Home Department (Miscellaneous), who are dealing with the main file. That department will presumably arrange for a sufficient number of copies of the two manuals being stocked at the Government Press for sale to candidates.

3. When orders prescribing the two manuals for the Account test are communicated to the heads of departments, the latter may be asked to report the number of copies of the manuals required by themselves and their subordinates for departmental use please see paragraph 4 of the office note, dated September 1915, at page 7 supra.

V.P.—23-11-16.

A.H.A.T.—23-11-16.

J.P.B.—24-11-16.

HOME (MISCELLANEOUS) DEPARTMENT.

Extracts from the notes above have been taken for the file regarding the supply of copies of the manuals to this Government and its subordinates. The file may be passed on to Educational for such action as may be deemed necessary.

A.V.S.—7-12-16.

P. RDB—7-12-16.

HOME (EDUCATION) DEPARTMENT.

Orders have issued prescribing the Government of India manuals in place of the Civil Account Code in connection with the examinations for Junior Civilians—page 13 of G.O. No. 738, Public, dated the 18th April 1916.

2. Please see this department note on pages 1 and 2 ante and the Hon'ble Sir Alexander Cardew's note on pages 1 and 2 supra. Orders have now to issue modifying the scheme of the Account test as suggested by the Honourable Member.

NOTES TO G.O. No. 145-46, HOME (EDUCATION), 8TH FEBRUARY 1917 9

3. The Comptroller and Auditor-General may also be requested that in view of the large demand for copies of the manuals that is likely to arise, arrangements may be made for a sufficient number of copies being printed if necessary and made available for sale at the Government Press, Madras.

4. Subject to approval a draft order and a draft letter are submitted for approval.

E.A.V.—14-12-16.

T.K.—15-12-16.

Please see Honourable Member's note on page 1 supra. He has directed that, unless we are assured that copies of the books are freely available, we should not issue orders giving effect to the change from 1917. We may be requiring more than 1,000 copies of the books. It may be better to ascertain first whether the books will be available before issuing the draft order. A draft letter to the Comptroller and Auditor-General is submitted for approval.

C. RAMANUJA ACHARIYAR—24-12-16.

Yes.

P. RAJAGOPALA ACHARIYAR—3-1-17.

[Letter No. 3650 15-4, dated the 3rd January 1917.]

From the Comptroller and Auditor-General, No. 93/A & A 14-7,
dated the 23rd January 1917.

The Comptroller and Auditor-General states that 1,000 copies of each of the Government of India manuals can, if required, be placed in stock at the Government Press. Apparently copies are ready in stock. Orders may now issue prescribing the manuals for the Account test.

2. A draft order and a draft letter to the Comptroller and Auditor-General are submitted for approval.

E.A.V.—30-1-17.

T.K.—31-1-17.

C. R.—5-2-17.

P.R.—6-2-17.

P[ENTLAND]—7-2-17.

Issue.

P.R.—8-2-17.

[G.O. Nos. 145-46, Home (Education), dated 8th February 1917.]

M. Ann

PRESS SLIP.

ORDINARY.

PREFERENCE.

URGENT (a).

Scott. II-38-3-14.

DEPARTMENT.

Current No., dated 191

G.O. No. 1456, dated 8th Feb. 1917.

(b)
Number of MS. pages sent { Correspondence 16 (Sixteen)
(b)
Notes 30 (Thirty)

Brief subject: Under the draft sheet

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(a) If a paper is marked to be printed urgently, the Superintendent of the section concerned should sign the Press slip. The Superintendent should exercise a careful discretion in the matter.

(b) Each letter, memorandum, or order, or set of orders, in the file of correspondence should be headed in succession with the Roman numeral I, II, III, etc., the number being written in red ink or blue chalk above the item. The particular papers to be printed in the special issue-copies should be indicated by the Roman numeral (I, II, etc.) by which that item has been headed in the correspondence file. All matter, including marginal remarks or references, to be printed should be written in ink and matter which should not be printed should be encircled. Initials and signatures that are not quite legible should be re-written distinctly.

(b¹) For rules regarding printing of notes, see rule 315 of the office Manual.

(c) The number of copies and the details of distribution should be filled in by the Superintendent or Referencer concerned.

(d) In the absence of special instructions to the Press to keep matter standing for a specified period, ordinary papers of 8 pages and under will be kept standing for one week, and larger papers for two weeks only. The type of notes and of all confidential papers is distributed immediately after striking.

(e) This slip, properly and completely filled in, should accompany every paper sent to Press; it will be returned by the Press when proofs are furnished; it should be sent to the Press when a call is made for revised proofs or when a corrected proof is sent for striking. When finally returned by Press it should be filed with the original order or letter.

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(a) If, in the opinion of the Superintendent of the Press, a paper has been marked urgent unnecessarily, he should send the Press slip to the Registrar with a remark to that effect.

(b) Unless a note to the contrary is made against the matter, pencil entries should not be printed. The Superintendent of the Press may bring to the notice of the Registrar any instance of incomplete or careless editing.

(c) Signature copies of letters to the Secretary of State or to the Government of India should be printed on hand-made paper.

(d) This slip should be returned by the Press to the Secretariat when proofs are furnished; it will be sent back to the Press when proofs are returned corrected and should be finally returned to the Secretariat when struck-off copies are supplied.

(e) The names of the Secretary and Members should be printed in full when they occur on the righthand side, only the first time when they appear on the left side, the initials alone being printed later.

* Copies distributed on ‡(Press Clerk).

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‡ To be initialled and dated.

TO PRESS, MADRAS OOTY.

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Referencer.
Clerk.

Supdt.

B

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Type may be released after usual interval.
at once.

Referencer.
Clerk.

Supdt.

C

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Type may be released after usual interval.

Referencer.
Clerk.

Supdt.

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