M.R.O. 1—77,000—8-6-37.

(1) Number of pages 30.

(2) Date of repair 29-3-20.

(3) Initials of the Referencer

# MADRAS RECORD OFFICE.

## Government of Madras.

Finance DEPARTMENT.

G.O. No. 1007 Press Mis.

121-122

Dated 17-7- 18 72.

16/17

***Not to be folded or roughly handled***

*Proceedings of the Madras Government, Financial Department,*
*17th July* 1873.

No. 121. Read the following circular from H. A. MANGLES, Esq., Officiating Comptroller-General, to all Accountants-General, dated Calcutta, 15th June 1873, No. 149:—

I have the honour to draw your attention to the following instructions on the subject of the record and adjustment of items which cannot be disposed of once for all on their first appearance in district accounts, and to request that you will give them effect from the beginning of the current year. The Forms of Objection Book provided for this year's use will probably admit of this alteration.

When the District Auditor has completed the examination of a voucher or schedule, he will note on it *in ink* the detail of its adjustment, naming the amount to be taken to the several detailed heads in the classified abstract, in order that he may post that abstract directly from the original document without new compilation. He will also explain the objection taken to any item included as fully as the Civil Paymaster in his audit enfacement would have explained the cause of any disallowance; and the note which has taken the place of enfacement may run as follows:—

| | Rs. |
|---|---|
| Charge— | |
| Sadr office establishment ... ... ... ... ... ... ... ... ... ... | 1,976 |
| Tahsildars and establishments ... ... ... ... ... ... ... ... ... ... | 2,431 |
| Total amount of bill ... | 4,407 |
| Admitted Rupees 4,364—objected to ... ... ... ... ... ... ... | 43 |
| as per details following— | |
| A B acting for C D, acting allowance drawn at 50 per cent. should be 20 per cent. ... ... ... ... ... ... ... ... ... ... ... | 25 |
| E F acting for A B, acting allowance drawn at 50 per cent. should be 20 per cent. ... ... ... ... ... ... ... ... ... ... ... | 8 |
| G H, leave allowance under Section 5 inadmissible, claimant only having served three years ... ... ... ... ... ... ... ... ... | 10 |

The amount debited to the grant will be the *gross* amount, *i.e.*, will include the sums objected to as well as those admitted.

In the case of bills of one item only, or of bills of which every entry is separately posted in the classified abstract, it will not, of course, be necessary to re-write the details in the Account Office. The object of the present order is only to secure that every voucher shall be complete and intelligible in itself, and shall formally so record its adjustment that a stranger may at a glance, without doubt or delay, see exactly what detailed entries in the classified abstract are covered by any given voucher.

For receipts shown only in the cash account, the marks of classification should be given in the remarks column; the details of the objection should be entered across the item or at foot of the page.

2. After completing the audit of the vouchers of either list and entering their details in the classified abstract, the auditor will post the objections in the objection statement (Form A), and submit it with the vouchers for review. The Superintendent, or other officer reviewing the vouchers, must clearly understand that it is to the full as necessary to see that no proper objection is omitted, as that no unsubstantial objection is admitted; and this is the case as much for the variable and discretional charges under contingencies, as for salaries and other fixed charges.

3. The cash account will also be carefully reviewed, and any mistakes or defects noticed at foot of the objection statement on the second list of payments. Each objection statement will go out in original under the signature of a gazetted officer. Before despatch (which must not be delayed) its objections will be *neatly* posted into the Objection Book by the District Auditor. Each Superintendent should keep a Memorandum Book for note of the objection statements which he passes, should daily ascertain from the despatcher that all have gone out, and should take precautions to secure the entry in the Objection Book of all the items in the passed statement, whether or not their amounts are carried into any money column.

Receipts entered in the objection statement will, of course, have the second column (for number of voucher) blank. The words "and of the Cash Account" should be by the pen struck out of the heading of the objection statement on the first list.

4. The Treasury Officer is the banker rather than the controller of the other officers in the district. He is bound to recover all sums disallowed by the Accountant-General and notified for recovery in the objection statement. But in order to reduce friction as much as possible, the Accountant-General should at the time of raising an objection send warning to the officer, or the head of the office, concerned; this may be done most conveniently by a transcript (on an 8vo. slip such as Form B below) of the objection taken on the voucher, which, as is already stated, corresponds with the remarks whereby the Civil Paymaster would have explained his disallowance of an item, and which will be communicated to the Treasury Officer in the ordinary objection statement; this step will give the officer retrenched an opportunity of forwarding to the Accountant-General an explanation which may make actual recovery unnecessary, and if such reply be received before the formal objection statement has issued, the entry therein will be corrected duly, or even withdrawn, so that an objection promptly and successfully combatted by the officer retrenched may even not be communicated to the Treasury Officer at all; if the objection statement have issued, the correction, or withdrawal, of any entry should be notified to the Treasury Officer by a similar slip; in every case, of course, a new slip should be sent to the officer concerned in order that he may know what instructions the Treasury Officer has really received. For when the Accountant-General checks an allowance as unauthorized, the Treasury Officer is bound, not only to recover the amount disallowed without listening to any objection or protest, but to refuse to pay it in future till the Accountant-General has been satisfied by due sanction; that no warning slip has been received by the officer retrenched, or that being received it has been answered, are facts with which the Treasury Officer has no concern. And the Accountant-General must remember that *he* is *responsible* for seeing that Treasury Officers carry out his instructions; the Financial Department has ruled that his "objection must prevail absolutely and immediately, even to the recovery of erroneous payments, over every authority under that of the Local Government, and if the Local Government overrules an objection by the Accountant-General even temporarily," reference should be made to the Government of India.

For withdrawal of an objection Form B will answer with one alteration; for "Please recover" &c., in the heading would be substituted "Please regard as cancelled the objection noted below."



No explanation will be necessary, and, therefore, the words "For explanation see reverse" may be omitted. If, however, an objection be but in part withdrawn, the heading will be altered only by addition of the words "instead of Rupees as already ordered;" if the objection statement have gone out a copy of the new slip B should be sent to the Treasury Officer, though without the explanation on the reverse. The Treasury Officer would return all such slips with the objection statement in justification of his neglect to take the action required by the original order, and note would then be made in the Adjustment Register and the Objection Book.

5. On like slips should be notified short-payments or over-deductions; they should be noted, too, for future guidance in the objection statements, but need not be entered in any money column of the Objection Book, for the Audit Department has done its duty when it has warned an officer that he has a further claim, and cannot compel him to prefer it.

6. It will be understood that the clerk in charge of the accounts of the district in which a recovery is first ordered, or a sum charged under Advances Recoverable at the personal debit of a named officer, is responsible for following up the item and watching its recovery. Though the officer concerned be transferred to another district, the item will not be removed from the Objection Book of the old to that of the new district; it will of course be noted on his last pay certificate by the Treasury Officer whom he leaves, and may also with advantage be notified by an 8vo. slip to the one who will pay him in future; on occasion of a transfer of a gazetted officer against whom an order of retrenchment has issued, the gazetted officers' auditor (if their bills are audited by a separate group) should ascertain what amount is still outstanding, and should despatch the 8vo. slip of warning to the new Treasury Officer. In like manner the objection statement, when it is returned, should be taken up by the District Auditor, and may not be made over to a separate group. Where indeed arrears have been allowed to accumulate, it may have been necessary to make special arrangements for clearing them by devoting certain men exclusively to this work; but they may not take up any but *real* arrears, and not the statements of recent months which must be disposed of by the ordinary auditors.

If it be necessary to make a recovery from an officer who has passed under the jurisdiction of another Accountant-General, warning should be given on the last pay certificate, or by a special letter if the certificate have already issued; recoveries will be credited as they are made, in the Account Current with the province calling for recovery; the case stated in the close of 18 (*d*) is the peculiar one of an advance to the servant of another Government, and is wholly distinct from that of an overpayment adjusted against a service head. In such cases the objection should be entered both in the Objection Statements and the Objection Book, but with note that requisition for recovery has been sent to the officer's new province.

## OBJECTION BOOKS AND ADJUSTMENT REGISTERS.

7. The Objection Books are the permanent office record of instructions which have been issued to Treasury Officers in the objection statements prepared after examination of each list of payments, and of the cash account. Imperial Services and Provincial Services will each have their separate set of these documents, and even at the close of the year the volumes in which the District Sections of the Imperial Objection Books are bound must be distinct from those of Provincial.

8. Form C hereto annexed is that prescribed for the Objection Book, and its heads are noted in the margin; the first two have corresponding ledger heads, the others have not. It is not desired that entries pertaining to two months' accounts be entered on the same page, though of course where objections are numerous, those of one month may occupy more than one page. In the columns of *amount* under "Mode of adjustment" will be entered each successive fragment disposed of; each entry in the Adjustment Register must have its distinct answering entry in these columns, and both entries will be initialled by the officer in charge at the same time.

Advances Recoverable.
Suspense Account.
Items adjusted but awaiting final clearance.
Service Payments for recovery.

9. Every objection should be described in such a manner as to obviate the necessity of any further reference to the voucher for information. It will generally be found that each can be stated in a single line; if more space be taken, it will be well to rule a line across the adjustment columns in order that each adjustment may be more readily seen. The amount of entries which may not require action of the Treasury Officer, though noted for his future guidance (*e.g.*, overcharges of fund subscriptions or Income-tax), should not be posted in any money columns, and the columns "Mode of adjustment" may be scored through.

10. After despatch of the objection statement on the second list of payments and the cash account, the money columns in the Objection Book should be totalled, the forward totals of past months should be added, the totals of adjustments made and entered, the balances struck, and carried forward to foot of the next page whereon in due course will appear the entries of the next month; corresponding entries will also be made on the face of the classified abstract. The Superintendent will sign the certificate at foot of the page of the Objection Book for each month, of which the object is explained in paragraph 15.

11. The Objection Books must be kept in District Sections, in the hands of the several District Auditors, but very closely watched both by Superintendent and by gazetted Officer. The Government of India has ordered that they shall receive constant attention from the Accountant-General or his Deputy Accountant-General, and declared that it will "hold both especially and personally responsible" for this duty, and, in order that it may be able to watch their discharge of it, requires that an annual report on outstandings be submitted through the Central Office of Account. An objection once entered in the Objection Book can only be removed under the initials of a Superintendent, even though the objection statement have been actually despatched.

12. A Register of Adjustments (Form D) will exhibit the adjustments made from month to month, in part or in full, of each of the items retained in the Objection Book. The headings in this Register correspond with those in the Objection Book, except that the head of "Cash Recoveries of Service Payments" takes the place of "Service Payments for recovery" in the latter. The mode of adjustment adopted with reference to each item will be shown in the column "How adjusted," and the Superintendent will initial each entry in proof of his having examined and found it correct in every particular. The adjustments will be

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totalled in the middle or end of the page, where the month's transactions close, and posted at foot of the Objection Book under their appropriate heads.

13. The outstanding balance in each column of the Objection Book is to be carried forward from month to month, and from year to year, the adjustments made in a month being deducted from the balance of objections from whatever date. Four months after the close of the year the final account is despatched, and by that time most of the items under objection should have been cleared; detail of all those outstanding on 31st March (in the form prescribed for the Objection Book, but without the columns for mode of adjustment) should then be forwarded to the Comptroller-General (in part of the returns required by Circular 106) for submission to Government; the items adjusted in the four months should be struck out in red ink, and the steps taken to adjust the others reported with the reasons for ill success. It is hardly necessary to add that in this statement all the objections of each *year* should be brought together; in other words, the arrangement should be by year of objection not by district. *Every* item borne on the Objection Book as outstanding should be detailed in the annual statement, not merely those under Advances Recoverable and Suspense; and the sum of *all* should be reported in the monthly returns of state of work, the outstandings of each year being shown separately. Those pertaining to Provincial Services will be shown apart from those of Imperial Services in the monthly returns and also in the annual detailed return.

It is important to remember that neither Objection Book nor Adjustment Register is affected by the close of the official year. The balance shown on each head on the face of the district classified abstract for March will be its opening balance for April; and the sum of adjustments made in an account month, to whatever year the original entries severally may pertain, will be the sum deducted on the face of the abstract.

14. At the close of each month, the balance shown as outstanding in each district on account of each of the two heads, Advances Recoverable and Suspense, should be posted in the annual district broadsheet, in order that the total of the month's column may be agreed with the ledger balance after the fashion prescribed in the new bill rules (paragraph 46).

15. The entries in the column of Advances Recoverable, in the Objection Book of any month, will be made up of debit entries to this head in the classified abstract, with advances made elsewhere (Section 18*d*), and of formal transfers in accounts; the entries will thus differ from those of the classified abstracts by the amounts of these two classes. Again, the debits and credits to Suspense Account in the Objection Book will be made up of those of the classified abstract taken with the items disallowed from Accounts Current (Section 21). The certificate provided at foot of the month's objection sheet is intended to show that the Superintendent has personally tested the agreement of the entries with those in the classified abstract after allowing for the corrections described in this paragraph.

16. A recovery on account of an overpayment will be treated differently according as it is made in cash or by short payment on a voucher, and according as the year of recovery is that of the overpayment or a later year.

(*a*).—If recovered in cash in the same year, it will be taken in the first instance to Cash Recoveries, and appear under that head in the

classified abstract and the detail book. Hence through the medium of the Transfer Book it will pass to credit of the *detailed* head of charge which was wrongfully debited in the first instance.

(*b*).—If the recovery be made in cash in a later year, the amount will be credited directly to miscellaneous receipts of the corresponding revenue head, or (if there be no such corresponding revenue head) to XVI., Miscellaneous.

(*c*).—If the recovery be made in the same year by short payment of an item chargeable to the same detailed head, no adjustment is necessary; the short payment and short charge in the classified abstract and the detail book, on the latter voucher, is a set off against the excess payment and charge on the earlier.

(*d*).—If the recovery be made in the same year by short payment of an item not chargeable to the same detailed head, adjustment between the heads concerned must be made through the medium of the transfer book.

(*e*).—If the recovery be made by short payment on *any* voucher in a later year, the full amount must be charged against the grant, and the recovery carried to credit of miscellaneous receipts as above.

It will be remembered that "Cash Recoveries" is only an adjusting head in the books, and that it is cleared, as fast as it is credited, by transfers to credit of other heads.

ADVANCES RECOVERABLE.

17. Under Advances Recoverable will appear moneys advanced under special authority and recoverable in cash, and sums overpaid on vouchers (*e.g.*, deposit cheques and bills), for which obviously the Treasury Officer is responsible; neither loans to Municipalities or private persons made under orders of the Supreme Government and bearing interest, nor advances to cultivators (*tacavi*), nor advances to rest-houses (*burdashtkhana*), nor permanent advances will appear here.

18. Advances of unusual character or of large amount require the previous sanction of the Government of India. Final payments must *never* be held under Advances Recoverable on the ground of want of vouchers or of sanction; the head will cover only items *really recoverable*, such as advances.

(*a*) for house building under the Government rules.

The rules for house building advances are published at p. 1617 of the *Gazette of India* for December 1867. They have been made applicable to all provinces, and (in Financial Department, No. 291, of 17th January 1870) the Government of India ruled that even ministerial officers may, when it is absolutely necessary, receive such advances, though this application of the rule should be strictly exceptional, and advances only granted with great caution and only when accommodation is not otherwise available. (As doubts are sometimes entertained as to the exact meaning of the term "ministerial officer," it may be as well to mention that this ruling was published on an application for an advance to the Head Assistant in a Commissioner's Office.)

(*b*) made in the Forest Department for purposes other than pay of a particular officer or a particular work.

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(*c*) to a forest officer removed, if to be recovered by instalments.

Cases such as *b* and *c* cannot occur when (as in Bengal) the Forest Office of Account is separate from the Civil Account Department.

(*d*) to a junior covenanted civil servant on first arrival in India, for pay of the current month and one month more, up to a maximum of Rupees 1,060. Under the same restrictions the Comptroller-General may authorize such an advance to an officer on return from leave and requiring such assistance in order to enable him to rejoin his appointment. Such advances are recovered by monthly instalments of one-third of salary; they will be charged under this head and entered in the Objection Book and the outgoing objection statement of the district to which the officer is attached. Should he be removed to another district before complete recovery of the advance, notice should be sent to his new Treasury Officer as provided in paragraph 8. If such an advance be drawn in another province, the disbursing Accountant-General will charge the amount in his Account Current, and the Accountant-General who ordinarily passes the pay of the officer will accept the debit without hesitation.

It will be clearly understood that the instructions in the last clause apply only to the rare case of an *advance*, not to an issue of pay to an officer producing a last pay certificate and requiring a new last pay certificate before he can draw pay elsewhere.

(*e*) for law suits to which Government is a party.

(*f*) for boundary pillars in cases where their cost is recoverable from the landowners.

(*g*) under special orders of a Local Government subject to adjustment by the officers receiving them.

The Government of India has ruled in its own case that its Departments proceeding on tour shall not draw simple advances to meet expenditure, but shall in their receipts *specify on what account the money is required*, so as to admit of their adjustment as final charges. By similar orders Local Governments would avoid what is now the most common class of these special advances.

19. An officer whose duty requires him to travel about on inspection should ordinarily take with him a last pay certificate which will enable him to draw his pay from the nearest treasury. Should he pass from one Accountant-General's jurisdiction to another's, the last pay certificate should be countersigned by both; paragraph 33*e* of the Bill Rules explains how he can remit any surplus to the head quarters of *his own* Presidency. In such a case, of course, no *advance* is made, and no recovery or adjustment becomes necessary. But a Bishop or Archdeacon on visitation is allowed to draw such sums as may be necessary for his expenses from time to time, his pay bill being presented at the Presidency, and a similar indulgence is sometimes extended to other Inspecting Officers by special orders which at the same time fix a limit to the amounts to be advanced. The Treasury from which such an advance is drawn may be either under the administration to which the officer's pay is usually debited, or under another; in the latter case the advance will at once be debited to the province which usually makes the payment (Section

18*d*), in the former it will be taken against Advances Recoverable, and (if necessary) warning may be sent to the Treasury Officer who generally issues pay.

20. An Inspecting Officer cannot take advances on account of travelling allowances or office contingencies. The former he may draw at any treasury within his circle (*a*) on the ordinary certificates supplemented by a certificate, also signed by himself, that he has not already drawn them, or (*b*) on an abstract contingent bill for his own allowances and those of his camp establishment; for the latter he should provide himself with a portion of his permanent advance, and recoup himself from time to time by presenting at the different Treasuries contingent abstracts in ordinary form. Thus one detailed bill may adjust moneys drawn on abstracts at more than one Treasury, and in this case it will be well to require detail, at foot of the bill, of the places of payment of the several abstracts, as well as their dates and amounts. But the amounts drawn on abstracts will all be taken as final payments (though entered, if necessary, in the column of uncleared items of the Objection Book) and will not be shown as Advances Recoverable.

SUSPENSE ACCOUNT.

21. Under Suspense Account are provided two columns, *i.e.*, for credits and debits.

*a.* In the former will appear only receipts which have been credited to other Department in some account current, and are written back on the disallowance of the Controller of that Department, or sums shown for credit to a debt head, but imperfectly described. A receipt, of which full particulars are not given, must be taken to credit of the minor head Miscellaneous, under the Revenue head to which it appears to belong. But such items must be most rare, nor does the fact that they have been so credited, and included in the aggregate receipts of the month, relieve the Accountant-General of the duty of ascertaining by correspondence what their real nature is, and of transferring them to credit of the proper head by debit to the one originally benefited; they may be made the subject of special correspondence with District Officers, but must, in all cases, be noticed in the objection statement, and their amount entered in that column of the Objection Book which is headed "Items adjusted but not finally cleared."

*b.* In the debit column will appear items of charge for which such particulars are not given as will enable the Account Office properly to classify them; it is not necessary to say that a debit under this head so caused reflects great discredit on the Treasury Officer concerned; he must have sufficient information as to the nature of every payment he is making, and is without excuse if he accepts a voucher which does not formally record that information.

Further, the debit columns will accommodate charges written back on disallowance from Accounts Current, yet not susceptible of final adjustment against some other head, and also charges made against another Department by a District Office but unsupported by a voucher, and, therefore, unfit for inclusion in the Account Current. Thus, if, in the ordinary review of district schedules of Military payments, an item is found unvouched or of doubtful propriety, it should be taken out, placed under this head and made the subject of correspondence, and the corrected schedule with complete vouchers only passed on to the Military Department. It cannot be necessary to point out the objection to a debit which must assuredly be disallowed, and become the subject of correspondence—not only between the Account Office and the District Offices, but also between two Account Departments, and cause differences between the two accounts.

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"ITEMS ADJUSTED BUT NOT FINALLY CLEARED."

22. The third head will contain those to which *technical* objection is taken, unexplained receipts, payments on abstract contingent bills not covered by countersigned bills, and, in fact, all items which cannot be finally admitted in audit. It will be observed that this column has no corresponding ledger head, and consequently any item which appears in it must have been taken to some prescribed head of account, the entry here being nothing more than a reminder that it has only been provisionally adjusted.

23. It may happen that on removal of the technical objection a more serious real objection will be found to exist; the adjustment will differ according to the nature of the payment.

(*a*) If a sum charged to a debt head, *e.g.*, judicial deposits, have been noted in this column by reason of the want of a voucher, and if the voucher when received be for a less amount than the charge, note will be made in the column of adjustment that so much was adjusted by voucher, and so much by transfer (by entry No. —— dated ——) to the head of Advances Recoverable. It will be entered under this head in the Objection Book of the account in hand at the time of discovery, and the note in the column of "Nature of objection" will be "Overpayment on voucher, see T. E., No. of 1872-73."

(*b*) If the short voucher be for a charge already taken against a service head, *e.g.*, for a sum disallowed in countersignature, the excess will be transferred to the column of "Service Payments for recovery" in the Objection Book by note against the original entry as above, and by re-entry in the new page with explanation referring to the original objection.

SERVICE PAYMENTS FOR RECOVERY.

24. In the last column will appear all sums taken against service heads for which orders of recovery have issued.

The amount of gratuity to be refunded by a person re-employed (C. P. C. 92) may be noted in this place. Recoveries will be taken at once to XVI., Miscellaneous, although the gratuity may have been paid under the orders of, and from a Treasury belonging to, another Government.

25. Advances are sometimes made in England to enable officers to return to duty; they should at once be converted into Indian money at the fixed rate of exchange current at date of advance and entered in the column of service payments in the Objection Book of the district to which the officer is attached; each recovery will be credited in the London portion of the account whether made by short payment on a voucher or in cash. In the case of an uncovenanted servant, the Secretary of State is to be informed so soon as the amount shall have been recovered, and is also to be promptly advised if the officer dies or is dismissed before

the recovery is complete, in order that the sureties may be required to pay the balance.

Such advances are recoverable by monthly instalments of one-third of the officer's salary.

26. The late Honourable Court had agreed to remit any demand against the estate of a Military Officer, who, obtaining an advance of pay under the rules when proceeding on furlough or sick leave, died before the end of the term for which the advance covered. On a reference, Government pointed out that the order covered only one peculiar class of payments, and that no other advance or demand would be remitted.

REMITTANCE REGISTER.

27. Cash remittances awaiting adjustment will not be entered in the Objection Book, but in a separate Provincial Register (Form E annexed) which will be opened anew every year; the pages should be neatly ruled before the book is bound. The total debits of the year to date will be carried forward from page to page, and totals of answering credits will be made from time to time, but the credit total will not be brought forward in ink till every earlier debit has been answered in whole or in part.

28. In order that the Remittance Register may subserve the purpose of book check, it will be well to keep separate sheets for each Department to or by which cash remittances are made. For Departments with which accounts current are exchanged, such sheets will not be necessary; for Departments in final account with the Civil Accountant-General, which both send cash to civil treasuries, and also draw cash thence to be credited by themselves and accounted for, two sheets will be required, one for the debits of revenue treasuries to be answered by departmental credits, the other for departmental debits to be met by credits in the Civil Department. Cash remittances between Revenue Treasuries under present arrangements remain part of the balance of the remitting treasury till they are acknowledged; they also must be recorded in a register apart from any other remittances.

29. Each auditor, as soon as he has made over his completed classified abstract, will take up this Register and post therein all remittances charged; when all have posted their charges, each will take it up again and post his receipts over against their debits. In the rare case of a credit preceding a debit, it will be posted against the first vacant line of debit, and should be pointed out to the auditor in whose account the debit must be looked for in order that he may watch for it and post the answering entry in the proper place. It is not absolutely necessary to enter items credited as well as debited in the accounts of the same Treasury in the same month, though the precaution is desirable.

30. In the Punjab, payments for salt (to be issued from the Sind Ságar mines) are made into several Treasuries in exchange for dakhilas, and their presentation is watched in order to reconcilement of differences between the Provincial and Departmental accounts. For this purpose, however, a simpler register will suffice; indeed the ordinary list of salt receipts brought together in files and dealt with after the fashion of Bills Issued Lists, will answer all purposes.

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*P.S.*—The following circulars are superseded in whole or in part:—

No. 8, dated 2nd August 1865, *paragraphs* 6 to 9, 11 (second half) 28.
,, 14, ,, 23rd September 1866, *paragraphs* 29 *and* 30.
,, 45, ,, 16th February 1867, *whole*.

No. 384.

Forwarded to the Secretary to the Government of Madras for information.

(Signed) G. FITZGERALD,
*Offg. Dy. Comptroller-General.*

*30th June* 1873.

Form A, *Condensed* (referred to in paragraph 2).

OBJECTION STATEMENT SHOWING THE RESULT OF THE AUDIT AND EXAMINATION OF THE LIST OF PAYMENTS (AND OF THE CASH ACCOUNT) OF ———— TREASURY FOR —— 187 .

*N.B.*—This statement must be returned within a week of its receipt, or the cause of any delay in doing so explained by docket.

| Date of receipt or payment. | No. of voucher. | Nature of receipt or payment. | Amounts placed under | | | | Nature of error or objection. | Order of the Accountant-General thereon. | Explanation or remarks of the officer in charge of the Treasury. |
|---|---|---|---|---|---|---|---|---|---|
| | | | Advances Recoverable. | Suspense. | | Awaiting clearance. | For recovery. | | | |
| | | | | Receipt. | Charge. | | | | | |
| | | | | | | | | | | |

Form B, *Full size (paragraph 4).*

OBJECTION STATEMENT FOR
*Accountant-General's Office,*
187
*Dated*

To THE COLLECTOR / DEPUTY COMR. OF

PLEASE REMOVE from the next bill presented by the Officer named, the amount noted below.

Officer responsible
No. and date of Voucher
Amount Rs. A.

Disallowed by countersigning Officer.
Reason Pay and acting allowance overdrawn.
Travelling allowance overdrawn.

For explanation see reverse.

No.

Copy forwarded for information to

*Assistant Deputy Accountant-General.*

Form C (*paragraph* 8), Objection Book.

*Compressed form; the foolscap page represents an open sheet of demy.*

| Period of account. | No. of voucher under objection. or Date of receipt. | Nature of Item. | Amount kept. Advances Recoverable. | Suspension. Receipts. | Suspension. Payments. | Items adjusted, but awaiting final clearance. | Under. Service payments for recovery. | Under. Head of service charged. | Nature of objection. | Mode of Adjustment. Month in which admitted if finally passed. Months. | Month in which admitted if finally passed. Amount of each portion admitted. | If disallowed, the account in which the item is credited, or the number of the voucher from which it is recovered. Date of credit, or number of voucher. | If disallowed, the account in which the item is credited, or the number of the voucher from which it is recovered. Amount. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | *The nature of the receipt or payment must be clearly stated in every case; the objection will be stated on the other page.* | | | | | | | *To be clearly stated in every case.* | | | | |
| | | Total of month's objections ... | | | | | | | | | | | |
| | | Balance from past months ... | | | | | | | | | | | |
| | | Total Rupees ... | | | | | | | | | | | |
| | | Deduct amount adjusted during —— as per separate Register | | | | | | | | | | | |
| | | Balance carried forward ... ... | | | | | | | | | | | |

I certify that I have compared the entries of addition and deduction under Advances Recoverable and Suspense Account in this Form with those in the classified abstract for the month of ————, and that they agree after the corrections described in paragraph 15.

*Superintendent.*



Form D (*paragraph* 12), Register of Adjustments.

*Compressed form; the foolscap page represents one of demy.*

| Month of Adjustment. | No. of voucher, or date of recovery, or of re-credit. | Original. Period of account. | Original. No. of voucher or date of receipt. | Amount adjusted under. Advances Recoverable. | Amount adjusted under. Suspense. Credits. | Amount adjusted under. Suspense. Debits. | Amount adjusted under. Items adjusted, but awaiting final clearance. | Amount adjusted under. Cash recoveries of service payments. | How adjusted. | Initials of Superintendent. |
|---|---|---|---|---|---|---|---|---|---|---|
| *This month is of course the account month, the month in whose accounts adjustment is made.* | | | | | | | | | | |

Form E (*paragraph* 27), Register of Cash Remittance.

*Condensed form representing a demy page.*

Under the ———— Government in the year 1873-74.

| Date of Remittance. | Remitting Treasury or Office. | Amount debited. Rs. | Amount debited. A. | Amount debited. P. | Initials of Auditor. | Receiving Treasury or Office. | Date of credit. | Amount credited. Rs. | Amount credited. A. | Amount credited. P. | Initials of Auditor. | Amount Short. Debited. Rs. | Amount Short. Debited. A. | Amount Short. Debited. P. | Amount Short. Credited. Rs. | Amount Short. Credited. A. | Amount Short. Credited. P. | When and how adjusted. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

*Proceedings of the Madras Government, Financial Department,*
*17th July* 1873.

No. 122. ORDER THEREON, 17th July 1873, No. 1007.

Communicated to the Board of Revenue for information.

(True Extract.)

*Chief Secretary.*

To the Board of Revenue.

Exd. J. Wright.

Govt. of India Circulars
FINANCIAL
To
THE BOARD OF REVENUE,

Dated July 17th.
Rec'd.
Reg.
C. O., 17th July 1873, No. 1077.

JULY
1873.
Nos. 101-102.

Separate.—Circular from the Comptroller-General on the subject of Objections, Objection Statements, Objection Book, and Advances recoverable, communicated to the Board of Revenue for information.

X 12

OBJECTIONS, OBJECTION STATEMENTS, OBJECTION BOOK, AND ADVANCES RECOVERABLE.

Comptroller General's Office:
*Calcutta, 15th June* 1873.

CIRCULAR No. 149.

FROM

THE COMPTROLLER GENERAL,

To

ALL ACCOUNTANTS GENERAL.

SIR,

I HAVE the honour to draw your attention to the following instructions on the subject of the record and adjustment of items which cannot be disposed of once for all on their first appearance in district accounts, and to request that you will give them effect from the beginning of the current year. The forms of objection book provided for this year's use will probably admit of this alteration.

When the district auditor has completed the examination of a voucher or schedule, he will note on it *in ink* the detail of its adjustment, naming the amount to be taken to the several detailed heads in the classified abstract, in order that he may post that abstract directly from the original document without new compilation. He will also explain the objection taken to any item included as fully as the Civil Paymaster in his audit enfacement would have explained the cause of any disallowance; and the note which has taken the place of enfacement may run as follows:—

| | | | Rs. |
|---|---|---|---|
| Charge— | | | |
| Sudder office establishment | ... | ... | 1,976 |
| Tehsildars and establishments | ... | ... | 2,431 |
| Total amount of bill | | ... | 4,407 |
| Admitted Rs. 4,364—objected to as per details following— | ... | ... | 43 |
| A B acting for C D, acting allowance drawn at 50 per cent. should be 20 per cent. | ... | | 25 |
| E F acting for A B, acting allowance drawn at 50 per cent. should be 20 per cent. | ... | | 8 |
| G H, leave allowance under section 5 inadmissible, claimant only having served three years | ... | ... | 10 |

The amount debited to the grant will be the *gross* amount, *i. e.*, will include the sums objected to as well as those admitted.

In the case of bills of one item only, or of bills of which every entry is separately posted in the classified abstract, it will not of course be necessary to re-write the details in the Account Office. The object of the present order is only to secure that every voucher shall be complete and intelligible in itself, and shall formally so record its adjustment that a stranger may at a glance, without doubt or delay, see exactly what detailed entries in the classified abstract are covered by any given voucher.

For receipts shown only in the cash account, the marks of classification should be given in the remarks column; the details of the objection should be entered across the item or at foot of the page.

2. After completing the audit of the vouchers of either list and entering their details in the classified abstract, the auditor will post the objections in the objection statement (Form A), and submit it with the vouchers for review. The Superintendent, or other officer reviewing the vouchers, must clearly understand that it is to the full as necessary to see that no proper objection is omitted, as that no unsubstantial objection is admitted; and this is the case as much for the variable and discretional charges under contingencies, as for salaries and other fixed charges.

3. The cash account will also be carefully reviewed, and any mistakes or defects noticed at foot of the objection statement on the second list of payments. Each objection statement will go out in original under the signature of a gazetted officer. Before despatch (which must not be delayed) its objections will be *neatly* posted into the objection book by the district auditor. Each Superintendent should keep a memorandum book for note of the objection statements which he passes, should daily ascertain from the despatcher that all have gone out, and should take precautions to secure the entry in the objection book of all the items in the passed statement, whether or not their amounts are carried into any money column.

Receipts entered in the objection statement will of course have the second column (for number of voucher) blank. The words "and of the Cash Account" should be by the pen struck out of the heading of the objection statement on the first list.

4. The Treasury officer is the banker rather than the controller of the other officers in the district. He is bound to recover all sums disallowed by the Accountant General and notified for recovery in the objection statement. But in order to reduce friction as much as possible, the Accountant General should at the time of raising an objection send warning to the officer, or the head of the office, concerned: this may be done most conveniently by a transcript (on an 8vo. slip such as Form B below) of the objection taken on the voucher, which, as is already stated, corresponds with the remarks whereby the Civil Paymaster would have explained his disallowance of an item, and which will be communicated to the Treasury officer in the ordinary objection statement: this step will give the officer retrenched an opportunity of forwarding to the Accountant General an explanation which may make actual recovery unnecessary, and if such a reply be received before the formal objection statement has issued, the entry therein will be corrected duly, or even withdrawn, so that an objection promptly and successfully combatted by the officer retrenched may even not be communicated to the Treasury officer at all; if the objection statement have issued, the correction, or withdrawal, of any entry should be notified to the Treasury officer by a similar slip: in every case of course a new slip should be sent to the officer concerned in order that he may know what instructions the Treasury officer has really received. For when the Accountant General checks an allowance as unauthorized, the Treasury



officer is bound not only to recover the amount disallowed without listening to any objection or protest, but to refuse to pay it in future till the Accountant General has been satisfied by due sanction; that no warning slip has been received by the officer retrenched, or that being received it has been answered, are facts with which the Treasury officer has no concern. And the Accountant General must remember that *he* is *responsible* for seeing that Treasury officers carry out his instructions: the Financial Department has ruled that his "objection must prevail absolutely and immediately, "even to the recovery of erroneous payments, over every "authority under that of the Local Government, and if "the Local Government overrules an objection by the "Accountant General even temporarily," reference should be made to the Government of India.

For withdrawal of an objection Form B will answer with one alteration; for "Please recover" &c. in the heading would be substituted "Please regard as cancelled the objection noted below." No explanation will be necessary, and therefore the words "For explanation see reverse" may be omitted. If however an objection be but in part withdrawn, the heading would be altered only by addition of the words "instead of Rs. as already ordered;" if the objection statement have gone out a copy of the new slip B should be sent to the Treasury officer, though without the explanation on the reverse. The Treasury officer would return all such slips with the objection statement in justification of his neglect to take the action required by the original order, and note would then be made in the adjustment register and the objection book.

5. On like slips should be notified short payments or over deductions; they should be noted too for future guidance in the objection statements, but need not be entered in any money column of the objection book, for the audit department has done its duty when it has warned an officer that he has a further claim, and cannot compel him to prefer it.

6. It will be understood that the clerk in charge of the accounts of the district in which a recovery is first ordered, or a sum charged under Advances Recoverable at the personal debit of a named officer, is responsible for following up the item and watching its recovery. Though the officer concerned be transferred to another district, the item will not be removed from the objection book of the old to that of the new district; it will of course be noted on his last pay certificate by the Treasury officer whom he leaves, and may also with advantage be notified by an 8vo. slip to the one who will pay him in future: on occasion of a transfer of a gazetted officer against whom an order of retrenchment has issued, the gazetted officers' auditor (if their bills are audited by a separate group) should ascertain what amount is still outstanding and should despatch the 8vo. slip of warning to the new Treasury officer. In like manner the objection statement when it is returned should be taken up by the district auditor, and may not be made over to a separate group. Where indeed arrears have been allowed to accumulate, it may have been necessary to make special arrangements for clearing them by devoting certain men exclusively to this work; but they may not take up any but *real* arrears, and not the statements of recent months which must be disposed of by the ordinary auditors.

If it be necessary to make a recovery from an officer who has passed under the jurisdiction of another Accountant General, warning should be given on the last pay certificate, or by a special letter if the certificate have already issued; recoveries will be credited as they are made, in the Account Current with the province calling for recovery: the case stated in the close of 18(*d*) is the peculiar one of an advance to the servant of another Government, and is wholly distinct from that of an over-payment adjusted against a service head. In such

cases the objection should be entered both in the objection statements and the objection book, but with note that requisition for recovery has been sent to the officer's new province.

### Objection Books and Adjustment Registers.

7. The objection books are the permanent office record of instructions which have been issued to Treasury officers in the objection statements prepared after examination of each list of payments, and of the cash account. Imperial Services and Provincial Services will each have their separate set of these documents, and even at the close of the year the volumes in which the district sections of the imperial objection books are bound must be distinct from those of provincial.

8. Form C hereto annexed is that prescribed for the objection book, and its heads are noted in the margin: the first two have corresponding ledger heads, the others have not. It is not desired that entries pertaining to two months' accounts be entered on the same page, though of course where objections are numerous, those of one month may occupy more than one page. In the columns of *amount* under "mode of adjustment" will be entered each successive fragment disposed of; each entry in the Adjustment Register must have its distinct answering entry in these columns, and both entries will be initialled by the officer in charge at the same time.

Advances Recoverable.
Suspense Account.
Items adjusted but awaiting final clearance.
Service Payments for recovery.

9. Every objection should be described in such a manner as to obviate the necessity of any further reference to the voucher for information. It will generally be found that each can be stated in a single line; if more space be taken, it will be well to rule a line across the adjustment columns in order that each adjustment may be more readily seen. The amount of entries which may not require action of the Treasury officer, though noted for his future guidance, (*e. g.* overcharges of fund subscriptions or Income Tax) should not be posted in any money columns, and the columns 'mode of adjustment' may be scored through.

10. After despatch of the objection statement on the second list of payments and the cash account, the money columns in the objection book should be totalled, the forward totals of past months should be added, the totals of adjustments made and entered, the balances struck, and carried forward to foot of the next page whereon in due course will appear the entries of the next month: corresponding entries will also be made on the face of the classified abstract. The Superintendent will sign the certificate at foot of the page of the objection book for each month, of which the object is explained in paragraph 15.

11. The objection books must be kept in district sections, in the hands of the several district auditors, but very closely watched both by Superintendent and by gazetted officer. The Government of India has ordered that they shall receive constant attention from the Accountant General or his Deputy Accountant General, and declared that it will "hold both especially and personally responsible" for this duty, and, in order that it may be able to watch their discharge of it, requires



that an annual report on outstandings be submitted through the central office of account. An objection once entered in the objection book can only be removed under the initials of a Superintendent, even though the objection statement have not been actually despatched.

12. A register of adjustments (Form D) will exhibit the adjustments made from month to month, in part or in full, of each of the items retained in the objection book. The headings in this register correspond with those in the objection book, except that the head of "Cash Recoveries of Service Payments" takes the place of "Service Payments for recovery" in the latter. The mode of adjustment adopted with reference to each item will be shown in the column "How adjusted," and the Superintendent will initial each entry in proof of his having examined and found it correct in every particular. The adjustments will be totalled in the middle or end of the page, where the month's transactions close, and posted at foot of the objection book under their appropriate heads.

13. The outstanding balance in each column of the objection book is to be carried forward from month to month, and from year to year, the adjustments made in a month being deducted from the balance of objections from whatever date. Four months after the close of the year the final account is despatched, and by that time most of the items under objection should have been cleared; detail of all those outstanding on 31st March (in the form prescribed for the objection book, but without the columns for mode of adjustment) should then be forwarded to the Comptroller General (in part of the returns required by Circular 106) for submission to Government; the items adjusted in the four months should be struck out in red ink, and the steps taken to adjust the others reported with the reasons for their ill success. It is hardly necessary to add that in this statement all the objections of each *year* should be brought together; in other words, the arrangement should be by year of objection not by district. *Every* item borne on the objection book as outstanding should be detailed in the annual statement, not merely those under Advances Recoverable and Suspense; and the sum of *all* should be reported in the monthly returns of state of work, the outstandings of each year being shown separately. Those pertaining to Provincial Services will be shown apart from those of Imperial Services in the monthly returns, and also in the annual detailed return.

It is important to remember that neither objection book nor adjustment register is affected by the close of the official year. The balance shown on each head on the face of the district classified abstract for March will be its opening balance for April; and the sum of adjustments made in an account month, to whatever year the original entries severally may pertain, will be the sum deducted on the face of the abstract.

14. At the close of each month, the balance shown as outstanding in each district on account of each of the two heads Advances Recoverable and Suspense should be posted in the annual district broadsheet, in order that the total of the month's column may be agreed with the ledger balance after the fashion prescribed in the new bill rules (para. 46.)

15. The entries in the column of Advances Recoverable, in the Objection Book of any month, will be made

up of debit entries to this head in the classified abstract, with advances made elsewhere (sec. 18*d*), and of formal transfers in accounts; the entries will thus differ from those of the classified abstracts by the amounts of these two classes. Again, the debits and credits to Suspense Account in the Objection Book will be made up of those in the classified abstract taken with the items disallowed from Accounts Current (sec. 21). The certificate provided at foot of the month's objection sheet is intended to show that the Superintendent has personally tested the agreement of the entries with those in the classified abstract after allowing for the corrections described in this paragraph.

16. A recovery on account of an over-payment will be treated differently according as it is made in cash or by short payment on a voucher, and according as the year of recovery is that of the over-payment or a later year.

*(a)*.—If recovered in cash in the same year, it will be taken in the first instance to Cash Recoveries, and appear under that head in the classified abstract and the detail book. Hence through the medium of the Transfer Book it will pass to credit of the *detailed* head of charge which was wrongfully debited in the first instance.

*(b.)* If the recovery be made in cash in a later year, the amount will be credited directly to miscellaneous receipts of the corresponding revenue head, or (if there be no such corresponding revenue head) to XVI Miscellaneous.

*(c.)* If the recovery be made in the same year by short payment of an item chargeable to the same detailed head, no adjustment is necessary; the short payment and short charge in the classified abstract and the detail book, on the later voucher, is a set off against the excess payment and charge on the earlier.

*(d.)* If the recovery be made in the same year by short payment of an item not chargeable to the same detailed head, adjustment between the heads concerned must be made through the medium of the transfer book.

*(e.)* If the recovery be made by short payment on *any* voucher in a later year, the full amount must be charged against the grant, and the recovery carried to credit of miscellaneous receipts as above.

It will be remembered that "Cash Recoveries" is only an adjusting head in the books, and that it is cleared, as fast as it is credited, by transfers to credit of other heads.

### Advances Recoverable.

17. Under Advances Recoverable will appear monies advanced under special authority and recoverable in cash, and sums overpaid on vouchers, (*e. g.*, deposit cheques and bills) for which obviously the Treasury officer is responsible: neither loans to municipalities or private persons made under orders of the Supreme Government



and bearing interest, nor advances to cultivators (*taccavi*), nor advances to rest-houses (*burdashtkhana*), nor permanent advances will appear here.

18. Advances of unusual character or of large amount require the previous sanction of the Government of India. Final payments must *never* be held under Advances Recoverable on the ground of want of vouchers or of sanction; the head will cover only items *really recoverable*, such as advances

*(a)*. for house building under the Government rules.

The rules for house building advances are published at p. 1617 of the *Gazette of India* for December 1867. They have been made applicable to all provinces, and (in F. D. 291 of 17 Jan. 1870) the Government of India ruled that even ministerial officers may, when it is absolutely necessary, receive such advances, though this application of the rule should be strictly exceptional, and advances only granted with great caution and only when accommodation is not otherwise available. (As doubts are sometimes entertained as to the exact meaning of the term "ministerial officer," it may be as well to mention that this ruling was published on an application for an advance to the Head Assistant in a Commissioner's office.)

*(b.)* made in the Forest Department for purposes other than pay of a particular officer or a particular work.

*(c.)* to a forest officer removed, if to be recovered by instalments.

Cases such as *b* and *c* cannot occur when (as in Bengal) the Forest Office of Account is separate from the Civil Account Department.

*(d.)* to a junior covenanted civil servant on first arrival in India, for pay of the current month and one month more, up to a maximum of Rs. 1,000. Under the same restrictions the Comptroller General may authorise such an advance to an officer on return from leave and requiring such assistance in order to enable him to rejoin his appointment. Such advances are recovered by monthly instalments of one-third of salary; they will be charged under this head and entered in the objection book and the outgoing objection statement of the district to which the officer is attached. Should he be removed to another district before complete recovery of the advance, notice should be sent to his new treasury officer as provided in para. 8. If such an advance be drawn in another province, the disbursing Accountant General will charge the amount in his Account Current, and the Accountant General who ordinarily passes the pay of the officer, will accept the debit without hesitation.

It will be clearly understood that the instructions in the last clause apply only to the rare case of an *advance*, not to an issue of pay to an officer producing a last pay certificate and requiring a new last pay certificate before he can draw pay elsewhere.

*(e.)* for law suits to which Government is a party.

*(f.)* for boundary pillars in cases where their cost is recoverable from the land owners.

*(g.)* under special orders of a Local Government subject to adjustment by the officers receiving them.

The Government of India has ruled in its own case that its departments proceeding on tour shall not draw simple advances to meet expenditure, but shall in their receipts *specify on what account the money is*

*required*, so as to admit of their adjustment as final charges. By similar orders Local Governments would avoid what is now the most common class of these special advances.

19. An officer whose duty requires him to travel about on inspection should ordinarily take with him a last pay certificate which will enable him to draw his pay from the nearest treasury. Should he pass from one Accountant General's jurisdiction to another's, the last pay certificate should be countersigned by both; paragraph 33*c* of the Bill rules explains how he can remit any surplus to the head-quarters of *his own* presidency. In such a case, of course, no *advance* is made and no recovery or adjustment becomes necessary. But a Bishop or Archdeacon on visitation is allowed to draw such sums as may be necessary for his expenses from time to time, his pay bill being presented at the presidency, and a similar indulgence is sometimes extended to other inspecting officers by special orders which at the same time fix a limit to the amounts to be advanced. The Treasury from which such an advance is drawn may be either under the administration to which the officer's pay is usually debited, or under another: in the latter case the advance will at once be debited to the province which usually makes the payment (sec. 18*d*), in the former it will be taken against Advances Recoverable, and (if necessary) warning may be sent to the Treasury officer who generally issues pay.

20. An inspecting officer cannot take advances on account of travelling allowances or office contingencies. The former he may draw at any treasury within his circle (*a*) on the ordinary certificates supplemented by a certificate, also signed by himself, that he has not already drawn them, or (*b*) on an abstract contingent bill for his own allowances and those of his camp establishment; for the latter he should provide himself with a portion of his permanent advance, and re-coup himself from time to time by presenting at the different treasuries contingent abstracts in ordinary form. Thus one detailed bill may adjust monies drawn on abstracts at more than one treasury, and in this case it will be well to require detail, at foot of the bill, of the places of payment of the several abstracts, as well as their dates and amounts. But the amounts drawn on abstracts will all be taken as final payments (though entered, if necessary, in the column of uncleared items of the Objection Book) and will not be shown as Advances Recoverable.

### Suspense Account.

21. Under Suspense Account are provided two columns, *i. e.*, for credits and debits.

*a.* In the former will appear only receipts which have been credited to other department in some account current, and are written back on the disallowance of the controller of that department, or sums shown for credit to a debt head, but imperfectly described. A receipt, of which full particulars are not given, must be taken to credit of the minor head Miscellaneous, under the Revenue head to which it appears to belong. But such items must be most rare, nor does the fact that they have been so credited, and included in the aggregate receipts of the month, relieve the Accountant General of the duty of ascertaining by correspondence what their real nature is, and of transferring them to credit of the



proper head by debit to the one originally benefitted; they may be made the subject of special correspondence with district officers, but must, in all cases, be noticed in the objection statement, and their amount entered in that column of the objection book which is headed "items adjusted but not finally cleared."

*b.* In the debit column will appear items of charge for which such particulars are not given as will enable the account office properly to classify them: it is not necessary to say that a debit under this head so caused reflects great discredit on the Treasury officer concerned; he must have sufficient information as to the nature of every payment he is making, and is without excuse if he accepts a voucher which does not formally record that information.

Further, the debit columns will accommodate charges written back on disallowance from Accounts Current, yet not susceptible of final adjustment against some other head, and also charges made against another department by a district office but unsupported by a voucher, and therefore unfit for inclusion in the Account Current. Thus, if, in the ordinary review of district schedules of military payments, an item is found unvouched or of doubtful propriety, it should be taken out, placed under this head and made the subject of correspondence, and the corrected schedule with complete vouchers only passed on to the military department. It cannot be necessary to point out the objection to a debit which must assuredly be disallowed, and become the subject of correspondence—not only between the account office and the district offices, but also between two account departments, and cause differences between the two accounts.

### "Items adjusted but not finally cleared."

22. The third head will contain those to which *technical* objection is taken, unexplained receipts, payments on abstract contingent bills not covered by countersigned bills, and in fact, all items which cannot be finally admitted in audit. It will be observed that this column has no corresponding ledger head, and consequently any item which appears in it must have been taken to some prescribed head of account, the entry here being nothing more than a reminder that it has only been provisionally adjusted.

23. It may happen that on removal of the technical objection a more serious real objection will be found to exist; the adjustment will differ according to the nature of the payment.

(*a*) If a sum charged to a debt head, *e. g.*, judicial deposits, have been noted in this column by reason of the want of a voucher, and if the voucher when received be for a less amount than the charge, note will be made in the column of adjustment that so much was adjusted by voucher, and so much by transfer (by entry No.——dated——) to the head of Advances Recoverable. It will be entered under this head in the Objection Book of the account in hand at the time of discovery, and the note in the column of "nature of objection" will be "over-payment on voucher, see T. E. No. of 1872-3."

(*b*) If the short voucher be for a charge already taken against a service head, *e. g.*, for a sum disallowed

in countersignature, the excess will be transferred to the column of "service payments for recovery" in the objection book by note against the original entry as above, and by re-entry in the new page with explanation referring to the original objection.

### Service payments for recovery.

24. In the last column will appear all sums taken against service heads for which orders of recovery have issued.

The amount of gratuity to be refunded by a person re-employed (C. P. C. 92) may be noted in this place. Recoveries will be taken at once to XVI Miscellaneous, although the gratuity may have been paid under the orders of, and from a treasury belonging to, another Government.

25. Advances are sometimes made in England to enable officers to return to duty; they should at once be converted into Indian money at the fixed rate of exchange current at date of advance and entered in the column of service payments in the Objection Book of the district to which the officer is attached: each recovery will be credited in the London portion of the account whether made by short payment on a voucher or in cash. In the case of an uncovenanted servant, the Secretary of State is to be informed so soon as the amount shall have been recovered, and is also to be promptly advised if the officer dies or is dismissed before the recovery is complete, in order that the sureties may be required to pay the balance.

Such advances are recoverable by monthly instalments of one-third of the officer's salary.

26. The late Honourable Court had agreed to remit any demand against the estate of a military officer who, obtaining an advance of pay under the rules when proceeding on furlough or sick leave, died before the end of the term for which the advance covered. On a reference, Government pointed out that the order covered only one peculiar class of payments, and that no other advance or demand would be remitted.

### Remittance Register.

27. Cash remittances awaiting adjustment will not be entered in the objection book, but in a separate provincial register (Form E annexed) which will be opened anew every year; the pages should be neatly ruled before the book is bound. The total debits of the year to date will be carried forward from page to page, and totals of answering credits will be made from time to time, but the credit total will not be brought forward in ink till every earlier debit has been answered in whole or in part.

28. In order that the remittance register may subserve the purpose of book check, it will be well to keep separate sheets for each department to or by which cash remittances are made. For departments with which accounts current are exchanged, such sheets will not be necessary; for departments in final account with the civil Accountant General, which both send cash to civil treasuries, and also draw cash thence to be credited by themselves and accounted for, two sheets will be required, one for the debits of revenue treasuries to be answered by departmental credits, the other for departmental debits to be met by credits in the civil depart-



ment. Cash remittances between revenue treasuries under present arrangements remain part of the balance of the remitting treasury till they are acknowledged; they also must be recorded in a register apart from any other remittances.

29. Each auditor, as soon as he has made over his completed classified abstract, will take up this register and post therein all remittances charged; when all have posted their charges, each will take it up again and post his receipts over against their debits. In the rare case of a credit preceding a debit, it will be posted against the first vacant line of debit, and should be pointed out to the auditor in whose account the debit must be looked for in order that he may watch for it and post the answering entry in the proper place. It is not absolutely necessary to enter items credited as well as debited in the accounts of the same treasury in the same month, though the precaution is desirable.

30. In the Punjab, payments for salt (to be issued from the Sind Ságar mines) are made into several treasuries in exchange for dakhilas, and their presentation is watched in order to reconcilement of differences between the provincial and departmental accounts. For this purpose, however, a simpler register will suffice; indeed the ordinary list of salt receipts brought together in files and dealt with after the fashion of Bills Issued Lists, will answer all purposes.

I have the honour to be,
Sir,
Your obedient Servant,
H. A. MANGLES,
*Offg. Comptroller General.*

*P. S.*—The following circulars are superseded in whole or in part:—

No. 8, dated 2nd August 1865, *paras.* 6-9, 11 (second half) 28.
„ 14, dated 23rd September 1866, *paras.* 29, 30.
„ 15, dated 16th February 1867, *whole.*

No. 384 Fin. dated the 30th June 1873

Forwarded to the Secretary to the Govt of Madras for information.

*Offg. Depy. Comptroller General.*

(With 1 spare copy)

Form A, *Condensed* (referred to in para. 2).

OBJECTION-STATEMENT showing the result of the AUDIT and EXAMINATION of the LIST OF PAYMENTS (AND OF THE CASH ACCOUNT) OF ——— TREASURY FOR ——187 .

*N. B.*—*This statement must be returned within a week of its receipt, or the cause of any delay in doing so explained by docket.*

| Account sheet or voucher. | Name of creditor and particulars. | Amount. | For recovery. | Explanation or remarks of the officer in charge of the Treasury. |
|---|---|---|---|---|
| No. of voucher. | Nature of objection. | Reasons given by officer in charge. | Amount disallowed. | |

Form B, *Full size (Quarto.)*

OBJECTIONS STATISTENT FOR

*Accountant General's Office.*

*Dated* 187

To

THE { COLLECTOR } OF
{ DEPUTY COLR. }

PLEASE RECOVER from the next bill presented by the Officer named, the amount noted below.

| Officer to be charged. | No. and date of Voucher. | Amount. Rs. | A. | P. | Reason. |
|---|---|---|---|---|---|
| | | | | | Disallowed by countersigning Officer. |
| | | | | | Pay and acting allowance overdrawn. |
| | | | | | Travelling allowance overdrawn. |

For explanation, see reverse.

No.

Copy forwarded for information to

*Assistant Deputy Accountant General.*

Form C, *para.* 51 Objection Book

*Compressed form for inclosing four impressions on open sheet of Demy.*

| Serial No. | Name of Officer. | Nature of Objection. | Amount. | Mode of Adjustment. |
|---|---|---|---|---|
| | | | | |

ADVANCE ACCOUNTS.

| Name of Officer. | Head of service charged. | Nature of Objection. | Amount. | Mode of Adjustment. |
|---|---|---|---|---|
| | | | | |

Form D, *para.* 52 Objection Book

*Compressed form for inclosing four impressions on open sheet of Demy.*

| Serial No. | Name of Officer. | Head of service charged. | Nature of Objection. | Months. | Date of credit or number of voucher. | Amount. | Mode of Adjustment. |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

ADVANCE ACCOUNTS.

| Name of Officer. | Head of service charged. | Nature of Objection. | Months. | Date of credit or number of voucher. | Amount. | Mode of Adjustment. |
|---|---|---|---|---|---|---|
| | | | | | | |

*Superintendent.*

Friendsville 187[illegible]

Sir

The Offr. Dep[illegible] Comp[illegible]

No. 384

Dated 30th June, [illegible]

Rec'd 10th July 1[illegible]

15[illegible] Inv 1203

Invd. [illegible]

Cir: No 149 [illegible]

Rejected Objec[illegible]

Statements Objec[illegible]

both, and [illegible]

Recommended

[illegible]

A. A. Asst Quartermaster General

Respectfully forwarded to the Commanding Officer, Camp Chase, Ohio.

By command of Brig. Gen. Tyler.

[illegible]

Capt & A.A.G.