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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 763 Press ~~Mis.~~

3/-32.

Dated 4 — 5 — 1824.

10/11

Not to be folded or roughly handled

No. 31. Read the following circular from E. F. HARRISON, Esq., Comptroller-General, to all Accountants-General, dated Calcutta, 15th April 1874, No. 171 :—

The present circular, which supersedes only paragraphs 14 to 20 of my Circular, No. 1, and paragraphs 20 to 25 of my Circular, No. 4, is subsidiary to the instructions of the Pension Code.

PERMANENT PAYABLE ORDERS.

1. The Permanent Payable Orders issued to pensioners will be numbered in two series—one for those chargeable to the major head Allowances and Assignments, the other for those chargeable to Superannuation, Retired, and Compassionate Allowances. Each series will be continuous for the whole province without regard to the treasury at which an allowance is payable, and will be recorded in a register in form A annexed ; an order granting a pension will, on receipt, be posted in the proper one of these two registers, which will be laid before a gazetted officer, together with the Government Order and the permanent payable order for his signature, and he will certify the issue of the latter, and the correctness of the entry, by putting his initials in the column of date. A new permanent payable order issued in lieu of one worn out will bear the old date ; but where payment is transferred to another treasury, the pension will be brought anew on this register and a new number assigned. When both parts of an order are returned for cancellation, the fact and the cause must be recorded in this register with the date of death, transfer or surrender under *Code* 92.

In case the Local Government require the Accountant-General to prepare, as far as his information allows, the quarterly statement, *Code* 76, for submission to the Government of India, it would naturally be copied from this register. Accordingly, to avoid risk of reporting as new a pension only transferred, it will be well, in cases of reentry on transfer, to omit particulars in all the columns but those of number and date of P. P. O., name of pensioner, monthly amount, residence, and place of payment, noting across them, *see No.* *above*. In the case of a pension transferred from another province, the gazetted officer when signing the P. P. O. might cancel with a coloured pencil the entries in the other columns. In this return, the serial number would of course be new every quarter, and would be checked by comparison with the number of permanent payable orders issued, the difference being explained by the number transferred ; *e.g.*, the number of payable orders issued for all superannuation pensions granted up to 30th September 1874 is 900, the number for all granted up to 31st December 1,000, but the quarterly return might show less than 100, as some of the new orders might be those of transferred pensions ; these would be easily counted up, as all the columns in this register but 1, 3, 4, 11, 13, and 15 would be blank or cancelled with a coloured pencil.

2. Where permanent payable orders have been issued with series of numbers either separate for each treasury or not continuous, and without record in a general list of orders issued, such a general list, for each of the two major heads, may with advantage be now prepared, and new orders forwarded to Treasury Officers to be substituted for the old ones as pensioners appear. Present names should be brought on the General Register in the order in which they appear in the current Audit Register, but no gaps should be left between treasuries. All future grants should, as is already provided, be entered on the first vacant line immediately on receipt of the order.

The letter covering the packet of new orders sent to each treasury might run thus:—"The orders sent herewith should be kept in the personal custody of the Treasury Officer until the several pensioners appear. In the first instance of payment the bill must give both the old and the new number, though future receipts would show only the new one. The Treasury Officer will see the original and the counterpart of the old order cancelled before he surrenders the new ones, will enter the first payment on both parts of the new order, and then lodge the original in his file of P. P. O. Both portions of the old order, cancelled as directed, should accompany the Pension Schedule."

3. Each Treasury Officer will keep two registers (form B) of the permanent payable orders issued on his treasury—one for political, the other for superannuation, pensioners—which registers will serve as index to the two files wherein he will paste the original orders in their serial order. After seeing that a new order is correctly entered in one of these registers, he will put his initials in the column of "Name of Pensioner" and rule a red-ink line across the page below the entry. The column of remarks will be blank as long as the order of payment is in force, but when *both* portions of the order are returned on account of death of pensioner or application for transfer, which causes strike it permanently off the treasury list, the date and cause of return should be entered in black ink under the Treasury Officer's initials. If the original only be returned on account of non-appearance of pensioner (*Code* 88), the date will be entered in red ink, and on reclamation this date will simply be struck out. When both portions are transmitted for renewal in consequence of damage, or the original in case of loss of the counterpart, the date may be entered in pencil in explanation of the imperfection of the file of orders.

PAYMENT.

4. On appearance of a pensioner claiming pension, his personal marks should be checked by, and the signature to the receipt compared with that at the head of, the original in the file of orders. On it will be noted any permanent sanction for the non-appearance of a male pensioner (*Code* 82*b*), and the form in which proof was given, at the beginning of the year, of the pensioner's continued existence, *e.g.*, "Pensioner visited the Collector on ——;" the initials of the Treasury Officer, or of the officer verifying the fact, should be put against the note.

5. On presentation of a life-certificate, pension should be paid for *completed* months only.

6. Pensioners' receipts may be taken either on separate bills (which bills may be attached to a schedule for each major head, or, if few in number, may support separate entries in the Cash-book and List of Payments), or on a single bill (form C) for all on account of each major head. On the latter plan, the receipt of each pensioner appearing personally will be taken in the column provided for that purpose, while separate receipts will be appended in support of the charges on account of those paid at subordinate treasuries (*Code* 87-2) or in authorized absence on life-certificates, note being made on the latter class of the name of the person really receiving the money. On all such documents should be entered the number of the entry in the bill, and the separate certificates of non-employment (*Code* 83) should be similarly marked. Every payment is to be noted (*Code* 80-2) on the reverse of *both* portions of the order, under the initials of the Disbursing Officer; in case of pensions paid at a sub-treasury (*Code* 87-2) where will be found only a copy of the order in English or Vernacular with the District Officer's order thereon, the Tahsildar

Proceedings of the Madras Government, Financial Department,
4th May 1874.

(or Mamlutdar or Deputy Collector) will make the entry on the counterpart and on his copy, while the Treasury Officer at the headquarters treasury will from the receipt make the necessary note on his original of the order.

7. For pensions paid in a Presidency town, there will be no separate file of orders, as the Audit Register will serve instead; accordingly, the left-hand page should be in the form B provided for the Treasury Register of Permanent Payable Orders, and the signature of the pensioner should be taken, for comparison, in the column of "Name of Pensioner." The notes which under paragraph 4 are made on the Treasury Officer's portion must, in this case, be made on the pensioner's.

A pensioner, whose pension was payable in the Presidency town, has been known to apply for a month's pension after payment has been transferred to District Treasury; if for special reasons this indulgence be conceded, the payment will be noted on the pensioner's counterpart of the order and certified to the officer in charge of the District Treasury for note on the original of the order. It will be necessary to enter the fact of payment in the Audit Register of the other treasury (*e.g.*, *Calcutta*, 15th March), but the pension will not again be brought on the Presidency Register, nor need any note be made therein. But it will be observed that frequent transfers are discouraged, that any transfer is an indulgence only to be granted "on sufficient cause shown," and (for the special case here described) that it is an indulgence which contravenes standing orders and can only be granted for any *special* reason by the Accountant-General himself at his own risk and before the transfer of payment has been completed by drawal of pension at the new treasury.

AUDIT.

8. The Audit Register for Pensions payable in the interior will be in form D; the number entered against each pensioner will be that of his permanent payable order, and the process of audit will be simply the ascertainment that the necessary documents support and justify the charge in the pension bill, and then the record of the date of payment in the proper column of the register. In the enfacement on the bill or schedule (Circular, No. 149) it is not necessary to break up the charge under superannuation so as to show against each Department the amount paid to its former servants, as the detail maintained in the Budget Estimate is not required in the monthly accounts or the regular estimate. The register for political pensions will be separate from that for superannuation pensions, and each will be bound in volumes of convenient size, including the sections of one or more districts, and paged continuously, a sufficient number of blank spaces being left under each district to accommodate the additional entries which grant of new pensions, or transfers of old ones from other districts, will make necessary during the three years' currency of a register; the name should be brought on the District Register on the first vacant line at the time the permanent order is issued. When a pension ceases to be payable at a treasury, the unused cages for dates of monthly payments should be cancelled and the cause noted across them.

Where new orders are being issued series numbered in a new general series for each major head, under the arrangement of paragraph 2, the old number should be entered in the Audit Register and cancelled in red ink, and the new then entered in black. In future registers, note of the old number will be unnecessary.

9. Allowing a depth of 1¼ inch for each case, there will be room for the entry of ten pensions on a foolscap page. The remarks column gives ample space for all entries which can be necessary in the case of pensions paid at a treasury in the interior, for these would be ordinarily only the fact of cancelment of the order

with its cause, the date of death, the receipt of death-roll, and the payment of any arrears to heirs. If an officer reappointed after obtaining compensation pension do not surrender his pension, note of the appointment and its monthly pay should be made in this place; if the pay of the new post should not allow the pensioner to draw his whole pension, the full amount granted should be struck out in red ink and the reduced amount entered; in opening a new register both amounts, with note of the appointment, should be brought forward in the same way.

10. Form E will serve at once for register of grant of gratuities and for their audit; the first four columns should be filled up immediately on receipt of the order granting the gratuity. It may be well to mention that the voucher must be the receipt of the person legally entitled to the gratuity, not that of the head of the office or department in which he formerly served; the fact of repayment of a gratuity (*Code* 91-1) should be noted in the remarks column when repayment is *completed.*

If a Local Government require the Account Department to prepare in part the quarterly statement of gratuities granted, it may be desirable to record all necessary particulars in this register, in which case a form may be adapted from form A; the smaller size of the present form makes it so much more handy that it may probably be well to rest content with it, and to fill up the remain ing columns in the quarterly returns by reference to the original orders.

RETURNS.

11. Besides the General Registers of Permanent Payable Orders issued for the purpose of preparing the Budget Estimate for pensions, it will be convenient to keep a separate one, wherein all superannuation pensions granted, or transferred from other provinces for payment, may be recorded under the several departments to which the pensioners formerly belonged. The register should be on ordinary foolscap, provide one or more pages for each department, and be in the following form; the first three columns will be filled up on issue of an order, the other two will be blank until transfer of payment to another province, or certified death, remove the pensioner finally from the roll. The further particulars necessary for the budget return of the new grants can be obtained from the list of permanent orders issued, but close packing would give room for their entry in this form, and either plan may be adopted at discretion.

List of Superannuation and Retired Allowances granted to Officers of the Department.

No. of Permanent Payable Order.	Name of Pensioner.	Annual amount of Pension.	Date of removal.	Annual amount of each pension removed.

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4th May 1874.

It will not be necessary to enter a name anew on this register when a new permanent payable order is issued; on receipt of the death-roll, the general list will give a clue to the original number and the department. The Budget Estimate, it will be observed, will not be corrected by the lapses and grants up to the end of the account year, but up to the date of the preparation of the estimate; the grants of the year should be totalled in red ink, and opposite these figures, in the column of amount of lapsed pensions, should be entered—also in red ink—the total of lapses up to date; the lapses of the year will be ascertained by deduction of the last year's total of lapses from the new total. After preparation of the budget, it will be well to check the estimate by the details of the pensions outstanding on account of each department, and the totals of these and of compassionate allowances together by the total amount current according to the register of permanent payable orders issued. In the column of lapses would be shown all pensions transferred for payment in another province.

12. From the annual return of pensions submitted by every Treasury Officer (*Code* 84), each Accountant-General will prepare a compiled return in the same form, and submit it to the Government of India with remarks. The table to be used, and the plan to be followed, in these remarks are published in page 1018 of the *Gazette of India* for 1873, corrected by page 43 of 1874.

These instructions may be briefly stated thus:—Prepare for each of the three classes of pension a memorandum in the following form, wherein column 2 will give the figures of line 1 of the consolidated returns, column 3 the figures of line 11 less those of line 6, column 4, the percentage on column 2 according to the table published in paragraph 4 of the enclosure to the Resolution of December 1873. The remarks which are likely to be suggested by scrutiny of such a statement are illustrated in the paper quoted:—

Mortality Statement of Pensioners drawing Rupees to Rupees per annum.

Ages.	Total at each age on roll on 31st March 1872.	Died in 1872-73.	Expected deaths as per table.
Under 50			
51—60			
61—65			
66—70			
71—75			
76—80			
81—85			
86 and upwards			
Total ...			

No. 55.

Copy forwarded to the Secretary to the Government of Madras for information.

(Signed) E. GAY,
Deputy Comptroller-General.

FORM A.

Spoken of in paragraph 1. Condensed by compression of columns marked * ; to be printed on open foolscap, ten lines to page.

REGISTER OF PERMANENT PAYABLE ORDERS issued for PENSIONS chargeable to 14, *Allowances, &c., or* 22, *Superannuation, &c.*

Number of P.P.O.	Particulars of Government Orders.	Date of P.P.O. and initials of G.O.	Name and Caste.	Date of birth, Christian era.	Designation of last employment and office.	Date on which employment ceased.	Period counted as service.
	i.e., number and date, name of Government issuing, and register number on record file.		*				

Average emoluments.	Class of pension.	Monthly amount.	Height, feet, and inch.	Residence.	Personal marks.	Where payable.	Remarks.
				*			*i.e.*, date of issue of duplicate, with initials of officer signing, or cancellation of order (date and cause).

FORM B.

Spoken of in paragraph 3. Condensed by compression of column marked * ; to be printed on ordinary foolscap.

REGISTER OF PERMANENT PAYABLE ORDERS FOR PENSIONS PAYABLE AT TREASURY.

No. of P.P.O.	Name and Caste of Pensioner.*	Class of pension.	Monthly amount.	Date of		Height.	Residence.	Personal marks of Pensioner.	Remarks.
				Govt. Order.	Birth.				

FORM C.

Spoken of in paragraph 6.—To be printed on ordinary foolscap, long way.

BILL FOR PENSIONS CHARGEABLE TO (*major head*) PAID AT THE TREASURY *between* *and* — 187 .

We do hereby acknowledge to have received the amounts set against our respective names as pensions due for the periods noted under the orders quoted in our respective permanent payable orders.

PAYMENT.		Number of Permanent Payable Order.	Name of Pensioner.	Monthly amount.	Period of claim.	Amount paid.	Signature of payee with stamp if payment exceed Rupees 20.
Date.	No.						

FORM D.

(*Paragraph* 8) to be printed on open foolscap.

AUDIT REGISTER OF PENSIONS PAYABLE AT TREASURY. DATE OF PAYMENT OF PENSION FOR THE MONTH OF

No. of P.P.O.	Name of Pensioner.	Monthly amount.	Class of pension.	Remarks.—(*All spare space on the page should be added to this column.*)	Year	April.	May.		January.	February.	March.
					1872-73.			Columns for intermediate months.			
					1873-74.						
					1874-75.						

FORM E.

Full size (*paragraph* 10) to be prepared on ordinary foolscap.

GRATUITY REGISTER.

Government Orders.	Name of Payee.	Place of payment.	Amount.	PAYMENT.		Remarks.
				Date.	Voucher No.	

The first four columns should be filled up on receipt of the order from Government. In the remarks column the fact of repayment of a gratuity (*Code* 91-1) should be noted when repayment is complete. If a Local Government require the Account Department to prepare in part the Quarterly Return of Gratuities required for the Government of India, it may be desirable to record all necessary particulars in this Register; a form may in that case be adapted from form A; the smaller size of the present form renders it undoubtedly more convenient in use, and this may be set against the inconvenience of preparing the returns from the present form and filling in necessary information by reference to the original orders.

No. 32. ORDER THEREON, 4th May 1874, No. 763.
Communicated to the Pension Department.
(True Extract.)

Acting Chief Secretary.

the Pension Department.

Exd. J. Wright.

Govt. of India, 1874. Bundle,

FINANCIAL.

To

THE PENSION DEPARTMENT.

Dated May, 4th.

Read.

G.O., 4th May 1874, No. 763.

MAY.

Nos. 31-32.

Accounts.—The Comptroller-General's Circular regarding pensioners and pension audit, subsidiary to the instructions of the Pension Code, communicated to the Pension Department.

PENSIONERS AND PENSION AUDIT.

Comptroller General's Office;

Calcutta, the 15*th April* 1874.

CIRCULAR No. 171.

FROM

THE COMPTROLLER GENERAL,

To

ALL ACCOUNTANTS GENERAL.

SIR,

The present circular, which supersedes only paragraphs 14 to 20 of my circular 1, and paragraphs 20 to 25 of my circular 4, is subsidiary to the instructions of the Pension Code.

PERMANENT PAYABLE ORDERS.

1. The permanent payable orders issued to pensioners will be numbered in two series, one for those chargeable to the major head Allowances and Assignments, the other for those chargeable to Superannuation, Retired and Compassionate Allowances. Each series will be continuous for the whole province without regard to the treasury at which an allowance is payable, and will be recorded in a register in form A annexed; an order granting a pension will, on receipt, be posted in the proper one of these two registers, which will be laid before a gazetted officer together with the Government order and the permanent payable order for his signature, and he will certify the issue of the latter, and the correctness of the entry, by putting his initials in the column of date. A new permanent payable order issued in lieu of one worn out will bear the old date; but where payment is transferred to another treasury, the pension will be brought anew on this register and a new number assigned. When both parts of an order are returned for cancellation, the fact and the cause must be recorded in this register with the date of death, transfer or surrender under *Code* 92.

In case the local Government require the Accountant General to prepare, as far as his information allows, the quarterly statement, *Code* 76, for submission to the Government of India, it would naturally be copied from this register. Accordingly, to avoid risk of reporting as new a pension only transferred, it will be well, in cases of re-entry on transfer, to omit particulars in all the columns but those of No. and date of P. P. O., name of pensioner, monthly amount, residence, and place of payment, noting across them, *see No.* *above:* in the case of a pension transferred from another province, the gazetted officer when signing the P. P. O. might cancel with a coloured pencil the entries in the other columns. In this return, the serial No. would of course be new every quarter, and would be checked by comparison with the number of permanent payable orders issued, the difference being explained by the number transferred; *e. g.*, the number of payable orders issued for all superannuation pensions granted up to 30th September 1874 is 900, the number for all granted up to 31st December 1,000, but the quarterly return might show less than 100, as some of the new orders might be those of transferred pensions; these would be easily counted up, as all the columns in this register but 1, 3, 4, 11, 13, and 15 would be blank or cancelled with a coloured pencil.

2. Where permanent payable orders have been issued with series of numbers either separate for each treasury or not continuous, and without record in a general list of orders issued, such a general list, for each of the two major heads, may with advantage be now prepared, and new orders forwarded to treasury officers to be substituted for the old ones as pensioners appear.

Present names should be brought on the general register in the order in which they appear in the current audit register, but no gaps should be left between treasuries: all future grants should, as is already provided, be entered on the first vacant line immediately on receipt of the order.

The letter covering the packet of new orders sent to each treasury might run thus: "The orders sent herewith should be kept in the personal custody of the treasury officer until the several pensioners appear. In the first instance of payment the bill must give both the old and the new number, though future receipts would show only the new one. The treasury officer will see the original and the counterpart of the old order cancelled before he surrenders the new ones, will enter the first payment on both parts of the new order, and then lodge the original in his file of P. P. O. Both portions of the old order, cancelled as directed, should accompany the pension schedule."

3. Each treasury officer will keep two registers (form B) of the permanent payable orders issued on his treasury, one for political, the other for superannuation, pensioners, which registers will serve as index to the two files wherein he will paste the original orders in their serial order. After seeing that a new order is correctly entered in one of these registers, he will put his initials in the column of "name of pensioner" and rule a red ink line across the page below the entry. The column of remarks will be blank as long as the order of payment is in force, but when *both* portions of the order are returned on account of death of pensioner or application for transfer, which causes strike it permanently off the treasury list, the date and cause of return should be entered in black ink under the treasury officer's initials. If the original only be returned on account of non-appearance of pensioner (*Code* 88), the date will be entered in red ink, and on reclamation this date will simply be struck out. When both portions are transmitted for renewal in consequence of damage, or the original in case of loss of the counterpart, the date may be entered in pencil in explanation of the imperfection of the file of orders.

PAYMENT.

4. On appearance of a pensioner claiming pension, his personal marks should be checked by, and the signature to the receipt compared with that at the head of, the original in the file of orders: on it will be noted any permanent sanction for the non-appearance of a male pensioner (*Code* 82 *b*), and the form in which proof was given, at the beginning of the year, of the pensioner's continued existence, *e. g.*, "Pensioner visited the Collector on———;" the initials of the treasury officer, or of the officer verifying the fact, should be put against the note.

5. On presentation of a life-certificate, pension should be paid for *completed* months only.

6. Pensioners' receipts may be taken either on separate bills (which bills may be attached to a schedule for each major head, or, if few in number, may support separate entries in the Cash Book and List of Payments), or on a single bill (form C) for all on account of each major head. On the latter plan, the receipt of each pensioner appearing personally will be taken in the column provided for that purpose, while separate receipts will be appended in support of the charges on account of those paid at subordinate treasuries (*Code* 87-2) or in authorised absence on life-certificates, note being made on the latter class of the name of the person really receiving the money. On all such documents

should be entered the number of the entry in the bill, and the separate certificates of non-employment (*Code* 83) should be similarly marked. Every payment is to be noted (*Code* 80-2) on the reverse of *both* portions of the order, under the initials of the disbursing officer; in case of pensions paid at a sub-treasury (*Code* 87-2) where will be found only a copy of the order in English or Vernacular with the district officer's order thereon, the tehsildar (or mamlutdar or deputy collector) will make the entry on the counterpart and on his copy, while the treasury officer at the head quarters' treasury will from the receipt make the necessary note on his original of the order.

7. For pensions paid in a presidency town, there will be no separate file of orders, as the audit register will serve instead: accordingly, the left hand page should be in the form B provided for the treasury register of permanent payable orders, and the signature of the pensioner should be taken, for comparison, in the column of "name of pensioner." The notes which under paragraph 4 are made on the treasury officer's portion must, in this case, be made on the pensioner's.

A pensioner, whose pension was payable in the presidency town, has been known to apply for a month's pension after payment has been transferred to district treasury: if for special reasons this indulgence be conceded, the payment will be noted on the pensioner's counterpart of the order and certified to the officer in charge of the district treasury for note on the original of the order. It will be necessary to enter the fact of payment in the audit register of the other treasury (*e. g.*, *Calcutta*, 15th March), but the pension will not again be brought on the presidency register, nor need any note be made therein. But it will be observed that frequent transfers are discouraged, that any transfer is an indulgence only to be granted "on sufficient cause shown," and (for the special case here described) that it is an indulgence which contravenes standing orders and can only be granted for any *special* reason by the Accountant General himself at his own risk and before the transfer of payment has been completed by drawal of pension at the new treasury.

AUDIT.

8. The audit register for pensions payable in the interior will be in form D; the number entered against each pensioner will be that of his permanent payable order, and the process of audit will be simply the ascertainment that the necessary documents support and justify the charge in the pension bill, and then the record of the date of payment in the proper column of the register: in the enfacement on the bill or schedule (circular 149) it is not necessary to break up the charge under Superannuation so as to show against each department the amount paid to its former servants, as the detail maintained in the budget estimate is not required in the monthly accounts or the regular estimate. The register for political pensions will be separate from that for superannuation pensions, and each will be bound in volumes of convenient size, including the sections of one or more districts, and paged continuously, a sufficient number of blank spaces being left under each district to accommodate the additional entries which grant of new pensions, or transfers of old ones from other districts, will make necessary during the three years' currency of a register; the name should be brought on the district register on the first vacant line at the time the permanent order is issued. When a pension ceases to be payable at a treasury, the unused cages for dates of monthly payments should be cancelled and the cause noted across them.

Where new orders are being issued series numbered in a new general series for each major head, under the arrangement of paragraph 2, the old number

should be entered in the audit register but cancelled in red ink, and the new then entered in black. In future registers, note of the old number will be unnecessary.

9. Allowing a depth of 1¼ inch for each case, there will be room for the entry of ten pensions on a foolscap page. The remarks' column gives ample space for all entries which can be necessary in the case of pensions paid at a treasury in the interior, for these would be ordinarily only the fact of cancelment of the order with its cause, the date of death, the receipt of death roll, and the payment of any arrears to heirs: if an officer re-appointed after obtaining compensation pension do not surrender his pension, note of the appointment and its monthly pay should be made in this place; if the pay of the new post should not allow the pensioner to draw his whole pension, the full amount granted should be struck out in red ink and the reduced amount entered; in opening a new register both amounts, with note of the appointment, should be brought forward in the same way.

10. Form E will serve at once for register of grant of gratuities and for their audit; the first four columns should be filled up immediately on receipt of the order granting the gratuity: it may be well to mention that the voucher must be the receipt of the person legally entitled to the gratuity, not that of the head of the office or department in which he formerly served; the fact of repayment of a gratuity (*Code* 91-1) should be noted in the remarks' column when repayment is *completed*.

If a local Government require the account department to prepare or part the quarterly statement of gratuities granted, it may be desirable to record all necessary particulars in this register, in which case a form may be adopted from form A; the smaller size of the present form makes it so much more handy that it may probably be well to rest content with it, and to fill up the remaining columns in the quarterly returns by reference to the original orders.

Returns.

11. Besides the general registers of permanent payable orders issued for the purpose of preparing the budget estimate for pensions, it will be convenient to keep a separate one, wherein all superannuation pensions granted, or transferred from other provinces for payment, may be recorded under the several departments to which the pensioners formerly belonged. The register should be on ordinary foolscap, provide one or more pages for each department, and be in the following form; the first three columns will be filled up on issue of an order, the other two will be blank until transfer of payment to another province, or certified death, remove the pensioner finally from the roll. The further particulars necessary for the budget return of the new grants can be obtained from the list of permanent orders issued, but close packing would give room for their entry in this form, and either plan may be adopted at discretion.

List of Superannuation and Retired Allowances granted to Officers of the Department.

No. of permanent payable order.	Name of pensioner.	Annual amount of pension.	Date of removal.	Annual amount of each pension removed.

It will not be necessary to enter a name anew on this register when a new permanent payable order is issued;

on receipt of the death roll, the general list will give a clue to the original number and the department. The budget estimate, it will be observed, will not be corrected by the lapses and grants up to the end of the account year, but up to the date of the preparation of the estimate; the grants of the year should be totalled in red ink, and opposite these figures, in the column of amount of lapsed pensions, should be entered—also in red ink—the total of lapses up to date; the lapses of the year will be ascertained by deduction of the last year's total of lapses from the new total. After preparation of the budget, it will be well to check the estimate by the details of the pensions outstanding on account of each department, and the totals of these and of compassionate allowances together by the total amount current according to the register of permanent payable orders issued. In the column of lapses would be shown all pensions transferred for payment in another province.

12. From the annual return of pensions submitted by every treasury officer (*Code* 84), each Accountant General will prepare a compiled return in the same form, and submit it to the Government of India with remarks. The table to be used, and the plan to be followed, in these remarks are published in page 1018 of the *Gazette of India* for 1873, corrected by page 43 of 1874.

These instructions may be briefly stated thus: Prepare for each of the three classes of pension a memorandum in the following form, wherein column 2 will give the figures of line 1 of the consolidated returns, column 3 the figures of line 11 less those of line 6, column 4 the percentage on column 2 according to the table published in paragraph 4 of the enclosure to the Resolution of December 1873. The remarks which are likely to be suggested by scrutiny of such a statement are illustrated in the paper quoted:—

Mortality statement of pensioners drawing Rs. to Rs. per annum.

Ages.	Total at each age on roll on 31st March 1872.	Died in 1872-73.	Expected deaths as per table.
Under 50			
51—60			
61—65			
66—70			
71—75			
76—80			
81—85			
86 and upwards			
Total ...			

I have the honor to be,

Sir,

Your obedient Servant,

E. F. HARRISON,

Comptroller General.

No. 55.

Copy forwarded to the Secretary to the Government of Madras for information.

Deputy Comptroller General.

(With 1 spare copy)

FORM A.

Spoken of in para. 1. Condensed by compression of columns marked*; to be printed on open foolscap, ten lines to page.

REGISTER OF PERMANENT PAYABLE-ORDERS ISSUED FOR PENSIONS CHARGEABLE to 24, *Allowances, &c., or* 22 *Superannuation, &c.*

Number of P. P. O.	Particulars of Government orders.	Date of P. P. O. and initials of G. O.	Name and Caste.	Date of birth, Christian era.	Designation of last employment and office.	Date on which employment ceased.	Period counted as service.
	i. e., No. and date, name of Government issuing, and register No. on record file.		*				

Average emoluments.	Class of pension.	Monthly amount.	Height, ft. and inch.	Residence.	Personal marks.	Where payable.	REMARKS.
					*		*i. e.*, date of issue of duplicate, with initials of officer signing, or cancellation of order (date and cause).

FORM B.

Spoken of in para. 3. Condensed by compression of column marked*; to be printed on ordinary foolscap.

REGISTER OF PERMANENT PAYABLE ORDERS FOR PENSIONS PAYABLE AT TREASURY.

No. of P. P. O.	Name and Caste of pensioner.*	Class of pension.	Monthly amount.	Date of		Height.	Residence.	Personal marks of pensioner.	REMARKS.
				Govt. Order.	Birth.				

FORM C.

Spoken of in para. 6. To be printed on ordinary foolscap, long way.

BILL FOR PENSIONS CHARGEABLE TO *(major head)* PAID AT THE TREASURY
between *and* — 187 .

We do hereby acknowledge to have received the amounts set against our respective names as pensions due for the periods noted under the orders quoted in our respective permanent payable orders.

PAYMENT.		No. of Permanent Payable Order.	Name of pensioner.	Monthly amount.	Period of claim.	Amount
Date.	No.					

FORM D.

(Para. 9) to be printed on open foolscap.

AUDIT REGISTER OF PENSIONS PAYABLE AT TREASURY. DATE OF PAYMENT OF PENSION FOR THE MONTH OF

No. of P. P. O.	Name of pensioner.	Monthly amount.	Class of pension.	Remarks. (All issues given on the next sheet to be noted in this column.)	Year.	Accd.	Rup.		January.	February.	March.
					1873-74.			Columns for intermediate months.			
					1874-75.						
					1875-76.						

FORM E.

Full size (para. 10) to be prepared on ordinary foolscap.

GRATUITY REGISTER.

Government orders.	Name of payee.	Place of payment.	Amount.	PAYMENT. Date.	PAYMENT. Voucher No.	REMARKS.

The first four columns should be filled up on receipt of the order from Government. In the remarks' column the fact of re-payment of a gratuity (*Code* 91-1) should be noted when re-payment is complete. If a local Government require the account department to prepare in part the quarterly return of gratuities required for the Government of India, it may be desirable to record all necessary particulars in this register; a form may in that case be adapted from form A; the smaller size of the present form renders it undoubtedly more convenient in use, and this may be set against the inconvenience of preparing the returns from the present form and filling in necessary information by reference to the original orders.

O. S. G. P.—No. 783 C. G.—16-4-74,—150.

Fin.l 1874 Dept.

From
The Dy Comptr Genl
Calcutta
No 55.

D/ 15th
R. 30th } April 74.

18C. No 964

Forwards for information copy of Comptr. Genl's circular No 171 regarding Pensioners and Pension Audit.

With ens.

To Fin. Secretary of Govt of India 31/4/74

Statement of Diary 1874 No 763.

By Commissariat & Transport Department.

Copy Rec'd.

C 30/4 R 4/5