M.R.O. 1—77,000—8-6-31.

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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	781	Press Mis.
57-58		57-58
Dated	6-5-	1874.

15/4

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
6th May 1874.

No. 57. Read the following letter from the Comptroller General, to all Accountants General; dated Calcutta, the 12th April 1874, Circular No. 169 :—

The instructions which I find it necessary to issue on the subject of audit take so much space that I shall divide them into four circulars, of which one will treat of the audit of gazetted officers' bills and the various registers and returns whereby the Account Office is enabled to discharge its various duties in regard to such officers, and the others of ministerial establishments, contingent charges, pensioners, and the corresponding bills, registers and returns; and before entering on the special subject of my present circular, which is the first of the four heads, I wish to remind you generally, that I have to provide for such an audit as shall secure proof on three points :—

(1.) That payment has been made, and has been so acknowledged that second claim against Government on the same account is impossible;

(2.) That the expenditure is warranted by orders of Government, special or general, and generally has been provided for in the annual estimates;

(3.) That the expenditure is necessary for the public service, and not greater than the occasion demands.

And I must further lay down that every voucher must be reviewed and initialled by a gazetted officer before it is accepted by the abstract poster; but you will observe that I speak of *vouchers*, not (for instance) of the sub-vouchers of a contingent bill, or the receipts which support the several entries in a pension schedule.

AUDIT OF GAZETTED OFFICERS' BILLS.

2. In the case of an effective officer, the duty of the Audit Office, beyond testing the formal completeness of a voucher, is

(*a*) to see that an officer is legally entitled to the pay, *i. e.*, that it is claimed, and is admissible, in respect of a post to which he has been duly appointed, and of which he is actually in charge;

(*b*) to record the payment as a check on a second claim by the same officer, and as a guide in calculating the allowances admissible in case of future leave;

(*c*) to record the employment as a check on future claims to leave and pension;

(*d*) in some cases, to record the employment in a scale register as a check on over promotion.

In the case of any officer on leave, it is necessary to see that leave has been granted, that it has not been exceeded, and that the allowance claimed is covered by the rules proper to the case; and thus, in the case of an officer on privilege leave, it is necessary to see that he has been in charge of the post whose pay he claims on such terms as to give him a right to resume charge at once.

For these several purposes various records are provided: for *a* and *b* the Audit Registers (*para.* 3); for *c* the Service Register (*para.* 12); for *d* the Scale Register (*para.* 21).

The consideration whether the pay drawn is *admissible* involves disallowance of improper claims and watching the recovery of monies improperly drawn; for the procedure in raising, communicating, and adjusting retrenchments, reference should

be made to circular 149. It is hardly necessary to say that no claims can be admitted for service in a post not duly sanctioned, or for pay not assigned or provided for the post of employment.

3. The Audit Register should be printed on foolscap paper, and should be bound up for use in volumes of convenient thickness, each leaf being numbered; the number thus assigned to the open sheet will hereafter be spoken of as the *establishment number*. The register for officers paid from Provincial should be separate from that for officers paid from Imperial grants, and names will be arranged alphabetically in each volume, some blank sheets being left after each initial for future entries during the currency of that register; but it is within the discretion of the Accountant General to bring all officers of all classes together in a single series for each of the two sections, or to assign separate volumes to different classes, *e. g.*, the register for officers employed in Imperial departments might be divided into four series, one taking all military officers in civil employ; a second, medical officers and chaplains; a third, all covenanted civilians and uncovenanted officers bearing European names; a fourth, all uncovenanted officers bearing native names. It must, however, be understood that the plan of grouping is left to discretion; the object to be attained is that a new clerk taking up a pay voucher should know at sight in what volume of the register he should look for the name.

It may be convenient to provide a separate volume for the audit of the bills of all officers of other administrations drawing pay, whether for leave or special duty; in this case, sheets for an alphabetical index should be provided at the commencement of the volume, but the pages should be occupied chronologically.

At Bombay, a port from which many officers of other provinces embark for Europe after drawing pay once only, a second register may be provided in simpler form; the length of foolscap paper will suffice for its twelve columns of date of payment and number of voucher, No. and date of the last pay certificate received, name, service, and appointment of officer paid, the period for which he is paid, the monthly rate, the gross amount charged, the deductions (in detail), and the net payment with initials of the Assistant to the Accountant General; a single line would suffice for each entry. The heading of each opening would be *Register of payments made to officers of the ——— Government embarking on leave to Europe*, and several successive leaves should be assigned to each province. In this register payments made to officers of Imperial and of Provincial Services would be entered chronologically without distinction.

To avoid transfers of names from register to register, and so distribution of personal record, it will be convenient to arrange at the presidency towns that the audit of the pay of gazetted officers employed in the interior shall be entrusted to the same officer, and recorded in the same register, with that of officers at the presidency. Again, if an officer were *temporarily* transferred from an appointment paid from Imperial services to one paid from Provincial under the same audit circle it would not be necessary to transfer the audit of his pay to the new register: at most the name might be entered in the Provincial register, with reference to the page in the Imperial volume wherein the audit is recorded. The observance of this plan is not, however, *ordered*, though it is thought likely to save trouble in checking the salary bills about the time of transfer, and also the future claim to leave pay.

4. The form of register (form A annexed) provides columns for the audit of the bills of three complete years. Shortly before the close of such a period, the current registers should be taken up by a person of some intelligence, the names to be omitted should be struck through with a coloured pencil, and the remaining ones re-numbered according to the corrected alphabetical order. At foot of the

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page containing the last name of one initial should be noted the number of leaves to be left blank after it for future entries. All orders of unexpired force, any leave unexpired, any transfer ordered but not effected, must be brought forward in the new register, and should therefore be marked for the copyist's guidance by the person correcting the register. The auditor when he passes the last month's bill must mark any outstanding objection and see it brought forward in the new register. When the new register has been prepared by the copyist, it should be laid with the old one before a gazetted officer, who should see that the necessary particulars have been correctly transferred, and set his initials against the net claim in the first column, as authority for, and a guide to, the auditing clerk. Any officer can only be liable to deduction under one head of each of the three groups, and the other head should be struck through with a pen.

After the close of each year a red-ink line should be drawn across the space provided for note of orders, objections, transfers, and remarks, to distinguish them from those affecting payments of subsequent years.

5. On receipt of every Government Gazette, the gazetted officer in charge will, with a coloured pencil, set against each notification a mark for each officer affected thereby, and the auditing clerk, after posting the entry for each name *as briefly as possible*, will mark off the pencil line, and, if necessary, fill up a new money column. In entering the order any convenient abbreviations should be used. The gazetted officer should re-check the register with the Gazette, and if all necessary entries have been made, initial any new money column and issue an octavo slip of warning to the officer whose salary is changed. The slip might run thus—

No._____

_____is informed that under order No._____ (Gazette p._____) he is entitled to draw pay at the rate of_____with effect from_____until _____The details of the calculation are given below.

_____187 .

Asst to Accountant General.

An order appoints A. B. to act as Judge during the absence of C. D., a single mark only is wanted as the order affects only A. B. But if the same order grants leave to C. D. and appoints A. B. to act for him, it has to be noted against both officers, and so two marks are necessary. In the case of any but a grade promotion, it should not be necessary in the note against A. B. to make any mention of C. D. whom he succeeds.

When an officer is placed on special duty for a limited time, the limitation should be stated in the note of orders; it can never be necessary to note that an officer is to act "till further orders," as a later order always cancels an earlier one.

(*a*) If the rate of deductions alter for any reason, or if an officer revert without a new order to his former scale of pay, a new money column will be filled up and initialled, but no slip notice need be issued. The date above the money column will be filled in at once only if the changed rate *necessarily* take effect from the date of the orders; if it involve any previous transfer of charge, receipt of certificate of taking charge will first be awaited.

If one item of deduction vary without alteration of salary or other deductions, correction may be made in red-ink without transfer of the whole particulars to another column.

(*b*) If the Gazette order notify a temporary grade promotion for a term already expired, it will not be necessary to fill up a new money column. The

amount claimable should be named in the slip, and neatly entered in the space left blank on the right hand page with a guide letter, which may be set also against the note of the order, and also in the *cage* provided for the months for which the allowance is due; on payment the date of the voucher will be noted in the cages against the letter.

(*c*) When an officer takes a last pay certificate, a new money column should be filled with 0 0 0 and signed, and the fact, and the date, of the grant of such a certificate should be noted in the blank space on the right hand page. Similarly, if exhaustion of the money columns provided necessitate transfer of audit to another page, the next month's *cage* should be filled by entry of the number of the new page and the unused cages should be cancelled.

6. The particulars of leave and transfer also will in part be filled up from the Gazette, the first two columns in every case, and all three under transfers or the first two under leave. For the latter, the section of the Code covering the leave will describe its nature more accurately than any word can; the period of absence can only be filled in after return. The date of taking or resigning charge can only be entered from the report of transfer, and a vacancy in these columns will always give warning that some further information is required, and must be called for. In the case of leaves succeeding each other as subsidiary leave and furlough, the day which reckons as the first day of each will appear in the column of *resigning* charge; and that which reckons as the last of each, in the column of taking charge: the column 'period of absence' then filled up, will show whether or not the period granted has been overstayed. In case of transfer, too, the 'joining time claimable,' noted at the time of posting the order, will, by comparison with the difference between the dates, show whether, and by how much, the proper joining time has been exceeded.

7. Certificates of giving and taking charge, or of going on and returning from leave, should be pasted in a separate file in order of receipt: the Record-keeper should be responsible for having them filed on the day of receipt, after seeing that they bear the initials of the Auditor, and of the service-register poster, as certifying that the requisite entries have been made. This file the gazetted officer in charge should take up week by week and check by it the several registers. Such files may be destroyed at the end of the third complete year.

8. Audit will be recorded by the month *for* which pay is due, *i.e.*, by whose labour the pay is earned, not by the month *in* which it is issued, and if there be nothing remarkable about the bill it will suffice to note in the register the date of payment; if any further payment be made afterwards under new orders, the new date would also be entered with a letter guiding the eye to an explanatory note in the space left vacant in the form and to the note of order. If for any reason it be thought desirable to enter the amount, that charged in the classified abstract, *i.e.*, the gross amount including fund deductions and sums disallowed, should be given; again, when a retrenchment has been recovered by less payment on a later bill, the actual new charge, *i.e.*, the cash payment *plus* the ordinary deductions, should be entered, not the gross earnings.

Suppose that in the first column on the left the rate of pay is shown as Rupees 400, under date 1st June 1873; and in the second Rupees 450, under date 15th February 1874. If then

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for earlier months Rupees 400 (gross) only be drawn, for later ones Rupees 450, and for February Rupees 425, no note of amount is needed on the right hand page, though for ease of future calculations of leave pay it will probably be desirable to enter in February's cage besides the date of payment the amount, *viz.*, Rupees 425. But if, for any reason, effect have not been given to the order in preparing the bill for February, it will be desirable to enter besides the date in February's cage Rupees 400, and when back pay is afterwards drawn, a mark (*A* or the like) against a second date in the cage will carry the eye to the explanation in the blank space.

9. After the necessary enfacement of the voucher, the audit clerk will lay it with the register before the gazetted officer in charge, who will initial the voucher but not the register: particulars of objection, if any, will then be posted in the space provided in the audit register, and the voucher will be ready for surrender to the poster of the classified abstract. Work will be facilitated by the abolition of office bills, *i.e.*, of bills including the pay of all the gazetted officers of an office, and the adoption of one item bills, *i.e.*, bills for the salary of a single officer: printed forms may be issued for these as is the custom at presidency towns; therein a space is provided for entry in the audit office of the 'establishment number' (*paragraph* 3).

10. The audit clerk is responsible for watching adjustment of objections raised on vouchers passed by him, and the gazetted officer in charge when passing a new bill should see what objections are still outstanding. Ordinarily, indeed, recoveries will be made by short payment on a new bill, and record of such recovery should be made under 'particulars of objection' before the voucher is laid before the gazetted officer. But if the ground of objection be only non-receipt of a complete certificate of transfer of charge where the transfer involved moving to another station, no note of it need be made under particulars of objection as the absence of a certificate in such a case is shown in the other form at foot of the page.

11. Nine money columns are provided in the form, and if it should become necessary to open a tenth, audit must then be transferred to another page (*paragraph* 5). But also any of the several spaces provided for note of orders, remarks, objections, &c., may be exhausted, and then in order to avoid actual transfer of audit, a slip of thin but tough paper may be pasted by one (the upper) edge so as to cover the space which has proved insufficient. This plan is only a makeshift to avoid a transfer, but in some provinces without some such artifice transfers might be frequent and confusing, and they must always be troublesome since all current particulars must be carried to the new page just as at the opening of a new register (*paragraph* 4).

SERVICE REGISTER.

12. For the Service Register will be provided convenient volumes of form B, such a register was ordered for covenanted civilians by F. D. circular No. 1822, dated 21st August 1868, and as since, for various purposes, become necessary for all other gazetted officers. These registers will be kept by audit circles; thus the Accountant General of Bengal who audits the pay of officers serving the Government of India, as well as the Government of Bengal, will still keep only one set of service registers, not two. Similarly, officers paid from Provincial Services need not on these registers be separated from those paid from Imperial. Separate volumes, however, may be set apart for the several sections of the service, covenanted

civilians, military officers in civil employ, medical officers, chaplains, uncovenanted officers bearing European names, and uncovenanted officers bearing native names.

The object of this separation by classes, as of the non-separation by paying Governments, is simply economy of labour. The different conditions of service render it probable that, while officers of each class will run off its register much in the order in which they are brought on it, those of different classes will remain very different periods. For instance, chaplains retire generally after 20 years' service and rarely serve the same Government during their whole service, whereas civilians serve longer and are rarely moved: uncovenanted Europeans generally enter the service young and remain long, whereas uncovenanted natives are commonly promoted to gazetted posts only after long service in lower grades. The separation too facilitates the preparation of returns such as those mentioned in paragraphs 16 and 17.

13. The first set of these registers will be opened by bringing on them, in order of the gradation list or the date of commencement of service, the names of all officers on the strength of the gazetted establishment; but in the future, immediately on receipt of a gazette appointing a new officer, his name will be entered on the first vacant page in the proper volume of this register, and be at the same time brought on the alphabetical index with which each volume will open. So long as an officer is attached to a province, though he be absent on long leave or though for a time he have fallen from the rank of a gazetted to that of a ministerial officer by the termination of an acting promotion, his name should not be struck out of the index; it should be removed only on death or permanent transfer to another province.

14. In these registers must be entered every fact in the official history of any individual, though it be a temporary grade promotion carrying pay but for a few days, or a formal investiture with powers under some Act, or employment on special duty; notifications that an officer has been placed on some local committee or appointed to some unpaid charge in a municipality will not, however, be noted. From these registers will be prepared all necessary returns affecting gazetted officers, *e.g.*, the annual statements of judicial officers who have become qualified for the bench of the High Court, the service statements of uncovenanted gazetted officers applying for pension, &c.

In some provinces, it is believed that note-books have been kept up giving more or less neatly the information required for this register; in these places an officer's past history should be brought on the new register. In other cases the register must be complete, with effect from the commencement of the current year, but exertions should be made hereafter to work out past details; these should then be recorded in a separate volume wherein all classes may be entered without distinction, reference to the page of this volume being given in the new register. In case an officer is transferred to another circle of audit, he will hereafter take with him a copy of his history as is explained at the foot of the form; in case a transfer be made before the new register shall have been three years in use, a statement of the allowances drawn within those years must in all cases be sent without delay, and should be followed up by a Memorandum detailing all leave enjoyed by the departing officer while serving in the circle of audit from which he is passing, and also indicating the circle from which he formerly came.

15. The illustrative entries given in the sample form will, it is believed, sufficiently explain the way of handling the register, nor will there be any difficulty in fitting the leave headings to the circumstances of other than civil service rules. In a complete register for a civil servant there will appear under the head *furlough*

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all furlough and sick leave which he may have taken since he entered the service except that indicated in Pension Code, Supplement A 2*e*; sick leave taken under any former rules should be noted in red ink. Under *other leave* will be entered all extraordinary leave (Leave Code, section 7*b*), absence without leave, and special leave (section 15): if any period be counted as service in residence which would not under the rules so count, note should be made at foot of the Government order granting such indulgence. The period of leave granted should in every case be entered in red ink; the period of actual absence will be stated in black. In the column of substantive pay will be entered subsistence allowance where drawn and leave allowances (except, of course, any acting allowance drawn during absence on privilege leave), those payable in England being converted at the rate of one Rupee for two shillings.

16. From this register will be compiled (on foolscap paper) the return of services of chaplains on the *Bengal* establishment which is submitted to the Comptroller-General every year with the object of furnishing materials for a complete service register to be kept up in his office. The form is here given with a sample entry:

Note of Services of Chaplains in Punjab in the Year 1872-73.

Name.	Gazette.	Order.	Date of resigning Charge.	Date of taking Charge.	Period of Absence on Leave.	
					Mos.	Days
Revd. A. B. C.	*Pun. Gaz.* 3rd April.	Transferred from N.-W. P.	.....	.....	...	...
	Do. ...	To be Chaplain of Mooltan.	.....	20th April...	...	...
	5th May ...	Two months' privilege leave.	10th May ...	9th July ...	2	0
	10th Oct. ...	Four months' sick leave.	1st Oct. ...	20th Dec. ...	2	20
	15th Dec....	Transferred to Bengal.	5th Jan. ...	.....	...	...
Revd. C. D. E.						

The services of Chaplains of the Scotch Church are to be returned in similar form.

The name of a chaplain who has left India on furlough should be entered in this return for two years, with quotation only of the order granting furlough, in order to secure continuity of record.

17. From this register, too, with most ease will be prepared the annual return (form C) showing the saving or extra expense caused by the absence of covenanted civilians from their substantive posts, which is submitted after the close of each year to the Comptroller-General, and by him re-arranged into a complete return for all India. The headings of the several columns fully explain their use, and it is only necessary to add that the numbers in the first column are to be consecutive, that in the second the names of officers on each of the presidency establishments are to be grouped together, and the names in each group shown in the order of the civil service gradation list.

18. The list of civil servants on the *Bengal* establishment, which is submitted by each Accountant-General annually, will, in like manner, be arranged in the order of the Bengal Civil Service Gradation List. It will show the appointment and salary of each officer on 1st April, and be prepared on the form D.

SCALE REGISTER.

19. Scale registers are of two kinds—

(*a*) annual, prepared for submission to Government;

(*b*) maintained in account offices for the purpose of checking excess appointments.

20. The former will be in the form E annexed, wherein a few illustrative entries are given; the appointments will be arranged in departments, following, as far as possible, the order prescribed in Financial Circular No. 3,773, dated 25th September 1871, and the orders of Government, which fixed the sanctioned strength and pay, will be noted in the proper column. The return for officers on establishments paid from Provincial Services will be quite separate from that for Imperial Services.

21. The scale register for check should be in form F annexed: partial entries will be made on receipt of each gazette and completed on receipt of certificates of transfer of charge. As civil lists in most provinces are printed every quarter, the scale register should then be opened anew, and may with advantage be made to fit in with the form of civil list by arrangement of the departments in the same order. This register need contain tables only of those appointments whereof the numbers are fixed provincially without regard to locality, *e.g.*, not of Collectors in Madras but of the several grades of Collectors in Bengal; not of Assistant Collectors in the North-West Provinces but of Assistant Commissioners (in their grades) in the Punjab; of Deputy Collectors and Extra Assistant Commissioners everywhere; of Tehsildars only where there are grades in such office.

22. In this register as soon as an officer is permanently removed from the strength of a grade (*e.g.*, by promotion to a higher or by fall to a lower on return of a permanent incumbent), his name should be struck out, and, if necessary, the *grade numbers* should be corrected; these numbers need not, indeed, be entered, but they show the gradation of the permanent incumbents, and so the highest cannot be larger than the number sanctioned for the grade. After the name of each permanent incumbent a space of a line or two should be left for convenience in recording any second assumption of charge, but for acting officers one line only is needed, as a separate entry is necessary in case of each appointment. The cause of resignation of charge to be stated in the last column would be leave, promotion, return of incumbent or the like; but as this register is provided only for check on the strength of a single section, not for record of an officer's history, no note should be made of the particulars of leave or promotion. In checking strength those names would be counted against which there is a note of taking, but not of resigning, charge.

There can be an entry in *both* of the columns under date of appointment only if an officer is confirmed without break in an appointment in which he has been acting; the date is only that of appointment to the grade which occupies this page of the scale register.

23. No instructions are here given for the preparation and publication of the quarterly civil list, as this duty is not everywhere laid on the account office; the standard pattern is described in Financial Circular No. 3773 of 25th September 1871. Any list, however, which is published by authority without previous review in the account office should, on receipt, be taken up and checked both with the scale

register and with the service registers of the several officers named, and the copy of the printed list preserved in the office should be corrected by hand.

RULES FOR TREASURY OFFICERS.

24. The use of the slip described in paragraph 5 will relieve treasury officers of some responsibility. They will ordinarily pay the same officers at the same rate as in the previous month, recovering, without regard to their remonstrance, any sum which has been notified for retrenchment by the Accountant-General. If a higher rate be demanded, the bill should be supported by the original slip above-mentioned, or in default thereof, by certificate of assumption of charge of some higher office, under a quoted order of Government, which would carry the higher pay. If the claimant be an officer newly come from another station, he will produce a last-pay certificate from his former treasury officer in addition to the slip or the certificate named. In the printed form of pay bill, indeed, there may be inserted a note certifying that transfer certificates have been despatched, which note would be separately signed in case of a transfer of charge.

A treasury officer will not undertake correspondence for an officer making a claim to any special allowance, but will request him to address the Accountant-General either direct or through his own official superior.

Nor will he honor a claim which on the face of it is disputable; he will request the claimant to refer the question to the Accountant-General.

Nor will he, when a retrenchment is ordered, enter into any correspondence either with the Accountant-General or the officer placed under retrenchment; it is his duty simply and promptly to carry out the orders he has received, and to leave the person aggrieved to his remedy in ordinary course.

Nor will he issue pay before the end of the month, except in case of an officer departing on leave who may be paid up to the last day of service, *i.e.*, the last on which he was in charge of his office *after noon*.

25. The responsibility of treasury and of countersigning officers is thus stated in the Resolution introducing the present system of account (2189, dated 20th April 1865, paragraph 34).

The privilege of drawing pay abstracts or bills for salary, allowances, or contingent expenses, will be restricted to responsible officers; and the drawer of the bill will be held answerable for any overcharge. The responsibility of the countersigning officer will be that which attaches to all controlling officers, and which brings them under a liability to make good any loss arising from their culpable negligence. The treasury officer who makes payments without pre-audit will be responsible for checking any palpable errors, and (in the case of change of office, or of rate of salary of gazetted officers) for passing the new rate with due reference to the orders directing the change. In short, the responsibility for an overcharge will rest primarily with the drawer of the bill, and (failing recovery from him) the overcharge will be recovered from the treasury officer or the countersigning officer only in the event of culpable negligence in either of them.

26. When a Military officer in civil employ embarks for leave to England from a port in a different presidency and draws pay there, the treasury officer will send to the examiner of fund accounts for the presidency to which the absentee

belongs a note of the recoveries last made for the Military Funds, and also of the date of embarkation of the absentee or that up to which he has drawn pay. Similarly, when such an officer returning from England draws his first pay from a treasury under another presidency than his own, the treasury officer will forward to the examiner of fund accounts of the returning officer's presidency a note of the amount recovered on account of funds from his first abstract, attaching thereto the separate certificate of fund payments furnished by the India Office.

P.S.—This circular supersedes paragraphs 2—10 of circular 4, the whole of circulars 77 and 85, with the form for use under circular 77 which was issued under cover of circular 81, and circular A 21 of the Treasury Branch.

No. 63.

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

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

FORM A.

Condensed, representing an open sheet of foolscap folio (*Para.* 3).

NAME.

Details of Emoluments and Deductions—	Date from which each several rate takes effect.	Date of payment of bills for months of
Salary ... Pay ... ... Acting Allowance		
	Nine money columns.	*Cages for note of payment for each month of three years.*
Gross claims		
Deductions *		
Net claim		

Orders of Government affecting the Officer.

No.	Date.	Gazette.	Substance of order as briefly as possible.

* Deductions—Civil Service Pension deduction ... ... Medical Retiring Fund ... Uncovenanted Service deferred annuities ... Civil (for Provident) Fund, Ordinary ... Military Fund, ... New Military Fund (*Wife*) ... Uncovenanted Family Pension Fund ... Civil Fund additional. Military Orphan Fund. New Military Fund (*Children*) ... Uncovenanted Service Insurance Fund ...

Space left vacant for notes explanatory of peculiar payments.

Particulars of objection.

Month for which claimed.	No. of voucher.	Date of payment.	Amount of objection.	Admitted or recovered.	Date of disposal.

Particulars of Leave and Transfers.

Date of order.	Gazette.	Leave. Section of Code.	Leave. Period granted.	Leave. Period of absence.	Transfer. From	Transfer. To	Transfer. Joining time claimable.	Date of Resigning charge.	Date of Taking charge.	Date of Report.

FORM B.

Condensed, representing a sheet of foolscap taken the long way (*Para.* 12).

SERVICE REGISTER OF (*Full name*) *Robert Taylor,* *Bengal Civil* SERVICE.

Date of { Arrival in India (*for C. S.*) 16*th November* 1856. / Birth (*in case of a Military or Uncovenanted Officer*), }

Brought forward from page ...
Carried forward to page ...

Date of Gazette of Government Order.	Appointments. Permanent.	Appointments. Acting.	Non-effective. Transit.	Non-effective. Privilege leave.	Non-effective. Subsidiary leave.	Non-effective. Furlough or (Sick leave).	Non-effective. Other leave or absence.	Period. From	Period. To	Monthly Pay. Permanent.	Monthly Pay. Special or Acting.
C. G. 22 Nov. 56...	Student, unpassed ...	...	...	...	...	...	...	16 Nov. 56 ...	6 March 57.	250	...
,, 10 Mar. 57...	,, passed in one language.	...	...	...	...	...	...	7 Mar. 57 ...	10 Oct. 57...	300	...
,, 13 Oct. 57...	Attached to N.-W. P., Punjab and Oudh ...	...	Transit.	...	...	...	...	11 Oct. A. ...	24 ,, ,, ...	400	...
N. W. P. G. 11 Nov. 57 ...	Assistant Magistrate-Collector, Benares ...	...	...	...	...	...	...	25 ,, ...	1 June 58 ...	400	...
,, 7 June 58.	Do. Jounpore with full powers	...	...	...	...	...	...	2 June 58...	26 ,, 59...	500	...
,, 5 July 59.	Do. Mirzapore, with full powers	...	Transit.	...	...	...	...	27 ,, 59 ...	29 ,, ,, ...	500	...
.....	.....	...	...	...	...	...	...	30 ,, ,, ...	10 Sept. ,, ...	500	...
N. W. P. G., 1 Oct. 59	Assistant Magistrate-Collector, Meerut	...	...	...	...	...	...	...	...	...	...
.....	.....	...	Transit.	...	...	...	...	11 Sept. ,, ...	19 ,, ,, ...	500	...
,, 8 ,, ...	Do. Allyghur	...	...	...	...	...	...	20 ,, 59 ...	15 Oct. 60 ...	500	...
,, 30 Sept. 60.	Transferred to Punjab ...	...	Transit.	...	...	...	...	16 Oct. *B.* ...	24 ,, ,, ...	...	...
P. G., 10 Oct. 60...	3rd Class A. C., Lahore ...	...	...	...	...	...	...	25 ,, ,, ...	26 July 61 ...	500	...
,, 29 July 61.	.....	D.C. Googaira.	...	...	...	...	...	27 July 61 ...	20 Oct. ,, ...	500	243-10-8
.....	.....	...	Transit.	...	...	...	...	21 Oct ,, ...	10 Nov. ,, ...	500	...
.....	.....	...	...	...	...	...	...	11 Nov. ,, ...	25 Jan. 62 ...	...	...
P. G., 10 Jan. 62.	.....	...	...	...	...	...	6 ms. private.	...	...	...	...
P. G., 29 Jan. 62.	.....	D.C. Googaira.	...	...	...	...	...	26 Jan. 62 ...	10 Feb. 62 ...	500	243-10-8
.....	.....	...	...	...	...	...	...	11 Feb. 62 ...	13 April ,, ...	500	...
P. G., 10 Jan. 62.	.....	...	...	...	30 *days.*	...	...	14 April ,, ...	27 ,, ,, ...	250	...
.....	.....	...	...	...	14 days.	...	6 ms. private.	28 ,, ,, ...	27 Oct. ,, ...	250	...
.....	.....	...	...	...	...	...	Without leave.	28 Oct. ,, ...	...	...	...
.....	Out of employ	...	...	...	...	...	...	29 ,, ,, ...	30 Nov. ,, ...	180	...
P. G., 5 Nov. 62...	3rd Class A. C., Lahore ...	...	...	...	...	...	...	1 Dec. 62 ...	10 April 63 ...	500	...
,, 15 April 63...	Trans. to Oudh Province.	...	Transit.	...	...	...	...	11 April 63 *C.*	25 ,, ,, ...	500	...
G. I. For. Dept. 217, dated 1 May 63.	To be Asst. Settlement Officer, Hurdui ... ... With personal allowance of Rs. 75 from date of taking charge	...	...	...	...	...	...	26 ,, ,, ...	...	500	...
C. G., 10 April 64.	Asst. S. O., Second Grade.	...	...	...	...	...	...	...	1 April 64.	...	75
G. I. For. Dept. 341, dated 10 June 64.	Invested with powers of Deputy Commr. for hearing appeals from							2 April 64...	20 July 65...	700	...
C. G., 1 Sept. 64.	Tehsildars	...	...	...	...	...	...	...	...	...	...
,, 25 July 65...	Transferred to Punjab ...	...	Transit.	...	...	...	...	21 July 65 ...	5 Aug. 65 ...	700	...
P. G., 25 ,, 65...	Asst. Commr., 2nd Class.	D. C. Jhung...	...	...	...	...	...	6 Aug. 65 ...	22 May 66 ...	700	243-10-8
			Died at Jhung on 22 May 66								

In October 1857 *the Civil Auditor, Fort William, should have sent to the Civil Auditor, Agra, an extract as far as A, striking the name out of his index: in October* 1860 *the Civil Auditor, N.-W. P., should have sent an extract as far as B* (including A) *to the Civil Auditor, Punjab, also striking the name out: in* 1863 *the latter should have sent an extract as far as C* (including A and B) *to the Civil Paymaster, Allahabad, who should have brought the name on his index again and posted at the new entries: similarly with the new transfer to the Punjab. The Civil Paymaster at Allahabad audited the bills of the Oudh Province as well as N.-W. P., but it would not be necessary to keep separate volumes for the service registers of the officers of the two Governments.*

Leave *granted* should in this form be entered in red ink; on its expiry actual absence should be noted in black.

FORM C.

Condensed (*Para.* 17) to be prepared on foolscap.

Statement showing the Difference between the Amount of Acting Allowances drawn by Covenanted Civil Servants and the Amount saved from their substantive Pay from 1*st April* 18 *to* 31*st March* 18 .

Number.	Name.	No. of days on duty during the year, whether in substantive or officiating appointments, *but excluding* service in special or temporary appointments* during which an officer retains a lien on his substantive appointment.	Number of days on duty in special or temporary appointments during which the officer retains a lien on his substantive appointment.	Number of days absent on furlough or special leave, including subsidiary leave.	Number of days absent on privilege leave.	Total of columns 4, 5, and 6.	Excess of substantive pay over allowances drawn during the period noted in column 6.	Acting allowances drawn during the days shown in column 3.	Acting allowances drawn during the days shown in column 6.	Total of columns 9 and 10.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12

* By special or temporary appointments during service in which an officer retains a lien on his substantive appointment (columns 3 and 4) are meant such appointments as member of the Cattle Plague Commission, member of the Legislative Council of India.

FORM D.

Condensed (*Para.* 18) to be printed on open demy.

List of Her Majesty's Servants belonging to the Bengal Civil Establishment, specifying their numbers, names, original and present ranks, commencement and term of residence in Bengal, non-residence, offices, dates of appointments, monthly and annual salaries, &c., actually drawn, completed up to 31st March 1874.

N.B.—Residence at Haileybury College to be reckoned as actual residence in India is distinguished in red ink in column of actual Residence.

No.	Name.	Dates of			Subsequent non-residence.			Actual residence.	Appointments.	Specification of allowances.	Monthly amount in Rupees.	Total monthly income in Rupees.	Total annual income in Rupees.	Annual income tenable by law in Rupees.
		Original rank.	Present rank.	Commencement of service.	On furlough.	On medical certificate.	On private affairs.							

The date of original rank is that of arrival in India of the first Civil Servant of that season.
Under medical certificate will be entered all sick leave taken under old rules, under private affairs all that appears in column of other leave of Form B.

FORM E.

Full breadth (*Para.* 20).

STATEMENT SHOWING THE SANCTIONED SCALE OF GAZETTED APPOINTMENTS UNDER THE GOVERNMENT OF ON 31ST MARCH 187 .

ORDERS OF GOVERNMENT.		APPOINTMENT.		Salary of each Officer per mensem.	REMARKS.
No.	Date.	No.	Designation.		
				Rs. A. P.	
H. D. 1763	23rd Dec. 1866.	1	Lieutenant-Governor	8,333 5 4	
		2	Opium Agents	2,800 0 0 2,500 0 0	Rs. 2,500 rising to Rs. 3,000 by annual increments.
F. D. 174	12th Feb. 1868.	2	Members of Revenue Board	4,166 10 8	To be reduced to Rs. 4,000 on occurrence of a vacancy.
		2	Cathedral Chaplains	640 0 0	Salary Rs. 500, house-rent Rs. 90, Jail allowance Rs. 50.
„ 1346	27th Sept. 1860.	23	Magistrates and Collectors, first grade..	1,916 10 8	
		14	„ „ second „ ..	1,500 0 0	One vacant.
		49	Assistant Magistrates passed by second standard	500 0 0	These numbers fluctuate, but the existing strength is as shown.
		20	„ „ first standard ..	450 0 0	
		17	„ „ unpassed ..	400 0 0	
„ 2712	26th Nov. 1867.	11	Assistant Commissioners, 1st grade ..	800 0 0	Actually entertained.
		11	„ „ 2nd „ ..	700 0 0	First grade 7.
		6	„ „ 3rd „ ..	500 0 0	Second „ 1.
					Third „ 7.

FORM F.

Full breadth (*Para.* 21).

SCALE REGISTER FOR APPOINTMENTS OF *Collectors, first grade.* SANCTIONED NUMBER

Order in grade.	Name.	Gazette order, No. and date.	DATE OF APPOINTMENT.		DATE OF		Cause of Resignation of Charge.
			Substantive.	Acting.	Taking Charge.	Resigning Charge.	

13

Proceedings of the Madras Government, Financial Department,
6th May 1874.

No. 58. ORDER THEREON, 6th May 1874, No. 781.

Communicated to the Departments of the Secretariat and to the Board of Revenue for information.

(True Extract.)

Acting Chief Secretary.

To the Revenue Department.
„ Military do.
„ Public Works do.
„ Board of Revenue.

Exd. E. C. Shunker and F. R. Bantleman.

Govt. of 1874 Madras.

FINANCIAL.

To

THE REVENUE DEPARTMENT,

&c. &c. &c.

Dated May, 6th.

Read

—

G.O., 6th May 1874, No. 781.

MAY.

Nos. 57-58.

15/1

AUDIT OF GAZETTED OFFICERS' BILLS.

Comptroller General's Office,
Calcutta, the 12*th April* 1874.

CIRCULAR No. 169.

FROM

THE COMPTROLLER GENERAL,

To

ALL ACCOUNTANTS GENERAL.

SIR,

The instructions which I find it necessary to issue on the subject of audit take so much space that I shall divide them into four circulars, of which one will treat of the audit of gazetted officers' bills and the various registers and returns whereby the Account Office is enabled to discharge its various duties in regard to such officers, and the others of ministerial establishments, contingent charges, pensioners, and the corresponding bills, registers and returns: and before entering on the special subject of my present circular, which is the first of the four heads, I wish to remind you, generally, that I have to provide for such an audit as shall secure proof on three points:—

(1) that payment has been made, and has been so acknowledged that second claim against Government on the same account is impossible;

(2) that the expenditure is warranted by orders of Government, special or general, and generally has been provided for in the annual estimates;

(3) that the expenditure is necessary for the public service, and not greater than the occasion demands.

And I must further lay down that every voucher must be reviewed and initialled by a gazetted officer before it is accepted by the abstract poster; but you will observe that I speak of *vouchers*, not (for instance) of the sub-vouchers of a contingent bill, or the receipts which support the several entries in a pension schedule.

AUDIT OF GAZETTED OFFICERS' BILLS.

2. In the case of an effective officer, the duty of the Audit Office, beyond testing the formal completeness of a voucher, is

(*a*) to see that an officer is legally entitled to the pay, *i. e.*, that it is claimed, and is admissible, in respect of a post to which he has been duly appointed, and of which he is actually in charge;

(*b*) to record the payment as a check on a second claim by the same officer, and as a guide in calculating the allowances admissible in case of future leave;

(*c*) to record the employment as a check on future claims to leave and pension;

(*d*) in some cases, to record the employment in a scale register as a check on over promotion.

In the case of any officer on leave, it is necessary to see that leave has been granted, that it has not been exceeded, and that the allowance claimed is covered by the rules proper to the case; and thus, in the case of an officer on privilege leave, it is necessary to see that he has been in charge of the post whose pay he claims on such terms as to give him a right to resume charge at once.

For these several purposes various records are provided: for *a* and *b* the Audit Registers (*para.* 3); for *c* the Service Register (*para.* 12); for *d* the Scale Register (*para.* 21).

The consideration whether the pay drawn is *admissible* involves disallowance of improper claims and watching the recovery of monies improperly drawn; for the procedure in raising, communicating, and adjusting retrenchments, reference should be made to circular 149. It is hardly necessary to say that no claims can be admitted for service in a post not duly sanctioned, or for pay not assigned or provided for the post of employment.

3. The Audit Register should be printed on foolscap paper, and should be bound up for use in volumes of convenient thickness, each leaf being numbered; the number thus assigned to the open sheet will hereafter be spoken of as the *establishment number*. The register for officers paid from Provincial should be separate from that for officers paid from Imperial grants, and names will be arranged alphabetically in each volume, some blank sheets being left after each initial for future entries during the currency of that register; but it is within the discretion of the Accountant General to bring all officers of all classes together in a single series for each of the two sections, or to assign separate volumes to different classes, *e. g.*, the register for officers employed in Imperial departments might be divided into four series, one taking all military officers in civil employ; a second, medical officers and chaplains; a third, all covenanted civilians and uncovenanted officers bearing European names; a fourth, all uncovenanted officers bearing native names. It must, however, be understood that the plan of grouping is left to discretion; the object to be attained is that a new clerk taking up a pay voucher should know at sight in what volume of the register he should look for the name.

It may be convenient to provide a separate volume for the audit of the bills of all officers of other administrations drawing pay, whether for leave or special duty; in this case, sheets for an alphabetical index should be provided at the commencement of the volume, but the pages should be occupied chronologically.

At Bombay, a port from which many officers of other provinces embark for Europe after drawing pay once only, a second register may be provided in simpler form; the length of foolscap paper will suffice for its twelve columns of date of payment and number of voucher, No. and date of the last pay certificate received, name, service, and appointment of officer paid, the period for which he is paid, the monthly rate, the gross amount charged, the deductions (in detail), and the net payment with initials of the Assistant to the Accountant General; a single line would suffice for each entry. The heading of each opening would be *Register of payments made to officers of the——— Government embarking on leave to Europe*, and several successive leaves should be assigned to each province. In this register payments made to officers of Imperial and of Provincial Services would be entered chronologically without distinction.

To avoid transfers of names from register to register, and so distribution of personal record, it will be convenient to arrange at the presidency towns

that the audit of the pay of gazetted officers employed in the interior shall be entrusted to the same officer, and recorded in the same register, with that of officers at the presidency. Again, if an officer were *temporarily* transferred from an appointment paid from Imperial services to one paid from Provincial under the same audit circle, it would not be necessary to transfer the audit of his pay to the new register; at most the name might be entered in the Provincial register, with reference to the page in the Imperial volume wherein the audit is recorded. The observance of this plan is not, however, *ordered*, though it is thought likely to save trouble in checking the salary bills about the time of transfer, and also the future claim to leave pay.

4. The form of register (form A annexed) provides columns for the audit of the bills of three complete years. Shortly before the close of such a period, the current registers should be taken up by a person of some intelligence, the names to be omitted should be struck through with a coloured pencil, and the remaining ones re-numbered according to the corrected alphabetical order. At foot of the page containing the last name of one initial should be noted the number of leaves to be left blank after it for future entries. All orders of unexpired force, any leave unexpired, any transfer ordered but not effected, must be brought forward in the new register, and should therefore be marked for the copyist's guidance by the person correcting the register. The auditor when he passes the last month's bill must mark any outstanding objection and see it brought forward in the new register. When the new register has been prepared by the copyist, it should be laid with the old one before a gazetted officer, who should see that the necessary particulars have been correctly transferred, and set his initials against the net claim in the first column, as authority for, and a guide to, the auditing clerk. Any officer can only be liable to deduction under one head of each of the three groups, and the other heads should be struck through with a pen.

After the close of each year a red-ink line should be drawn across the space provided for note of orders, objections, transfers, and remarks, to distinguish them from those affecting payments of subsequent years.

5. On receipt of every Government Gazette, the gazetted officer in charge will, with a coloured pencil, set against each notification a mark for each officer affected thereby, and the auditing clerk, after posting the entry for each name *as briefly as possible*, will mark off the pencil line, and, if necessary, fill up a new money column. In entering the order any convenient abbreviations should be used. The gazetted officer should re-check the register with the Gazette, and if all necessary entries have been made, initial any new money column and issue an octavo slip of warning to the officer whose salary is changed. The slip might run thus—

No._____.

_____is informed that under order No._____
(Gazette p._____) he is entitled to draw pay at the rate of_____
with effect from_____until_____
The details of the calculation are given below.
_____, _____ 187 .

Asst. to Accountant General.

An order appoints A. B. to act as Judge during the absence of C. D., a single mark only is wanted as the order affects only A. B. But if the same order grants leave to C. D. and appoints A. B. to act for him, it has to be noted against both officers, and so two marks are necessary. In the case of any but a grade promotion, it should not be necessary in the note against A. B. to make any mention of C. D. whom he succeeds.

When an officer is placed on special duty for a limited time, the limitation should be stated in the note of orders; it can never be necessary to note that an officer is to act "till further orders," as a later order always cancels an earlier one.

(*a*) If the rate of deductions alter for any reason, or if an officer revert without a new order to his former scale of pay, a new money column will be filled up and initialled, but no slip notice need be issued. The date above the money column will be filled in at once only if the changed rate *necessarily* take effect from the date of the orders; if it involve any previous transfer of charge, receipt of certificate of taking charge will first be awaited.

If one item of deduction vary without alteration of salary or other deductions, correction may be made in red ink without transfer of the whole particulars to another column.

(*b*) If the Gazette order notify a temporary grade promotion for a term already expired, it will not be necessary to fill up a new money column. The amount claimable should be named in the slip, and neatly entered in the space left blank on the right hand page with a guide letter, which may be set also against the note of the order, and also in the *cage* provided for the months for which the allowance is due; on payment the date of the voucher will be noted in the cages against the letter.

(*c*) When an officer takes a last-pay certificate, a new money column should be filled with 0 0 0 and signed, and the fact, and the date, of the grant of such a certificate should be noted in the blank space on the right hand page. Similarly, if exhaustion of the money columns provided necessitate transfer of audit to another page, the next month's *cage* should be filled by entry of the number of the new page and the unused cages should be cancelled.

6. The Particulars of Leave and Transfer also will in part be filled up from the Gazette, the first two columns in every case, and all three under Transfers or the first two under Leave. For the latter, the section of the Code covering the leave will describe its nature more accurately than any word can; the period of absence can only be filled in after return. The date of taking or resigning charge can only be entered from the report of transfer, and a vacancy in these columns will always give warning that some further information is required, and must be called for. In the case of leaves succeeding each other as subsidiary leave and furlough, the day which reckons as the first day of each will appear in the column of *resigning* charge; and that which reckons as the last of each, in the column of taking charge: the column 'period of absence' then filled up, will show whether or not the period granted has been overstayed. In case of transfer, too, the 'joining time claimable,' noted at the time of posting the order, will, by comparison with the difference between the dates, show whether, and by how much, the proper joining time has been exceeded.

7. Certificates of giving and taking charge, or of going on and returning from leave, should be pasted in a separate file in order of receipt: the record-keeper should be responsible for having them filed on the day of receipt, after seeing that they bear the initials of the auditor, and of the service-register poster, as certifying that the requisite entries have been made. This file the gazetted officer in charge should take up week by week and check by it the several registers. Such files may be destroyed at the end of the third complete year.

3 19

8. Audit will be recorded by the month *for* which pay is due, *i. e.*, by whose labour the pay is earned, not by the month *in* which it is issued, and if there be nothing remarkable about the bill it will suffice to note in the register the date of payment; if any further payment be made afterwards under new orders, the new date would also be entered with a letter guiding the eye to an explanatory note in the space left vacant in the form and to the note of order. If for any reason it be thought desirable to enter the amount, that charged in the classified abstract, *i. e.*, the gross amount including fund deductions and sums disallowed, should be given; again, when a retrenchment has been recovered by less payment on a later bill, the actual new charge, *i. e.*, the cash payment *plus* the ordinary deductions, should be entered, not the gross earnings.

Suppose that in the first column on the left the rate of pay is shown as Rs. 400, under date 1st June 1873; and in the second Rs. 450, under date 15th February 1874. If then for earlier months Rs. 400 (gross) only be drawn, for later ones Rs. 450, and for February Rs. 425, no note of amount is needed on the right hand page, though for ease of future calculations of leave pay it will probably be desirable to enter in February's cage besides the date of payment the amount, *viz.*, Rs. 425. But if, for any reason, effect have not been given to the order in preparing the bill for February, it will be desirable to enter besides the date in February's cage Rs. 400, and when back pay is afterwards drawn, a mark (*A* or the like) against a second date in the cage will carry the eye to the explanation in the blank space.

9. After the necessary enfacement of the voucher, the audit clerk will lay it with the register before the gazetted officer in charge, who will initial the voucher but not the register: particulars of objection, if any, will then be posted in the space provided in the audit register, and the voucher will be ready for surrender to the poster of the classified abstract. Work will be facilitated by the abolition of office bills, *i. e.*, of bills including the pay of all the gazetted officers of an office, and the adoption of one item bills, *i. e.*, bills for the salary of a single officer: printed forms may be issued for these as is the custom at presidency towns; therein a space is provided for entry in the audit office of the 'establishment number' (*para.* 3).

10. The audit clerk is responsible for watching adjustment of objections raised on vouchers passed by him, and the gazetted officer in charge when passing a new bill should see what objections are still outstanding. Ordinarily, indeed, recoveries will be made by short payment on a new bill, and record of such recovery should be made under 'particulars of objection' before the voucher is laid before the gazetted officer. But if the ground of objection be only non-receipt of a complete certificate of transfer of charge where the transfer involved moving to another station, no note of it need be made under Particulars of Objection as the absence of a certificate in such a case is shown in the other form at foot of the page.

11. Nine money columns are provided in the form, and if it should become necessary to open a tenth, audit must then be transferred to another page (*para.* 5). But also any of the several spaces provided for note of orders, remarks, objections, &c., may be exhausted, and then in order to avoid actual transfer of audit, a slip of thin but tough paper may be pasted by one (the upper) edge so as to cover the space which has proved insufficient. This plan is only a makeshift to avoid a transfer, but in some provinces without some such artifice transfers might be frequent and confusing, and they must always

be troublesome since all current particulars must be carried to the new page just as at the opening of a new register (*para.* 4).

SERVICE REGISTER.

12. For the Service Register will be provided convenient volumes of form B, such a register was ordered for covenanted civilians by F. D. circular No. 1822, dated 21st August 1868, and has since, for various purposes, become necessary for all other gazetted officers. These registers will be kept by audit circles; thus the Accountant General of Bengal who audits the pay of officers serving the Government of India, as well as the Government of Bengal, will still keep only one set of service-registers, not two. Similarly, officers paid from Provincial Services need not on these registers be separated from those paid from Imperial. Separate volumes, however, may be set apart for the several sections of the service, covenanted civilians, military officers in civil employ, medical officers, chaplains, uncovenanted officers bearing European names, and uncovenanted officers bearing native names.

The object of this separation by classes, as of the non-separation by paying Governments, is simply economy of labour. The different conditions of service render it probable that, while officers of each class will run off its register much in the order in which they are brought on it, those of different classes will remain very different periods. For instance, chaplains retire generally after 20 years' service and rarely serve the same Government during their whole service, whereas civilians serve longer and are rarely moved: uncovenanted Europeans generally enter the service young and remain long, whereas uncovenanted natives are commonly promoted to gazetted posts only after long service in lower grades. The separation too facilitates the preparation of returns such as those mentioned in paragraphs 16 and 17.

13. The first set of these registers will be opened by bringing on them, in order of the gradation list or the date of commencement of service, the names of all officers on the strength of the gazetted establishment; but in the future, immediately on receipt of a gazette appointing a new officer, his name will be entered on the first vacant page in the proper volume of this register, and be at the same time brought on the alphabetical index with which each volume will open. So long as an officer is attached to a province, though he be absent on long leave or though for a time he have fallen from the rank of a gazetted to that of a ministerial officer by the termination of an acting promotion, his name should not be struck out of the index; it should be removed only on death or permanent transfer to another province.

14. In these registers must be entered every fact in the official history of any individual, though it be a temporary grade promotion carrying pay but for a few days, or a formal investiture with powers under some Act, or employment on special duty: notifications that an officer has been placed on some local committee or appointed to some unpaid charge in a municipality will not, however, be noted. From these registers will be prepared all necessary returns affecting gazetted officers, *e. g.*, the annual statements of judicial officers who have become qualified for the bench of the High Court, the service statements of uncovenanted gazetted officers applying for pension, &c.

In some provinces, it is believed that note-books have been kept up giving more or less nearly the information required for this register; in these places an officer's past history should be brought on the new register. In other cases the register must be complete, with effect from the commencement of the current

year, but exertions should be made hereafter to work out past details; these should then be recorded in a separate volume wherein all classes may be entered without distinction, reference to the page of this volume being given in the new register. In case an officer is transferred to another circle of audit, he will hereafter take with him a copy of his history as is explained at the foot of the form; in case a transfer be made before the new register shall have been three years in use, a statement of the allowances drawn within those years must in all cases be sent without delay, and should be followed up by a memorandum detailing all leave enjoyed by the departing officer while serving in the circle of audit from which he is passing, and also indicating the circle from which he formerly came.

15. The illustrative entries given in the sample form will, it is believed, sufficiently explain the way of handling the register, nor will there be any difficulty in fitting the leave headings to the circumstances of other than civil service rules. In a complete register for a civil servant there will appear under the head *furlough* all furlough and sick leave which he may have taken since he entered the service except that indicated in Pension Code, Supplement A 2*e*; sick leave taken under any former rules should be noted in red ink. Under *other leave* will be entered all extraordinary leave (Leave Code, section 7*b*), absence without leave, and special leave (section 15): if any period be counted as service in residence which would not under the rules so count, note should be made at foot of the Government order granting such indulgence. The period of leave granted should in every case be entered in red ink; the period of actual absence will be stated in black. In the column of substantive pay will be entered subsistence allowance where drawn and leave allowances (except of course any acting allowance drawn during absence on privilege leave), those payable in England being converted at the rate of one rupee for two shillings.

16. From this register will be compiled (on foolscap paper) the return of services of chaplains on the *Bengal* establishment which is submitted to the Comptroller General every year with the object of furnishing materials for a complete service register to be kept up in his office. The form is here given with a sample entry:

Note of services of Chaplains in Punjab in the year 1872-73.

Name.	Gazette.	Order.	Date of resigning charge.	Date of taking charge.	Period of absence on leave.	
					Mos.	Days.
Revd. A. B. C.	*Pun. Gaz.* 3rd Apl. ...	Transferred from N W. P.	.....	.....	...	...
	Ditto ...	To be Chaplain of Mooltan	.....	20th April	...	...
	5th May ...	Two months' privilege leave	10th May...	9th July ...	2	0
	10th Oct....	Four months' sick leave ...	1st Oct. ...	20th Dec....	2	20
	15th Dec....	Transferred to Bengal ...	5th Jan. ...	.....	...	...
Revd. C. D. E.						

The services of chaplains of the Scotch Church are to be returned in similar form.

The name of a chaplain who has left India on furlough should be entered in this return for two years, with quotation only of the order granting furlough, in order to secure continuity of record.

17. From this register, too, with most ease will be prepared the annual return (form C) showing the saving or extra expense caused by the absence of covenanted civilians from their substantive posts, which is submitted after the close of each year to the Comptroller General, and by him re-arranged into a complete return for all India. The headings of the several columns fully explain their use, and it is only necessary

to add that the numbers in the first column are to be consecutive, that in the second the names of officers on each of the presidency establishments are to be grouped together, and the names in each group shown in the order of the civil service gradation list.

18. The list of civil servants on the *Bengal* establishment, which is submitted by each Accountant General annually, will, in like manner, be arranged in the order of the Bengal Civil Service Gradation List. It will show the appointment and salary of each officer on 1st April, and be prepared on the form D.

SCALE REGISTER.

19. Scale registers are of two kinds—

(*a*) annual, prepared for submission to Government;

(*b*) maintained in account offices for the purpose of checking excess appointments.

20. The former will be in the form E annexed, wherein a few illustrative entries are given; the appointments will be arranged in departments, following, as far as possible, the order prescribed in Financial circular No. 3773, dated 25th September 1871, and the orders of Government, which fixed the sanctioned strength and pay, will be noted in the proper column. The return for officers on establishments paid from Provincial Services will be quite separate from that for Imperial Services.

21. The scale register for check should be in form F annexed: partial entries will be made on receipt of each gazette and completed on receipt of certificates of transfer of charge. As civil lists in most provinces are printed every quarter, the scale register should then be opened anew, and may with advantage be made to fit in with the form of civil list by arrangement of the departments in the same order. This register need contain tables only of those appointments whereof the numbers are fixed provincially without regard to locality, *e. g.*, not of Collectors in Madras but of the several grades of Collectors in Bengal; not of Assistant Collectors in the North-West Provinces but of Assistant Commissioners (in their grades) in the Panjáb; of Deputy Collectors and Extra Assistant Commissioners everywhere; of Tehsildars only where there are grades in such office.

22. In this register, as soon as an officer is permanently removed from the strength of a grade (*e. g.*, by promotion to a higher or by fall to a lower on return of a permanent incumbent), his name should be struck out, and, if necessary, the *grade numbers* should be corrected; these numbers need not indeed be entered, but they show the gradation of the permanent incumbents, and so the highest cannot be larger than the number sanctioned for the grade. After the name of each permanent incumbent a space of a line or two should be left for convenience in recording any second assumption of charge, but for acting officers one line only is needed, as a separate entry is necessary in case of each appointment. The cause of resignation of charge to be stated in the last column would be leave, promotion, return of incumbent or the like; but as this register is provided

only for check on the strength of a single section, not for record of an officer's history, no note should be made of the particulars of leave or promotion. In checking strength those names would be counted against which there is a note of taking, but not of resigning, charge.

There can be an entry in *both* of the columns under date of appointment only if an officer is confirmed without break in an appointment in which he has been acting; the date is only that of appointment to the grade which occupies this page of the scale register.

23. No instructions are here given for the preparation and publication of the quarterly civil list, as this duty is not everywhere laid on the account office; the standard pattern is described in Financial circular No. 3773 of 25th September 1871. Any list, however, which is published by authority without previous review in the account office should on receipt be taken up and checked both with the scale register and with the service registers of the several officers named, and the copy of the printed list preserved in the office should be corrected by hand.

RULES FOR TREASURY OFFICERS.

24. The use of the slip described in para. 5 will relieve treasury officers of some responsibility. They will ordinarily pay the same officers at the same rate as in the previous month, recovering, without regard to their remonstrance, any sum which has been notified for retrenchment by the Accountant General. If a higher rate be demanded, the bill should be supported by the original slip above mentioned, or in default thereof, by certificate of assumption of charge of some higher office, under a quoted order of Government, which would carry the higher pay. If the claimant be an officer newly come from another station, he will produce a last-pay certificate from his former treasury officer in addition to the slip or the certificate named. In the printed form of pay bill, indeed, there may be inserted a note certifying that transfer certificates have been despatched, which note would be separately signed in case of a transfer of charge.

A treasury officer will not undertake correspondence for an officer making a claim to any special allowance, but will request him to address the Accountant General either direct or through his own official superior.

Nor will he honor a claim which on the face of it is disputable; he will request the claimant to refer the question to the Accountant General.

Nor will he, when a retrenchment is ordered, enter into any correspondence either with the Accountant General or the officer placed under retrenchment; it is his duty simply and promptly to carry out the orders he has received, and to leave the person aggrieved to his remedy in ordinary course.

Nor will he issue pay before the end of the month, except in case of an officer departing on leave who may be paid up to the last day of service, *i. e.*, the last on which he was in charge of his office *after noon*.

25. The responsibility of treasury and of countersigning officers is thus stated in the Resolution introducing the present system of account (2189, dated 20th April 1865, paragraph 34).

The privilege of drawing pay abstracts or bills for salary, allowances, or contingent expenses, will be restricted to responsible officers; and the drawer of the bill will be held answerable for any overcharge. The responsibility to the countersigning officer will be that which attaches to all controlling officers, and which brings them under a liability to make good any loss arising from their culpable negligence. The treasury officer who makes payments without pre-audit will be responsible for checking any palpable errors, and (in the case of change of office, or of rate of salary of gazetted officers) for passing the new rate with due reference to the orders directing the change. In short, the responsibility for an overcharge will rest primarily with the drawer of the bill, and (failing recovery from him) the overcharge will be recovered from the

treasury officer or the countersigning officer only in the event of culpable negligence in either of them.

26. When a Military officer in civil employ embarks for leave to England from a port in a different presidency and draws pay there, the treasury officer will send to the examiner of fund accounts for the presidency to which the absentee belongs, a note of the recoveries last made for the Military Funds, and also of the date of embarkation of the absentee or that up to which he has drawn pay. Similarly, when such an officer returning from England draws his first pay from a treasury under another presidency than his own, the treasury officer will forward to the examiner of fund accounts of the returning officer's presidency a note of the amount recovered on account of funds from his first abstract, attaching there to the separate certificate of fund payments furnished by the India Office.

I have the honor to be,

SIR,

Your obedient Servant,

E. F. HARRISON,

Comptroller General.

P. S.—This circular supersedes paragraphs 2—10 of circular 4, the whole of circulars 77 and 85, with the form for use under circular 77 which was issued under cover of circular 81, and circular A 21 of the Treasury Branch.

No. 63.

Copy forwarded to the *Secretary to the Govt. of Madras* for information.

Deputy Comptroller General.

FORM A.

Condensed, representing an open sheet of foolscap folio (*Para.* 3.)

NAME.

Details of Emoluments and deductions—
Salary { Pay / Acting Allowance.

Date from which each several rate takes effect.

Nine money columns.

Gross claims ...
Deductions* ...
Net claim ...

Space left vacant for notes explanatory of peculiar payments.

Date of payment of bills for months of

Cages for note of payment for each month of three years.

Orders of Government affecting the Officer.

No.	Date.	Gazette.	Substance of order as briefly as possible.
			* DEDUCTIONS—Civil Service Pension deduction ... / Medical Retiring Fund ... ... / Uncovenanted Service deferred annuities ... ... / Civil (for Provident) Fund Ordinary.. / Military Fund ... ... / New Military Fund (*Wife*) ... / Uncovenanted Family Pension Fund. / Civil Fund additional ... ... / Military Orphan Fund ... ... / New Military Fund (*Children*) ... / Uncovenanted Service Insurance Fund

Particulars of objection.

Month for which claimed.	No. of voucher	Date of payment.	Amount of objection.	Admitted or recovered.	Date of disposal.

Particulars of Leave and Transfers.

Date of order.	Gazette.	Leave. Section of Code.	Leave. Period granted.	Leave. Period of absence.	Transfer. From	Transfer. To	Transfer. Joining time claimable.	Date of Resigning charge.	Date of Taking charge.	Date of Report.

FORM B.

Condensed, representing a sheet of foolscap taken the long way (*Para.* 12.)

SERVICE REGISTER OF (*Full name*) *Robert Taylor,* *Bengal Civil* SERVICE.

Date of { Arrival in India (*for C. S.*) *16th November* 1856. / Birth (*in case of a Military or Uncovenanted Officer,*)

Brought forward from page ...
Carried forward to page ...

Date of Gazette of Government Order.	Appointments. Permanent.	Appointments. Acting.	Non-effective. Transit.	Non-effective. Privilege leave.	Non-effective. Subsidiary leave.	Non-effective. Furlough or (Sick leave).	Non-effective. Other leave or absence.	Period. From	Period. To	Monthly Pay. Permanent.	Monthly Pay. Special or Acting.
C. G. 22 Nov. 56 ...	Student, unpassed ...	.....	...	...	...	...	.....	16 Nov. 56 ...	6 March 57 ...	250	...
„ 10 Mar. 57 ...	„ passed in one language.	.....	...	...	...	...	.....	7 Mar. 57 ...	10 Oct. 57 ...	300	...
„ 13 Oct. 57 ...	Attached to N. W. P., Punjab and Oudh ...	.....	Transit.	...	...	...	.....	11 Oct. *A.* ...	24 „ „ ...	400	...
N. W. P. G., 11 Nov. 57.	Assistant Magistrate-Collector, Benares	.....	...	...	...	...	.....	25 „ ...	1 June 58 ...	400	...
„ 7 June 58 ...	Ditto, Jounpore with full powers ...	.....	...	...	...	...	.....	2 June 58 ...	26 „ 59 ...	500	...
„ 5 July 59 ...	Ditto, Mirzapore, with full powers ...	.....	Transit.	...	...	...	.....	27 „ 59 ...	29 „ „ ...	500	...
.....	.....	.....	...	...	...	...	.....	30 „ „ ...	10 Sept. „ ...	500	...
N. W. P. G., 1 Oct. 59.	Assistant Magistrate-Collector, Meerut ...	.....	...	...	...	...	.....	.....	.....	...	...
.....	.....	.....	Transit.	...	...	...	.....	11 Sept. „ ...	19 „ „ ...	500	...
„ 8 „ ...	Ditto, Aligghur ...	.....	...	...	...	...	.....	20 „ 59 ...	15 Oct. 60 ...	500	...
„ 30 Sept. 60 ...	Transferred to Punjab ...	.....	Transit.	...	...	...	.....	16 Oct. *B.* ...	24 „ „ ...	...	...
P. G., 10 Oct. 60 ...	3rd Class A. C., Lahore ...	.....	...	...	...	...	.....	25 „ ...	29 July 61 ...	500	...
„ 29 July 61 ...	.....	D. C. Googaira.	...	...	...	...	.....	27 July 61 ...	20 Oct. „ ...	500	243-10-8
.....	.....	.....	Transit.	...	...	...	.....	21 Oct. „ ...	10 Nov. „ ...	500	...
P. G., 10 Jan. 62 ...	.....	.....	...	...	...	...	.....	11 Nov. „ ...	25 Jan. 62 ...	...	...
P. G., 29 Jan 62 ...	.....	.....	...	...	...	...	.....	.....	.....	...	...
.....	.....	D.C., Googaira.	...	...	...	...	6 ms. private.	26 Jan. 62 ...	10 Feb. 62 ...	500	243-10-8
P. G., 10 Jan. 62 ...	.....	.....	...	...	...	...	.....	11 Feb. 62 ...	13 April „ ...	500	...
.....	.....	.....	...	...	...	...	.....	14 April „ ...	27 „ „ ...	250	...
.....	.....	.....	...	...	30 *days.*	...	.....	28 „ „ ...	27 Oct. „ ...	250	...
.....	Out of employ ...	.....	...	...	14 days.	...	6 ms. private.	28 Oct. „ ...	.....	0	...
P. G., 5 Nov. 62 ...	3rd Class A. C., Lahore ...	.....	...	...	...	...	Without leave.	29 „ „ ...	30 Nov. „ ...	180	...
„ 15 April 63 ...	Transferred to Oude Province.	.....	...	...	...	...	.....	1 Dec. 62 ...	10 April 63 ...	500	...
C. G., 20 April 63...	To be Asst. Settlement Officer, Hurdui ...	.....	Transit.	...	...	...	.....	11 April 63 *C.*	25 „ „ ...	500	...
G. I. For. Dept. 217, dated 1 May 63.	With personal allowance of Rs. 75 from date of taking charge ...	.....	...	...	...	...	.....	26 „ „ ...	.....	500	...
C. G., 10 April 64.	Assistant S. O., Second Grade.	.....	...	...	...	...	.....	.....	1 April 64	...	75
G. I. For. Dept. 341, dated 10 June 64.	Invested with powers of Deputy Commr. for hearing appeals from Tehsildars ...	.....	...	...	...	...	.....	2 April 64 ...	20 July 65 ...	700	...
C. G. 1 Sept. 64 ...	Transferred to Punjab ...	.....	...	...	...	...	.....	.....	.....	...	...
„ 25 July 65 ...	Assistant Commr., 2nd Class	D. C., Jhung ...	Transit.	...	...	...	.....	21 July 65 ...	5 Aug. 65 ...	700	...
P. G. 25 „ 65 ...			...	...	...	...	.....	6 Aug. 65 ...	22 May 66 ...	700	243-10-8
			Died at Jhung on 22nd May 66.								

In October 1857 *the Civil Auditor, Fort William, should have sent to the Civil Auditor, Agra, an extract as far as A. striking the name out of his index: in October* 1860 *the Civil Auditor, N. W P., should have sent an extract as far as B* (including A) *to the Civil Pay-master, Allahabad, who should have brought the name on his index again and posted at the new entries: in* 1863 *the latter should have sent an extract as far as C.* (including A and B) *to the Civil Pay-master at Allahabad, who should have brought the name on his index again and posted at the new entries: similarly with the new transfer to the Punjab. The Civil Pay-master at Allahabad audited the bills of the Oude Province as well as N. W. P., but it would not be necessary to keep separate volumes for the service registers of the officers of the two Governments.*

Leave *granted* should in this form be entered in red ink; on its expiry actual absence should be noted in black.

FORM C.

Condensed, (*Para.* 17) to be prepared on foolscap.

Statement showing the difference between the amount of acting allowances drawn by Covenanted Civil Servants and the amount saved from their substantive pay from 1st *April* 18 *to* 31st *March* 18 .

Number.	Name.	No. of days on duty during the year, whether in substantive or officiating appointments, but *excluding* service in special or temporary appointments* during which an officer retains a lien on his substantive appointment.	Number of days on duty in special or temporary appointments during which the officer retains a lien on his substantive appointment.	Number of days absent on furlough or special leave, including subsidiary leave.	Number of days absent on privilege leave.	Total of columns 4, 5 and 6.	Excess of substantive pay over allowances drawn during the period noted in column 3.	Acting allowances drawn during the days shown in column 3.	Acting allowances drawn during the days shown in column 6.	Total of columns 9 and 10.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12

* By special or temporary appointments during service in which an officer retains a lien on his substantive appointment (columns 3 and 4) are mean such appointments as member of the Cattle Plague Commission, member of the Legislative Council of India.

FORM D.

Condensed, (*Para.* 18) to be printed on open demy.

List of Her Majesty's servants belonging to the Bengal Civil Establishment, specifying their numbers, names, original and present ranks, commencement and term of residence in Bengal, non-residence, offices, dates of appointments, monthly and annual salaries, &c., actually drawn, completed up to 31st March 1874.

N. B.—Residence at Halleybury College to be reckoned as actual residence in India is distinguished in red ink in column of actual Residence.

No.	Name	Dates of			Subsequent non-residence.			Actual residence.	Appointments.	Specification of allowances.	Monthly amount in Rupees	Total monthly income in Rupees.	Total annual income in Rupees.	Annual income taxable by law in Rs.
		Original rank.	Present rank.	Commencement of service	On furlough.	On medical certificate.	On private affairs.							

The date of original rank is that of arrival in India of the first civil servant of that season.

Under medical certificate will be entered all sick leave taken under old rules, under private affairs all that appears in column of other leave of Form B.

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FORM E.

Full breadth (*Para.* 20).

Statement showing the sanctioned scale of Gazetted appointments under the Government of on 31st March 187 .

Orders of Government.		Appointment.		Salary of each Officer per mensem.	Remarks.
No.	Date.	No.	Designation.		
				Rs. A. P.	
H. D. 1763.	23rd Dec. 1866.	1	Lieutenant Governor ...	8,333 5 4	
		2	Opium Agents ...	2,800 0 0 2,500 0 0	Rs. 2,500 rising to Rs. 3,000 by annual increments.
F. D. 174.	12th Feb. 1868.	2	Members of Revenue Board ...	4,166 10 8	To be reduced to Rs. 4,000 on occurrence of a vacancy.
		2	Cathedral chaplains ...	640 0 0	Salary Rs. 500, house rent Rs. 90, Jail allowance Rs. 50.
„ 1346	27th Sept. 1860.	23	Magistrates and Collectors, first grade ...	1,916 10 8	
		14	„ „ second „ ...	1,500 0 0	One vacant.
		49	Assistant Magistrates passed by second standard ...	500 0 0	
		20	„ „ first standard ...	450 0 0	These numbers fluctuate, but the existing strength is as shown.
		17	„ „ unpassed ...	400 0 0	
„ 2712	26th Nov. 1867	11	Assistant Commissioners 1st grade ...	800 0 0	Actually entertained.
		11	„ „ 2nd „ ...	700 0 0	First grade 7
		6	„ „ 3rd „ ...	500 0 0	Second „ 1
					Third „ 7

FORM F.

Full breadth (*Para.* 21).

Scale Register for appointments of *Collectors, first grade.* Sanctioned number

Order in grade.	Name.	Gazette order, No. and date.	Date of appointment.		Date of		Cause of resignation of charge.
			Substantive.	Acting.	Taking charge.	Resigning charge.	

Financial 1874 Dept.

The Comptroller General
Civil Service

Dated 12th April 1874
Recd 2nd May 1874

15 & 16 Vict. c. 105

Audit of
gazetted Officers' bills.

With note

Govt. of {1874} Madras.

Financial

To
The Revenue Dept:

Sir.

G.O. May. 6 . 1874. No. 781.

Nos. 57-58.

Accounts. Comptroller Genl's, Circular issuing instructions on the subject of the audit of Gazetted Officers' Bills, Comd. to the Depts. of the Secretariat & the Board of Revenue for information.