M.R.O. 1—77,006—8-6-37.

(1) Number of pages_____

(2) Date of repair 28-9-60

(3) Initials of the Referencer_____
4

MADRAS RECORD OFFICE.

Government of Madras.

Financial **DEPARTMENT.**

G.O. No.	1266	Press / Mis.
125-126.		125-126
Dated	11-6	1875.

14/15

Not to be folded or roughly handled

Treasuries.

No. 125. Read the following circular from E. F. HARRISON, Esq., Comptroller-General, to the Accountant-General, ——— dated Calcutta, 17th May 1875, No. 204 :—

I have the honor to forward, herewith, a supply of circulars for the use of Treasury Officers, which will be found to supersede my circulars to your address, Nos. 1, 25, 110, 116, and A-19, and also to collect other important orders.

RECEIPT.

1. Any person paying money into a Government treasury will present with it a slip which will show distinctly the nature of the payment and the person on whose account it is made, and will thus contain all the information necessary for the preparation of the receipt to be given in exchange. When printed forms are supplied by the treasury, they may with advantage be *biglot*, and correspond exactly to the forms used by the Treasury Officer for giving receipts.

2. This memorandum will be handed first to the Accountant (Treasury Clerk), who, if there be no objection to the receipt of the money, will sign it; next the person making the payment will present it with the cash to the Treasurer, who will count and test the money, enter the amount in his own book, and sign the slip, which will again go to the Accountant, in order to the preparation of a formal receipt for the Treasury Officer's signature: such a receipt only will be a proper acquittance.

Receipts for sums less than Rupees 500 do not require the Treasury Officer's signature. All will be signed by the Accountant, and as those for sums received by transfer in account will not be signed by the Treasurer, the District Officer will by an office order designate the person who shall attach the second signature in the case of sums under Rupees 500.

Where slips in duplicate are tendered with cash, the Accountant might initial both, and, receiving both back signed from the Treasurer, might complete his signature on the one and return it as receipt to the person making payment first, obtaining, in case of sums of Rupees 500 and upwards, the signature of the Treasury Officer.

3. Treasury Officers will receive any sums tendered in cash by subscribers to the "General Family Pension Fund," and will show the amount as received on account of that Fund. With the cash account will be submitted a detailed list giving the date and amount of each receipt, and the name of the person on whose behalf it is paid in; the Accountant-General will adjust the amount to credit of Government of India, and forward a certified list to the Secretary to the Fund.

Subscriptions to this Fund are not ordinarily paid by deductions from the pay-bills of subscribers, but, in cases where they are, the transaction will be recorded just as any other Fund subscriptions are: thus in Madras and Bombay the gross amount of the bill will be taken against the service head and the amount of subscription *per contra* to credit of the Fund; but in other provinces the charge will be taken net, and no record will be made in the treasury of the amounts so deducted.

At whatever time in the month a bill may be paid, subscriptions deducted from it will bear interest as though they had been received on the first day of the month; accordingly, Treasury Officers in Madras and Bombay will be careful to record them as received on the first.

The detailed list submitted with the cash account will, of course, be a transcript of an office register; the Accountant-General can forward the original list without keeping a copy, but will

himself (except in Madras or Bombay) submit a separate list of all subscriptions received by deductions from vouchers.

PAYMENT.

4. Any person having a claim against Government will present his voucher duly receipted, and, if necessary, bearing a stamp; it will then be branded with a stamp showing whether it belongs to General or to Provincial Services, and laid before the Treasury Officer, who, if the authority be good, signatures true and in order, and receipt a legal quittance, would pass an order in writing for payment at *foot* of the voucher. Care should be taken that all bills and vouchers passed for payment are paid on the same day.

Stamped receipts are necessary for all sums exceeding Rupees 20 save those given by, or on behalf of, Government; but the receipt on a cheque sufficiently stamped is exempt.

Government officers are not required to stamp cheques drawn by them on Government account; thus the receipt on a Public Works or a Commissariat cheque requires no stamp.

But a Railway Company or a Municipality having credits at a Government treasury can only draw against them by stamped cheque, and receipts signed by a District Officer as Chairman of a Municipality require a stamp.

An officer drawing any pay or allowance exceeding Rupees 20 for himself on a separate bill is required to stamp the receipt; if he draw it along with the pay, &c., of other persons on his establishment he need not stamp the voucher, but should attach a receipt stamp to the acknowledgment he is bound to give in the office pay-book.

The receipt for a refund, or for repayment of a deposit, requires a stamp if it exceed Rupees 20.

The Treasury Officer should take special care to see that receipt stamps are so defaced that they cannot be used again and offer no temptation to the abstraction of vouchers for the sake of the stamps upon them. Several cases of the loss of vouchers have occurred owing to the neglect of this precaution.

5. It must be remembered that the Treasury Officer has to satisfy not only himself, but also the Account Department, that the claim is valid; and has further to prove that the payee has actually received the sum charged. Attention is therefore drawn to certain rules to be observed for the completion of vouchers—

(*a.*) The amount of each voucher should be entered in words as well as figures, and care must be taken not to leave space for fraudulent alterations before or after either entry.

(*b.*) All corrections and alterations in vouchers should be attested by the initials of the person signing the receipt; any in the orders of payment must be attested in the same way by the Treasury Officer.

Charges against two major heads should not be included in one voucher, but the Treasury Officer will not take exception to a voucher on this ground unless the items require different action from him, such as entry in different registers.

(*c.*) No payment may, under any circumstances, be made on a voucher signed by a Clerk instead of the Head of an office, although in the absence of the latter the Clerk be in the habit of signing letters *for* him. Nor may any moneys be paid on a voucher or order signed with a stamp.

(*d.*) Bills requiring *previous* countersignature should be returned unpaid if presented without such countersignature.

(*e.*) No establishment bill should be paid unless it is accompanied by a leave statement, or bears at foot a certificate that no leave has been taken duri ng the month by any person employed on that establishment on a salary exceeding Rupees 10 *per mensem.*

This rule does not apply to the bills of the Postal and Telegraph Departments, for the check of which the Treasury Officer is not responsible.

(*f.*) The voucher for a refund should show distinctly the original date of credit of the item refunded and the item in the cash account which included it.

Commonly, the certificate, or warrant from the authority having power to order refund, is the voucher on which payment will be claimed and the receipt of the payee given.

(*g.*) Printed forms of vouchers, in English, should be adopted as much as possible, but when, from any circumstance, a vernacular voucher is unavoidably necessary, a biglot form should be used; a specimen which will serve as a general guide is given as form C of the Deposit circular and may be obtained from the local Accountant-General.

On purely vernacular vouchers a brief abstract should be endorsed in English stating the amount, the name of the payee, and the nature of the payment.

6. Every payment made on authority of any letter of credit must without fail be entered thereon at the time under the Treasury Officer's initials; similarly, every Public Works' cheque must be charged in the Executive Engineer's pass-book at once as it is paid. The Treasury Officer must bear in mind that the letter of credit shows the maximum amount he has authority to pay, or the officer credited has authority to ask for, and any further payment is made at the Treasury Officer's risk: he should, therefore, be careful so to record the progressive total of his payments that there may be no risk of overpayment.

The difference between a credit order and a letter of credit must be observed. A credit order is an *order to pay*, and its amount is at once charged off and credited in a separate pass-book; a letter of credit is only an *authority to honor drafts*, and payment can only be made on cheques or drafts drawn against it. An officer, in whose favor a letter of credit had been issued on a treasury where the Government balance was kept at a branch bank, drew a cheque in his own favor for the whole amount and opened a separate drawing account; this procedure was most irregular, and the Treasury Officer should have reported to the Accountant-General as soon as circumstances caused him to suspect the irregularity, as the entry in the bank's account or the voucher attached to it should have caused him to do the same day.

7. When a cheque is presented care should be taken to ascertain by examination of its printed number that it really came from the book notified as in use by the officer who is said to have signed it. Where the payee of a cheque is a person whose signature is not commonly known, the cheque must be payable to bearer; otherwise the standing rule is that all cheques shall be payable to order, and that a Treasury Officer, or the Agent of a branch bank acting as Government Treasurer, shall refuse payment of *any* cheque drawn in favor of bearer.

Where sub-treasuries are in charge of native officials not acquainted with English, biglot cheques should be used.

8. Salary bills may be signed at any time on the last day of the month, and are due for payment on the first day of the month succeeding that by the labor of which they are earned; no part may be paid before, except in the case of a

gazetted officer going away on leave. The duty of noting the proper deduction for subscriptions to the various *Funds* devolves on the drawers of the bills; but the Treasury Officer, before paying any bill of a Covenanted Civilian, must see that the deductions prescribed by Section 3 of Supplement A of the Civil Pension Code have been made.

The form of last-pay certificate prescribed (page 26, *Gazette of India*, 1875) provides for detail of the Fund deductions although the officer preparing the bills is responsible for their correctness; but the Treasury Officer is responsible not only for entering in the certificate all demands against the departing officer of which he may have received notice before granting the certificate, but for passing on any he may receive afterwards to the treasury from which the officer will in future draw.

9. The Head of an office is personally responsible for every salary drawn on a bill signed by him until he has paid it to the servant entitled to receive it, and has had the acquittance roll signed by the payee, if necessary on a stamp. If the payee do not present himself before the end of the month, the amount drawn for him must be refunded by short drawal on the new bill; his salary can be drawn anew when he presents himself to receive it on a new bill charged in the account of a new month. Pay may not, under any circumstances, be placed in deposit.

10. Treasury Officers, when cashing bills for Survey Officers and others at a distance from the treasury, should furnish a note explaining the amount of cash and transfer receipts (if any) issued, and any deductions or alterations that may be made in the bills presented.

The note should be in biglot form, as it is important that the guard or messenger who receives the money should ascertain that the amount stated agrees with the actual cash or drafts delivered to him, and, when that person is unable to read, the Treasury Officer should himself explain to him the amount entered on the note.

The following form is recommended :—

		RS.
Bill presented for salary, &c.	... ...	000
Do. for contingencies	... ...	000
Do. for sundries	... ...	000
	Total ...	000
Paid in cash	... ...	000
,, in drafts	... ...	000
		000
	* Deductions (if any) ...	

* [Explanation]

Signature of Messenger { _____

_____

Treasury Officer.

OFFICE PRACTICE.

11. Every item received or paid must at once be entered in the cash-book, or in some register subsidiary thereto, and numbered in a consecutive monthly series for *each* register, and the corresponding returns for the Accountant-General should be written up before office closes, in order to ensure their punctual despatch

on 10th and 31st. The *daily* total of each register must be carried to the cash-book, in order that the balance may be struck, but in writing up the cash account and the list of payments, such entries of daily totals should be omitted, and one entry only for each register should be made in the cash account or the list of payments. The vouchers pertaining to *each* schedule should be numbered consecutively in a monthly series as they are entered therein, and should at once be arranged in the order of payment and kept in the same order till despatch.

The net cash payment only is to be entered in the list of payments, though all deductions must be detailed in the bill : there must not be a gross debit with a *per contra* credit even where a sum is being recovered under the Accountant-General's orders. There are *only* two exceptions to this rule of net debits ; in the case of municipal funds the gross amount of a voucher will be charged and the deductions credited : and when a deposit is subject to abatement, the full sum must be charged, and the sum abated brought to credit.

The annexed forms (A and B) are those prescribed for the cash-book and the separate receipt registers respectively ; if the charges under any service head be so numerous as to make it convenient to open a separate register for them, the right-hand side of the cash-book may be taken as a pattern.

12. Erasures in any account, register, or schedule, or in the cash-book, are absolutely forbidden : if any correction be necessary the incorrect entry should be cancelled neatly in red ink, and the correct entry interlined : the Treasury Officer should set his initials by each of such corrections in authentication. Special care should be taken with all vouchers and accounts showing signs of alteration, and, if such documents be frequently received from any office, the attention of the Head of the office should be formally drawn to the irregularity.

13. All transactions to which any officer of Government in his official capacity is a party, must, without any reservation, be brought to account, and all the moneys be lodged in the Government treasury, and make part of the general treasury balance. The money of no private person or society may be lodged there, nor may any department require that funds pertaining to it be kept apart from the general treasury balance, or be received for safe custody and kept out of account, or be received at all except under ordinary rules. If for special reasons Government direct the cash-chest of another department to be lodged in the treasury for safe custody, the fact should be reported for the information of the Accountant-General.

14. As it is absolutely necessary that the figures given in the different receipts, accounts, and returns exchanged with other departments should exactly agree with those shown in the treasury account, the formal closing of the accounts of the several sub-treasuries for the month should be fixed for the latest date which will leave no risk of non-receipt of that day's returns at the head-quarter treasury before the end of the month ; any transactions of a later date must be excluded from the returns. The transactions of every sub-treasury on all days from 1st to the fixed closing date are incorporated in the accounts of the head-quarter treasury on the day on which the daily sheet is received ; those of later days can only be brought on the accounts of the next month, even though the daily sheet be received before : to this rule, however, there is the one exception of March, for which the head-quarter accounts are kept open until receipt of the daily sheet of every sub-treasury for 31st March,

in order that all the transactions of the official year without exception may be brought into the accounts of the year.

15. Transfers of cash between the several treasure chests of a district do not appear in the cash-book, but, in order that the cash balance at the central and subordinate treasuries may be readily certified on any day of the month, a statement of daily cash transactions in the annexed form (C) should be kept at the head-quarter treasury. In this abstract statement should be posted the monthly opening and closing balances, the daily receipts and payments in lump sums, and such transfers of cash between the officers of the district as may occur.

A sum transferred from the head to a sub-treasury will be treated in this register as though it had been on the same day received in the sub-treasury; on the other hand, a sum transferred from a sub-treasury to the head treasury will be unnoticed in this register until it is actually received at the head treasury.

CHECK.

16. Notice should be painted up conspicuously in the office of the hour at which the treasury closes for receipt and payment, which should be at least an hour before the end of the day's work, in order to give time for closing and agreeing the accounts.

If any local law require that the treasury on any day be kept open till a named hour, the accounts cannot, of course, be closed till after that time, but should then be closed and agreed in the usual manner before any one leaves office.

17. The process of closure is as follows: The daily total of each register will be entered in the cash-book, which will then be totalled and closed; if the result agree with that shown by the Treasurer, the cash balance sheet will be written up and presented with the cash-book and Treasurer's books to the Treasury Officer. The Treasury Officer, while satisfying himself of the correctness and good order of all these documents, should give special attention to the cash balance sheet, at the foot whereof is a memorandum for the reconcilement of the account balance of the district (shown in the cash-book) with that actually in the head-quarter treasury: the latter *in*cludes the balance assigned to the Department of Public Works, which the former *ex*cludes, and *ex*cludes the balance in sub-treasuries, which the former *in*cludes.

In this statement there is not one figure which the Treasury Officer has not ample means of verifying: the opening entries agree with the closing ones of the preceding day; the receipt and charge are taken from the cash-book; the amounts shown as Public Works balance and sub-treasury balances can be ascertained in a few moments from the Public Works pass-books, and the cash sheet (form C) or even the daily sheets of sub-treasuries; while in the important head of cash under joint locks no change can be made without the active intervention of the Treasury Officer himself.

Nor has the Treasury Officer any difficulty in applying an effective check to the cash account when it is laid before him. Its opening and closing balances are not deductions from accounts, but are statements of fact certified by the District Officer to have been verified by actual enumeration of coin. Does the difference between the receipts as shown in the cash-book and the sums of the two lists of payments account for the difference between these facts? Do the entries from the registers agree with the totals of the details of those books? If any time the Treasury Officer be unable to compare all, at least he may compare some: notably he should compare the entries

in the plus and minus memorandum of deposits, stamps, &c., with the entries in the account, *e.g.*, the plus and minus memorandum shows a reduction in the stock of judicial stamps to a value of Rupees 5,000; if the credit in account be less, where is the receipt from another treasury for stamps supplied?

18. Directions have already been given that the vouchers pertaining to each schedule should be numbered in a separate series and kept in the order of payment till they are despatched; before despatch of lists of payments and schedules the Treasury Officer should by inspection satisfy himself that the required vouchers are all attached. He will find it profitable at intervals during the month to take up this or that schedule, and see that all its vouchers are present with it and in the proper order. As no payment can be made without a voucher there can be no excuse for the absence of any unless it be that for a specie remittance.

RESPONSIBILITY.

19. The Treasurer may not hold a sum larger than is necessary for the convenient transaction of the Government business, or larger than the security given by him, and the sum so held should be roughly verified night and morning.

20. Every transfer of charge of any gazetted office should be reported by post of the same day to the Accountant-General; and, in the case of an officer having *independent* charge of a public treasury, statements of the cash balance and of the stamp stores will be prepared, signed by the officer taking charge, and forwarded to the Accountant-General at the same time.

"Having *independent* charge." This rule, therefore, only applies to changes of District Officers, not to transfers of executive charge of the treasury between their subordinates.

21. Government has repeatedly ruled that the appointment of a subordinate to the immediate charge of a treasury in no way relieves a District Officer from responsibility; and this responsibility must be held to extend not only to the security of the cash balance, with the stamps and opium, and the immediate detection of any irregular practice on the part of the subordinates, but also to the correctness of the returns and the punctuality of their submission, and to implicit obedience of the Treasury Officer to the instructions issued from the Account Office.

The several local Governments have been requested to lay down in writing the responsibility of the District and Treasury Officers severally.

22. District or Superintending Officers should remember that, when an irregularity of this or the other kind is brought to their notice by the Accountant-General, nothing but a report on their own knowledge, after personal investigation, can be considered satisfactory; it is not enough for them to pass on the explanation of a subordinate; reports prepared in this manner have more than once, by lulling suspicion, led to greater irregularity afterwards.

23. If an embezzlement should occur in an office or treasury immediate notice should be sent to the Accountant-General; and, as soon as possible afterwards, a detailed report of the circumstances connected with the fraud, specifying the amount embezzled and the prospects of effecting a recovery, must also be sent under the signature of the Head of the office, in order to enable the Accountant-General to report the case for the information of Government.

24. The duty of verifying, and certifying to, the monthly cash balance, and of signing the monthly cash accounts, must be performed by the District Officer in person, and must on no account be delegated to any subordinate officer unless upon the ground of properly attested actual physical inability to perform the duty: the Accountant-General is forbidden to accept these returns and accounts under any other signature, save under the circumstances laid down in the next paragraph.

The totals of all accounts and returns, and the balance of the cash account, should be entered in words as well as figures, and space must not be left before the entry that would allow a fraudulent entry of the amount.

25. If the District Officer be absent on tour on 1st of the month, the cash balance may be verified and the accounts signed by the senior Covenanted Civil Subordinate present at head-quarters (or, if there be no Covenanted Officer so present, by the senior Uncovenanted Officer) other than the officer in charge of the treasury: the fact of the District Officer's absence must be distinctly noted. But on no account, without special permission of the local Government in each case, may a District Officer allow more than two months to elapse without a personal verification of the cash balance to be reported to the Accountant-General. When, then, the monthly accounts and returns, on more than two occasions successively, are not signed by the District Officer, the officer signing the accounts must quote either a verification report made by the District Officer himself within two months of that date, or the special order of the local Government authorizing a departure from the rule.

When the verification of the cash balance takes place on a date other than the 1st of a month, it should be reported to the Accountant-General in the usual form of cash balance report.

RETURNS.

26. The General Services cash account thus consists of—

(*a.*) One balanced account to be despatched on the last day of the month giving monthly totals of certain receipts and full details of others, and charges in lumps for the two lists of payments.

The cash account should close with an abstract—

Opening balance		
Cash receipts		
Total receipts ...		
Payments 1st to 10th, as per list		
,, 11th to 31st, ,, ...		
Total payments ..		
Gross closing balance as per cash balance report		
Deduct appropriated to—		
Public Works Department ...		
Net cash balance ...		
Total charges ...		

(*b.*) Two lists of payments, the first including all from 1st to 10th, the other all after 10th, to be despatched on the 10th, and on the last day of the month.

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

(*c.*) A variable number of schedules supporting the above, despatched with them by the same post.

(*d.*) A variable number of vouchers attached either to the subsidiary or to the chief documents despatched with them by the same post. The returns due for despatch on any holiday must be completed for despatch on the last working day *preceding* it.

27. The most important of the supporting registers are those of Provincial Services and Local Funds: an unbalanced account-current (detailing on one side receipts, and on the other naming the total of each of its two lists of payments) is represented by one entry in the receipt side of the General Services cash-book, while each of its lists of payments has a corresponding entry in the General Services list submitted at the same time.

All receipts of a miscellaneous nature will be recorded in detail in the cash-book and in the monthly cash accounts; but all those of frequent occurrence, or belonging to departments for which separate returns are submitted, will be recorded in registers from which monthly totals only will pass into the cash account; in these registers columns should be provided for any necessary detailed heads, but no other details, such as the amount of daily receipts or the names of persons paying in money, will be required.

P. S.—As classified accounts are still submitted in Madras and Bombay, paragraphs 11, 26, and 27 are not applicable to the circumstances of those Presidencies, and the Accountants-General have therefore been requested to prepare and circulate other paragraphs in substitution for them.

FORM A.

(Spoken of in Paragraph 11.)

Dr. *Cash Book of* *Treasury* *Government of* 18 . *Cr.*

Date.	Reference Number of Register.	Reference Number of Item.	From whom received.	Particulars.	Amount.	Daily Total.	Date.	Reference Number of Register.	Reference Number of Voucher.	To whom paid, &c.	Particulars.	Amount.	Daily Total.
			The form for the cash account will be the same as that of the receipt side of the cash-book, the column for daily total being left blank for use in the Accountant-General's office and headed "Head of Receipt." The form for the closing abstract follows paragraph 26a. The form for the receipt registers of Revenue head is form B.		Rs. A. P.	Rs. A. P.				The form for "Lists of Payments" will be the same as that of the charge side of the "cash-book," the columns for daily total being left blank for use in the Accountant-General's office, and headed "Head of Service." If any register be wanted for frequent payments this form may be used if none other has been prescribed.		Rs. A. P.	Rs. A. P.

FORM B.

(See paragraph 11.)

(Land Revenue) Receipts.

_____ *Treasury for the Month of* _____ 18 .

Date of Receipt.	Number of Invoice.	Date of Sub-Treasury Returns.	Name of Treasury.	Detailed Head.												Daily Total of each Treasury.			Daily Total carried to Cash Book.		
18 .				Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1st May	70 to 80...	April 27...	Head	7,000	0	0	1,072	0	0	4,000	0	0	...	...	...	12,072	0	0			
			A. pore...	1,000	0	0	3,000	0	0	...	...	...	...	...	...	4,000	0	0			
			B. pore...	400	0	0	...	...	...	74	0	0	...	...	...	474	0	0			
2nd May	81 to 96...	,, 30...	Head																16,546	0	0
Total ...																					

FORM C.

(Spoken of in Paragraphs 15 and 17; to be printed on ordinary Foolscap.)

Statement of Daily Cash Transactions of *Treasury* *of Government for the Month of* 187 .

Date.	Description, *Receipts or Transfers.*	Receipts: Sudder Treasury.	Receipts: Sub-Treasuries. A. pore.	B. pore.	C. pore.	D. pore.	Daily Total of receipts.	Date.	Description, *Payments or Transfers.*	Payments: Sudder Treasury.	Payments: Sub-Treasuries. A. pore.	B. pore.	C. pore.	D. pore.	Daily Total of payments.
18		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	18		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance		4,40,400 0 0	18,000 0 0	12,000 0 0	1,00,000 0 0	7,000 0 0	5,77,400 0 0	1st May...	Payments ...	8,060 0 0	... ...	... ...	... ...	... ...	8,060 0 0
1st May ...	Receipts	10,000 0 0	7,367 14 8	... ...	2,000 0 0	... ...	19,367 14 8	2nd ,, ...	Transfers to Sub-Treasuries.	60,000 0 0	... ...	... ...	... ...	... ...	60,000 0 0
2nd ,, ...	Do.	4,000 10 0	... ...	2,000 0 0	... ...	5,340 0 0	11,340 10 0		Payments... ...	16,000 0 0	... ...	46 0 0	... ...	... ...	16,046 0 0
	Transfers from Sudder Treasury.	... ...	... ...	20,000 0 0	... ...	40,000 0 0	60,000 0 0	3rd ,, ...	Transfers to Sudder Treasury.	... ...	15,000 0 0	... ...	11,000 0 0	... ...	26,000 0 0
3rd ,, ...	Transfers from Sub-Treasury.	26,000 0 0	... ...	... ...	... ...	... ...	26,000 0 0								

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

No. 170.

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

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

No. 126. ORDER THEREON, 11th June 1875, No. 1266.

Communicated to the Board of Revenue.

(True Extract.)

D. F. CARMICHAEL,
Officiating Chief Secretary.

To the Board of Revenue.

Exd. A. S. Rodgers

Govt. of Madras.

FINANCIAL.

To

THE BOARD OF REVENUE.

Dated June, 11*th*.

Issued

Recd.

G.O., 11*th June* 1875, *No.* 1266.

JUNE.
Nos. 125-126.

Treasuries.—Copy of circular from Comptroller-General regarding treasury procedure, communicated to the Board of Revenue.

TREASURY PROCEDURE.

Comptroller General's Office;
Dated Calcutta, the 17*th May* 1875.

CIRCULAR No. 204.

FROM

THE COMPTROLLER GENERAL,

To

THE ACCOUNTANT GENERAL.

SIR,

I have the honor to forward herewith a supply of circulars for the use of treasury officers, which will be found to supersede my circulars to your address, Nos. 1, 25, 110, 116, and A 19, and also to collect other important orders.

RECEIPT.

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2. This memorandum will be handed first to the accountant (treasury clerk), who, if there be no objection to the receipt of the money, will sign it. Next the person making the payment will present it with the cash to the treasurer, who will count and test the money, enter the amount in his own book, and sign the slip, which will again go to the accountant, in order to the preparation of a formal receipt for the treasury officer's signature; such a receipt only will be a proper acquittance.

Receipts for sums less than Rs. 500 do not require the treasury officer's signature. All will be signed by the accountant, and as those for sums received by transfer in account will not be signed by the treasurer, the district officer will by an office order designate the person who shall attach the second signature in the case of sums under Rs. 500.

Where slips in duplicate are tendered with cash, the accountant might initial both, and receiving both back signed from the treasurer might complete his signature on the one and return it as receipt to the person making payment first, obtaining, in cash of sums of Rs. 500 and upwards, the signature of the treasury officer.

3. Treasury officers will receive any sums tendered in cash by subscribers to the "General Family Pension Fund," and will show the amount as received on account of that fund. With the cash account will be submitted a detailed list giving the date and amount of each receipt, and the name of the person on whose behalf it is paid in; the Accountant General will adjust the amount to credit of Government of India, and forward a certified list to the Secretary to the Fund.

Subscriptions to this fund are not ordinarily paid by deductions from the pay bills of subscribers, but in cases where they are, the transaction will be recorded just as any other fund subscriptions are. Thus in Madras and Bombay the

gross amount of the bill will be taken against the service head, and the amount of subscription *per contra* to credit of the fund; but in other provinces the charge will be taken net, and no record will be made in the treasury of the amounts so deducted.

At whatever time in the month a bill may be paid, subscriptions deducted from it will bear interest as though they had been received on the first day of the month; accordingly, treasury officers in Madras and Bombay will be careful to record them as received on the first.

The detailed list submitted with the cash account will, of course, be a transcript of an office register; the Accountant General can forward the original list without keeping a copy, but will himself (except in Madras or Bombay) submit a separate list of all subscriptions received by deductions from vouchers.

PAYMENT.

4. Any person having a claim against Government will present his voucher duly receipted, and, if necessary, bearing a stamp; it will then be branded with a stamp showing whether it belongs to General or to Provincial Services, and laid before the treasury officer, who, if the authority be good, signatures true and in order, and receipt a legal quittance, would pass an order in writing for payment at *foot* of the voucher. Care should be taken that all bills and vouchers passed for payment are paid on the same day.

Stamped receipts are necessary for all sums exceeding Rs. 20 save those given by, or on behalf of, Government; but the receipt on a cheque sufficiently stamped is exempt.

Government officers are not required to stamp cheques drawn by them on Government account; thus the receipt on a Public Works or a Commissariat cheque requires no stamp.

But a railway company or a municipality having credits at a Government treasury can only draw against them by stamped cheque; and receipts signed by a district officer as chairman of a municipality require a stamp.

An officer drawing any pay or allowance exceeding Rs. 20 for himself on a separate bill is required to stamp the receipt; if he draw it along with the pay, &c., of other persons on his establishment he need not stamp the voucher, but should attach a receipt stamp to the acknowledgment he is bound to give in the office pay-book.

The receipt for a refund, or for repayment of a deposit, requires a stamp if it exceed Rs. 20.

The treasury officer should take special care to see that receipt stamps are so defaced that they cannot be used again and offer no temptation to the abstraction of vouchers for the sake of the stamps upon them. Several cases of the loss of vouchers have occurred owing to the neglect of this precaution.

5. It must be remembered that the treasury officer has to satisfy not only himself, but also the account department that the claim is valid; and has further to prove that the payee has actually received the sum charged. Attention is therefore drawn to certain rules to be observed for the completion of vouchers—

a.—The amount of each voucher should be entered in words as well as figures, and care must be taken not to leave space for fraudulent alterations before or after either entry.

b.—All corrections and alterations in vouchers should be attested by the initials of the person signing the receipt; any in the orders of payment must be attested in the same way by the treasury officer.

Charges against two major heads should not be included in one voucher, but the treasury officer will not take exception to a voucher on this ground unless the items require different action from him, such as entry in different registers.

c.—No payment may, under any circumstances, be made on a voucher signed by a clerk instead of the head of an office, although in the absence of the latter the clerk be in the habit of signing letters *for* him. Nor may any monies be paid on a voucher or order signed with a stamp.

d.—Bills requiring *previous* countersignature should be returned unpaid if presented without such countersignature.

e.—No establishment bill should be paid unless it is accompanied by a leave statement, or bears at foot a certificate that no leave has been taken during the month by any person employed on that establishment on a salary exceeding Rs. 10 *per mensem*.

This rule does not apply to the bills of the Postal and Telegraph Departments for the check of which the treasury officer is not responsible.

f.—The voucher for a refund should show distinctly the original date of credit of the item refunded, and the item in the cash account which included it.

Commonly, the certificate, or warrant from the authority having power to order refund, is the voucher on which payment will be claimed and the receipt of the payee given.

g.—Printed forms of vouchers, in English, should be adopted as much as possible, but when from any circumstance a vernacular voucher is unavoidably necessary, a biglot form should be used; a specimen which will serve as a general guide is given as form C of the Deposit circular and may be obtained from the local Accountant General.

On purely vernacular vouchers a brief abstract should be endorsed in English, stating the amount, the name of the payee, and the nature of the payment.

6. Every payment made on authority of any letter of credit must without fail be entered thereon at the time, under the treasury officer's initials; similarly, every Public Works' cheque must be charged in the Executive Engineer's pass book at once as it is paid. The treasury officer must bear in mind that the letter of credit shows the maximum amount he has authority to pay, or the officer credited has authority to ask for, and any further payment is made at the treasury officer's risk: he should therefore be careful so to record the progressive total of his payments that there may be no risk of over-payment.

The difference between a credit order and a letter of credit must be observed. A credit order is an *order to pay*, and its amount is at once charged off and credited in a separate pass-book; a letter of credit is only an *authority to honour drafts*, and payment can only be made on cheques or drafts drawn against it. An officer, in whose favor a letter of credit had been issued on a treasury where the Government balance was kept at a branch bank, drew a cheque in his own favor for the whole amount and opened a separate drawing account; this procedure was most irregular, and the treasury officer should have reported to the Accountant General as soon as circumstances caused him to suspect the irregularity, as the entry in the bank's account or the voucher attached to it should have caused him to do the same day.

7. When a cheque is presented, care should be taken to ascertain by examination of its printed number that it really came from the book notified as in use by the officer who is said to have signed it. Where the payee of a cheque is a person whose signature is not commonly known, the cheque must be payable to bearer; otherwise the standing rule is that all cheques shall be payable to order, and that a treasury officer, or the agent of a branch bank acting as Government treasurer, shall refuse payment of *any* cheque drawn in favor of Bearer.

Where sub-treasuries are in charge of native officials not acquainted with English, biglot cheques should be used.

8. Salary bills may be signed at any time on the last day of the month, and are due for payment on the

first day of the month succeeding that by the labor of which they are earned; no part may be paid before, except in the case of a gazetted officer going away on leave. The duty of noting the proper deduction for subscriptions to the various *funds* devolves on the drawers of the bills; but the treasury officer, before paying any bill of a covenanted civilian, must see that the deductions prescribed by section 3 of Supplement A of the Civil Pension Code have been made.

The form of last-pay certificate prescribed (page 26, *Gazette of India*, 1875,) provides for detail of the fund deductions although the officer preparing the bills is responsible for their correctness; but the treasury officer is responsible not only for entering in the certificate all demands against the departing officer of which he may have received notice before granting the certificate, but for passing on any he may receive afterwards to the treasury from which the officer will in future draw.

9. The head of an office is personally responsible for every salary drawn on a bill signed by him until he has paid it to the servant entitled to receive it, and has had the acquittance roll signed by the payee, if necessary on a stamp. If the payee do not present himself before the end of the month, the amount drawn for him must be refunded by short drawal on the new bill; his salary can be drawn anew when he presents himself to receive it on a new bill charged in the account of a new month. Pay may not under any circumstances be placed in deposit.

10. Treasury officers, when cashing bills for survey officers and others at a distance from the treasury, should furnish a note explaining the amount of cash and transfer receipts (if any) issued, and any deductions or alterations that may be made in the bills presented.

The note should be in biglot form, as it is important that the guard or messenger who receives the money should ascertain that the amount stated agrees with the actual cash or drafts delivered to him, and when that person is unable to read, the treasury officer should himself explain to him the amount entered on the note.

The following form is recommended:—

Bill presented for salary, &c.	...	...	...	000
Ditto for contingencies	...	...	...	000
Ditto for sundries	...	...	...	000
			TOTAL ...	000
Paid in cash	...	... 000		
„ in drafts	...	... 000		
				000
		* Deductions (if any)	...	

* [Explanation]

Signature of Messenger { _____

_____

Treasury Officer.

OFFICE PRACTICE.

11. Every item received or paid must at once be entered in the cash book, or in some register subsidiary thereto, and numbered in a consecutive monthly series for *each* register, and the corresponding returns for the Accountant General should be written up before office closes, in order to ensure their punctual despatch on 10th and 31st. The *daily* total of each register must be carried to the cash book, in order that the balance

may be struck, but in writing up the cash account and the list of payments, such entries of daily totals should be omitted, and one entry only for each register should be made in the cash account or the list of payments. The vouchers pertaining to *each* schedule should be numbered consecutively in a monthly series as they are entered therein, and should at once be arranged in the order of payment and kept in the same order till despatch.

The net cash payment only is to be entered in the list of payments, though all deductions must be detailed in the bill: there must not be a gross debit with a *per contra* credit even where a sum is being recovered under the Accountant General's orders. There are *only* two exceptions to this rule of net debits; in the case of municipal funds the gross amount of a voucher will be charged and the deductions credited: and when a deposit is subject to abatement, the full sum must be charged, and the sum abated brought to credit.

The annexed forms A and B are those prescribed for the cash book and the separate receipt registers respectively; if the charges under any service head be so numerous as to make it convenient to open a separate register for them, the right hand side of the cash book may be taken as a pattern.

12. Erasures in any account, register, or schedule, or in the cash book, are absolutely forbidden: if any correction be necessary the incorrect entry should be cancelled neatly in red ink, and the correct entry interlined: the treasury officer should set his initials by each of such corrections in authentication. Special care should be taken with all vouchers and accounts showing signs of alteration, and if such documents be frequently received from any office, the attention of the head of the office should be formally drawn to the irregularity.

13. All transactions to which any officer of Government in his official capacity is a party, must, without any reservation, be brought to account, and all the monies be lodged in the Government treasury, and make part of the general treasury balance. The money of no private person or society may be lodged there, nor may any department require that funds pertaining to it be kept apart from the general treasury balance, or be received for safe custody and kept out of account, or be received at all except under ordinary rules. If for special reasons Government direct the cash chest of another department to be lodged in the treasury for safe custody, the fact should be reported for the information of the Accountant General.

14. As it is absolutely necessary that the figures given in the different receipts, accounts, and returns exchanged with other departments, should exactly agree with those shown in the treasury account, the formal closing of the accounts of the several sub-treasuries for the month should be fixed for the latest date which will leave no risk of non-receipt of that day's returns at the head-quarter treasury before the end of the month; any transactions of a later date must be excluded from the returns. The transactions of every sub-treasury on all days from 1st to the fixed closing date are incorporated in the accounts of the head-quarter treasury on the day on which the daily sheet is received; those of later days can only be brought on the accounts of the next month, even though the daily sheet be received before: to this rule, however, there is the one exception of March, for which the head-quarter accounts are kept open until

receipt of the daily sheet of every sub-treasury for 31st March, in order that all the transactions of the official year without exception may be brought into the accounts of the year.

15. Transfers of cash between the several treasure chests of a district do not appear in the cash book, but in order that the cash balance at the central and subordinate treasuries may be readily certified on any day of the month, a statement of daily cash transactions in the annexed form C should be kept at the head-quarters Treasury. In this abstract statement should be posted the monthly opening and closing balances, the daily receipts and payments in lump sums, and such transfers of cash between the officers of the district as may occur.

A sum transferred from the head to a sub-treasury will be treated in this register as though it had been on the same day received in the sub-treasury; on the other hand, a sum transferred from a sub-treasury to the head treasury will be unnoticed in this register until it is actually received at the head treasury.

Check.

16. Notice should be painted up conspicuously in the office, of the hour at which the treasury closes for receipt and payment, which should be at least an hour before the end of the day's work in order to give time for closing and agreeing the accounts.

If any local law require that the treasury on any day be kept open till a named hour, the accounts cannot, of course, be closed till after that time, but should then be closed and agreed in the usual manner before any one leaves office.

17. The process of closure is as follows:—the daily total of each register will be entered in the cash book, which will then be totalled and closed; if the result agree with that shown by the treasurer, the cash balance sheet will be written up and presented with the cash book and treasurer's books to the treasury officer. The treasury officer, while satisfying himself of the correctness and good order of all these documents, should give special attention to the Cash Balance Sheet, at the foot whereof is a memorandum for the reconcilement of the account balance of the district (shown in the cash book) with that actually in the head-quarter treasury: the latter *in*cludes the balance assigned to the department Public Works, which the former *ex*cludes, and *ex*cludes the balance in sub-treasuries, which the former *in*cludes.

In this statement there is not one figure which the treasury officer has not ample means of verifying: the opening entries agree with the closing ones of the preceding day; the receipt and charge are taken from the cash book; the amounts shown as Public Works balance, and sub-treasury balances, can be ascertained in a few moments from the Public Works pass-books, and the cash sheet (form C) or even the daily sheets of sub-treasuries; while in the important head of cash under joint locks no change can be made without the active intervention of the treasury officer himself.

Nor has the treasury officer any difficulty in applying an effective check to the cash account when it is laid before him. Its opening and closing balances are not deductions from accounts, but are statements of fact certified by the district officer to have been verified by actual enumeration of coin. Does the difference between the receipts as shown in the cash book and the sums of the two lists of payments account for the difference between these facts? Do the entries from the registers agree with the totals of the details of those books? If at any time the treasury officer be unable to compare all, at least he may compare some: notably he should compare the entries in the plus and minus memorandum of deposits, stamps, &c., with the entries in the account: *e. g.*, the plus and minus memorandum shows a reduction in the stock of judicial stamps to a value of Rs. 5,000; if the credit in account be less, where is the receipt from another treasury for stamps supplied?

18. Directions have already been given that the vouchers pertaining to each schedule should be numbered in a separate series, and kept in the order of payment till they are despatched; before despatch of lists of payments and schedules, the treasury officer should by inspection satisfy himself that the required vouchers are all attached. He will find it profitable at intervals during the month to take up this or that schedule, and see that all its vouchers are present with it, and in the proper order. As no payment can be made without a voucher, there can be no excuse for the absence of any, unless it be that for a specie remittance.

Responsibility.

19. The Treasurer may not hold a sum larger than is necessary for the convenient transaction of the Government business, or larger than the security given by him, and the sum so held should be roughly verified night and morning.

20. Every transfer of charge of any gazetted office should be reported by post of the same day to the Accountant General; and in the case of an officer having *independent* charge of a public treasury, statements of the cash balance, and of the stamp stores, will be prepared, signed by the officer taking charge, and forwarded to the Accountant General at the same time.

"Having *independent* charge." This rule therefore only applies to changes of district officers, not to transfers of executive charge of the treasury between their subordinates.

21. Government has repeatedly ruled that the appointment of a subordinate to the immediate charge of a treasury in no way relieves a district officer from responsibility; and this responsibility must be held to extend not only to the security of the cash balance, with the stamps and opium, and the immediate detection of any irregular practice on the part of the subordinates, but also to the correctness of the returns and the punctuality of their submission, and to implicit obedience of the treasury officer to the instructions issued from the account office.

The several local Governments have been requested to lay down in writing the responsibility of the district and treasury officers severally.

22. District or superintending officers should remember that, when an irregularity of this or the other kind is brought to their notice by the Accountant General, nothing but a report on their own knowledge after personal investigation can be considered satisfactory; it is not enough for them to pass on the explanation of a subordinate; reports prepared in this manner have more than once by lulling suspicion led to greater irregularity afterwards.

23. If an embezzlement should occur in an office or treasury, immediate notice should be sent to the Accountant General; and as soon as possible afterwards a detailed report of the circumstances connected with the fraud, specifying the amount embezzled and the prospects of effecting a recovery, must also be sent under the signature of the head of the office, in order to enable the Accountant General to report the case for the information of Government.

24. The duty of verifying, and certifying to, the monthly cash balance, and of signing the monthly cash accounts, must be performed by the district officer in person, and must on no account be delegated to any subordinate officer unless upon the ground of properly attested actual physical inability to perform the duty: the Accountant General is forbidden to accept these returns and accounts under any other signature, save under the circumstances laid down in the next paragraph.

The totals of all accounts and returns, and the balance of the cash account, should be entered in words as well as figures, and space must not be left before the entry that would allow a fraudulent entry of the amount.

25. If the district officer be absent on tour on 1st of the month, the cash balance may be verified, and the accounts signed, by the senior covenanted civil subordinate present at head-quarters (or if there be no covenanted officer so present, by the senior uncovenanted officer) other than the Officer in charge of the treasury: the fact of the district officer's absence must be distinctly noted. But on no account, without special permission of the local Government in each case, may a district officer allow more than two months to elapse without a personal verification of the cash balance to be reported to the Accountant General. When then the monthly accounts and returns, on more than two occasions successively, are not signed by the district officer, the officer signing the accounts must quote either a verification report made by the district officer himself within two months of that date, or the special order of the local Government authorizing a departure from the rule.

When the verification of the cash balance takes place on a date other than the 1st of a month, it should be reported to the Accountant General in the usual form of Cash Balance Report.

RETURNS.

26. The General Services cash account thus consists of:—

(*a.*)—One balanced account to be despatched on the last day of the month giving monthly totals of certain receipts and full details of others, and charges in lumps for the two lists of payments.

The cash account should close with an abstract—

Opening balance	
Cash receipts	
Total receipts ...	
Payments 1st to 10th, as per list ...	
" 11th to 31st " ...	
Total payments ...	
Gross closing balance as per cash balance report	
Deduct appropriated to—	
Public Works Department...	
Net cash balance ...	
Total charges ...	

(*b.*)—Two lists of payments, the first including all from 1st to 10th, the other all after 10th, to be despatched on the 10th, and on the last day of the month.

(*c.*)—A variable number of schedules supporting the above, despatched with them by the same post.

(*d.*)—A variable number of vouchers attached either to the subsidiary or to the chief documents despatched with them by the same post. The returns due for despatch on any holiday must be completed for despatch on the last working day *preceding* it.

27. The most important of the supporting registers are those of Provincial Services and Local Funds: an unbalanced Account Current (detailing on one side receipts, and on the other naming the total of each of its two lists of payments) is represented by one entry in the receipt side of the General Services cash book, while each of its lists of payments has a corresponding entry in the General Services list submitted at the same time.

All receipts of a miscellaneous nature will be recorded in detail in the cash book and in the monthly cash accounts; but all those of frequent occurrence or belonging to departments for which separate returns are submitted, will be recorded in registers from which monthly totals only will pass into the cash account; in these registers columns should be provided for any necessary detailed heads, but no other details, such as the amount of daily receipts or the names of persons paying in money, will be required.

I have the honor to be,

SIR,

Your most obedient Servant,

E. F. HARRISON,

Comptroller General.

P. S.—As classified accounts are still submitted in Madras and Bombay, paragraph 11, 26 and 27 are not applicable to the circumstances of those Presidencies, and the Accountants General have therefore been requested to prepare and circulate other paragraphs in substitution for them.

No. 170.

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. 11.

Dr. *Cash Book of* *Treasury* *Government of* 18 . *Cr*

Date.	Reference Number of Register.	Reference Number of Item.	From whom received.	Particulars.	Amount. Rs.	A.	P.	Daily Total. Rs.	A.	P.	Date.	Reference Number of Register.	Reference Number of Voucher.	To whom paid, &c.	Particulars.	Amount. Rs.	A.	P.	Daily Total. Rs.	A.	P.
			The form for the cash account will be the same as that of the receipt side of the cash book, the column for daily total being left blank for use in the Accountant General's Office and headed "Head of Receipt." The form for the closing abstract follows para. 26*a*. The form for the receipt registers of Revenue head is form B.											The form for "Lists of payments" will be the same as that of the charge side of the "cash book" the columns for daily total being left blank for use in the Accountant General's Office, and headed "Head of Service." If any register be wanted for frequent payments this form may be used if none other has been prescribed.							

Form B.

See para. 11.

(*Land Revenue*) Receipts.

Treasury for the month of 18 .

Date of Receipt.	Number of invoice.	Date of Sub-Treasury returns.	Name of Treasury.	Detailed Head.	Daily total of each Treasury.	Daily total carried to cash book.
18 .						
1st May ...	70 to 80	April 27	Head ...	7,000 0 0	12,072 0 0	
			A. pore ...	1,000 0 0		
				3,000 0 0		
			B. pore ...	400 0 0	4,000 0 0	
				72 0 0		
2nd May ...	81 to 96	„ 30	Head ...	74 0 0	474 0 0	
						16,546 0 0
			TOTAL ...			

6 25

Form C.

Spoken of in paras. 15 and 17; to be printed on ordinary foolscap.

Statement of daily Cash Transactions of Treasury of Government for the month of 187 .

RECEIPTS.

Date.	Description, *receipts or treasuries.*	Sudder Treasury. Rs. As. P.	Sub-Treasuries. A. pore. Rs. As. P.	B. pore. Rs. As. P.	C. pore. Rs. As. P.	D. pore. Rs. As. P.	Daily Total of receipts. Rs. As. P.
18	Balance ...	4,40,400 0 0	18,000 0 0	12,000 0 0	1,00,0:0 0 0	7,000 0 0	6,77,400 0 0
1st May	Receipts ...	10,000 0 0	7,367 14 8	...	2,000 0 0	...	19,367 14 8
2nd „	Ditto ...	4,000 10 0	...	2,000 0 0	...	5,340 0 0	11,340 10 0
	Transfers from Sudder Treasury ...	...	...	20,000 0 0	...	40,000 0 0	60,000 0 0
3rd „	Transfers from Sub-Treasury ...	26,000 0 0	...	...	...	...	26,000 0 0

PAYMENTS.

Date.	Description, *payments or transfers.*	Sudder Treasury. Rs. As. P.	Sub-Treasuries. A. pore. Rs. As. P.	B. pore. Rs. As. P.	C. pore. Rs. As. P.	D. pore. Rs. As. P.	Daily Total of payments. Rs. As. P.
18							
1st May	Payments ...	8,060 0 0	...	...	...	...	8,060 0 0
2nd „	Transfers to Sub-Treasuries ...	60,000 0 0	...	...	...	...	60,000 0 0
	Payments ...	16,000 0 0	...	46 0 0	...	...	16,046 0 0
3rd „	Transfers to Sudder Treasury ...	...	15,000 0 0	...	11,000 0 0	...	26,000 0 0

O. S. G. P.—No. 64 C. G.—26-5-75.—175.

Colaccounted - 11 June 1875. No 1266.

Communicated to the Board of Revenue

To the Board of Revenue -

7/6/75

Rec'd 11/6. Disp- 22 Ruffles Square 2/6

1875

Statement of Postmasters (Assistants) Salaries to be Certified by the Comptroller General

Dated 17 May 1875.

Rec'd 7 June 1875.

No 1266.

Remarks

Transmitting copy of letter from the Comptroller General to Post Masters Calcutta, Madras & Bombay, calling for certain information for the use of the Secretary of State

Post office

Govt. of {1875} Madras.

Financial

June, 1875. No. 1266

Nos. 125-6

Circular from Comptroller General regarding Treasury procedure, communicated to the Board of Revenue.