M.R.O. 1—77,006—8-6-37.

(1) Number of pages 2 4

(2) Date of repair

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1333	Press Mis.
197-198	197-198
Dated 21-6-	1875.

14/5

Not to be folded or roughly handled

Accounts.

No. 197. Read the following Proceedings of the Board of Revenue, dated 15th May 1875, No. 1304 :—

ABSTRACT.—*Circular issued by Comptroller-General regarding Deposit Accounts.*—Opinion expressed that the power of sanctioning refund of lapsed deposits once credited to Government should rest with Board and Government subject to the account-check by Accountant-General, and that the question whether a refund shall be made or not should be decided by administrative authorities according to the circumstances of each case. More explanation should be given as to the preparation of the Form F prescribed by the Circular. Collectors requested to have the required registers printed in their District Presses on receipt of necessary instructions from Accountant-General.

No. 198. ORDER THEREON, 21st June 1875, No. 1333.

The Governor in Council agrees in the views expressed by the Board of Revenue.

(True Extract.)

Officiating Chief Secretary.

To the Board of Revenue.
,, Accountant-General.

Exd. T. O'Connor.

Govt. of [illegible] 1875 Madras

FINANCIAL.

To

The Board of Revenue.
&c., &c.,

Dated June, 21*st*.

Issued.

Read.

G.O., 21*st June* 1875, *No.* 1333.

JUNE.

Nos. 197-198.

Accounts.—The opinion of the Board of Revenue that the power of sanctioning refund of [illegible] deposits once credited to Government should rest with the Board and Government subject to the account-check by Accountant-General, concurred in.

4 pro. cts & Rept—and the last by one in type.

3

No. 1,304.

Proceedings of the Board of Revenue, dated 15th May 1875.

Read the following papers:—

From the Accountant-General, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Fort Saint George, 15th February 1875, No. 9,523.

Vide Board's Proceedings, No. 2,280, dated 27th November 1872.

The undersigned has the honor to forward copy of a circular (to be returned), No. 196, of 17th January 1875, from the Comptroller-General regarding Deposit Accounts. As some of the instructions differ from the rules now in force, you are requested to favor me with the views of the Board on the subject at an *early* date. A reference has been made to the High Court in connection with the Deposits of Courts and also of Magistrates, which latter are now shown under "General Deposits."

2. As forms will be supplied by the Board to Collectors for 1875-76, the forms A to D should be adopted in their entirety.

3. Reference will be made to the Comptroller-General regarding form H, which is not so complete as the present form E; also regarding the columns headed "In the following year" in form G, as that does not seem necessary when an annual account-particular is prescribed.

(Signed) R. W. LODWICK,
Accountant-General.

Enclosure No. 1.

From E. F. HARRISON, Esq., Comptroller-General to all Accountants-General, dated Calcutta, 17th January 1875, Circular No. 196.

In forwarding the following rules for receipt, repayment, record, and account check over deposits, I have to inform you that, although the larger part treats of the action of treasury officers, no extracts for their guidance will be circulated. The chief reason for thus departing from my ordinary practice is that the deposits of civil courts everywhere are not worked on the same plan, and that any change should be made only in concert, and after correspondence, with the chief judicial authority of the province; and if, in your province, you do not receive details which enable you to check the deposit accounts of civil courts with the same accuracy and promptitude as revenue accounts, you should at once furnish me with a clear statement of the procedure at present followed with your opinion as to its practical working.

1. Deposits proper are classified under three heads according to the department through which they are received:—

Revenue deposits.
Civil courts' deposits.
Magistrates' deposits.

And, besides these, a fourth account (for which peculiar forms are provided) is kept, called General deposits, whereto are subordinate all personal ledgers, save those of magistrates and of civil courts where these authorities merely bank with the treasury, themselves submitting details to the Accountant-General direct.

In some provinces the deposits of the Customs Department are kept separate and are only received through customs officers, and only repaid on the countersignature of the Commissioner of Customs.

Money belonging to prisoners in jail should not be held for long terms by the Jail Department, but should be transferred to the magistrate for custody.

The Police Department should have no deposits: property found by, or delivered up to, a police officer should be made over to the magistrate for custody; proceeds of sales of old stores or other Government property should be paid into the treasury for credit to Government; no pay, reward, or other allowance payable to a police officer should be held undisbursed.

Monies paid for lodgment in Savings Banks are not deposits in the sense of this circular; postal and military deposits also are dealt with under special rules. Put it has been settled that at stations where there is no branch of the Bank of Bengal an officer commanding a regiment of Bengal Cavalry may, when the cash in his regimental chest reaches a large amount, lodge a part of it as an ordinary deposit in the treasury: it should be shown as a Revenue deposit.

2. In provinces where all branches of the civil administration, revenue, criminal, and civil, are under the same officer, it has been found convenient to show all deposits of his own court and heads has its register of receipts kept in form A annexed. Each item of deposit received must at once be entered in one or other of these and numbered: there will be a separate series of numbers for each register, beginning anew each year. The treasury officer will carefully check the amount and particulars of each entry, and then set his initials in the proper column against each. A daily total only will be carried from each register to the cash book.

3. Every item must be recorded in the name of the person *from* whom, not that of the Government official *through* whom, it is received, must be passed through the accounts even though repaid on the day of receipt, and be kept distinct, however small it be, till finally disposed of, never being consolidated with others. But in civil courts where numerous petty sums are received from suitors for immediate disbursement in full (as for diet, postage, &c.), the detailed control may, with the approbation of the chief judicial authorities, be left with the receiving court.

The receiving court, however, would record and deal with these petty deposits with the same care and formality as ... would enter all in detail in a register of deposit receipts of the ordinary form, labelled Sheriff's petty ... ts, and repayments would be recorded in a similar separate register of repayments, both to be handled and attested ... the general registers. From these two separate registers, daily totals would be carried into the general register (though of course without numbers) and also into a register of the personal ledger form wherein a daily balance would be struck: monthly totals of receipts and of payments on Sheriff's petty accounts would be noted on the extracts from the general registers submitted to the Accountant-General.

Warnings.

4. It is the business of the treasury officer to see that no item is credited as a deposit save under formal order of competent authority, and also to make representations to the court or authority ordering its acceptance if it could be credited to some known head in the Government accounts.

5. The funds of *quasi*-public institutions, even when aided by Government as dispensaries are, may not be placed in deposit without special sanction of Government.

6. No sums are to be credited in any deposit register which can be carried to any other head of account; although payment to Government be made on account of a demand falling due in another account period, it should at once be finally carried to the proper budget head, and may not be placed in deposit.

7. Nor can any jewels or other property received for custody and restoration in kind be brought on the deposit register, though its value be stated in money.

A single exception is made in a case where a district officer has to receive from a native state a sum of money to be paid out to certain claimants; the money is generally paid in coin of a native mint, and may be credited in the deposit register at its reputed value—repayments, which will be in the same coin, being of course charged at the same.

8. No pay, pension, or other allowance should be placed in deposit on the ground of the absence of the payee, or for any other reason: in a district office pay should not be drawn till the claimant appears.

Where a pension is granted to several persons jointly, it may not be drawn on the appearance of one claimant only and payment of his reputed share made, the balance being placed in deposit.

9. No fines should be placed in deposit on the ground that appeal is pending; they should be credited at once to Government, and refunded on order of the appellate court.

10. Refunds, whether of stamp or of other receipts, can only be drawn on the appearance and the receipt of the person entitled to them, after production of due authority: on no account may they be charged on the receipt of an official and lodged in deposit pending demand.

11. The net sale proceeds of impounded cattle are to be kept in deposit for three months, and, if no claim be made within that time, are to be credited to the proper head under Provincial Services.

12. The sale proceeds of other unclaimed property are not to be placed in deposit at all; under Act V. of 1861, Section 26, the property *itself* is to be kept for six months, but money realized by sale is at once (27) at the disposal of Government, and should be taken to credit of XIII—Law and Justice. But exception must be made of property left by persons dying intestate and without heirs, which civil courts will secure and hold for certain periods in accordance with the local law.

If unclaimed property be perishable and be sold because it cannot be kept, its proceeds should be held for six months in deposit, but the circumstances should be clearly stated under 'Nature of deposit.'

Repayment.

13. Each class of deposits (paragraph 1) has a register of repayment (form B), in which each repayment of deposits must be noted *separately* at the time it is made, and from which a daily total only will be carried to the cash book.

14. A person claiming refund of a deposit must produce an order of the court or authority which ordered acceptance of the deposit: this order the treasury officer will compare with the entry in the register of receipts, and if the balance be sufficient, he will take the payee's receipt, make payment, and record it at once, under his initials, both in the register of repayments and in that of receipts, noting in the former also the date and number of the original receipt, in the latter the date and amount of the repayment: if there be not a sufficient balance at credit of the particular item, the treasury officer will endorse this fact on the order and return it to the person presenting it.

15. In order to avoid the inconvenience and risk which accompany the payment of money upon proceedings recorded in the vernacular languages, and to ensure caution in the issue of such orders, the Government has directed that every order issued by a court or office for the payment of money from a Government treasury shall be in English, unless the presiding officer is unacquainted with that language. Where the disbursing officer does not understand English, and the officer ordering the payment does, the order for payment shall be both in the vernacular and in English.

Form C has been prescribed for the repayment order and voucher for deposits repaid.

16. When a deposit is adjusted by transfer to some head of account, the head of account to which it is transferred, and the item in which it is included in the treasury account, should be noted both in the register of receipt and in the register of repayment. The voucher submitted with the list of repayments will state these facts under the signature of the treasury officer.

Personal Ledgers.

17. Collections made from the estates under the Court of Wards, and the receipts of public institutions which may be permitted, by special order, to bank with the treasury, should be recorded in personal ledgers. A sufficient number of sheets of form D should be bound up into a volume and successive pages assigned to the several accounts; it is not necessary to transfer the accounts to a new volume with a new year; but if there be no page available when it is necessary to open a new account or carry forward an old one, all accounts should be simultaneously carried forward to a new volume.

This form may be found convenient, too, for recording the transactions of Municipalities or other local funds which merely bank with the treasury, but are not controlled by the Account Department; these accounts, however, are borne on the provincial section of the books.

18. Every personal account has its own ledger page, of which the form provides, besides a column for date of transaction, one for receipts, one for payments, and a third to show the balance after each transaction, with space for the treasury officer's initials. Herein the receipts are entered in regular order without being numbered; similarly, the disbursements, made not from any one particular item but from the aggregate balance in hand, are entered as they are made without further remark. The treasury officer's duty is simply to see that withdrawals are made only on cheques signed by the responsible administrator, and that the withdrawals never exceed the balance in hand.

19. From these ledgers the daily totals of receipt and payment will be carried into the register of general deposits (form E), from which the daily total only will be carried to the cash book, and the monthly totals only to the cash account and second list of payments, though with these documents must be submitted a detail of the separate accounts showing the gross receipt and gross payment on account of each, the charge being supported either by the original paid cheques or, preferably, by a consolidated receipt given by the administrator in exchange for the paid cheques surrendered.

20. In some provinces civil courts, in like manner, bank with the treasury, remitting without detail their gross deposit receipts for credit in a personal ledger, and making repayments by cheques on the treasury which are taken to debit of the same personal account. But the object and effect of this arrangement is simply to relieve the treasury officer of responsibility for the *details* of the deposit transactions, not to abolish detailed record, but to confine it to the departmental office where registers of receipts and payments must be kept up in the same form, and worked on the same principle, as those in the treasury for revenue deposits, and whence periodical return in the forms described below must be submitted to the Accountant-General It has, for instance, been expressly ordered that a judge must initial each transaction or receipt or repayment of a deposit just as a treasury officer does.

a. When the different civil courts of a district thus bank with the civil treasury, a personal ledger account should be opened for each, although the deposit transactions of his subordinate courts will be brought on his own registers by the judge in detail and in proper sequence, and numbered in his own series, unless, indeed, it be arranged that some subordinate courts should submit their returns direct to the Accountant-General. Separate accounts will of course be kept for, and separate returns submitted by, the several Small Cause Courts.

b. To prevent disagreement between the deposit figures reported to the Accountant-General by civil courts and by treasury officers, it is necessary to arrange that the former shall report only completed transactions. A civil court does not usually receive money, but gives the intending depositor an order to the treasury officer to accept it, and so, though recording the issue of this order in a court register with sufficient detail, it will not bring the item on the deposit register till the treasury officer advises receipt. Similarly, it will ascertain from the treasury at the close of the month which of its payment warrants have been cashed and detail at foot of its extract register of repayments the warrants which are unpaid, and deduct their total from the total of the extract.

c. When it is inconvenient for a depositor to proceed to the treasury with the court's order to lodge his deposit it may be received by the court, and by it afterwards forwarded to the treasury. Courts in the same town with a treasury or sub-treasury should make remittances daily; if at a greater distance they should remit frequently at fixed intervals.

d. Similarly, when it is inconvenient for a claimant to proceed to the treasury there to obtain repayment of a deposit, the judge may pay him in cash, provided that there are in the court funds sufficient, whether of current deposit receipts or of the office permanent advance. In such a case, however, the gross receipt must be shown as remitted to the treasury, the short remittance of cash being supplemented by a cheque on the personal ledger (to recoup the permanent advance account), and by such paid orders as are necessary to make up the amount. No permanent advance should be given and held apart specially for the repayment of deposits; the office permanent advance may be augmented sufficiently.

e. The deposits of a sub-treasury must be dealt with in the same way as those of a subordinate civil court. When the officer in charge has occasion to place in deposit an item which, according to rule, should be so dealt with, he may also be empowered to repay it on his own authority. In this case he would himself keep up a register of such deposits, though they must also be brought on to the regular deposit register of the head treasury item by item as they are paid in, and must be numbered in the general series: in making repayment he would clearly indicate the sub-treasury account in which the credit originally appeared, so that it will be easy to trace the item and to charge off the payment correctly in the district account.

21. The adjustment of cash orders issued on sub-treasuries may most conveniently be watched by opening a personal ledger for each wherein the amount of each order would be credited when issued, and charged when the order is returned after payment, charged as a miscellaneous payment, and not as a deposit, in the account of the sub-treasury. The officer in charge of the sub-treasury would have no concern with this ledger.

For these accounts form D is unsuitable; form F should be used.

Lapses.

22. Deposits not exceeding one rupee unclaimed for 12 months, balances not exceeding one rupee of deposits partly repaid during the year, and all deposits unclaimed for more than three complete account years, will, at the close of March in each year, be credited to Government by means of transfer entries in the account office; before making the transfer special care must be taken to see that agreement has been effected in detail between the amounts reported for credit by local officers, and the balances worked out in the original receipt registers or in the account particulars whereto the balances were transferred.

The deposits of the appellate branch of the Calcutta High Court do not lapse till ten years have expired.

Early in March the old registers of deposits should be taken up, and an extract made on ruled paper of those of each class which would in ordinary course, whether from age or pettiness, lapse at the end of the month. This list should then be reviewed by the district officer, and any item which in his opinion should not be so dealt with should be struck out, and *at the same time* (if it be an item lapsing from age) entered on the first page of the annual account particulars for that class, full detail of the reasons why it is not to lapse being given in a covering memorandum. Similarly if any item is repaid in the course of the month, it should be struck out of this list at the same time as the payment is entered in the registers of receipt and repayment. On the 31st of March each of these lists should be again checked with the register of receipts wherein its items should be marked off as having lapsed and been credited on 31st March and the total of the list should be deducted in the *plus* and *minus* memorandum from the balance shown at credit of the particular class of deposits, the list itself signed by the district officer being forwarded to the Accountant-General. Where civil courts bank with the treasury, these lists should be prepared and signed by the responsible chief and forwarded in like manner, notice being sent to the treasury on the 31st March for deduction in the personal ledger.

23. Deposits credited to Government under this rule cannot be repaid without the sanction of the Accountant General, but this sanction will be given as a matter of course on ascertaining that the item was really received, was carried to credit as lapsed, and is now claimed by the person who might have drawn it at any time before the lapse. The amount of a lapsed deposit refunded will, however, be charged as a refund, and not debited to deposits, though the application for refund and the payment of the deposit will be recorded in the district register of receipts as will be, by the Accountant-General, the sanction and the payment in the account particulars and in the voucher supporting the credit of the lapsed deposit.

District Returns.

24. An extract register of deposits received on account of each head will be submitted with the cash account in form G: only the first five columns will be filled up by the treasury officer; it should be written up daily from form A. It is of importance that each deposit should be confined to its own cage, as the Accountant General has to detail repayments against it.

In one province where many deposits are received for very short periods, permission has been given to detail in the returns submitted to the Accountant-General only those not repaid in the month of receipt; the permission would not be extended to another province without clear proof of its necessity. In this case the returns for submission could not be written up till after the close of the month, and there would be breaks in the series of numbers where deposits received in the month had been wholly repaid before its close. At foot of each extract register, both of receipt and of repayment, would be entered a lump sum for "deposits received and repaid during the month" in order that the extracts might agree with the accounts.

Each receipt register should be taken up on arrival, and the columns provided (under repayments) for earlier quarters should be scored through to prevent future error. Similarly, when a deposit has been repaid in full, the amount should be entered in the column of total repayments and the empty columns scored through.

25. A register of repayments under each head during the entire month, with vouchers appended, is submitted with the second list of payments: it is in the form H, and should also be written up daily. Although no register accompany the first list of payments, entry should be made in it of the total payment on each head made between 1st and 10th of the month; the entry in the second list will be of the total payment made from 11th to 31st.

At foot of the extract register of repayments of revenue deposits should be noted in detail the repayment orders granted by the district officer but not yet presented.

26. For general deposits, however, a special form (I) is provided, as in it the totals only of receipt and repayment on each personal ledger have to be entered: the totals of the two columns—Receipts of the month and payments of the month—alone will be traceable in the cash account.

27. Other periodical returns are—

(*a.*) The *plus* and *minus* memorandum appended to each cash account, showing aggregate receipt and charge, and balance remaining on each head.

In the case of officers banking with the treasury, a *plus* and *minus* memorandum should be given at foot of the register of deposit receipts.

(*b.*) The note on the cash balance report at close of each quarter of the amount claimable of each class of deposits.

(*c.*) The like entry in the quarterly statement of assets and liabilities.

(*d.*) The quarterly certificate entered on the register of receipts by every district officer not in personal charge of the treasury that he has personally carefully examined the register, and that the entries are made with the utmost care and regularity.

This examination is not intended to be mechanical, and to secure only that all necessary entries are made and initialled without fail at the time of the transaction, but also that no monies are unnecessarily placed in deposit, or allowed to remain there without good cause.

(*e.*) The detail of deposits lapsing and to be credited to Government at the close of March.

(*f.*) An annual account particulars for each head of deposits outstanding over the last complete account year. This will be prepared on form E with suitable changes, will show the opening balance for the year of each old deposit still on the local books, and should be submitted by the end of April. After agreement of its several items with the balances worked out against the several entries in the original receipt register, the last-named document will be laid aside and future repayments recorded only on the account particulars. When two more years shall have passed and exhausted the space provided herein for record of repayments, any outstanding balances would in ordinary course be credited to Government.

This return should be scrutinized in detail by the Accountant-General, and a half-margin memorandum should be prepared, wherein would be noticed every item whose receipt, or so long retention, is in any way remarkable, and should be sent to the treasury officer in order that he may give his explanation and return the paper in original for further consideration, action, and record.

The changes necessary to fit form E for use as an account particulars are:

The heading would be—

Account Particulars of *Deposits received at* *Treasury*

in 1873-74 *still outstanding on* 1st *April* 1875.

In column 5—for *amount* read *balance* of each deposit.

In column 6—for *in the year of receipt* read *in the second year after receipt*; for *in the following year* read *in the third year after receipt.*

In the last column—for *transferrred to account particulars* read *lapsed and credited to Government.*

The same details of the name of depositor and nature of deposit must be given in the account particulars as in the original receipt register, and an equal depth allowed to each entry for record of repayments.

(*g.*) A certificate from the administrator of every personal ledger account (to the effect that the balance claimed by him is of a named amount and detailing his outstanding cheques in order to explain the difference between his balance and that admitted by the Treasury Officer) should be submitted at the same time as the account particulars for other classes of deposits.

For the sub-treasury personal ledgers (para. 21) the treasury officer's certificate must declare that the credit balance of each agrees with the sum of orders ascertained to be outstanding.

Proof of Posting.

28. When the repayments of a quarter have been posted in any receipt register, the column of that quarter shall be totalled and its sum entered in a register of the form described in paragraph 46 of the bill rules for agreement with the amount charged against the particular head of deposits in the accounts of that quarter. Any difference should be fully explained in writing.

29. The annual explanatory statement of ledger balances submitted to the Comptroller-General after the final account for March has been forwarded will name the amount at credit of each class of deposits, and further state whether the balances admitted agree with those claimed by local officers, and also with those worked out in the registers of receipts by deduction of the repayments posted therein. Although the balances at credit of the several personal ledger accounts are not to be detailed in this statement, certificate should be given that the acknowledgments required by paragraph 26 have been forwarded by all treasury officers and have been found in order.

The annual explanation of balances is given by the book section of the office, and it is therefore desirable to keep in that section a record which will enable it to see month by month that the balance on each head agrees with the sum of the balances claimed by the officers submitting deposit returns. Accordingly it will keep, for each class of deposits, sheets having the names of these officers in the margin, and fourteen money columns whereof twelve on each side will be for the transactions of the months and the last for cross totals; on the receipt side the first will show each officer's balance brought forward from the past year, on the charge side the last but one will show the balances to be carried forward to the next. After check in the treasury account section, the extract registers should be made over to the book section for note of their totals and immediate return, and month by month it should ascertain, by totalling the month's column and cross-totalling the totals, that the balance on the books agrees with the sum of those claimed locally. As local mistakes will be corrected by transfer entries, there must be on each side a line for transfers, and the details making up its figures in any month should be interlined in red ink against the officer whose account is affected. The annual credit of lapses being effected by means of a transfer entry will thus be brought into this statement.

30. Under paragraphs 178-179 of Act V. of 1869 (Indian Articles of War), the surplus of the estate of deceased persons subject to those articles, or of the property of deserters, is remitted to the Comptroller-General (or to the Accountant-General, Madras or Bombay, according to circumstances); there the amount is credited to a distinct sub-head under deposits and entered in a register of which the columns are:—(1) Date and No. of letter with which the deposit is received: (2) From whom received: (3) Names of deceased or deserter: (4) Rank and corps: (5) Date of deposit in General Treasury: (6) Account of deposit: (7) Date when paid: (8) Amount paid: (9) Initials of Comptroller-General: (10) Remarks.

FORM A.

See para. 2; to be printed on royal paper, broad way.

REGISTER OF RECEIPTS OF DEPOSITS IN THE MONTH OF AT TREASURY.

Date of receipt.	Number of each deposit.	From whom received.	Nature of deposit.	Amount of each deposit.	Initials of T. O.	Daily total carried to cash book.	DETAILS OF REPAYMENTS.												Total repayments.	Lapsed and credited to Government.
							Date.	Amount of each repayment.	Initials of T. O.	Date.	Amount of each repayment.	Initials of T. O.	Date.	Amount of each repayment.	Initials of T. O.	Date.	Amount of each repayment.	Initials of T. O.		

FORM B.

See para. 13; to be printed on royal, long way.

REGISTER OF DAILY REPAYMENTS OF DEPOSITS AT TREASURY.

DETAILS OF DEPOSIT.			Date of present repayment.	Number of repayment voucher.	To whom repaid.	Whether paid in cash or by transfer.	Amount repaid.	INITIALS OF		Daily total carried to cash book.	Remarks.
Date of receipt.	Number as per register of receipts.	Amount, or balance, of deposit.						Accountant.	Treasury or disbursing officer.		

FORM C.

Para 15.

_____ TREASURY, MONTH OF _____ 187 .

HEAD OF SERVICE CHARGEABLE. } _____ Deposits. | VOUCHER NO. OF PAYMENTS. | LIST OF

Original Number. } _____ Date of Deposit. } _____ | Name of Depositor. } _____ | Amount Rupees. } _____

In this space a translation of the receipt form into the current vernacular should be given.

Examined and entered.

_____

Accountant,

Treasury.

Received this _____ day of _____ 187 .

the sum of Rupees _____

Annas _____ Pies _____

being the amount payable to _____

on account of the deposit described above.

Rs. _____

Passed for payment.

Approved.

Claimant's Signature. } _____

_____

Judge or Magistrate.

Stamp if required.

_____

Collector.

FORM D.

See para. 17 ; *full size, to be printed on* 4 *to foolscap.*

Date.	Number of payment cheque.	Amount received.	Amount paid.	Balance after each transaction.	Treasury officer's initials.

The columns could no doubt be compressed more, and so would leave space for a continuation of the account. In one province columns are engrafted for the *name* of the remitter or payee, and for the object of the transaction ; these details are only for the convenience of the administrator of the account, and are open to objection in a mere banking pass book, but need not be objected to.

FORM E.

See para. 19 ; *to be printed on open foolscap.*

REGISTER OF DAILY RECEIPTS AND REPAYMENTS OF GENERAL DEPOSITS AT THE TREASURY IN THE MONTH OF

RECEIPTS.						PAYMENTS.					
Date.	Amount.				Daily total to cash book.	Date.	Amount.				Daily total to cash book.
1						1					
2						2					
3						3					
4						4					
5						5					
6						6					
7						7					
8						8					
9						9					
10						10					
11						11					
12						12					
13						13					
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19						19					
20						20					
21						21					
22						22					
23						23					
24						24					
25						25					
26						26					
27						27					
28						28					
29						29					
30						30					
31						31					
TOTAL.						TOTAL.					

A separate column on each side will be assigned to each account, wherein the daily gross receipt and gross charge will be entered from the personal ledger. Thus there will be but a single line in this register for the transactions of all personal ledger accounts each day, and its cross total will give the figures to pass into the cash book. A page of foolscap has probably breadth enough for nine such accounts ; if there be more than one page can accommodate, it will be well to separate the two sides, though keeping them in the same volume, and carry receipt columns across the right hand page also ; further, if need be, engrafting, flies in order that the day's receipts or payments may be in one opening.

FORM F.

REGISTER OF ORDERS ON SUB-TREASURIES ISSUED AND ADJUSTED.

Para. 20 ; *to be printed on ordinary foolscap.*

PERSONAL LEDGER ACCOUNT WITH SUB-TREASURY.

ORDERS ISSUED.											ORDERS PAID.			
Date.	Number of order.	Payee.	Value how received.	Initials.		Amount of each order.	Initials of Treasury Officer.	Daily total to register of general deposits.	Payment at Sub-Treasury.		Date.	Number of order.	Amount of order.	Daily total to register of general deposits.
				Accountant.	Treasurer.				Date.	Amount.				

The column of "Payment at sub-treasuries" is provided under Orders Issued, in order to give space for the marking off of paid orders and ascertainment whether the total of the orders outstanding agrees with the balance on the books. The balance month by month (the difference between the sums of the two columns of daily totals) should be carried forward to the new month to the column of daily total under Orders Issued. Under orders paid, the entries will be made in the order in which the paid orders are received back from the sub-treasury without reference to the period of issue, and the total will be agreed with the total charge in the sub-treasury account; the payments will afterwards be marked off in the issue column from the original paid orders. The orders may be numbered in a general series for the whole district, but those on each sub-treasury must also be numbered in a separate annual series. The column "Value how received" is intended for marks denoting cash or transfer.

FORM G.

See para. 24; to be printed on royal paper, broad way.

EXTRACT REGISTER OF RECEIPTS OF DEPOSITS AT THE TREASURY IN THE MONTH OF

Date.	Number of each deposit.	From whom received.	Nature of each deposit.	Amount of each deposit.	DETAILS OF REPAYMENTS (*To be posted in the Accountant General's Office*). In the year of receipt. First quarter.	Amount.	Second quarter.	Amount.	Third quarter.	Amount.	Fourth quarter.	Amount.	In the following year. First quarter.	Amount.	Second quarter.	Amount.	Third quarter.	Amount.	Fourth quarter.	Amount.	Total repayments.	Balance of each deposit transferred to account particulars.
			Brought forward.																			
					Apl.		July		Oct.		Jan.		Apl.		July		Oct.		Jan.			
					May		Aug.		Nov.		Feb.		May		Aug.		Nov.		Feb.			
					June		Sept.		Dec.		Mar.		June		Sep.		Dec.		Mar.			
		The name of the person *from* whom, not that of officer *through* whom, the deposit is received must be given.			Apl.		July.		Oct.		Jan.		Apl.		July		Oct.		Jan.			
					May		Aug.		Nov.		Feb.		May		Aug.		Nov.		Feb.			
					June		Sept.		Dec.		Mar.		June		Sep.		Dec.		Mar.			
			Carried forward.																			

FORM H.

See para. 25; to be printed on foolscap, broad way.

LIST OF DAILY REPAYMENTS OF DEPOSITS AT TREASURY BETWEEN AND

Date.	Voucher Number.	Amount repaid.	Whether cash or transfer.	Daily total carried to cash book.	Date.	Voucher Number.	Amount repaid.	Whether cash or transfer.	Daily total carried to cash book.

FORM I.

Paras. 19 *and* 26 ; *to be printed on ordinary foolscap.*

EXTRACT REGISTER OF RECEIPTS AND PAYMENTS OF GENERAL DEPOSITS AT THE TREASURY IN THE MONTH OF

Accounts.	Opening balances.	Receipts of month.	Total credits.	Payments.	Closing balances.
Total...					

From R. W. LODWICK, Esq., Accountant-General, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Fort Saint George, 24th March 1875, No. 10,901.

ABSTRACT.—Requesting the views of the Board at an early date on the Comptroller-General's Circular, No. 196, of 17th January 1875.

From the Accountant-General, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Fort Saint George, 9th April 1875, No. 279.

Vide this office letter, No. 9,523, dated 15th February 1875.

THE undersigned has the honor to forward copy of further instructions received from the Comptroller-General, and, with reference to the corrections therein made, to observe that all the forms prescribed may now be furnished to the Collectors for use in 1875-76.

2. Be pleased to favor me with the views of the Board at an early date on the circular from that officer.

(Signed) R. W. LODWICK,
Accountant-General.

ENCLOSURE No. 1.—Copy of further instructions from Comptroller-General contained in G. O., dated 13th April 1875, No. 827.

Proceedings of the Madras Government, dated 13th April 1875, No. 827, Financial Department.

Read the following letter from E. F. HARRISON, Esq., Comptroller-General, to all Accountants-General, dated Calcutta, the 29th March 1875, Circular No. 197.

I HAVE the honor to request that you will note the following corrections and instructions in my circular No. 196, and notify them to any officers to whom you have communicated the original circular:—

In paragraph 25 for form *H* read form *B*; its heading, however, should be "List of Daily Repayments of deposits at Treasury in the month of "; smaller paper may also be used, as the last four columns will not be necessary in the return submitted to the account office.

In paragraph 26*f* for form *E* read form *G*.

Form *H* is not required at all.

To avoid the misunderstanding consequent on the use of the term *General* Deposits in a new sense, it should, wherever it occurs in the circular, be changed to *Personal* Deposits.

The deposit transactions of Magistrates and Civil Courts, even when recorded in personal ledgers, will be borne in the accounts under Magistrates' Deposits and Civil Courts' Deposits, and will not be subordinate to Personal Deposits; see the last three lines of paragraph 1.

The heading given for account particulars in the small-type note following paragraph 27*f* seems to have been overlooked in some offices, and consequently the working of that return has been misunderstood. It is not to show *all* outstanding

deposits in a treasury, but only those of the last account-year but one; thus no item would be returned more than once in the account-particulars unless in the very rare case of an item being retained, when in ordinary course it would lapse.

ORDER THEREON, 13th April 1875, No. 827.

COMMUNICATED to the Board of Revenue.

(True Extract.)

(Signed) W. HUDLESTON,
Chief Secretary.

THERE are only two points on which the Board have to make any remark.

First, rule 23 prescribes that lapsed deposits once credited to Government may be repaid on the sanction of the Accountant-General, which must, as a matter of course, be granted on ascertaining that the item was really received. The Board are of opinion that the power of sanctioning such refunds should, as at present, rest with the Board and Government, subject, of course, to the account-check by the Accountant-General. When lapsed deposits are claimed after a long interval of time, the Board do not think it desirable that payment should be made as a matter of course, but they think that the question whether a refund shall be made or not should be decided by the administrative authorities according to the circumstances of each case.

Secondly, form F is not at all clear. More explanation should be given as to its preparation.

2. Collectors will be requested to have the registers printed in their District Presses on the receipt of the necessary instructions from the Accountant-General.

(True Copies and Extract.)

H Ellis

Acting Secretary.

To the Accountant-General, with Comptroller-General's
Circular, No. 196, returned.
,, the Officiating Chief Secretary to Government, Financial Department.

Copy to all Collectors.

Exd. J. W. Fischer.

Financial Department

1875.

Board of Revenue (Accounts),

MADRAS.

PROCEEDINGS, 15TH MAY 1875, No. 1,304.

Dept. 4 June/75.

Encl.

No. 1371

Received 8 June/75.

MAY.

No. 1,304.

Circular issued by Comptroller-General regarding Deposit Accounts.—Opinion expressed that the power of sanctioning refund of lapsed deposits once credited to Government should rest with Board and Government subject to the account-check by Accountant-General, and that the question whether a refund shall be made or not should be decided by administrative authorities according to the circumstances of each case. More explanation should be given as to the preparation of the Form F prescribed by the Circular. Collectors requested to have the required registers printed in their District Presses on receipt of necessary instructions from Accountant-General.

Govt. of Madras. 1875

G.O., 21 June 1875, No. 1333.

Nos. 197–198.

Accounts. The opinion of the Board of Revenue that the power of sanctioning re-=-mand of lapsed deposits once credited to Govt. should rest with the Board & Govt. subject to the account-=-check by Accountant-General concurred in