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MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No. 1393	Press Mis.
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Dated 1-7-1875 18 .	

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Not to be folded or roughly handled

Accountants-General Duties.

No. 1. Read the following Circular from E. F. HARRISON, Esq., Comptroller-General to the Government of India, to the Accountant-General, dated Calcutta, 25th May 1875, No. 207 :—

In forwarding to you the following instructions as to the duty you owe to the Supreme and Local Governments, I think it necessary to remind you that these paragraphs do not pretend to exhaust the subject, but only to bring together such orders as have from time to time been called for by varying circumstances. I have taken advantage of this opportunity also to collect other instructions which either bear on your general duties, or would not as well find a place in any other circular which I expect to issue at an early date. I may add that here, as in all my instructions, the title Accountant-General includes also Deputy Accountant-General in independent charge.

PROHIBITIONS.

1. An Accountant-General may not,
without permission of the Government of India, or of the Comptroller-General, change any procedure established, or reverse any deliberate or important orders passed, by any officer who preceded him in his office;
or call for new returns from Military or Public Works Account Officers;
or modify forms prescribed by the Government of India;
or propose increases in departments other than his own;
or forward applications for sanction for expenditure, or for relaxation of leave or pension rules; such an application must be simply returned to the officer making it, for submission to the proper executive authority;
or on any account join in protesting against any retrenchment or economy which the Supreme Government may command.

2. It is usually found convenient for a local Government, before passing orders, to obtain the advice of the local Accountant-General as to any particular application of financial rules or orders concerning which there may be doubt. Also, whenever an Accountant-General is of opinion that any proceeding of a local Government transgresses any such rule or order, it is his duty respectfully to advise the local Government accordingly. In either case, the local Government may follow or disregard the advice of the Accountant-General as may seem to it right. *F. D.*, 3270, *dated 27th December* 1871.

3. But if the Accountant-General does not finally acquiesce in the correctness of the decision of the local Government, it is his duty respectfully to request the local Government to submit the question for the orders of the Supreme Government. The Supreme Government does not usually receive any communication upon such matters from an Accountant or Deputy Accountant-General, except through the local Government; but a local Government must not withhold any such representation made by an Accountant-General unless it yields thereto. *Ibid.*

4. A local Government has not authority to sanction even provisionally any charges of a permanent nature without previous consent of the Government of India; nor any charge involving a debit against next year's grant. It has power

to write off sums less than Rupees 1,000 lost by fraud or the negligence of individuals, reporting the same in the monthly statement of fresh charges; and to remit advances to cultivators which are found to be irrecoverable, reporting the amounts thus written off to the Government of India in the Department of Agriculture in quarterly statements prepared by the Accountant-General.

The authorities for the several sentences are F. D. 3155, *dated* 15th September 1869; 548, *dated* 23rd August 1870; 3537, *dated* 30th November 1870; 2479, *dated* 5th August 1870.

5. No order sanctioning expenditure of money is ordinarily issued by any department of Government of India without the consent of the Financial Department previously recorded, and if, under emergent circumstances, it be necessary to issue such an order without such previous approval, the order should be immediately communicated to the Financial Department; but an Accountant-General will obey such an order without question, though he will at once report it to the Financial Department in case by some oversight it may not have been communicated to that department.

6. Establishments of all kinds require the sanction of the Government, and a sanction for any charge which has not been acted on for a year must be held to have lapsed. No salaries may on any account be charged or admitted as contingent expenditure.

The pay of hot-weather establishment, and of section writers, is the only exception.

INJUNCTIONS.

7. An Accountant-General is bound

to ascertain that rules and orders are exactly obeyed in every instance, and to check every departure from them, however apparently trifling;

to report to the Government of India, promptly and strictly, any misconduct on the part of such of his subordinates as are appointed by that Government;

to be careful in giving certificates to a subordinate to state the whole truth in respect of character and cause of dismissal, or resignation of appointment;

to inform the local Government whenever any officer attains the age of fifty-five years, and to ascertain whether it desires or not to retain him.

8. The Accountant-General is in immediate subordination to the Comptroller-General in all matters connected with audit and account, and will refer to him, not to the Financial Secretary, all questions bearing on the classification of receipts, charges, and other matters of account. He will conform to all requisitions of the local Government, though if any seem opposed to specific orders of the Government of India, he should first respectfully make a representation to this effect.

9. The Accountant-General's objection must prevail absolutely and immediately, even to the recovery of erroneous payments, over every authority under that of the local Government, and if the local Government over-rules an objection by the Accountant-General even temporarily, he should respectfully request it to report the fact to the Government of India. *F. D.*, 2988, *dated* 31*st August* 1869.

10. It is a very important part of an Accountant-General's duty to warn the local Government immediately of the first appearance of any excessive

proportionate outlay under any grant; and when the monthly abstract exhibits such excess, the Government of India expects always to receive a specific assurance that the fact has not escaped the notice of the Accountant-General, and that he has informed and warned the local Government or the Department concerned if, as in the case of Salt or Forest, the administration be imperial.

11. Accountants-General are authorized to admit, without reference to the limits or terms of the grants of the year, all expenditure *duly sanctioned*, whether before or after the annual grants are made. No supplementary grants need henceforth be sought to cover such expenditure; but the want of provision in the annual grants for any sanctioned expenditure should be promptly represented to the Government of India, or the Provincial Government, as the case may be. Supplementary grants will, in future, be necessary only in case the amount assigned for some contingent expenditure is found insufficient; otherwise, it will suffice to refer, in the appropriation statements, to supplementary sanctions of expenditure and to omissions of sanctioned items from the grants. The effect of this arrangement is not to lessen the responsibility of local Governments and other authorities applying for or granting sanction to expenditure not provided for in the annual grants for showing or considering how the needful funds are to be provided, but rather to increase that responsibility by confining it to the local Governments and the Government of India. The audit officers will henceforth be entitled to assume that the point has been fully considered before any expenditure not provided for in the estimates is sanctioned. *F. D.*, 2784, *dated* 18*th September* 1872.

12. Any large differences that are likely to arise in actuals, as compared with the budget or later estimate, should be reported as soon as reason arises for expecting them. Special consideration should be given to this point in despatching the monthly accounts for the months of November and January; the punctual receipt of these accounts is also more than usually important, as they contain the very latest figures that can be used in preparing the regular and budget estimates for Government.

Transactions which affect the cash balance seriously are of equal importance, though they may not be technically either revenue or charge.

13. Money indisputably payable should never be left unpaid; and money paid should, under no circumstances, be kept out of the accounts a day longer than is absolutely necessary. It in no way promotes economy to postpone inevitable payments, and it is an object of very great importance to ascertain, liquidate, and record the payment of all actual obligations at the earliest possible date.

14. When a payment is made on account of a completed service on a proper voucher, the fact of the payment is not altered because some portion of it may have been overpaid. The payment must be accepted, and must be recorded, as a charge against the grant for which it was made. The amount overpaid, when subsequently recovered, would be credited as a repayment to the grant, or, as would generally be the more convenient course, would be deducted from the amount due upon a succeeding bill for a similar service.

Instructions for the adjustment of recoveries are given in Circular No. 149, *paragraph* 16.

15. In the District Treasury accounts, collections of land revenue will be credited without distinction of past, current, and future years, and a return thereof

will be furnished by the Accountant-General to the controlling revenue authority for verification of the aggregate of realisations shown in the return of demands, realisations and balances of past, current, and future years, which is furnished to those authorities by the Collectors of revenue. *F. D.*, 2189, *dated 20th April* 1865, *paragraph* 5.

GENERAL PROCEDURE.

16. When a change is proposed in an office, a letter fully explaining the grounds of the proposition should be submitted along with a tabular statement, in the Form A annexed, showing clearly its financial effect. If the change would affect only a section of the establishment, the number and cost of the other sections may be shown in lumps without detail, but full particulars must be given for all in which any alteration is recommended. Where the pay of any post, existing or proposed, rises from a minimum to a maximum by periodical increments, the *average monthly* cost, not the actual or the commencing cost, must be given.

This average cost no doubt varies under various circumstances, but under all it depends largely on the period of rise. Accordingly if the pay rise by five equal increments from a minimum to a maximum, then the average monthly cost will be taken in the case of a gazetted officer at the minimum plus two-thirds, and in the case of ministerial establishments at the minimum plus three-fourths, of the difference between the minimum and maximum; if the period of rise be twenty years, the average monthly cost may be taken at the exact mean; in other cases an intelligent estimate should be made.

17. All officers of Government should bear in mind that all transactions to which they, in their official character, are parties, must, without any reservation, be brought to account, and all monies be deposited in the Government Treasuries. *Gazette of India*, 1874, *p.* 165.

18. The death of every person employed under Government being an European, and not belonging to one of the covenanted services, must be immediately reported to the Government under which he was serving, which will announce the circumstance to the Secretary of State.

The following particulars should be given: name and probable age of deceased; date and place of death; occupation at the time of death; native village or country of the deceased, if known; particulars of family, as far as known; if any relative in the country; if any property left, in whose custody; remarks.

AUDIT RULINGS.

19. All salary bills may be signed on the last day of the month by the labor of which they are earned.

20. Salary or pension can be drawn for the day of a man's death; the hour at which death takes place has no effect on the claim.

21. When an uncovenanted medical officer is leaving the service of Government, salary should not be paid to date of retirement until the Examiner of Medical Accounts has reported whether there are any claims against him.

22. No officer is entitled to pay or allowances for any time he may spend beyond the limits of his jurisdiction, save with the sanction of the Government which he serves, and the confirmation of the Government of India is required to such sanction when it involves any increase of expenditure beyond what would

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have been incurred if the officer had remained within his jurisdiction. No order authorizing an officer to quit his jurisdiction justifies him in charging travelling allowance, unless such travelling allowance is specifically sanctioned. *F. D.*, 3489, *dated 6th October* 1872.

23. For the purpose of calculating travelling allowance, the distance between two stations shall be held to be the length of the shortest of two or more practicable routes between them, or of the cheapest of such routes as shall be equally short; that route shall be held to be shortest by which the traveller can most speedily reach his destination by the ordinary modes of travelling.

24. Although the duty of noting the proper deductions to be made from pay bills on account of fund deductions devolves on the drawers of the bills, and does not touch treasury officers, the action of Accountant-General is not the same for all classes.

a. For the *Civil* Funds (including Provident or Charity Branch) it is necessary to see not only that the deductions are arithmetically correct, but also that they are made at the rates notified by the Secretary to the Fund. The amounts will be credited to the fund under account current with India, Madras, or Bombay, and a certified list sent to the Secretary.

Under Section 9, Supplement A, of the Civil Pension Code, Native members of the Covenanted Civil Service are allowed by Government, on payment of equal subscriptions, to secure like benefits with those which the civil or Provident Fund secures to European members. The rates of subscription and rules in every respect are the same as those of the fund, and the Managers of the Bengal Civil Fund have consented for the present to keep an account for each Native subscriber; should the Managers of the Madras or Bombay Funds refuse to do the same, the Accountant-General of their province must make himself acquainted with the rules applicable, see that they are properly applied, and keep the necessary account for each Native subscriber. No difference in procedure will be necessary at the treasury where such an officer's salary is paid; the amount of the contribution will finally be credited to XVI., Receipts in aid of superannuation, &c., under a minor head "Provident subscriptions by Native Civil Servants," and if the Fund Managers consent to keep the accounts, the subscriptions from natives should be entered with the accustomed details below the total of fund subscriptions proper, in the monthly list rendered to the fund office.

If reference be necessary to the Government letter addressed to the first claimant of this indulgence, it will be found on the file of Comptroller-General's Circulars appended to Circular No. 202.

b. For the *Military and Medical* Funds, deductions must be made at the rates fixed for the officer's rank, and credited under XVI., Contributions for superannuations and other allowances.

c. For the new "*Indian Family Pension Fund*" deductions and donations according to rank must be recovered from subscribers at the rates fixed in the Military Resolution published on page 5 of the *Gazette of India*, for 1873; and credit will be given in the account current with the Military Accountant, Bengal, Madras, or Bombay, a separate statement being forwarded with the account current, detailing the payments of each officer.

The columns of this statement will be,—name of subscriber; rank and service to which attached; class; ordinary subscription of unmarried and widower subscribers; ordinary subscription of married subscribers; subscriptions for children; for what month paid. Donations will be

entered in the same column as subscriptions, but separately. Subscribers should give in their bills all particulars necessary, *viz.* :—

Subscription in class——as a married subscriber—
Do. do. for children,
Donation do. on marriage,

but in case of doubt it may be well to note that the ordinary subscription of every married subscriber is a multiple of Rupees 10, whereas for unmarried ones it is Rupees 5, Rupees 7, Rs. 15 and the like ; subscription is always charged as for a full month.

d. For making proper deductions on account of *Uncovenanted Service Funds*, the subscriber is solely responsible; the Accountant-General will simply pass on to the Secretary of the Fund a detailed list of the sums received from each subscriber, showing in separate columns the sums received, respectively, for family pension, for deferred annuities, and for insurance; the grand total of this list will agree with the total credited on this account to the Government of India.

e. Subscriptions to the *General Family Pension* Fund are ordinarily paid into a treasury in cash, not recovered by a less payment on a voucher; but such recoveries, if made, must be dealt with on precisely the same principle as recoveries for the Uncovenanted Service Fund. Everywhere but in Madras and Bombay, the vouchers will be charged net, and the adjustment made by the Accountant-General, who will forward to the Fund Secretary a list of the amounts so deducted by him, showing them as received on the first day of the month of payment. The lists of subscriptions received in cash at the several treasuries may be forwarded in original ; no copy need be kept in the account office, as in the rare case of miscarriage in transit details can be recovered from the treasury register.

f. Should an uncovenanted officer pay a larger contribution than the rules of his service require, the Secretary to the Fund will no doubt advise him, but neither the Accountant-General or the Treasury Officer will know anything of the matter; but should an over-deduction from the pay of a Civil Servant be made, it can only be adjusted by a less deduction in his next bill, and, as the Accountant-General checks those deductions, the Secretary to the Fund should advise him thereof; refund of the excess deductions cannot under any circumstances be made in cash.

g. Since the abolition of the Annuity Fund, the Treasury Officer is responsible for making from the bills of Covenanted Civil Servants the deductions prescribed in Section 3, of Supplement A, of the Civil Pension Code; salaries and other payments will finally be taken net against all *Imperial* heads, but in case of officers paid by *Provincial* Services, or independent bodies, gross allowances will be charged and the deductions taken to credit of XVI., Receipts in aid of superannuation, &c., minor head Contributions for Pensions and Gratuities. To the same head will be taken the ordinary deduction of 4 per cent., when, by reason of the short term of a deputation, the full contribution of 20 per cent. is not levied. *F. D.*, 1871, *dated 10th March* 1874 ; *Gazette of India*, *p.* 151.

Instructions as to the rate of deduction (in the case of officers lent to independent bodies) are given by Civil Pension Code, Section 35, Rule 9, of which the last edition appeared at page 613 of the *Gazette of India* for 1874.

25. As soon as the military promotion of a military officer serving in the Civil Department is notified in the Gazette of the Government he is serving, the

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stamp duty of Rupees 15 on the commission which will be issued to him must be recovered and credited to the Military Department of the Presidency to which he belongs.

26. If pay be due in India to an officer absent in England, he must make his own arrangements to receive it here.

27. When it is necessary to move the Secretary of State to recover from Indian Officers in England sums overpaid in India, all necessary documents should be furnished in duplicate for transmission through the usual channel to the India Office. In like manner, replies to the objections raised by the absentees to a refund should be submitted in duplicate.

28. Every new building constructed by the Public Works Department is provided by that Department with fixtures, including, when necessary, record racks, shelves, punkahs, &c., but the repairs of these fixtures, except in the general repair of the building, are not chargeable to the Public Works allotment. Consequently, such special repairs, together with the purchase and repair of furniture not comprehended in the preceding fixtures, should be paid for by the Department concerned, and be charged in the contingent bill.

Office Practices.

29. Whenever any defalcation or loss of public money is discovered in a Government Treasury, the fact should be immediately reported for the information of the Government of India; and, when the matter has been fully inquired into, a further and a complete report should be submitted of the nature and extent of the loss, showing the errors, or neglect of rules, by which such loss was rendered possible. But report is unnecessary when the amount lost does not exceed Rupees 1,000, unless circumstances indicate a defect of system.

The expression *defalcation* must be taken to include loss by defalcation of *Stamps* and *Opium*, as well as *Money*.

30. Where pre-audit is adopted at a provincial capital, the original bill should, after audit, be enfaced for payment and returned; a cheque should not be issued instead, as in a Presidency town.

31. Although fractions of the Anna are not recorded in the final accounts submitted by the Comptroller-General, they must not be omitted in the books and returns of the local Accountants-General.

32. All accounts should, before despatch, be examined by a competent person, who should annex explanations of extraordinary or indefinite entries.

Items unvouched, or of doubtful propriety, should not be entered in an account current with another department. *Circular* 149, paragraph 21.

33. In all statements submitted to Government or to the Comptroller-General, the names of the different Governments and Administrations must be arranged in the order given in the margin.

India.	Bengal.
Oudh.	N. W. Provinces.
Central Provinces.	Punjab.
British Burmah.	Madras.
Assam.	Bombay.

34. No original treasury accounts or public letters from any office may be destroyed ; but district cash balance reports and monthly resource estimates may be destroyed after they have been kept twelve months, certificates of transfer of

charge, and vouchers for sums not exceeding Rupees 100, after three years, and other vouchers after twenty years.

35. The departmental cypher code must remain in the hands of the Account. ant-General, who will himself write and despatch in sealed covers both the original and post copy of the message, and will not allow the original or post copy of any message received to pass into the office.

36. A register of officers lent or transferred for foreign service should be kept in the annexed Form B, so that a proper check may be maintained over the recovery of their contribution towards leave and pension allowances.

37. English words have been introduced in the list of headings where they are *approximate* equivalents to the vernacular terms; others are retained without alteration, as they have no English equivalent; where other vernacular words occur in any detailed entry, the nearest equivalent should be substituted.

38. It is the practice of the Comptroller-General to issue all instructions for permanent observance as *circulars*, while *general letters* are used in cases where orders are only to be acted on once for all; the same course should be followed in local account offices. Circulars conveying instructions to be observed by Treasury Officers throughout India are prepared by the Comptroller-General, and a sufficient supply forwarded to each local account office for circulation among treasuries and provincial departmental officers; they may be renumbered in the local series, but as copies of them need not be sent to other account offices, it will be well to explain the break of series by a MS. or italic note on the next local circular to the effect that " No. was assigned to C. G.'s Treasury Circular "

It is sometimes necessary to communicate these circulars to other than Treasury Officers; if the supply sent be insufficient, application should be made for more copies without any delay, as the matter is broken up after a few days.

39. The following are the chief rules for correspondence to be observed by officers in the Account Department:—

a. All letters addressed to Government or the Comptroller-General, all important letters, and all conveying censure, should be signed *by* the AccountantGeneral, not *for* him.

In the absence of the Accountant-General from head-quarters, such letters may be signed by the Deputy Accountant-General *for* him, but all of special importance should still be sent for his signature.

b. In forwarding copies of correspondence for information or orders, copies should be sent of all papers necessary for a clear understanding of the subject.

c. The subject of a letter under reply should always be briefly, but clearly, stated in the opening of the reply; it is not enough to quote simply the number and date.

d. The use of vernacular terms in correspondence should be avoided as much as possible, especially in letters addressed to authorities or officers serving in other provinces.

e. All letters addressed to the Financial Department should be folded lengthways, and the docket should be written on the fold.

f. Letters should bear the date of despatch, not that of draft.

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g. When reply to a letter is long delayed for want of answers to references, the writer of the letter under reply should be informed.

40. The rules touching the postage of official covers well be found on page 195 of the *Gazette of India* for 1873. The points for special notice are that service stamps do not free a letter unless it is also franked; that registration may be paid for by service stamps; that service covers redirected are not charged with forward postage; that under certain circumstances covers may be sent service bearing; that packets must be prepaid, may be closed, but may not be more than eighteen inches long by twelve wide and deep; that *no* cover weighing more then 600 tolas will be received for despatch on service, though private persons may despatch parcels weighing up to 2,000 tolas; that heavy covers should not needlessly be sent by letter post; the annexed table of rates will show how much more costly letter postage is, and it will further be remembered that parcels are forwarded under a system which renders registration unnecessary:—

—	Letters.	Banghy Post.	
		Parcels.	Packets.
Covers not exceeding—	Rs. A. P.	Rs. A. P.	Rs. A. P.
Half a tola	0 0 6	...	...
Ten tolas	0 1 0	...	...
Twenty tolas	0 5 0	0 4 0	0 2 0
Every additional ten tolas	0 5 0	0 2 0	0 1 0

Treasury Inspection.

41. All Revenue Treasuries will be inspected periodically by Commissioners of Divisions or other Superintending Officers, and their observations on all matters connected with the accounts and treasury branches of Revenue Treasuries will be communicated to the Accountant-General of the province, together with any order which on the occasion of such inspections they may give to the officers in charge of the treasuries. The Accountant-General will forward these reports, with remarks, to the Comptroller-General, who will report to the Financial Department the inspections made, with any remarks or suggestions which the circumstances may call for.

The Commissioner should see that the boxes in which the money is kept are in good order, that the guard is properly posted, that the treasurer is not allowed to keep too much money in his hands, that the spare stores of bill forms are kept under proper custody, that the money order accounts, deposit registers, and pension registers are all up to date, that the standing orders of the department are observed, that the circulars from the Accountants-General are understood and filed to date, and, generally, that the office registers and records are in good order.

But the Accountant-General may send to district officers such a table of questions as that formerly printed in Circular 172, and, reducing their replies to a tabular form, pass it on to the Comptroller-General for such notice as he may think desirable.

42. The Accountant-General may, with the approval of the local Government, either personally or by his Deputy, make a general inspection of particular treasuries, or may, with the like approval, should circumstances make it desirable, depute a qualified officer of his establishment to examine and report on special matters requiring local and detailed investigation, either singly or in subordination to an officer of the local administration. In case special inspection of *several* treasuries appears desirable, the Accountant-General should report the fact, with his reasons, to the Comptroller-General as soon as he resolves to apply for the permission of the local Government.

ALLOWANCES, &c.

43. An officer conducting the duties of—

Accountant-General in Madras, Bombay, or Bengal... ... ... is entitled to receive not less than Rupees 1,500 per mensem.

Accountant-General in the North-Western Provinces or the Punjab... ... ... is entitled to receive not less than Rupees 1,200 per mensem.

Accountant (or Deputy Accountant) General in British Burmah ... ... is entitled to receive not less than Rupees 1,000 per mensem.

Deputy Accountant-General in the Central Provinces, Hyderabad or Mysore ... ... is entitled to receive not less than Rupees 800 per mensem.

44. The bills for salaries and all other allowances of all covenanted officers in the Financial Department, and of all officers in independent charge, will, after detailed audit and record in the local office, be forwarded in original for final record in the Comptroller-General's Office.

45. In case of the special inspections of treasuries spoken of in paragraph 42, a gazetted officer will draw a deputation allowance of Rupees 5 a-day in addition to actual travelling expenses. These include passage and railway fare for self and servant and for luggage, subject, of course, to deduction of table-money for passages by sea; boat, coolie, and carriage hire to and from the place of the officer's sojourn, though not for visiting the office inspected; tolls, but not presents to coachmen or others; hotel charges or dâk bungalow hire, or servant's batta, or table-money on board-ship, are, of course, inadmissible. An officer so deputed will, of course, travel with all reasonable speed as if he were travelling exclusively on his own urgent business.

46. Junior Officers in the classified grades of the Financial Department, who may qualify for the lower standard examination fixed for Military Officers, will be allowed a donation of Rupees 180; while those who may pass the higher standard at once will be allowed a donation of Rupees 360.

47. No officer of the Financial Department shall accept any fee or remuneration for auditing accounts, or for any other work, save with the express consent of the Governor-General in Council.

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48. On the subject of arbitrations, the following rules have been laid down:—

1. An officer shall not act as arbitrator in any case without the sanction of his immediate superior, or unless he be directed so to act by a Court having authority to appoint an arbitrator.
2. No public officer shall act as an arbitrator in any case which is likely to come before him in any shape in virtue of any judicial or executive office which he may be holding.
3. If an officer act as arbitrator at the private request of disputants, he shall accept no fees.
4. If he act by appointment of a Court of Law, he may accept such fees as the Court may fix.

49. Rules touching the tenure of lands by officers of the Financial Department were published at page 59 of the *Gazette of India* of 1874.

OFFICE STAFF.

50. Rules for the departmental examination of junior officers of the Financial Department were published at page 986 of the *Gazette of India* for 1871. The following Rules have been laid down for their training:—

Regulations for the training of Junior Officers of the Financial Department.

1. A junior officer of the Financial Department on first appointment will be attached for a period of not less than one year to the office of a Provincial Accountant-General, and serve an apprenticeship in the various sub-divisions of the office in the following order:—(1) treasury accounts department; (2) accounts current department; (3) compilation department; (4) book department; (5) budget estimate department; and (6) resource department.

2. He will commence work on one of the smallest and most simple treasury accounts, learning his duties at first from the examiner of the account and going with him through the whole process of classification and audit, including the examination of service vouchers, the check of bills and deposits, and the preparation of the district abstract. He will repeat the same process with the larger and more complicated accounts until he has obtained sufficient knowledge to be able to undertake the classification and audit of a treasury account without assistance. Having arrived at this stage, he will, unaided, examine and prepare the district abstract of not less than six accounts, three of which should be of the largest treasuries. Each of these accounts with vouchers and the district abstract, will be carefully re-examined by a senior examiner, and all corrections that may be necessary will be reported to the Accountant-General. A junior officer will not be promoted from the treasury account sub-division until he has obtained a thorough knowledge of the work, and is able to conduct it with complete accuracy.

3. In the accounts current sub-division the junior officer will be taught the method of preparing accounts current of transactions with other Governments and Departments, the adjustment of accounts current received, and the agreement of accounts current received and sent. He will continue on this work until he has, unaided, completely adjusted to the satisfaction of the Accountant-General the accounts current exchanged with three Governments or Departments for one month.

4. In the compilation department he will be taught the process of posting the detail books from the district abstracts, and transfer book, and the preparation of the general provincial abstract of receipts and disbursements. He will himself post the figures of one district abstract and entries in at least 10 pages of the transfer book.

5. In the book sub-division he will be taught the process of posting the journal and ledger, of preparing the quarterly balance sheet, the annual explanation of outstanding balances, and the appropriation statement, contrasting the actual receipts and disbursements of the year with the

budget estimate. He will not be promoted from this sub-division until he has posted the ledger and journal of one month to the satisfaction of the Accountant-General.

6. The junior officer having by this time acquired a practical knowledge of the audit and compilation of the actual accounts, will be instructed as to the method of preparing estimates, beginning with those received from district officers up to the final estimate submitted to Government. These instructions will embrace the budget and regular estimates and the resource estimates.

7. In the resource sub-division the junior officer will be made acquainted with the methods used for the supply and withdrawals of funds to and from public treasuries, and the local conditions and circumstances under which they are adopted in the several districts of the administration. He will also make himself acquainted with the rules for the management of the paper currency agencies at district treasuries.

8. It is of special importance that the following rule be strictly adhered to :—

Every officer undergoing the above course of training will be required to keep two note books, one for the entry of audit rules, the other for the entry of orders relating to accounts, currency, public debt, &c. These books must be neatly written and kept, and will be periodically inspected by the Accountant-General.

Note.—An octavo copy of every consolidated circular is supplied to every gazetted officer in the hope that each will note in the margin of the paragraph affected the date and effect of any new order; the Accountant-General when inspecting the note book of a junior officer should also call for his file of octavo circulars, and see that it is complete and duly corrected up to date.

51. Leave to a gazetted officer is granted only by the Government of India, and in forwarding such an officer's application for privilege leave, the Accountant-General should say whether or not the place must be filled. But the grant of leave within the rules to all other members of his office establishment, together with their appointment or dismissal, rests with the Accountant-General.

52. It is desirable to test the qualifications of clerks on first appointment, and the rules herewith reprinted have accordingly been laid down and should be enforced as far as practicable, though they may be dispensed with in special cases for sufficient cause. It is not thought necessary to lay down any general rule relative to the admission of unpaid apprentices.

I.—The age of admission must be not less than 18, nor more than 25 years.

II.—Every candidate must be certified by a Civil or Presidency Surgeon to be of sound bodily health.

III.—The respectability of his character must be attested by two trustworthy persons.

IV.—He must pass a satisfactory examination in arithmetic, up to and inclusive of Vulgar Fractions; in English, Orthography and handwriting, tested by writing from dictation; and in English composition. Candidates may also be allowed to offer themselves for examination in book-keeping as an extra subject.

2. When a vacancy occurs in the lowest grade of clerks, the Head of the Office, after selecting such a number of candidates as he may consider expedient, will require from each of them the certificates prescribed in Rules I. to III.

3. If these certificates are satisfactory, the Head of the Office will arrange for the examination of the candidates in his office. The first subject should be Arithmetic, the second, English composition, and the last, writing from dictation. Those only who have passed creditably in the first subject, should be admitted to the second, and the same rule should be observed in respect to the last subject.

4. The best of the candidates who are found to be properly qualified will then be appointed to the vacancy, and the names of such others as have passed satisfactorily will be recorded in a register in order of merit, and will receive appointments as opportunities occur.

Proceedings of the Madras Government, Financial Department,
1st July 1875.

MONTHLY RETURNS.

53. A monthly statement of fresh charges sanctioned by the local Government will be submitted to the Government of India within the month following that for which it is made up; it should be confined to revisions of establishments within the existing charge for such establishments in the same department, and to only such revisions of this kind as do not affect general rates of pay or the salaries of gazetted appointments, and should exclude all changes already sanctioned by the Financial Department of the Government of India.

In preparing this return, the Accountant-General will bring together all entries belonging to one major head, and will submit separate statements for departments under each Administrative Secretariat of the Government of India; the local Government will submit the several statements to the proper department of the Government of India, which will, after consideration, pass them on to the Financial Department, where, if unobjectionable, they will be simply recorded, while orders will be passed if objection is taken to any item. When the statement is blank for any month, the circumstance should be reported by the Accountant-General to the Financial Department.

The classes of expenditure belonging under each Secretariat are noted in the margin.

HOME— Public or General. Judicial. Ecclesiastical. Medical.	FOREIGN— Political. PUBLIC WORKS DEPARTMENT— Telegraph. MARINE— Marine.	AGRICULTURE— Land Revenue. Salt. Sanitary. Forest.

The return should show in parallel columns the present and the revised scale of charge, in the usual form of proposition statements, but with any needful abbreviation of the portions of the sanctioned scale which have not been affected by the revision. A column to the left should be reserved for the number and date of the order of the local Government directing the alteration of charge, and a column of remarks should be provided on the righthand side for the local Government's statements of the grounds of the revision.

Sums under Rupees 1,000 lost by fraud or negligence written off by order of the local Government will be included in this statement.

54. Other monthly returns required by the Financial Department are—

(*a.*) showing in detail of treasuries the transactions under certain chief heads of revenue and expenditure.

It should be printed on foolscap taken broadway, and will exhibit the following columns :—

(1) Name of district or treasury; (2) Revenue received during the month, sub-divided into Land Revenue, Forest, Excise on Spirits and Drugs, Assessed Taxes, Customs, Salt, Stamps, Law and Justice; (3) Civil Charges; (4) Payments to Military Department; (5) Payments to Public Works Department; (6) Payments to Guaranteed Railways.

Customs, Salt, and Forest Treasuries may be entered separately in column 1 if it be found more convenient to do so.

(*b.*) of the currency notes, in detail of denominations, held on Government account in each district.

(*c.*) of variations from budget estimate. The blank forms are supplied by the Comptroller-General, and require no explanation.

It will probably be found convenient to keep the office copies of this statement in a separate file, in order that they may be more readily accessible in the future, whether for preparation of estimates or explanation of actuals.

55. A monthly return of the state of work is submitted to the Comptroller-General on forms supplied by him; the list of returns is reprinted as an appendix to this circular, with a set of illustrative entries which will remove all doubts. It

is understood that in every office one of these forms is already in use with columns for the twelve months.

(*a.*)—When a return is rendered at due date, the day of despatch should be placed against it.

(*b.*)—Where a return should have been rendered, but is unavoidably delayed until too late for inclusion in this statement, it should be marked "*late.*"

(*c.*)—Where a return usually rendered happens to be blank for the period under report, it should be marked "*blank.*"

(*d.*)—Where the return is not rendered at all, it should be marked "*not sent.*"

QUARTERLY RETURNS.

56. When a pensioner, or an officer absent on leave, whose allowances are not entirely chargeable to Indian revenues, is proceeding to England, the several sources from which his allowances are to be met, and the several proportions, should be stated in his last pay certificate. Further, a quarterly statement should be forwarded (through the Government of India, Madras, or Bombay, as the case may be), showing all such last pay certificates granted during the last quarter; the entries in these lists should be numbered in consecutive order, the other columns should give the title and name of the absentee, the number and date of his last pay certificate, and the sources from which the allowance is payable and the proportions in which it is shared: the quarters will be 1st January to 31st March, and so on.

These statements will be forwarded to the Secretary of State with despatches, and in reply he will send a separate statement of the payments made in each quarter to the persons named in the list submitted under each despatch, whereof a copy will be passed on to the account office for adjustment.

If no such last pay certificates have been granted, a blank list should still be submitted.

57. A quarterly statement of advances to cultivators remitted as irrecoverable is submitted to the Department of Agriculture through the local Government. (*See* paragraph 4).

58. A quarterly statement of assets and liabilities is required, whereof the following are the heads:—

ASSETS.

Currency Notes, Bank Notes, and Post Bills.
Gold, Silver, and Copper.
Remittances in Transit ... {Within the Presidency. / To another Presidency.

LIABILITIES.

Bills accepted, but not paid.
Bills drawn and advised, but not accepted or paid.
Bills of the Secretary of State outstanding.
Mint Certificates outstanding.
Treasury Notes.
Treasury Bills.
Deposits payable on demand.
Unpaid Cheques of the Public Works Department.
Unpaid Money Orders.
Loans ordered for discharge outstanding.
The cash balances of the Forest and Marine Departments should be included under Assets.

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1st July 1875.

A further memorandum is appended of the details of mint balances, included among the Assets, showing gold, silver, and copper, separately under each of the two heads Coin and Bullion.

ANNUAL RETURNS.

59. A preliminary account for March will be submitted as soon as possible, and a final one should be despatched to Calcutta on 31st July in each year; each must be sent in duplicate, and in each the year's total for each detailed head must be given. After the despatch of the final account, no corrections or changes may be made without previous permission from the Comptroller-General; the books may not be formally closed until orders are received from him.

When the non-receipt of Public Works or Forest Accounts, or those of distant treasuries, is likely to cause serious difference between the preliminary and the final account, the fact should be noted on the abstract sent to the Comptroller-General with a rough estimate of the total amount of receipt and charge so excluded.

60. After the despatch of the final account for March, in anticipation of the formal closure of the books, an explanatory statement of closing balances will be submitted in the following form; every item under the heads Advances Recoverable and Suspense Account will be detailed, as also under the other heads in the objection book, for which a separate memorandum will be submitted at the same time; but details of the balances under deposits will not be required, though note should be made of their agreement, or disagreement, with the returns received from local officers. Although no copy of the provincial services journal and ledger is submitted, a similar detail of their balances, and also of the items under objection will be expected, and remarks on the agreement, or disagreement, of the admitted balances of the several Local Funds with those claimed by Local Officers.

Explanatory Statement of the balances on the books of the Accountant-General for the 31st March 1875.

Heads of Account.	Dr. Balances.	Cr. Balances.	Explanatory Remarks.

The form should be ruled by hand on foolscap.

61. A statement of ecclesiastical charges, distributed under salaries, church and other establishments, travelling expenses, buildings, repairs, and other contingencies, is submitted to the Bishop of the Diocese and the Financial Secretary.

62. With the finance accounts of each year, an abstract statement is transmitted showing the value of all stores in each department of the several Governments at the commencement of the year to which the accounts refer, of the issues during the year, and of the value of stores on hand at its close. Accordingly, the Accountant-General will submit to the Comptroller-General, with his

final account for the year, a statement of the opening and closing balances of stores in each department, with the receipts and issues, separating the balances, &c., of stores obtained in India from those supplied from England.

In this statement dead stock (*e.g.*, guns in position) should be distinguished from stores required for issue.

Differences between a closing and the following opening balance must, of course, be fully explained.

On a report that in a certain department stores were at times in emergencies locally purchased which differed in no other respect from those supplied from England, and that such articles when returned into store caused discrepancies in the store accounts and much labor to auditors, permission was given to credit them on return to a "second-hand stores" account, and to include them under Indian stores in the return under notice, with a foot-note indicating their amount.

63. The statements submitted to Parliament in the finance and revenue accounts are, as far as possible, compiled in the Central Office from the ordinary monthly accounts;—but further details are in some cases necessary, and the statements containing them must reach Calcutta not later than the 1st September: any difference between the figures of these statements and those of the final account should be very clearly explained. These statements are detailed below:—

a. Statements of *fees paid* on *adoption* or *succession* to *Native States.* The form is—

Name of State or Chief.	Last received.		18- 18- .		
	Year.	Amount.			

b. Statement of *Special loans* and *Sinking Funds.* Full instructions are given in paragraph 8 of Circular No. 145.

c. *Receipts* and *Charges* in the *Forest Department* in detail of budget heads.

Such a statement in detail of forest divisions is already submitted to the Agricultural Department by the end of May. Where the forest account is audited by the Conservator, the return should be prepared by him, but submitted through the Accountant-General, in order that the totals may be agreed with those entered in the civil account. Divisional details are not required for the finance accounts, but an extract from this statement showing the total receipt or charge against each detailed budget head will suffice.

d. Statement of *Customs Revenue* and *Charges.* The information for this statement must be obtained from the Customs authorities, as it will be given in detail of ports; the receipts will show the gross realizations, the refunds and drawbacks, and the net receipts, on each class of articles, and also the miscellaneous

receipts in each port of the province, and the totals must be checked before the statement is passed on. The charges for sea customs will be in detail of ports under the recognized detailed heads, but a foot-note should explain any exceptional charge. Land custom receipts and charges will be detailed at foot of the same statement.

e. *Salt Revenue* and *Charges.* In addition to the details given in the ordinary monthly accounts, a store statement is required, which shows the quantity in store at the beginning of the year, the quantity obtained by manufacture, excavation, or purchase during the year; deducts from the total the quantity removed by purchasers and likewise ascertained loss by wastage, and closes with the balance in hand. In each case the value of the salt at the fixed Government price should be shown.

f. Statement of *Mint charges* and working is *required* in the following form. The other necessary information can be gathered from the ordinary accounts.

Her Majesty's Mint at (*Calcutta, Madras or Bombay*) *Actuals* 18 -18 .

	Rs.	A.	P.
Amount paid during 18 on account of pensions to Mint servants...			
Value of stationery supplied to the Mint during the year from the Stationery Department			
Value of printing work executed for the Mint by Government Presses			
Total ...			

Amount coined during the year.	Number.	Value in Rupees.
Gold—		
Mohurs, &c.		
Silver—		
Rupees		
Half rupees		
Quarter rupees, &c.		
Copper—		
Pice		
Double pice, &c.		
Total ...		

g. The required details of *Marine receipts* can be collected from the accounts, but under *Charges* it is necessary to show separately those on account of establishment charges of each vessel, and likewise those for any port which has not a port fund; the tonnage and horse-power of each vessel should be stated.

h. Under *Territorial and Political Pensions* detail must be given for every head mentioned in the past year.

i. The statement of particulars of *Allotment for Provincial Services* explains the charge of the year.

k. The statement showing the *Distribution of Cash balances* on 31st March separates those in the custody of a Presidency Bank, and of its branches, from

those in District Treasuries, in miscellaneous Treasuries, Post Office, Telegraph Offices, Public Works Offices, and Military Offices; the balance in each at the beginning of the year and at the close of the year is shown, and likewise the number of treasuries of each class.

l. A statement also is required of the amount of *Secretary of State's Bills* outstanding at the commencement of the year, amount drawn, and amount outstanding at the close of the year; the amount realised in sterling and the amount drawn for in rupees should in each case be given.

The Quick Stock Statement called for by Circular 57 *and the Monthly Returns required by paragraph* 58 *of Circular No.* 144, *are discontinued.*

The other Circulars which are now superseded are 43, 93, 96, 106, 111 112, 114, 118, 127, 147, 151, 159, 161, 189, 202.

No. 207.

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

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

Proceedings of the Madras Government, Financial Department,
1st *July* 1875.

FORM A.

(*Paragraph* 16) to be printed on open Foolscap.

STATEMENT OF PROPOSITION FOR REVISION OF ESTABLISHMENT.

Extract from Home Department, Government of India. No.	Extract from Home Department, Government of India. Date.	Office to which the Proposition refers.	NATURE OF CHARGE. PRESENT SCALE. No.	Designation.	Pay.	NATURE OF CHARGE. PROPOSED SCALE. No.	Designation.	Pay.	PROPOSITION. PERMANENT. Increase per month. Amount.	PERMANENT. Decrease per month. Period.	PERMANENT. Decrease per month. Amount.	TEMPORARY. Increase per month. Period.	TEMPORARY. Increase per month. Amount.	TEMPORARY. Decrease per month. Period.	TEMPORARY. Decrease per month. Amount.	Grounds of Proposition.	Local Government's recommendation.	ORDERS OF THE GOVERNMENT OF INDIA. HOME DEPARTMENT. Remarks.	HOME DEPARTMENT. FINANCIAL DEPARTMENT. Remarks.	HOME DEPARTMENT. FINANCIAL DEPARTMENT. Orders.
					*			*	*		*		*							

* Money Columns.

FORM B.

(*Paragraph* 36.)

Register of Officers lent to Native States and Public Bodies.

I.—To whom lent ...	*Joudpore State*			*Cawnpore Municipality.*			
II.—Name of Officer lent	*Nilmadhub Sen*			*Gopal Sing.*			
III.—Official designation.	*Sub-Assistant Surgeon*			*Overseer.*			
IV.—Monthly rate of salary	*Rs.* 500			*Rs.* 100.			
V.—Number and date of Government Order	10*th January* 1872, *No.* 1175 ..			17*th October* 1872, *No.* 3372.			
VI.—Rate of monthly contribution towards leave and pensionary allowances ...	*One hundred Rupees*			*Twenty Rupees.*			
VII.—When lent.	.....			.....			
VIII.—Where recovered ..	*Indore Treasury*			*Cawnpore Treasury.*			
	* Month.	Amount.	* Month.	Amount.	* Month.	Amount.	* Month.	Amount.
IX.—Realisation of contribution								

* The month *in* which realised, not *for* which realised, is to be given.

The official designation is that of the post held before his transfer by the officer so lent, and should be given in full. The officer's name should still be recorded in the annual book of establishments against his proper post, though no pay should be shown against it, and distinct note should be made that he has been lent for such service. On appearance of the Government Order sanctioning the loan of an officer, entry should be made in the register and completed as far as possible, care being especially taken to ascertain and to record the treasury into which the contribution should be paid. As soon as the officer gives up his old duties, entry of the date should be made on line VII. A remarks column may be left if it be thought desirable to note *also* the period *for* which *each* recovery is made.

LIST OF ORDINARY RETURNS PREPARED IN CIVIL ACCOUNT OFFICES.

Due Dates of Monthly and Quarterly Returns are shown as for the period ended on the last day of June 1875.

No.	List of Returns.	When due.	To whom submitted.
	MONTHLY.		
1	Resource Estimate	June 25	Financial Secretary.
2	Cash Balance Report	July 20	
3	Statement of Customs and Salt Revenue..	,, 10	
4	Statement of Currency Notes in detail of Districts.	August 1	
5	Statement of the Chief Heads of Revenue and Expenditure.	,, 15 ...	
6	Actual Receipts and Disbursements, Imperial.	August 1 ...	Financial Secretary and Comptroller-General.
7	Do. do. Provincial Services ...		
8	Explanations of variations from Budget grants.	August 15 ...	
9	Schedule of Payments, G. T. Survey... ...	July 15	Comptroller-General.
10	Do. do. Revenue Survey		
11	Receipts and Payments on account of Railways.	July 20	
12	Madras Irrigation and Canal Company ...	After the close of Bank's account in every month.	
13	Schedules and Vouchers connected with Quarterly Account Current, London.	August 15... ...	
14	Statement of District Savings Bank ...	August 25 ...	
15 to 24	Register of Bills issued on other Provinces.		The several Accountants-General.
	ACCOUNT CURRENT.		
25 to 34	Accounts Current with other Provinces ...		The several Accountants-General.
35	Do. do. Berar (*a*)	August 10 ...	The Military Accountants, Bengal, Madras, Bombay.
36 to 38	Do. do. Military Department (*b*)		
39	Do. do. Public Works do. ...		Controller, Public Works Accounts.
40	Do. do. Telegraph do. ...		Compiler of Telegraph Accounts.
41	Do. do. Postal do. ...		Compiler of Postal Accounts.
	CERTIFIED LISTS.		
42	Civil Fund, Ordinary and Additional ...	August 10 ...	The Secretaries of the several Funds.
43	Uncovenanted Service Family Pension Fund.		
44	General Family Pension Fund		
45	Bombay Civil Fund		
46	Do. Provident Fund		
47	Do. Uncovenanted Service Family Pension Fund		
48	Madras Civil Fund		
49	Do. Provident Fund		
50	Do. Apothecaries' Fund		

a. All accounts with Berar are adjusted through the Account Current with India ; to save time, however, supporting schedules and details are sent direct to the Deputy Accountant-General, Bolarum, lump sums being entered in the India Account Current.

b. The details of subscriptions to the several sections of the Indian Family Pension Fund will be given in a statement appended to the Account Current.

No.	List of Returns.	When due.	To whom submitted.
	MISCELLANEOUS.		
51	Statement of Forest Receipts and Charges. / Treasury Statement of Forest Remittances.	August 15 (*c*)...	Conservator of Forests.
52	Interest Statement		Presidency Bank and Comptroller-General.
53	Money Order Statement		Controller, Money Order Department.
54	Overland Money Order Statement	August 15 ...	Bombay Accountant-General.
55	Statement of fresh charges, and alterations of salaries and establishments, sanctioned by local Governments.		Foreign, Home, Agricultural, Public Works and Marine Depts.
56	Schedules and Vouchers connected with Account Current, Bengal Marine.	July 10	Accountant-General, Bengal.
57	Land Revenue Receipts	August 15	Board of Revenue or Financial Commissioner.
58	Memorandum of Treasury credits under Stamps.	Do. ...	Do. or Commissioner of Stamps.
59	Currency Audit Report	Monthly	Comptroller-General.
60	List of Treasuries Cashing Notes	July 20	Head Commissioner of Paper Currency.
	QUARTERLY.		
1	Account Current, London	August 15... ...	Comptroller-General.
2	[illegible]tement of Assets and Liabilities	August 31 ...	
3	[illegible]l Balance Sheet		
4	[illegible]l List	When published.	Financial Secretary and Comptroller-General.
	ANNUAL.		
1	Small Silver and Copper Coin Estimate ...	January 1... ...	Financial Secretary.
2	[illegible]dget Estimate, Imperial	,, 15... ...	Financial Secretary and Comptroller-General.
3	Cash Requirement Estimate	February 10 ...	
4	Budget Provincial Service and Local Funds.	Do. ...	
5	Statement of foreign bills outstanding more than three years.	April 15	All Accountants-General.
6	Services of Bengal Chaplains	,, 30	Comptroller-General.
7	Return of Contingent Charges in district detail (*Circular No.* 175, *para.* 27).	July 15	Local Government and Financial Department.
8	* * *		
9	List of Civil Servants (*Circular No.* 169, *para.* 18).	Do. ...	Governments of India, Madras and Bombay for officers on the roll of the respective Presidency.
10	Appropriation Audit Statement	July 31	Local Government, Financial Secretary and Comptroller-General.
11	Explanation of balances and outstanding objections (*para.* 60).	Do. ...	Comptroller-General.
12	Statement of Receipts and Charges of the Paper Currency Department.	August 15 ...	Comptr.-General, Treasury Account Branch.
13	Statement of Receipts and Charges of the Mint.	Do. ...	Mint Master.

c. Where Forest Accounts are kept by the Accountant-General, and the Conservator is only a Controlling Officer, the former return is sent; where the Conservator is also auditor, he will want only the statement of remittances: one of the two entries should, therefore, be struck through with a pen.

Proceedings of the Madras Government, Financial Department,
1st July 1875.

No.	List of Returns.	When due.	To whom submitted.
14	Statement of Ecclesiastical Charges (*para.* 61).	August 15... ...	Bishop of Diocese and Financial Secretary.
15	Sale proceeds of waste lands	Do.	Comptroller-General.
16	Statement of Stores (*para.* 62)...	Do.	Do.
17	Statements required for Finance and Revenue Accounts (*para.* 63).	Do.	Do.
18	Book of Civil Establishment	September 1 ...	Financial Secretary.
19	Classified Return of Pensions (*Circular No.* 171, *para.* 12).	Do. ...	Do.
20	Revised Estimate	November 20 ...	Do.
21	General Books, Ledger and Journal	When closed ...	Financial Department for Secretary of State, and Comptroller-General.
22	Extracts of sanctioned Budget Estimate ...	After receipt of budget orders.	All expending and controlling officers.

No. 2. ORDER THEREON, 1st July 1875, No. 1393.

Communicated to the Revenue Department.

(True Extract.)

D. F. CARMICHAEL,
Officiating Chief Secretary.

To the Revenue Department.

Exd. T. O'Connor.

Govt. of {1875} Madras.

FINANCIAL.

To

THE REVENUE DEPARTMENT

Dated July, 1st.

Issued

Read.

G.O., 1st July 1875, No. 1393.

JULY
Nos. 1 2.

Circular from the Comptroller General respecting the duties of Accountants General, communicated to the Revenue Department.

DUTIES OF ACCOUNTANTS GENERAL.

Comptroller General's Office;
Calcutta, the 25th May 1875.

CIRCULAR No. 207.

FROM

THE COMPTROLLER GENERAL,

To

THE ACCOUNTANT GENERAL,

SIR,

In forwarding to you the following instructions as to the duty you owe to the Supreme and Local Governments, I think it necessary to remind you that these paragraphs do not pretend to exhaust the subject, but only to bring together such orders as have from time to time been called for by varying circumstances. I have taken advantage of this opportunity also to collect other instructions which either bear on your general duties, or would not as well find a place in any other circular which I expect to issue at an early date. I may add that here, as in all my instructions, the title Accountant General includes also Deputy Accountant General in independent charge.

PROHIBITIONS.

1. An Accountant General may not,
without permission of the Government of India, or of the Comptroller General, change any procedure established, or reverse any deliberate or important orders passed, by any officer who preceded him in his office;
or call for new returns from Military or Public Works Account Officers;
or modify forms prescribed by the Government of India;
or propose increases in departments other than his own;
or forward applications for sanction for expenditure, or for relaxation of leave or pension rules; such an application must be simply returned to the officer making it, for submission to the proper executive authority;
or on any account join in protesting against any retrenchment or economy which the Supreme Government may command.

2. It is usually found convenient for a local Government, before passing orders, to obtain the advice of the local Accountant General as to any particular application of financial rules or orders concerning which there may be doubt. Also, whenever an Accountant General is of opinion that any proceeding of a local Government transgresses any such rule or order, it is his duty respectfully to advise the local Government accordingly. In either case, the local Government may follow or disregard the advice of the Accountant General as may seem to it right. *F. D.* 3270, *dated* 27*th Dec.* 1871.

3. But if the Accountant General does not finally acquiesce in the correctness of the decision of the local Government, it is his duty respectfully to request the local Government to submit the question for the orders of the Supreme Government. The Supreme Government does not usually receive any communication upon such matters from an Accountant or Deputy Accountant General, except through the local Government; but a local Government must not withhold any such representation made by an Accountant General unless it yields thereto. *Ibid.*

4. A local Government has not authority to sanction even provisionally any charges of a permanent nature without previous consent of the Government of India; nor any charge involving a debit against next year's grant. It has power to write off sums less than Rs. 1,000 lost by fraud or the negligence of individuals, reporting the same in the monthly statement of fresh charges; and to remit advances to cultivators which are found to be irrecoverable, reporting the amounts thus written off to the Government of India in the Department of Agriculture in quarterly statements prepared by the Accountant General.

The authorities for the several sentences are F. D. 3155, *dated* 15th September 1869; 548, *dated* 23rd August 1870; 3537, *dated* 30th November 1870; 2479, *dated* 5th August 1870.

5. No order sanctioning expenditure of money is ordinarily issued by any department of Government of India without the consent of the Financial Department previously recorded, and if, under emergent circumstances, it be necessary to issue such an order without such previous approval, the order should be immediately communicated to the Financial Department; but an Accountant General will obey such an order without question, though he will at once report it to the Financial Department in case by some oversight it may not have been communicated to that department.

6. Establishments of all kinds require the sanction of the Government, and a sanction for any charge which has not been acted on for a year must be held to have lapsed. No salaries may on any account be charged or admitted as contingent expenditure.

The pay of hot-weather establishment, and of section writers, is the only exception.

Injunctions.

7. An Accountant General is bound
- to ascertain that rules and orders are exactly obeyed in every instance, and to check every departure from them, however apparently trifling;
- to report to the Government of India, promptly and strictly, any misconduct on the part of such of his subordinates as are appointed by that Government;
- to be careful in giving certificates to a subordinate to state the whole truth in respect of character and cause of dismissal, or resignation of appointment;
- to inform the local Government whenever any officer attains the age of 55 years, and to ascertain whether it desires or not to retain him.

8. The Accountant-General is in immediate subordination to the Comptroller General in all matters connected with audit and account, and will refer to him, not to

the Financial Secretary, all questions bearing on the classification of receipts, charges, and other matters of account. He will conform to all requisitions of the local Government, though if any seem opposed to specific orders of the Government of India, he should first respectfully make a representation to this effect.

9. The Accountant General's objection must prevail absolutely and immediately, even to the recovery of erroneous payments, over every authority under that of the local Government, and if the local Government over-rules an objection by the Accountant General even temporarily, he should respectfully request it to report the fact to the Government of India. *F. D.* 2988, *dated* 31*st Aug.* 1869.

10. It is a very important part of an Accountant General's duty to warn the local Government immediately of the first appearance of any excessive *proportionate* outlay under any grant; and when the monthly abstract exhibits such excess, the Government of India expects always to receive a specific assurance that the fact has not escaped the notice of the Accountant General, and that he has informed and warned the local Government or the Department concerned if, as in the case of Salt or Forest, the administration be imperial.

11. Accountants General are authorised to admit, without reference to the limits or terms of the grants of the year, all expenditure *duly sanctioned*, whether before or after the annual grants are made. No supplementary grants need henceforth be sought to cover such expenditure; but the want of provision in the annual grants for any sanctioned expenditure should be promptly represented to the Government of India, or the Provincial Government, as the case may be. Supplementary grants will, in future, be necessary only in case the amount assigned for some contingent expenditure is found insufficient; otherwise, it will suffice to refer, in the appropriation statements, to supplementary sanctions of expenditure and to omissions of sanctioned items from the grants. The effect of this arrangement is not to lessen the responsibility of local Governments and other authorities applying for or granting sanction to expenditure not provided for in the annual grants for showing or considering how the needful funds are to be provided, but rather to increase that responsibility by confining it to the local Governments and the Government of India. The audit officers will henceforth be entitled to assume that the point has been fully considered before any expenditure not provided for in the estimates is sanctioned. *F. D.* 2784, *dated* 18*th Sept.* 1872.

12. Any large differences that are likely to arise in actuals, as compared with the budget or later estimate, should be reported as soon as reason arises for expecting them. Special consideration should be given to this point in despatching the monthly accounts for the months of November and January; the punctual receipt of these accounts is also more than usually important, as they contain the very latest figures that can be used in preparing the regular and budget estimates for Government.

Transactions which affect the cash balance seriously are of equal importance, though they may not be technically either revenue or charge.

13. Money indisputably payable should never be left unpaid; and money paid should, under no circumstances, be kept out of the accounts a day longer than is absolutely necessary. It in no way promotes economy to postpone inevitable payments, and it is an object of very great importance to ascertain, liquidate, and record the payment of all actual obligations at the earliest possible date.

14. When a payment is made on account of a completed service on a proper voucher, the fact of the payment is not altered because some portion of it may have been overpaid. The payment must be accepted, and must be recorded, as a charge against the grant for which it was made. The amount overpaid, when subsequently recovered, would be credited as a repayment to the grant, or, as would generally be the more convenient course, would be deducted from the amount due upon a succeeding bill for a similar service.

Instructions for the adjustment of recoveries are given in Circular No. 149, *para.* 16.

15. In the District Treasury accounts, collections of land revenue will be credited without distinction of past, current, and future years, and a return thereof will be furnished by the Accountant General to the controlling revenue authority for verification of the aggregate of realisations shown in the return of demands, realisations and balances of past, current, and future years, which is furnished to those authorities by the Collectors of revenue. *F. D.* 2189, *dated 20th Apl.* 1865, *para.* 5.

General Procedure.

16. When a change is proposed in an office, a letter fully explaining the grounds of the proposition should be submitted along with a tabular statement, in the form A annexed, shewing clearly its financial effect. If the change would affect only a section of the establishment, the number and cost of the other sections may be shewn in lumps without detail, but full particulars must be given for all in which any alteration is recommended. Where the pay of any post, existing or proposed, rises from a minimum to a maximum by periodical increments, the *average monthly* cost, not the actual or the commencing cost, must be given.

This average cost no doubt varies under various circumstances, but under all it depends largely on the period of rise. Accordingly if the pay rise by five equal increments from a minimum to a maximum, then the average monthly cost will be taken in the case of a gazetted officer at the minimum plus two-thirds, and in the case of ministerial establishments at the minimum plus three-fourths, of the difference between the minimum and maximum; if the period of rise be twenty years, the average monthly cost may be taken at the exact mean; in other cases an intelligent estimate should be made.

17. All officers of Government should bear in mind that all transactions to which they, in their official character, are parties, must, without any reservation, be brought to account, and all monies be deposited in the Government Treasuries. *Gazette of India*, 1874, *p.* 165.

18. The death of every person employed under Government being an European, and not belonging to one of the covenanted services, must be immediately reported to the Government under which he was serving, which will announce the circumstance to the Secretary of State.

The following particulars should be given: name and probable age of deceased; date and place of death; occupation at the time of death; native village or country of the deceased, if known; particulars of family, as far as known; if any relative in the country; if any property left, in whose custody; remarks.

Audit Rulings.

19. All salary bills may be signed on the last day of the month by the labour of which they are earned.

20. Salary or pension can be drawn for the day of a man's death; the hour at which death takes place has no effect on the claim.

21. When an uncovenanted medical officer is leaving the service of Government, salary should not be paid to date of retirement until the Examiner of Medical Accounts has reported whether there are any claims against him.

22. No officer is entitled to pay or allowances for any time he may spend beyond the limits of his jurisdiction, save with the sanction of the Government which he serves, and the confirmation of the Government of India is required to such sanction when it involves any increase of expenditure beyond what would have been incurred if the officer had remained within his jurisdiction. No order authorising an officer to quit his jurisdiction justifies him in charging travelling allowance, unless such travelling allowance is specifically sanctioned. *F. D.* 3489, *dated 6th Oct.* 1872.

23. For the purpose of calculating travelling allowance, the distance between two stations shall be held to be the length of the shortest of two or more practicable routes between them, or of the cheapest of such routes as shall be equally short; that route shall be held to be shortest by which the traveller can most speedily reach his destination by the ordinary modes of travelling.

24. Although the duty of noting the proper deductions to be made from pay bills on account of fund deductions devolves on the drawers of the bills, and does not touch treasury officers, the action of Accountant General is not the same for all classes.

a. For the *civil* funds (including provident or charity branch) it is necessary to see not only that the deductions are arithmetically correct, but also that they are made at the rates notified by the Secretary to the Fund. The amounts will be credited to the fund under account current with India, Madras, or Bombay, and a certified list sent to the Secretary.

Under section 9, Supplement A, of the Civil Pension Code, Native members of the Covenanted Civil Service are allowed by Government, on payment of equal subscriptions, to secure like benefits with those which the civil or provident fund secures to European members. The rates of subscription and rules in every respect are the same as those of the fund, and the Managers of the Bengal Civil Fund have consented for the present to keep an account for each Native subscriber; should the Managers of the Madras or Bombay Funds refuse to do the same, the Accountant General of their province must make himself acquainted with the rules applicable, see that they are properly applied, and keep the necessary account for each Native subscriber. No difference in procedure will be necessary at the treasury where such an officer's salary is paid; the amount of the contribution will finally be credited to XVI, Receipts in aid of superannuation, &c., under a minor head "Provident Subscriptions by Native Civil servants," and if the Fund Managers consent to keep the accounts, the subscriptions from Natives should be entered with the accustomed details below the total of fund subscriptions proper, in the monthly list rendered to the fund office.

If reference be necessary to the Government letter addressed to the first claimant of this indulgence, it will be found on the file of Comptroller General's Circulars appended to Circular No. 202.

b. For the *military and medical* funds, deductions must be made at the rates fixed for the officer's rank, and credited under XVI, Contributions for superannuations and other allowances.

c. For the new "*Indian Family Pension Fund*" deductions and donations according to rank must be recovered from subscribers at the rates fixed in the Military resolution published on page 5 of the *Gazette of India* for 1873; and credit will be given in the account current with the Military Accountant, Bengal, Madras, or Bombay, a separate statement being forwarded with the account current, detailing the payments of each officer.

The columns of this statement will be,—name of subscriber; rank and service to which attached; class; ordinary subscription of unmarried and widower subscribers; ditto married subscribers; subscriptions for children; for what month paid. Donations will be entered in the same column as subscriptions, but separately. Subscribers should give in their bills all particulars necessary, *viz.*

Subscription in class——as a married subscriber—
Do. do. for children,
Donation do. on marriage,

but in case of doubt it may be well to note that the ordinary subscription of every married subscriber is a multiple of Rs. 10, whereas for unmarried ones it is Rs. 5, Rs. 7, Rs. 15 and the like; subscription is always charged as for a full month.

d. For making proper deductions on account of *Uncovenanted Service Funds*, the subscriber is solely responsible; the Accountant General will simply pass on to the Secretary of the Fund a detailed list of the sums received from each subscriber, showing in separate columns the sums received, respectively, for family pension, for deferred annuities, and for insurance; the grand total of this list will agree with the total credited on this account to the Government of India.

e. Subscriptions to the *General Family Pension* Fund are ordinarily paid into a treasury in cash, not recovered by a less payment on a voucher; but such recoveries, if made, must be dealt with on precisely the same principle as recoveries for the Uncovenanted Service Fund. Everywhere but in Madras and Bombay, the vouchers will be charged net, and the adjustment made by the Accountant General, who will forward to the Fund Secretary a list of the amounts so deducted by him, shewing them as received on the first day of the month of payment. The lists of subscriptions received in cash at the several treasuries may be forwarded in original; no copy need be kept in the account office, as in the rare case of miscarriage in transit details can be recovered from the treasury register.

f. Should an uncovenanted officer pay a larger contribution than the rules of his service require, the Secretary to the Fund will no doubt advise him, but neither the Accountant General or the Treasury Officer will know anything of the matter; but should an over-deduction from the pay of a Civil Servant be made, it can only be adjusted by a less deduction in his next bill, and, as the Accountant General checks those deductions, the Secretary to the Fund should advise him thereof; refund of the excess deductions cannot under any circumstances be made in cash.

g. Since the abolition of the Annuity Fund, the Treasury Officer is responsible for making from the bills of Covenanted Civil Servants the deductions prescribed in section 3 of Supplement A of the Civil Pension Code; salaries and other payments will finally be taken net against all *Imperial* heads, but in case of officers paid by *Provincial* Services, or independent bodies, gross allowances will be charged and the deductions taken to credit of XVI, Receipts in aid of superannuation, &c., minor head Contributions for Pensions and Gratuities. To the same head will be taken the ordinary deduction of 4 per cent., when, by reason of the short term of a deputation, the full contribution of 20 per cent. is not levied. *F. D.*, 1871, *dated* 10 *Mar.* 74; *Gaz. India*, *p.* 151.

Instructions as to the rate of deduction (in the case of officers lent to independent bodies) are given by Civil Pension Code, section 35, rule 9, of which the last edition appeared at page 613 of the *Gazette of India* for 1874.

25. As soon as the military promotion of a military officer serving in the Civil Department is notified in the Gazette of the Government he is serving, the stamp duty of Rs. 15 on the commission which will be issued to him must be recovered and credited to the Military Department of the Presidency to which he belongs.

26. If pay be due in India to an officer absent in England, he must make his own arrangements to receive it here.

27. When it is necessary to move the Secretary of State to recover from Indian Officers in England sums overpaid in India, all necessary documents should be furnished in duplicate for transmission through the usual channel to the India Office. In like manner, replies to the objections raised by the absentees to a refund should be submitted in duplicate.

28. Every new building constructed by the Public Works Department is provided by that Department with fixtures, including, when necessary, record racks, shelves, punkahs, &c., but the repairs of these fixtures, except in the general repair of the building, are not chargeable to the Public Works allotment. Consequently, such special repairs, together with the purchase and repair of furniture not comprehended in the preceding fixtures, should be paid for by the Department concerned, and be charged in the contingent bill.

Office Practices.

29. Whenever any defalcation or loss of public money is discovered in a Government Treasury, the fact should be immediately reported for the information of the Government of India; and when the matter has been fully inquired into, a further and a complete report should be submitted of the nature and extent of the loss, showing the errors, or neglect of rules, by which such loss was rendered possible. But report is unnecessary when the amount lost does not exceed Rs. 1,000, unless circumstances indicate a defect of system.

The expression *defalcation* must be taken to include loss by defalcation of *Stamps* and *Opium*, as well as *Money*.

30. Where pre-audit is adopted at a provincial capital, the original bill should, after audit, be enfaced for payment and returned; a cheque should not be issued instead, as in a Presidency town.

31. Although fractions of the anna are not recorded in the final accounts submitted by the Comptroller General, they must not be omitted in the books and returns of the local Accountants General.

32. All accounts should, before despatch, be examined by a competent person, who should annex explanations of extraordinary or indefinite entries.

Items unvouched, or of doubtful propriety, should not be entered in an account current with another department. *Circular* 142, para. 21.

33. In all statements submitted to Government or to the Comptroller General, the names of the different Governments and Administrations must be arranged in the order given in the margin.

India.	Bengal.
Oudh.	N. W. Provinces.
Central Provinces.	Punjab.
British Burmah.	Madras.
Assam.	Bombay.

34. No original treasury accounts or public letters from any office may be destroyed; but district cash balance reports and monthly resource estimates may be destroyed after they have been kept twelve months, certificates of transfer of charge, and vouchers for sums not exceeding Rs. 100, after three years, and other vouchers after twenty years.

35. The departmental cypher code must remain in the hands of the Accountant General, who will himself write and despatch in sealed covers both the original and post copy of the message, and will not allow the original or post copy of any message received to pass into the office.

36. A register of officers lent or transferred for foreign service should be kept in the annexed Form B, so that a proper check may be maintained over the recovery of their contribution towards leave and pension allowances.

37. English words have been introduced in the list of headings where they are *approximate* equivalents to the vernacular terms; others are retained without alteration, as they have no English equivalent; where other vernacular words occur in any detailed entry, the nearest equivalent should be substituted.

38. It is the practice of the Comptroller General to issue all instructions for permanent observance as *circulars*, while *general letters* are used in cases where orders are only to be acted on once for all; the same course should be followed in local account offices. Circulars conveying instructions to be observed by Treasury Officers throughout India are prepared by the Comptroller General, and a sufficient supply forwarded to each local account office for circulation among treasuries and provincial departmental officers; they may be re-numbered in the local series, but as copies of them need not be sent to other account offices, it will be well to explain the break of series by a MS. or italic note on the next local circular to the effect that "No. " was assigned to C. G.'s Treasury circular ".

It is sometimes necessary to communicate these circulars to other than Treasury Officers; if the supply sent be insufficient, application should be made for more copies without any delay, as the matter is broken up after a few days.

39. The following are the chief rules for correspondence to be observed by officers in the Account Department:—

a. All letters addressed to Government or the Comptroller General, all important letters, and all conveying censure, should be signed by the Accountant General, not *for* him.

In the absence of the Accountant General from head quarters, such letters may be signed by the Deputy Accountant General *for* him, but all of special importance should still be sent for his signature.

b. In forwarding copies of correspondence for information or orders, copies should be sent of all papers necessary for a clear understanding of the subject.

c. The subject of a letter under reply should always be briefly, but clearly, stated in the opening of the reply; it is not enough to quote simply the number and date.

d. The use of vernacular terms in correspondence should be avoided as much as possible, especially in letters addressed to authorities or officers serving in other provinces.

e. All letters addressed to the Financial Department should be folded lengthways, and the docket should be written on the fold.

f. Letters should bear the date of despatch, not that of draft.

g. When reply to a letter is long delayed for want of answers to references, the writer of the letter under reply should be informed.

40. The rules touching the postage of official covers will be found on page 195 of the *Gazette of India* for 1873. The points for special notice are that service stamps do not free a letter unless it is also franked; that registration may be paid for by service stamps; that service covers re-directed are not charged with forward postage; that under certain circumstances covers may be sent service bearing; that packets must be prepaid, may be closed, but may not be more than 18 inches long by 12 wide and deep; that *no* cover weighing more than 600 tolas will be received for despatch on service, though private persons may despatch parcels weighing up to 2,000 tolas; that heavy covers should not needlessly be sent by letter post; the annexed table of rates will show how much more costly letter postage is, and it will further be remembered that parcels are forwarded under a system which renders registration unnecessary.

	Letters.	Banghy post.	
		Parcels.	Packets.
Covers not exceeding—	A. P.	A. P.	A. P.
Half a tola	0 6	...	...
Ten tolas	1 0	...	...
20 „	5 0	4 0	2 0
Every additional ten tolas	5 0	2 0	1 0

Treasury Inspection.

41. All Revenue Treasuries will be inspected periodically by Commissioners of Divisions or other Superintending Officers, and their observations on all matters connected with the accounts and treasury branches of Revenue Treasuries will be communicated to the Accountant General of the province, together with any order which on the occasion of such inspections they may give to the officers in charge of the treasuries. The Accountant General will forward these reports, with remarks, to the Comptroller General, who

will report to the Financial Department the inspections made, with any remarks or suggestions which the circumstances may call for.

The Commissioner should see that the boxes in which the money is kept are in good order, that the guard is properly posted, that the treasurer is not allowed to keep too much money in his hands, that the spare stores of bill forms are kept under proper custody, that the money order accounts, deposit registers, and pension registers are all up to date, that the standing orders of the department are observed, that the circulars from the Accountants General are understood and filed to date, and, generally, that the office registers and records are in good order.

But the Accountant General may send to district officers such a table of questions as that formerly printed in Circular 172, and, reducing their replies to a tabular form, pass it on to the Comptroller General for such notice as he may think desirable.

42. The Accountant General may, with the approval of the local Government, either personally or by his Deputy, make a general inspection of particular treasuries, or may, with the like approval, should circumstances make it desirable, depute a qualified officer of his establishment to examine and report on special matters requiring local and detailed investigation, either singly or in subordination to an officer of the local administration. In case special inspection of *several* treasuries appears desirable, the Accountant General should report the fact, with his reasons, to the Comptroller General as soon as he resolves to apply for the permission of the local Government.

ALLOWANCES, &c.

43. An officer conducting the duties of—

Accountant General in Madras, Bombay, or Bengal ...	is entitled to receive not less than Rs. 1,500 per mensem.
Accountant General in the North-Western Provinces or the Punjab	is entitled to receive not less than Rs. 1,200 per mensem.
Accountant (or Deputy Accountant) General in British Burmah	is entitled to receive not less than Rs. 1,000 per mensem.
Deputy Accountant General in the Central Provinces, Hyderabad or Mysore ...	is entitled to receive not less than Rs. 800 per mensem.

44. The bills for salaries and all other allowances of all covenanted officers in the Financial Department, and of all officers in independent charge, will, after detailed audit and record in the local office, be forwarded in original for final record in the Comptroller General's Office.

45. In case of the special inspections of treasuries spoken of in paragraph 42, a gazetted officer will draw a deputation allowance of Rs. 5 a day in addition to actual travelling expenses. These include passage and railway fare for self and servant and for luggage, subject, of course, to deduction of table-money for passages by sea; boat, coolie, and carriage hire to and from the place of the officer's sojourn, though not for visiting the office inspected; tolls, but not presents to coachmen or others; hotel charges or dâk bungalow hire, or servant's batta, or table-money on board ship, are, of course, inadmissible. An officer so deputed will, of course, travel with all reasonable speed as if he were travelling exclusively on his own urgent business.

46. Junior officers in the classified grades of the Financial Department, who may qualify for the lower standard examination fixed for Military officers, will be allowed a donation of Rs. 180; while those who may pass the higher standard at once will be allowed a donation of Rs. 360.

47. No officer of the Financial Department shall accept any fee or remuneration for auditing accounts, or for any other work, save with the express consent of the Governor General in Council.

48. On the subject of arbitrations, the following rules have been laid down:—

1. An officer shall not act as arbitrator in any case without the sanction of his immediate superior, or unless he be directed so to act by a Court having authority to appoint an arbitrator.
2. No public officer shall act as an arbitrator in any case which is likely to come before him in any shape in virtue of any judicial or executive office which he may be holding.
3. If an officer act as arbitrator at the private request of disputants, he shall accept no fees.
4. If he act by appointment of a Court of Law, he may accept such fees as the Court may fix.

49. Rules touching the tenure of lands by officers of the Financial Department were published at page 59 of the *Gazette of India* of 1874.

OFFICE STAFF.

50. Rules for the departmental examination of junior officers of the Financial Department were published at page 986 of the *Gazette of India* for 1871. The following rules have been laid down for their training:—

Regulations for the training of Junior Officers of the Financial Department.

1. A junior officer of the Financial Department on first appointment will be attached for a period of not less than one year to the office of a provincial Accountant General, and serve an apprenticeship in the various sub-divisions of the office in the following order:—(1) treasury accounts department; (2) accounts current department; (3) compilation department; (4) book department; (5) budget estimate department; and (6) resource department.

2. He will commence work on one of the smallest and most simple treasury accounts, learning his duties at first from the examiner of the account and going with him through the whole process of classification and audit, including the examination of service vouchers, the check of bills and deposits, and the preparation of the district abstract. He will repeat the same process with the larger and more complicated accounts until he has obtained sufficient knowledge to be able to undertake the classification and audit of a treasury account without assistance. Having arrived at this stage, he will, unaided, examine and prepare the district abstract of not less than six accounts, three of which should be of the largest treasuries. Each of these accounts with vouchers and the district abstract, will be carefully re-examined by a senior examiner, and all corrections that may be necessary will be reported to the Accountant General. A junior officer will not be promoted from the treasury account sub-division until he has obtained a thorough knowledge of the work, and is able to conduct it with complete accuracy.

3. In the accounts current sub-division the junior officer will be taught the method of preparing accounts current of transactions with other Governments and Departments, the adjustment of accounts current received, and the agreement of accounts current received and sent. He will continue on this work until he has, unaided, completely adjusted to the satisfaction of the Accountant General the accounts current exchanged with three Governments or Departments for one month.

4. In the compilation department he will be taught the process of posting the detail books from the district abstracts, and transfer book, and the preparation of the general provincial abstract of receipts and disbursements. He will himself post the figures of one district abstract and entries in at least 10 pages of the transfer book.

5. In the book sub-division he will be taught the process of posting the journal and ledger, of preparing the quarterly balance sheet, the annual explanation of outstanding balances, and the appropriation statement, contrasting the actual receipts and disbursements of the year with the budget estimate. He will not be promoted from this sub-division until he has posted the ledger and journal of one month to the satisfaction of the Accountant General.

6. The junior officer having by this time acquired a practical knowledge of the audit and compilation of the actual accounts, will be instructed as to the

method of preparing estimates, beginning with those received from district officers up to the final estimate submitted to Government. These instructions will embrace the budget and regular estimates and the resource estimates.

7. In the resource sub-division the junior officer will be made acquainted with the methods used for the supply and withdrawals of funds to and from public treasuries, and the local conditions and circumstances under which they are adopted in the several districts of the administration. He will also make himself acquainted with the rules for the management of the paper currency agencies at district treasuries.

8. It is of special importance that the following rule be strictly adhered to:—

Every officer undergoing the above course of training will be required to keep two note books, one for the entry of audit rules, the other for the entry of orders relating to accounts, currency, public debt, &c. These books must be neatly written and kept, and will be periodically inspected by the Accountant General.

Note.—An octavo copy of every consolidated circular is supplied to every gazetted officer in the hope that each will note in the margin of the para. affected the date and effect of any new order; the Accountant General when inspecting the note book of a junior officer should also call for his file of octavo circulars, and see that it is complete and duly corrected up to date.

51. Leave to a gazetted officer is granted only by the Government of India, and in forwarding such an officer's application for privilege leave, the Accountant General should say whether or not the place must be filled. But the grant of leave within the rules to all other members of his office establishment, together with their appointment or dismissal, rests with the Accountant General.

52. It is desirable to test the qualifications of clerks on first appointment, and the rules herewith reprinted have accordingly been laid down and should be enforced as far as practicable, though they may be dispensed with in special cases for sufficient cause. It is not thought necessary to lay down any general rule relative to the admission of unpaid apprentices.

I.—The age of admission must be not less than 18, nor more than 25 years.

II.—Every candidate must be certified by a Civil or Presidency Surgeon to be of sound bodily health.

III.—The respectability of his character must be attested by two trustworthy persons.

IV.—He must pass a satisfactory examination in Arithmetic, up to and inclusive of Vulgar Fractions; in English, Orthography and handwriting, tested by writing from dictation; and in English composition. Candidates may also be allowed to offer themselves for examination in book-keeping as an extra subject.

2. When a vacancy occurs in the lowest grade of clerks, the Head of the Office, after selecting such a number of candidates as he may consider expedient, will require from each of them the certificates prescribed in Rules I to III.

3. If these certificates are satisfactory, the Head of the Office will arrange for the examination of the candidates in his Office. The first subject should be Arithmetic, the second, English composition, and the last, writing from dictation. Those only who have passed creditably in the first subject, should be admitted to the second, and the same rule should be observed in respect to the last subject.

4. The best of the candidates who are found to be properly qualified will then be appointed to the vacancy, and the names of such others as have passed satisfactorily will be recorded in a register in order of merit, and will receive appointments as opportunities occur.

Monthly Returns.

53. A monthly statement of fresh charges sanctioned by the local Government will be submitted to the Government of India within the month following that for which it is made up; it should be confined to revisions of establishments within the existing charge for such establishments in the same department, and to only such revisions of this kind as do not affect general rates of pay or the salaries of gazetted appointments, and should exclude all changes already sanctioned by the Financial Department of the Government of India.

In preparing this return, the Accountant General will bring together all entries belonging to one major head, and will submit separate statements for

departments under each administrative secretariat of the Government of India; the local Government will submit the several statements to the proper department of the Government of India, which will, after consideration, pass them on to the Financial Department, where, if unobjectionable, they will be simply recorded, while orders will be passed if objection is taken to any item. When the statement is blank for any month, the circumstance should be reported by the Accountant General to the Financial Department.

Home—	Foreign—	Agriculture—	The classes of expenditure belonging under each secretariat are noted in the margin.
Public or General.	Political.	Land Revenue.	
Judicial.	Public Works Department—	Salt.	
Ecclesiastical.	Telegraph.	Sanitary.	
Medical.	Marine—	Forest.	
	Marine.		

The return should show in parallel columns the present and the revised scale of charge, in the usual form of proposition statements, but with any needful abbreviation of the portions of the sanctioned scale which have not been affected by the revision. A column to the left should be reserved for the number and date of the order of the local Government directing the alteration of charge, and a column of remarks should be provided on the right hand side for the local Government's statements of the grounds of the revision.

Sums under Rs. 1,000 lost by fraud or negligence written off by order of the local Government will be included in this statement.

54. Other monthly returns required by the Financial Department are—

(*a*). showing in detail of treasuries the transactions under certain chief heads of revenue and expenditure.

It should be printed on foolscap taken broadway, and will exhibit the following columns:—

(1) Name of district or treasury; (2) Revenue received during the month, subdivided into Land Revenue, Forest, Excise on Spirits and Drugs, Assessed Taxes, Customs, Salt, Stamps, Law and Justice; (3) Civil Charges; (4) Payments to Military Department; (5) Payments to Public Works Department; (6) Payments to Guaranteed Railways.

Customs, Salt, and Forest Treasuries may be entered separately in column 1 if it be found more convenient to do so.

(*b*). of the currency notes, in detail of denominations, held on Government account in each district.

(*c*). of variations from budget estimate. The blank forms are supplied by the Comptroller General, and require no explanation.

It will probably be found convenient to keep the office copies of this statement in a separate file, in order that they may be more readily accessible in the future, whether for preparation of estimates or explanation of actuals.

55. A monthly return of the state of work is submitted to the Comptroller General on forms supplied by him; the list of returns is reprinted as an appendix to this circular, with a set of illustrative entries which will remove all doubts. It is understood that in every office one of these forms is already in use with columns for the twelve months.

(*a*).—When a return is rendered at due date, the day of despatch should be placed against it.

(*b*).—Where a return should have been rendered, but is unavoidably delayed until too late for inclusion in this statement, it should be marked "*late*."

(*c*.)—Where a return usually rendered happens to be blank for the period under report, it should be marked "*blank*."

(*d*.)—Where the return is not rendered at all, it should be marked "*not sent*."

Quarterly Returns.

56. When a pensioner, or an officer absent on leave, whose allowances are not entirely chargeable to Indian revenues, is proceeding to England, the several sources from which his allowances are to be met, and the several proportions, should be stated in his last-pay certificate. Further, a quarterly statement should be forwarded (through the Government of India, Madras, or Bombay, as the case may be), showing all such last-pay certificates granted during the last quarter; the entries in these lists should be numbered in consecutive order, the other columns should give the title and name of th

absentee, the number and date of his last-pay certificate, and the sources from which the allowance is payable and the proportions in which it is shared: the quarters will be 1st January to 31st March, and so on.

These statements will be forwarded to the Secretary of State with despatches, and in reply he will send a separate statement of the payments made in each quarter to the persons named in the list submitted under each despatch, whereof a copy will be passed on to the account office for adjustment.

If no such last-pay certificates have been granted, a blank list should still be submitted.

57. A quarterly statement of advances to cultivators remitted as irrecoverable is submitted to the Department of Agriculture through the local Government. (*See* paragraph 4).

58. A quarterly statement of assets and liabilities is required, whereof the following are the heads:—

ASSETS.

Currency Notes, Bank Notes, and Post Bills.
Gold, Silver, and Copper.
Remittances in Transit ... { Within the Presidency. / To another Presidency.

LIABILITIES.

Bills accepted, but not paid.
Bills drawn and advised, but not accepted or paid.
Bills of the Secretary of State outstanding.
Mint Certificates outstanding.
Treasury Notes.
Treasury Bills.
Deposits payable on demand.
Unpaid Cheques of the Public Works Department.
Unpaid Money Orders.
Loans ordered for discharge outstanding.

The cash balances of the Forest and Marine Departments should be included under Assets.

A further memorandum is appended of the details of mint balances, included among the assets, showing gold, silver, and copper, separately under each of the two heads Coin and Bullion.

Annual Returns.

59. A preliminary account for March will be submitted as soon as possible, and a final one should be despatched to Calcutta on 31st July in each year; each must be sent in duplicate, and in each the year's total for each detailed head must be given. After the despatch of the final account, no corrections or changes may be made without previous permission from the Comptroller General; the books may not be formally closed until orders are received from him.

When the non-receipt of Public Works or Forest Accounts, or those of distant treasuries, is likely to cause serious difference between the preliminary and the final account, the fact should be noted on the abstract sent to the Comptroller General with a rough estimate of the total amount of receipt and charge so excluded.

60. After the despatch of the final account for March, in anticipation of the formal closure of the books, an explanatory statement of closing balances will be submitted in the following form; every item under the heads Advances Recoverable and Suspense Account will be detailed, as also under the other heads in the objection book, for which a separate memorandum will be submitted at the same time; but details of the balances under deposits will not be required, though note should be made of their agreement, or disagreement, with the returns received from local officers. Although no copy of the provincial services journal and ledger is submitted, a similar detail of their balances, and also of the items under objection will be expected, and remarks on the

agreement, or disagreement, of the admitted balances of the several local funds with those claimed by local officers.

Explanatory Statement of the balances on the books of the Accountant General for the 31st March 1875.

Heads of Account.	Dr. Balances.	Cr. Balances.	Explanatory remarks.

The form should be ruled by hand on foolscap.

61. A statement of ecclesiastical charges, distributed under salaries, church and other establishments, travelling expenses, buildings, repairs, and other contingencies, is submitted to the Bishop of the Diocese and the Financial Secretary.

62. With the finance accounts of each year, an abstract statement is transmitted showing the value of all stores in each department of the several Governments at the commencement of the year to which the accounts refer, of the issues during the year, and of the value of stores on hand at its close. Accordingly, the Accountant General will submit to the Comptroller General, with his final account for the year, a statement of the opening and closing balances of stores in each department, with the receipts and issues, separating the balances, &c., of stores obtained in India from those supplied from England.

In this statement dead stock (*e. g.*, guns in position) should be distinguished from stores required for issue.

Differences between a closing and the following opening balance must, of course, be fully explained.

On a report that in a certain department stores were at times in emergencies locally purchased which differed in no other respect from those supplied from England, and that such articles when returned into store caused discrepancies in the store accounts and much labour to auditors, permission was given to credit them on return to a "second-hand stores" account, and to include them under Indian stores in the return under notice, with a foot-note indicating their amount.

63. These statements are submitted to Parliament in the finance and revenue accounts are, as far as possible, compiled in the Central Office from the ordinary monthly accounts;—but further details are in some cases necessary, and the statements containing them must reach Calcutta not later than the 1st September: any difference between the figures of these statements and those of the final account should be very clearly explained. These statements are detailed below:—

a. Statements of *fees paid* on *adoption* or *succession* to *Native States*. The form is—

Name of State or Chief.	Last received.		18- 18- .
	Year.	Amount.	

b. Statement of *special loans* and *sinking funds.* Full instructions are given in paragraph 8 of Circular No. 145.

c. Receipts and *charges* in the *Forest Department* in detail of Budget heads.

Such a statement in detail of forest divisions is already submitted to the Agricultural Department by the end of May. Where the forest account is audited by the Conservator, the return should be prepared by him, but submitted through the Accountant General, in order that the totals may be agreed with those entered in the civil account. Divisional details are not required for the finance accounts, but an extract from this statement showing the total receipt or charge against each detailed budget head will suffice.

d. Statement of *customs revenue* and *charges.* The information for this statement must be obtained from the Customs authorities, as it will be given in detail of ports; the receipts will shew the gross realizations, the refunds and drawbacks, and the net receipts, on each class of articles, and also the miscellaneous receipts in each port of the province, and the totals must be checked before the statement is passed on. The charges for sea customs will be in detail of ports under the recognized detailed heads, but a foot-note should explain any exceptional charge. Land custom receipts and charges will be detailed at foot of the same statement.

e. Salt revenue and *charges.* In addition to the details given in the ordinary monthly accounts, a store statement is required, which shews the quantity in store at the beginning of the year, the quantity obtained by manufacture, excavation, or purchase during the year; *deducts* from the total the quantity removed by purchasers and likewise ascertained loss by wastage, and closes with the balance in hand. In each case the value of the salt at the fixed Government price should be shown.

f. Statement of *mint charges* and working is *required* in the following form. The other necessary information can be gathered from the ordinary accounts.

Her Majesty's Mint at (Calcutta, Madras or Bombay)

Actuals 18 -18 .

	Rs.	A.	P.
Amount paid during 18 on account of pensions to Mint servants			
Value of stationery supplied to the Mint during the year from the stationery department ...			
Value of printing work executed for the Mint by Government presses			
TOTAL			

Amount coined during the year.	Number.	Value in Rs.
Gold—		
Mohurs, &c.		
Silver—		
Rupees		
Half rupees		
Quarter rupees, &c.		
Copper—		
Pice		
Double pice, &c.		
TOTAL ...		

g. The required details of *marine receipts* can be collected from the accounts, but under *charges* it is necessary to shew separately those on account of establishment charges of each vessel, and likewise those for any port which has not a port fund; the tonnage and horse-power of each vessel should be stated.

h. Under *Territorial and Political Pensions* detail must be given for every head mentioned in the past year.

i. The statement of particulars of *allotment for provincial services* explains the charge of the year.

k. The statement showing the *distribution of cash balances* on 31st March separates those in the custody of a Presidency Bank, and of its branches, from those in district treasuries, in miscellaneous treasuries, post office, telegraph offices, public works offices, and military offices; the balance in each at the beginning of the year and at the close of the year is shown, and likewise the number of treasuries of each class.

l. A statement also is required of the amount of *Secretary of State's bills* outstanding at the commencement of the year, amount drawn, and amount outstanding at the close of the year; the amount realized in sterling and the amount drawn for in rupees should in each case be given.

The quick stock statement called for by Circular 57 and the monthly returns required by paragraph 58 of Circular No. 144, are discontinued.

The other Circulars which are now superseded are 43, 93, 96, 106, 111 112, 114, 118, 127, 147, 151, 159, 161, 189, 202.

I have the honor to be,

SIR,

Your most obedient servant.

E. F. HARRISON,

Comptroller General.

No. 207.

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

Deputy Comptroller General.

(With 1 spare copy)

FORM A.

(*Para.* 16) to be printed on open foolscap.

STATEMENT OF PROPOSITION FOR REVISION OF ESTABLISHMENT.

Extract from Home Department, Government of India.		Office to which the proposition refers.	NATURE OF CHARGE.						PROPOSITION.						Grounds of proposition.	Local Government's recommendation.	ORDERS OF THE GOVERNMENT OF INDIA.		
			PRESENT SCALE.			PROPOSED SCALE.			PERMANENT.		TEMPORARY.						HOME DEPARTMENT.	FINANCIAL DEPARTMENT.	
									Increase per month.	Decrease per month.	Decrease per month.		Increase per month.						
No.	Date.		No.	Designation.	Pay.	No.	Designation.	Pay.	Amount.	Amount.	Period.	Amount.	Period.	Amount.			Remarks.	Remarks.	Orders.
					*			*	*	*		*		*					

* Money Columns.

Form B.

(*Para.* 36.)

Register of Officers lent to Native States and Public Bodies.

I.—To whom lent.	*Joudpore State*	*Cawnpore Municipality.*
II.—Name of Officer lent.	*Nilmadhub Sen.*	*Gopal Sing.*
III.—Official designation.	*Sub-Assistant Surgeon*	*Overseer.*
IV.—Monthly rate of salary.	*Rs.* 500	*Rs.* 100.
V.—Number and date of Government Order.	*10th January* 1872, *No.* 1175 ...	*17th October* 1872, *No.* 3372.
VI.—Rate of monthly contribution towards leave and pensionary allowances.	*One hundred Rupees*	*Twenty Rupees.*
VII.—When lent.		
VIII.—Where recovered	*Indore Treasury*	*Cawnpore Treasury.*

	* Month.	Amount.	* Month.	Amount.	* Month.	Amount.	* Month.	Amount.
IX.—Realisation of contribution.								

* The month *in* which realised, not *for* which realised, is to be given.

The official designation is that of the post held before his transfer by the officer so lent, and should be given in full. The officer's name should still be recorded in the annual book of establishments against his proper post, though no pay should be shown against it, and distinct note should be made that he has been lent for such service. On appearance of the Government order sanctioning the loan of an officer, entry should be made in the register and completed as far as possible, care being especially taken to ascertain and to record the treasury into which the contribution should be paid. As soon as the officer gives up his old duties, entry of the date should be made on line VII. A remarks column may be added if it be thought desirable to note *also* the period *for* which *each* recovery is made.

43

LIST OF ORDINARY RETURNS PREPARED IN CIVIL ACCOUNT OFFICES.

The dates of monthly and quarterly returns are shown as for the period ended on the last day of June 1875.

No.	List of Returns.	When due.	To whom submitted.
	MONTHLY.		
1	Resource Estimate	June 25 ...	Financial Secretary.
2	Cash Balance Report	July 20 ...	
3	Statement of Customs and Salt Revenue	,, 10 ...	
4	Statement of Currency Notes in detail of Districts	Aug. 1	
5	Statement of the chief heads of Revenue and Expenditure.	Aug. 15 ...	
6	Actual Receipts and Disbursements, Imperial.	Aug. 1 ...	Financial Secretary and Comptroller General.
7	Do. Do. Provincial Services		
8	Explanations of variations from Budget Grants.	Aug. 15 ...	
9	Schedule of Payments, G. T. Survey ...	July 15 ...	Comptroller General.
10	Do. Do. Revenue Survey ...		
11	Receipts and Payments on account of Railways.	July 20 ...	
12	Madras Irrigation and Canal Company ...	After the close of Bank's account in every month.	
13	Schedules and Vouchers connected with Quarterly Account Current, London.	Aug. 15 ...	
14	Statement of District Savings Bank ...	Aug. 25 ...	
15to24	Register of Bills Issued on other Provinces.		The several Accountants General.
	ACCOUNT CURRENT.		
25to34	Accounts Current with other Provinces	Aug. 10 ...	
35	Do. Do. Berar (a) ...		
36to38	Do. Do. Mily. Dept. (b) ...		The Military Accountants, General, Madras, Bombay.
[illegible]	Do. Do. P. W. Dept.		Controller, Public Works Accounts.
40	Do. Do. Telegraph Department		Compiler of Telegraph Accounts
41	Do. Do. Postal Department ...		Compiler of Postal Accounts.
	CERTIFIED LISTS.		
42	Civil Fund, Ordinary and Additional	Aug. 10 ...	The Secretaries of the several Funds.
43	Uncovenanted Service Family Pension Fund.		
44	General Family Pension Fund ...		
45	Bombay Civil Fund		
46	Do. Provident Fund		
47	Do. Uncovenanted Service Family Pension Fund		
48	Madras Civil Fund		
49	Do. Provident Fund		
50	Do. Apothecaries' Fund		
	MISCELLANEOUS.		
51	Statement of Forest Receipts and Charges.	Aug. 15 (c) ...	Conservator of Forests.
	Treasury Statement of Forest Remittances.		
52	Interest Statement		Presidency Bank and Comptroller General.
53	Money Order Statement		Controller, Money Order Department.
54	Overland Money Order Statement ...	Aug. 15 ...	Bombay Accountant General.
55	Statement of Fresh Charges, and Alterations of Salaries and Establishments, sanctioned by Local Governments.		Foreign, Home, Agricultural, Public Works and Marine Departments.

a. All accounts with Berar are adjusted through the Account Current with India; to save time, however, supporting schedules and details are sent direct to the Deputy Accountant General, Bolarum, lump sums being entered in the India Account Current.

b. The details of subscriptions to the several sections of the Indian Family Pension Fund will be given in a statement appended to the Account Current.

c. Where Forest Accounts are kept by the Accountant General, and the Conservator is only a Controlling Officer, the former return is sent: where the Conservator is also auditor, he will want only the statement of remittances: one of the two entries should, therefore, be struck through with a pen.

No.	List of Returns.	When due.	To whom submitted.
56	Schedules and Vouchers connected with Account Current, Bengal Marine.	July 10 ...	Accountant General, Bengal.
57	Land Revenue Receipts	Aug. 15 ...	Board of Revenue or Financial Commissioner.
58	Memorandum of Treasury Credits under Stamps.	Ditto ...	Ditto or Commissioner of Stamps.
59	Currency Audit Report	Monthly ...	Comptroller General.
60	List of Treasuries Cashing Notes ...	July 20 ...	Head Commissioner of Paper Currency.
	QUARTERLY.		
1	Account Current, London	Aug. 15 ...	Comptroller General.
2	Statement of Assets and Liabilities ...	Aug. 31 ...	Comptroller General.
3	Trial Balance Sheet	Aug. 31 ...	Comptroller General.
4	Civil List	When published.	Financial Secretary and Comptroller General.
	ANNUAL.		
1	Small Silver and Copper Coin Estimate...	Jan. 1 ...	Financial Secretary.
2	Budget Estimate, Imperial	„ 15 ...	Financial Secretary and Comptroller General.
3	Cash Requirement Estimate	Feb. 10 ...	Financial Secretary and Comptroller General.
4	Budget Provincial Service and Local Funds.	Ditto ...	Financial Secretary and Comptroller General.
5	Statement of foreign Bills outstanding more than three years.	April 15 ...	All Accountants General.
6	Services of Bengal Chaplains ...	„ 30 ...	Comptroller General.
7	Return of Contingent Charges in district detail (*Circular No.* 175, *para.* 27).	July 15 ...	Local Government and Financial Department.
8	Statement of extra expense caused by absence of Covenanted Civil Servants. (*Circular No.* 169, *para.* 17).	Ditto ...	Comptroller General.
9	List of Civil Servants (*Ibid, para.* 18) ...	Ditto ...	Governments of India, Madras and Bombay for officers on the roll of the respective Presidency.
10	Appropriation Audit Statement ...	July 31 ...	Local Government, Financial Secretary and Comptroller General
11	Explanation of Balances and outstanding objections (*Para.* 60).	Ditto ...	Comptroller General.
12	Statement of Receipts and Charges of the Paper Currency Department.	Aug. 15 ...	Comptroller General, Treasury Account Branch.
13	Statement of Receipts and Charges of the Mint.	Ditto ...	Mint Master.
14	Statement of Ecclesiastical Charges (*Para.* 61).	Ditto ...	Bishop of Diocese and Financial Secretary.
15	Sale Proceeds of Waste Lands ...	Ditto ...	Comptroller General.
16	Statement of Stores (*Para.* 62) ...	Ditto ...	Ditto.
17	Statements required for Finance and Revenue Accounts (*Para.* 63).	Ditto ...	Ditto.
18	Book of Civil Establishment	Sept. 1 ...	Financial Secretary.
19	Classified Return of Pensions (*Circular No.* 171, *para.* 12).	Ditto ...	Ditto.
20	Revised Estimate	Nov. 20 ...	Ditto.
21	General Books, Ledger and Journal ...	When closed ...	Financial Department for Secretary of State, and Comptroller General.
22	Extracts of Sanctioned Budget Estimate	After receipt of budget orders.	All expending and controlling officers.

Financial 1875 DEPARTMENT.

From

The Comptr & Auditor Genl

No. 207

Dated 25. May
Recd. 28. June } 1875.

No. 1476.

S. O.

E.

Duties of Accountant Genl -

With Enclos

Accountant Genl's Office
Ottawa 1st July 1875. No 7393

Commissioner of Customs
Sir,

I have the honor to transmit herewith for your information a copy of a letter from the Comptroller of Customs at Halifax dated 21st ult. on the subject of the duties to be performed by the Accountant General.

I have the honor to be
Sir
Your obedient servant
[illegible]
Accountant General

The Comptroller of Customs
Halifax

Recd 1/7/75

C22/6

Govt. of {1875} Madras.

Financial

Assembly, 1875, No. 1393

Nos. 1852

Accountants General
duties. Circular
from the Comptroller
General respecting
the duties of Accoun
tants General, Commu
nicated to the Reve
nue Department.