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Financial Department

E.D. No. 1847 dated 16-9-1875.

Pages - 130-131 - 13/14

130-1-1

Accounts.

No. 130. Read the following circular from E. F. HARRISON, Esq., Comptroller-General, to all Accountants-General, dated Calcutta, 31st July 1875, No. 213 :—

Finding it necessary to make corrections and additions in sundry circulars, I have thought it desirable to bring them all together into a single circular, and herewith send you a supply of slips which may be pasted in their proper places in the circulars hereby modified. As I have embodied Circular 210 herein, you may mark it as superseded.

One officer has inquired whether the statements of specie remittances prescribed by Circular 43 are still required; that circular has been cancelled by Circular 207, the returns being discontinued.

—

Insert in Circular 144.

52*a*. If a bill drawn on province A have been wrongly shown in account, and in the outward list, as drawn on province B, and the mistake be detected before the final account of the year is submitted, correction may be made by a transfer entry *deducting* the amount from the credit under B and adding it to that under A; note will be made on the next outward list to B, in order to correction of the list and the later forward totals, and A will be advised by special letter, in order that it may interline the transaction and make similar correction of totals; if a bill drawn *by* province A have been treated in account as drawn by B, the mistake may be corrected on the same plan. If such a mistake be not detected till the final account for the year has been submitted, correction can only be made by a journal entry which requires to be previously passed by the Comptroller General; if the transactions of the month in which the error is detected be not large enough to admit of correction by deduction, the gross real transactions of the month should be exhibited in the accounts, and the gross correction noted at foot of the other portion of the consolidated abstract for adjustment *per contra*. Adjustment between Local and other Governments' bills may be made in the same manner.

Circular 213.

A separate memorandum of all transfer entries which have been made since April 1873 *in correction of errors under Other Governments' bills should now be sent to the Central Office; it should show the corrections for bills drawn before April* 1873 *separately from those for later years.*

To Circular 148, paragraph 9, add note.

Circular 213.

The one exception to the rule forbidding *deduct* transfers under debt heads is described in Circular 144, paragraph 52*a*.

To Circular 149, paragraph 16 *b* and *e*, add note.

Circular 213.

A sum charged against a service head, but placed under objection, was recovered before the final account for March of that year was submitted; thereon the Accountant-General by a transfer entry removed the original charge to the head Advances Recoverable, so that the true charge for the year only was left against the service head, while the charge against the debt head

was adjusted by the credit already given to it on the recovery; this course was approved, but the transfer entry relieving the service head must be passed by the Accountant-General *himself*, after he has satisfied himself that the recovery has been really made and carried to credit of Advances Recoverable.

In Circular 149, paragraph 17, cancel *e*.

Advances for law suits should be charged off finally against the department concerned, though held under items awaiting final clearance in the Objection Book, or recorded in a separate register whereby their adjustment may be watched; recoveries should be dealt with as are cash recoveries of service payments in a former year.

Circular 213.

In Circular 149, paragraph 17, insert as *h*.

h for purchase of opium for the Excise Department (where it is not supplied from Bengal).

The cost price of opium purchased will be charged under this head, but the bills submitted will be checked with the same care as if the charge were being taken against the service head direct. If the year's supply be not laid in at once, and the price be likely to vary, the Controlling Officer of the province should name at the beginning of each year an arbitrary rate representing as nearly as possible the probable average; credit at this rate for all opium sold will be given to this head, and the balance taken to gain on sale of excise opium under IV.—Excise, to which will also be taken the value of any excess found in the stock, and any surplus receipt caused by the short purchase of any year. Credit at this rate will also be given to the debt head for the amount lost by dryage and wastage during the year by debit to loss on sale of excise opium under 6—Excise; and if in any year the moneys paid for purchase of opium shall exceed the gross sale proceeds, the net charge is to be shown under loss on sale of excise opium. The *debt* head will thus be cleared every year.

Circular 213.

To paragraph 19 of Circular 149, add note—

When part of his establishment moves with an Inspecting Officer, the Treasury Officer of his headquarters station may grant a last pay certificate for that portion, in order to enable him to draw pay for it from another treasury; at the time of cashing such a bill, transfer receipts on their headquarters station may be granted in part payment of their salaries.

Circular 213.

In note to paragraph 24 of Circular 149, for XVI.—Miscellaneous, *now read* XVI—Receipts in aid of superannuation, &c., allowances.

In Circular 149 substitute the following for paragraph 25:—

25. Advances are sometimes made in England to enable officers to return to duty; they should at once be converted into Indian money at the fixed rate of exchange current at date of advance, and entered in the column of service payments in the Objection Book of the district to which the officer is attached; recoveries will be made by short payment on a voucher or in cash; the latter should be credited to XVIII., Miscellaneous, head, Cash Recoveries of Service payments. As soon as an advance is recovered in full, the Secretary of State is to be informed by a separate memorandum, appended to the monthly schedules of account-current with London, naming the officer, the date and amount of advance,

Circular 213.

Proceedings of the Madras Government, Financial Department,
16*th September* 1875.

and the date of completed recovery, but the amount must be finally adjusted as an Indian receipt and must not be credited to London. In the case of an uncovenanted servant, advice must also be promptly sent if the officer dies or is dismissed before the recovery is complete, in order that the sureties may be required to pay the balance.

Such advances are recoverable by monthly instalments of one-third of the officer's salary.

Without the *previous* sanction of the Secretary of State, no officer may be exempted from the refund of money specially advanced to him from the Home Treasury.

If an amount so advanced should be debited in the outwards account-current from London, the attention of the Comptroller-General should be drawn, and note of the account in which debit appeared should be made in the memorandum certifying completed recovery; no credit for such a recovery should be made in the London portion of the account without special orders.

Circular 160 is superseded.

To Circular 171, paragraph 1, add a second note—

For the purposes of this quarterly return, pensions granted payable in another province should be entered in red ink in this register; columns 3, 10, 12—16 may be left blank.

Circular 213.

In Circular 175, insert as paragraph 8*a*:—

From officers whose contingent bills require no countersignature, and who do not embody in their bills charges of any officer dealing separately with the treasury, monthly bills in adjustment of their contingent abstracts need not be required; for such officers the form of contingent abstract should be amended by the addition of the grant statement from the foot of the detailed form, and the omission from the heading of any reference to future submission of a detailed bill, and to it should be attached the certificate of paragraph 8, and all vouchers for sums in excess of Rupees 10. The register prescribed in paragraph 27 may be dispensed with from these contingent abstracts, or from pencil totals made for this purpose in the Audit Register.

Circular 213.

Illustrations may be necessary to explain the second condition. A, whose bills do not require countersignature, has subordinates who hold part of his permanent advance and replace themselves in funds by sending paid vouchers to A, and obtaining from A the amount of their actual expenditure; A need not submit monthly bills. The bills of B do not require countersignature, but his subordinates are allowed to deal direct with some treasury, obtaining from it funds on abstract contingent bills which are to be adjusted by B's monthly bills; B must submit monthly bills in adjustment of the abstract bills cashed by himself *and* his subordinates.

To Circular 175, paragraph 10, add note—

The word *item* refers to items of expenditure not items of charge; *e.g.*, there is a *charge* in the bill of Rupees 105 on account of twenty telegraph messages despatched, but it would be supported by no voucher.

Circular 213.

In Circular 175, paragraph 12, line 5, *for* revised, *read* received.

In Circular 175, paragraph 14, line 12, *for* the Disbursing Officer, *read* however he.

Also add note—

The officer served cannot charge the amount in his contingent bill, as no cash payment is made but a book adjustment in the Account Office; but the amount available for contingent

Circular 213.

expenditure is reduced, and so to work out the available balance note is made in the Register of Contingent Expenditure and in the Statement of Account at foot of the bill.

To Circular 175, paragraph 21, add note—

It will happen that the amount of an abstract contingent bill is entered as under objection "for want of the countersigned bill," and on receipt of the countersigned bill it will be found that some portion of the charge included in the abstract has been disallowed; the original objection having been removed, the whole amount should be shown as adjusted, and the amount disallowed by the Countersigning Officer should be brought on the Objection Book, and the Objection Statement open when the disallowance becomes known.

Circular 213.

From paragraph 25 *a* of Circular 175, strike out the last line.

All fixed allowances may be drawn in the Establishment Bill, and need not be entered in the Contingent Registers. But where a contract or office allowance is drawn not regularly, but in varying sums as required month by month within the annual total, the charge should be included in the Contingent Bill and passed in the Contingent Register.

Circular 213.

To Circular 196, paragraph 8, add note—

The prohibition to place the amount of any pension in deposit does not extend to the balance of the check for payment of Native Military Pensioners; the procedure of Circular 36 is unchanged.

Circular 213.

After paragraph 1 of Circular 199, insert notes—

Record must be kept of the services from time to time transferred from Imperial to Provincial, and of their corresponding assignments, and provision made in the local Budget Estimates for the nearest Rupees 1,000. The sum so passed by the Government of India *in the Budget* is the Provincial Assignment for the year, and whether it be a little more or a little less than the sum of the amounts transferred, the amount passed in the Budget is the sum which, by successive monthly transfers, can be carried to credit of Provincial Government.

Circular 213.

The amount transferred monthly need not be exactly a twelfth of the grant, but may be the nearest round hundreds, the exact grant being brought out by the transfer of March.

If, however, in the course of the year, any service (with its grant) be transferred from (or to) Imperial to (or from) Provincial, the Budget grant would not formally be altered, but the amount to be transferred to Provincial would be calculated on the net sum of assignments made from time to time for the services without reference to the Budget grant; a note in the Appropriation Audit Statement would explain the divergence between estimate and charge. In the regular estimate the charge would be taken on the figures so corrected.

In the body of the local Budget the sum of the assignments should be first shown, and then the necessary amount added or deducted to round the estimate.

In Circular 199, from the note following paragraph 2, strike out the words *both in the estimate submitted for the Government of India, and in the monthly and annual accounts.* No details of funds will be given in the body of the monthly accounts submitted to the Central Office; the procedure whereby the figures will be distributed, or brought together, locally, and reported to the Central Office, is described in paragraph 4 *a*.

The last word of that note should be establishments, *not* departments.

From paragraph 3 strike out the last nine lines, beginning from *if the aggregate receipts or charges*.

Add note—

A Municipality can only be said to be on the Government books, or to bank with the treasury, when *all* its transactions are represented there. It may pay all its receipts into the treasury, and make all its payments by cheque; *or* remitting all receipts as before, keep for petty payments a small permanent advance replenished by cheque when necessary and without fail at the month's end, and make all large payments by cheque; *or* it may make any payments from its own receipts and remit the balance together with a cheque for the amount expended drawn in favor of the Treasury Officer, but marked for credit to the account of the Municipality; in either case the only possible cause of difference between the detailed returns of the operations of the Municipality and its remittance account with the treasury is the non-payment of some cheque or other, and to meet this a new account should be opened under Debt (to be styled Municipal cheques issued) to be credited with the amount of the Municipal expenditure as reported in its returns and debited with the amount actually paid on cheques; the Treasury Officer should each month submit a memorandum reconciling the amount shown in the Municipal returns as paid with the amount actually issued from the treasury on such cheques. When it cannot be arranged for *all* the transactions of a Municipality thus to be represented by transactions with the treasury, it cannot be regarded as on the Government books though it may have a current account under Debt, and an annual return only should be obtained as directed in the next note.

Circular 213.

In Circular 199 insert—

4*a*.—As the transactions of all Local Funds will be amalgamated under the prescribed headings, it will be necessary to keep subsidiary sheets wherein they may be broken up under the several funds. The form which will be found most convenient has the several prescribed headings with the head Transfers) in the left-hand margin, and a separate column for each fund; the cross total of each head must agree with the figures shown for it in the monthly account; the total of each column will be the total receipt, or charge, on account of one Local Fund. An abstract of this subsidiary form, giving the figures for each fund under the several major and minor heads, must be submitted with the monthly account.

Circular 213.

Furthermore, a form will be required wherein the financial position of each fund may be readily worked out; here also the columns would be assigned to the several funds, and the names of months would fill the margin; the page would no doubt be deep enough for month's charges to be shown in the lower half of the page; the fund totals would be posted from the subsidiary sheets described above, and the cross total would separately be agreed with the total shown in the provincial abstract; the opening and closing balances of the *year* would, of course, be brought in ink, but it will be well to strike a balance in pencil monthly, in order to check that shown in the form described in paragraph 10.

If funds be more numerous than headings, it may be more convenient to assign columns to the heads and lines to the funds, the cross total and the vertical total must in each case be made and agreed.

The date on which the Provincial Budget must be despatched is February 15th; paragraph 12 of Circular 199, and the list of returns in Circular 207, should be corrected accordingly.

In the list of heads of Circular 199 *insert*—

UNDER RECEIPTS.

Under Registration. Miscellaneous.
,, Marine. ,,
,, Education, *for* Interest on endowments, *read* Income from endowments.

Staging bungalow receipts should be credited under Rents.

Receipts from Botanical Gardens and from Model Farms whose charges are borne by Provincial will be credited under Miscellaneous, minor head Sundry Receipts.

Circular 213.

UNDER CHARGES.

REFUNDS—
PUBLIC WORKS.
MISCELLANEOUS.
POLICE—
VILLAGE POLICE.
Including Village, Rural, and Village Chowkidari. This should follow Municipal Police.
MISCELLANEOUS.
Including General Police Fund, Clothing Fund, Remount Fund, and like funds only.
MARINE—
PILOTAGE ESTABLISHMENT, &C.
PORT ESTABLISHMENT, &C.
MINOR ESTABLISHMENTS—
BOTANICAL GARDENS.
To follow Model Farms.
MISCELLANEOUS.
PENSIONS AND GRATUITIES CHARGEABLE TO PROVINCIAL SERVICES.
To come next before donations, &c.
INTEREST ON DEBTS OF LOCAL FUNDS.
Next before Miscellaneous.

Establishment of Jail Presses, and pay of artisans teaching trades to prisoners, should be taken against Jail Manufactures.

To Circular 207, paragraph 4, add note—

Circular 213. The second sentence of the first clause should be read with the third note to paragraph 53.

In paragraph 15 of Circular 207, the last figure should be 10, *not* 5.

In paragraph 18 of Circular 207, after line 3, insert by the head of his office.

To Circular 207, paragraph 22, add note—

A Local Government has power to grant travelling allowances at the usual rates to an officer called on duty beyond the limits of his jurisdiction, and such a grant is not such an increase of expenditure as to require the confirmation of the Government of India. But an officer in receipt of fixed travelling allowance cannot be allowed to draw any other travelling allowance unless his fixed travelling allowance be relinquished for the whole of his absence.

Circular 213.

In Circular 207, for 24 *b*, substitute—

b. For the *Military*, *Orphan*, and *Medical* Funds deductions will be made at the rate fixed for the officer's rank, and credit afforded in the *civil* account-current with India, Madras or Bombay; certified lists, however, will be sent, as usual, to the Examiners of Fund Accounts at the Presidencies. The Military Department will notify its realizations in like manner. The Comptroller-General (and the Accountant-General, Madras or Bombay) will carry the gross realization to credit of Receipts in aid of superannuation, &c., allowances, but should from time to time obtain the certified lists (for reference and immediate return) from the Examiner of Fund Accounts, in order to make sure that the sums actually credited by the several Accountants agree with the totals of the lists forwarded to him.

Circular 213.

Thus the transactions of these absorbed funds are *audited* by a special officer in the Military Account Department, and adjustments of any short or excess recovery will be made on advices from him, but it is not necessary to cumber the Military accounts with any transactions which do not originate therein.

Effect should be given to this arrangement from the commencement of the year 1875-76; *any credits which have been given to the Military Department in the Account Current for April or May should accordingly be written back.*

After paragraph 25 of Circular 207, insert—

The action of the Civil Department in making this recovery is purely ministerial; the amount has actually been paid in England and must be recovered.

Circular 213.

To paragraph 39 *c*, add—

Similarly, a reminder should state the subject, not merely the number and date of the letter to which attention is drawn.

Circular 213.

Insert as third note after paragraph 53, Circular 207—

Sanctions to temporary establishments (not including gazetted appointments) should not be included in this statement if they be within Budget provision; at the end of the year a special statement should be submitted of temporary establishments remaining on the last day of the official year.

Circular 213.

After paragraph 61 of Circular 207, insert note.

For the diocese of Calcutta, these statements are submitted through the Comptroller-General's Treasury Account Branch.

Circular 208, paragraph 2, *for* adjusted at Rs. 2, *read* adjusted at 2 shillings the Rupee.

In Circular 208, paragraph 2, *for* At the lowest rate, &c., *read*—

At the lowest rate of the Secretary of State's latest reported drawals on the Presidency concerned.

When such a remittance is being made, the Accountant-General should by telegraph inquire from the Comptroller-General the present rate for remittances to England for Wards' law expenses, and on receipt of reply, advise Collector of the value of the sum paid into the Treasury on account of the Wards' estate.

Circular 213.

After paragraph 6 of Circular 209, insert note—

Further instructions as to working out the estimate of Provincial Assignment have been given in a note inserted after paragraph 1 of Circular 199.

Circular 213.

In Circular 209, paragraph 8*i*, strike out the last three lines (*beginning* the information) and for first sentence read—

The estimates of a Government Press should be prepared after communication between the Superintendent of the Press and the several Heads of Departments.

Circular 213.

In Circular 211, after the form for statement of account which precedes paragraph 21, should be inserted a note—

A detail of remittances in transit should also be given.

Circular 213.

In paragraph 8 of Circular 204 after line 5, insert—

or of a person finally quitting the service of Government.

Circular 213.

No. 741.

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

(Signed) R. TAYLOR,
for *Deputy Comptroller-General.*

No. 131. ORDER THEREON, 16th September 1875, No. 1847.

Communicated to the Departments of the Secretariat, to the Board of Revenue, and to all Heads of Offices.

(True Extract.)

D. F. CARMICHAEL,
Officiating Chief Secretary.

To the Revenue Department.
,, the Public Works Department.
,, the Military Department.
,, Board of Revenue.
,, All Heads of Offices.

Exd. J. Wright.

Govt. of {1875} Madras.

FINANCIAL.

To

THE REVENUE DEPARTMENT,

&c., &c., &c.

Dated September, 16*th*.

Issued

Read.

G.O., 16*th September* 1875, *No.* 1847.

SEPTEMBER.
Nos. 130-131.

Accounts.—Circular from the Comptroller-General making corrections in sundry previous circulars, communicated.

CORRECTIONS IN SUNDRY CIRCULARS.

Comptroller General's Office;
Calcutta, the 31*st July* 1875.

CIRCULAR No. 213.

FROM

THE COMPTROLLER GENERAL,

To

ALL ACCOUNTANTS GENERAL.

SIR,

Finding it necessary to make corrections and additions in sundry circulars, I have thought it desirable to bring them all together into a single circular, and herewith send you a supply of slips which may be pasted in their proper places in the circulars hereby modified. As I have embodied circular 210 herein, you may mark it as superseded.

One officer has enquired whether the statements of specie remittances prescribed by Circular 43 are still required; that Circular has been cancelled by Circular 207, the returns being discontinued.

I have the honor to be,
SIR,
Your obedient Servant,
E. F. HARRISON,
Comptroller General.

No. 741.

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

for Deputy Comptroller General.

(With 1 spare copy)

Insert in Circular 144.

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CIR. 213.

A separate memorandum of all transfer entries which have been made since April 1873 *in correction of errors under Other Governments' bills should now be sent to the Central Office; it should shew the corrections for bills drawn before April* 1873 *separately from those for later years.*

To Circular 148, paragraph 9, add note.

The one exception to the rule forbidding *deduct* transfers under debt heads is described in Circular 144, paragraph 52*a*.

CIR. 213.

To Circular 149, paragraph 16 *b* and *e*, add note.

A sum charged against a service head, but placed under objection, was recovered before the final account for March of that year was submitted; thereon the Accountant General by a transfer entry removed the original charge to the head Advances Recoverable, so that the true charge for the year only was left against the service head, while the charge against the debt head was adjusted by the credit already given to it on the recovery; this course was approved, but the transfer entry relieving the service head must be passed by the Accountant General *himself*, after he has satisfied himself that the recovery has been really made and carried to credit of Advances Recoverable.

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h for purchase of opium for the Excise Department (where it is not supplied from Bengal).

The cost price of opium purchased will be charged under this head, but the bills submitted will be checked with the same care as if the charge were being taken against the service head direct. If the year's supply be not laid in at once, and the price be likely to vary, the controlling officer of the province should name at the beginning of each year an arbitrary rate representing as nearly as possible the probable average; credit at this rate for all opium sold will be given to this head, and the balance taken to Gain on sale of excise opium under IV—Excise, to which will also be taken the value of any excess found in the stock, and any surplus receipt caused by the short purchase of any year. Credit at this rate will also be given to the debt head for the amount lost by dryage and wastage during the year by debit to Loss on sale of excise opium under 6—Excise; and if in any year the monies paid for purchase of opium shall exceed the gross sale proceeds, the net charge is to be shown under loss on sale of excise opium. The *debt* head will thus be cleared every year.

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When part of his establishment moves with an inspecting officer, the treasury officer of his head-quarters station may grant a last pay certificate for that portion, in order to enable him to draw pay for it from another treasury; at the time of cashing such a bill, transfer receipts on their head-quarters station may be granted in part payment of their salaries.

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CIR. 213.

Such advances are recoverable by monthly instalments of one-third of the officer's salary.

Without the *previous* sanction of the Secretary of State, no officer may be exempted from the refund of money specially advanced to him from the Home Treasury.

If an amount so advanced should be debited in the outwards account current from London, the attention of the Comptroller General should be drawn, and note of the account in which the debit appeared should be made in the memorandum certifying completed recovery; no credit for such a recovery should be made in the London portion of the account without special orders.

Circular 160 is superseded.

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For the purposes of this quarterly return, pensions granted payable in another province should be entered in red ink in this register; columns 3, 10, 12,—16 may be left blank.

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From officers whose contingent bills require no countersignature, and who do not embody in their bills charges of any officer dealing separately with the treasury, monthly bills in adjustment of their contingent abstracts need not be required; for such officers the form of contingent abstract should be amended by the addition of the grant statement from the foot of the detailed form, and the omission from the heading of any reference to future submission of a detailed bill, and to it should be attached the certificate of para. 8, and all vouchers for sums in excess of Rs. 10. The register prescribed in para. 27 may be posted either from these contingent abstracts, or from pencil totals made for this purpose in the Audit register.

Illustrations may be necessary to explain the second condition. A, whose bills do not require countersignature, has subordinates who hold part of his permanent advance and replace themselves in funds by sending paid vouchers to A, and obtaining from A the amount of their actual expenditure; A need not submit monthly bills. The bills of B do not require countersignature, but his subordinates are allowed to deal direct with some treasury, obtaining from it funds on abstract contingent bills which are to be adjusted by B's monthly bills; B must submit monthly bills in adjustment of the abstract bills cashed by himself *and* his subordinates.

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It will happen that the amount of an abstract contingent bill is entered as under objection "for want of the countersigned bill," and on receipt of the countersigned bill it will be found that some portion of the charge included in the abstract has been disallowed; the original objection having been removed, the whole amount should be shown as adjusted and the amount disallowed by the countersigning officer should be brought into the objection book, and the objection statement open when the disallowance becomes known.

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After paragraph 1 of Circular 199, insert notes—

Record must be kept of the services from time to time transferred from Imperial to Provincial, and of their corresponding assignments, and provision made in the local budget estimates for the nearest Rs. 1,000. The sum so passed by the Government of India *in the budget* is the provincial assignment for the year, and whether it be a little more or a little less than the sum of the amounts transferred, the amount passed in the budget is the sum which, by successive monthly transfers, can be carried to credit of Provincial Government.

The amount transferred monthly need not be exactly a twelfth of the grant, but may be the nearest round hundreds, the exact grant being brought out by the transfer of March.

If, however, in the course of the year, any service (with its grant) be transferred from (or to) Imperial to (or from) Provincial, the budget grant would not formally be altered, but the amount to be transferred to Provincial would be calculated on the net sum of assignments made from time to time for the services without reference to the budget grant; a note in the appropriation audit statement would explain the divergence between estimate and charge. In the regular estimate the charge would be taken on the figures so corrected.

In the body of the local budget the sum of the assignments should be first shewn, and then the necessary amount added or deducted to round the estimate.

In Circular 199, from the note following paragraph 2, strike out the words *both in the estimate submitted for the Government of India, and in the monthly and annual accounts.* No details of funds will be given in the body of the monthly accounts submitted to the central office; the procedure whereby the figures will be distributed, or brought together, locally, and reported to the central office, is described in paragraph 4*a*.

The last word of that note should be establishments, *not* departments.

From paragraph 3 strike out the last nine lines, beginning from *if the aggregate receipts or charges.* Add note—

CIR. 213.

A municipality can only be said to be on the Government books, or to bank with the treasury, when *all* its transactions are represented there. It may pay all its receipts into the treasury, and make all its payments by cheque; *or* remitting all receipts as before, keep for petty payments a small permanent advance replenished by cheque when necessary and without fail at the month's end, and make all large payments by cheque; *or* it may make any payments from its own receipts and remit the balance together with a cheque for the amount expended drawn in favor of the treasury officer, but marked for credit to the account of the municipality; in either case the only possible cause of difference between the detailed returns of the operations of the municipality and its remittance account with the treasury is the non-payment of some cheque or other, and to meet this a new account should be opened under Debt (to be styled municipal cheques issued) to be credited with the amount of the municipal expenditure as reported in its returns and debited with the amount actually paid on cheques; the treasury officer should each month submit a memorandum reconciling the amount shown in the municipal returns as paid with the amount actually issued from the treasury on such cheques. When it cannot be arranged for *all* the transactions of a municipality thus to be represented by transactions with the treasury, it cannot be regarded as on the Government books though it may have a current account under Debt, and an annual return only should be obtained as directed in the next note.

In Circular 199 insert—

4*a*.—As the transactions of all local funds will be amalgamated under the prescribed headings, it will be necessary to keep subsidiary sheets wherein they may be broken up under the several funds. The form which will be found most convenient has the several prescribed headings (with the head Transfers) in the left-hand margin, and a separate column for each fund; the cross total of each head must agree with the figures shown for it in the monthly account; the total of each column will be the total receipt, or charge, on account of one local fund. An abstract of this subsidiary form, giving the figures for each fund under the several major and minor heads, must be submitted with the monthly account.

CIR. 213.

Furthermore, a form will be required wherein the financial position of each fund may be readily worked out; here also the columns would be assigned to the several funds, and the names of months would fill the margin; the page would no doubt be deep enough for months' charges to be shown in the lower half of the page; the fund totals would be posted from the subsidiary sheets described above, and the cross total would separately be agreed with the total shown in the provincial abstract; the opening and closing balances of the *year* would, of course, be brought in ink, but it will be well to strike a balance in pencil monthly, in order to check that shown in the form described in paragraph 10.

If funds be more numerous than headings, it may be more convenient to assign columns to the heads and lines to the funds, the cross total and the vertical total must in each case be made and agreed.

The date on which the Provincial budget must be despatched is February 15th; para. 12 of Cir. 199, and the list of returns in Cir. 207, should be corrected accordingly.

In the list of heads of Circular 199 *insert*—

UNDER RECEIPTS.

Under	Registration	Miscellaneous.
„	Marine.	Miscellaneous.
„	Education, *for* Interest on endowments,	*read* Income from endowments.

CIR. 213.

Staging bungalow receipts should be credited under Rents.

Receipts from Botanical Gardens and from Model Farms whose charges are borne by Provincial will be credited under Miscellaneous, minor head Sundry Receipts.

UNDER CHARGES.

REFUNDS—
- PUBLIC WORKS.
- MISCELLANEOUS.

POLICE—
- VILLAGE POLICE.
  - Including Village, Rural, and Village chowkidari. This should follow Municipal Police.
- MISCELLANEOUS.
  - Including General Police Fund, Clothing Fund, Remount Fund, and like funds only.

MARINE—
- PILOTAGE ESTABLISHMENT, &c.
- PORT ESTABLISHMENT, &c.

MINOR ESTABLISHMENTS—
- BOTANICAL GARDENS.
  - To follow Model Farms.

MISCELLANEOUS.
- PENSIONS AND GRATUITIES CHARGEABLE TO PROVINCIAL SERVICES.
  - To come next before donations, &c,
- INTEREST ON DEBTS OF LOCAL FUNDS.
  - Next before Miscellaneous.

Establishment of Jail presses, and pay of artisans teaching trades to prisoners, should be taken against Jail Manufactures.

To Circular 207, para. 4, add note—

CIR. 213.

The second sentence of the first clause should be read with the third note to paragraph 53.

In paragraph 15 of Circular 207, the last figure should be 10, *not* 5.

In paragraph 18 of Circular 207, after line 3, insert
... by the head of his office.—

To Circular 207, para. 22, add note—

CIR. 213.

A local Government has power to grant travelling allowances at the usual rates to an officer called on duty beyond the limits of his jurisdiction, and such a grant is not such an increase of expenditure as to require the confirmation of the Government of India. But an officer in receipt of fixed travelling allowance cannot be allowed to draw any other travelling allowance unless his fixed travelling allowance be relinquished for the whole of his absence.

In Circular 207, for 24 *b*, substitute—

CIR. 213.

b. For the *Military*, *Orphan* and *Medical* funds deductions will be made at the rate fixed for the officer's rank, and credit afforded in the *civil* account current with India, Madras or Bombay; certified lists, however, will be sent, as usual, to the Examiners of fund accounts at the presidencies: the Military Department will notify its realizations in like manner. The Comptroller General (and the Accountant General, Madras or Bombay) will carry the gross realization to credit of ~~Receipts in aid of superannuation, &c., allowances~~, but should from time to time obtain the certified lists (for reference and immediate return) from the Examiner of Fund Accounts, in order to make sure that the sums actually credited by the several Accountants agree with the totals of the lists forwarded to him.

Thus the transactions of these absorbed funds are *audited* by a special officer in the Military Account Department, and adjustments of any short or excess recovery will be made on advices from him, but it is not necessary to cumber the military accounts with any transactions which do not originate therein.

Effect should be given to this arrangement from the commencement of the year 1875-76; *any credits which have been given to the Military Department in the Account Current for April or May should accordingly be writtetn back.*

After paragraph 25 of Circular 207, insert—

CIR. 213. The action of the civil department in making this recovery is purely ministerial; the amount has actually been paid in England and must be recovered.

To para. 39 *c*, add—

CIR. 213. Similarly, a reminder should state the subject, not merely the number and date of the letter to which attention is drawn.

Insert as third note after para. 53, Circular 207—

CIR. 213. Sanctions to temporary establishments (not including gazetted appointments) should not be included in this statement if they be within budget provision; at the end of the year a special statement should be submitted of temporary establishments remaining on the last day of the official year.

After para. 61 of Cir. 207, insert note.

For the diocese of Calcutta, these statements are submitted through the Comptroller General's Treasury Account Branch.

Circular 208, para. 2, *for* adjusted at Rs. 2, *read* adjusted at 2 shillings the rupee.

In Circular 208, para. 2, *for* At the lowest rate, &c, *read*—

CIR. 213. At the lowest rate of the Secretary of State's latest reported drawals on the Presidency concerned.

When such a remittance is being made, the Accountant General should by telegraph enquire from the Comptroller General the present rate for remittances to England for Wards' law expenses, and on receipt of reply, advise Collector of the value of the sum paid into the Treasury on account of the Wards' estate.

After paragraph 6 of Circular 209, insert note—

CIR. 213. Further instructions as to working out the estimate of Provincial assignment have been given in a note inserted after paragraph 1 of Circular 199.

In Cir. 209, para. 8*i*, strike out the last three lines (*beginning* the information) and for first sentence read—

CIR. 213. The estimates of a Government press should be prepared after communication between the Superintendent of the Press and the several heads of departments.

In Circular 211, after the form for statement of account which precedes para. 21, should be inserted a note—

CIR. 213. A detail of remittances in transit should also be given.

In para. 8 of Circular 204 after line 5, insert.

CIR. 213. or of a person finally quitting the service of Government.

Despatch 11/75

To Jail Department.

List showing the distribution of the Proceedings of Government, dated 16th Sept 75 No. 1847.

Revenue Department, for information and for communication to Subordinate Officers				...	107
Public Works Department	do.		do.	...	107
Military Department	do.		do.	...	57
Board of Rev					14.
					285
JUDICIAL. Honorable the Judges of the High Court, ~~for information and for communication to Subordinate Officers~~				...	51
Inspector-General of Madras Police	do.		do.		3
Inspector-General of Jails	do.		do.		3
Magistrates of the Town Police Court	...	...	...	...	3
Do. of the Egmore Police Court	...	...	...	...	3
Judges of the Madras Court of Small Causes	...	...	...	...	3
Advocate-General	...	...	...	...	3
Government Solicitor	...	...	...	...	3
Administrator-General	...	...	...	...	3
Coroner of Madras	...	...	...	...	3
Inspector-General of Registration	...	...	...	...	31.
					382
PUBLIC. Surgeon-General, Indian Medical Department, for information and for communication to Subordinate Officers	...	...	...	...	6
Sanitary Commissioner	...	...	...	...	6
Health Officer	...	...	...	...	3
Committee for the Examination of Assistants	...	...	...	...	3
Private Secretary to His Excellency the Governor			...	...	3
Government Astronomer	...	...	...	...	3
Superintendent, Government Central Museum	...	...	...	...	3
Chemical Examiner	...	...	...	...	3
Superintendent of Stationery	...	...	...	...	3
Supervisor of the Government Press	...	...	...	...	3
Protector of Emigrants	...	...	...	...	3
Tamil Translator to Government	...	...	...	...	1
Teloogoo do. to do.	...	...	...	...	1
Malayalim do. to do.	...	...	...	...	1
Canarese do. to do.	...	...	...	...	1
Hindustani do. to do.	...	...	...	...	1
~~Postmaster-General~~	...	...	...	...	
Superintendent, Electric Telegraphs	...	...	...	...	
Examiner of Medical Accounts	...	...	...	...	3
Chemical Exr in charge Assay Dept					3
					127
POLITICAL. Resident in Travancore and Cochin	...	...	...	...	6
Government Agent at Chepauk	...	...	...	...	3
Government Agent at Tanjore	...	...	...	...	3
Political Agent at Poodoocottah	...	...	...	...	3
Collector in charge of the Special Agent's Department at Cuddalore			...	...	3
Officer in charge of the Stipend Pay Office at Vellore			...	...	3
ECCLESIASTICAL. The Right Reverend the Bishop of Madras	...	...	...	...	3
Venerable Archdeacon of Madras	...	...	...	...	3
Senior Chaplain of the Church of Scotland	...	...	...	...	3
					462

Marine	Master Attendant, Madras, for information and for communication to Subordinate Officers.	31
Financial	Accountant-General	6
	Commissioner of Paper Currency	3
Educational	Director of Public Instruction	7
	Commissioner for the Uncovenanted Civil Service Examinations	3

Treasury 1875 DEPARTMENT.

(Accounts)

From

The Comptroller General

No. 741

Dated 31st July

Received 8. September 75.

1 copy J.A. p. 213.

3 copies of corrections

No. 2074

Corrections in Sundry Circulars.

With ref.

Attachments - 16th Sept 1875 Rec'd 18th -

Comptroller's Office 4/11/75

Respectfully returned to the Department of the Treasury, with the information that the Circulars of the Comptroller of the Currency, dated Aug. 1st 1874, Nov. 1st 1874, Jan. 1st 1875, and May 1st 1875, have been corrected in accordance with the suggestions of the Department.

Very Respectfully

Your Obt. Servt.

Asst. Comptroller

Revenue Paper

Public Works

Public Debt

Navy Department

War Department

Miscellaneous

Govt. of {1875} Madras.

Guil

G.O. 16 September 1875, No. 1247

Nos. 130 131

Accounts - Circular from the Comptroller General making Corrections in Sundry previous Circulars, Communicated.