

(1) Number of pages 12

(2) Date of repair _____

(3) Initials of the Referencer CF

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	<u>3</u>	Press Mis.
<u>5-6</u> Dated	<u>4-1-</u>	<u>1876</u> .

Not to be folded or roughly handled

Audit.

No. 5. Read the following circular letter from E. F. HARRISON, Esq., Comptroller-General, to all Accountants-General, dated Calcutta, 17th December 1875, No. 223:—

At last I am able to send you my instructions touching the audit of fixed bills for establishments, the last of the four circulars on the subject of audit promised in the preface of my circular 169, and the last to treat of the duties of the Treasury Account Section of your office. You may now, therefore, with advantage, compare the strength of that portion of your establishment with its duties as defined in my several circulars regarding audit (including the check of deposits and bills) and the preparation of the classified abstracts for the further action of the Account Section, and report to me the result of your deliberation; the labor of audit and detailed record is, by the present circular, considerably reduced, and though the books of establishment will now be copied in your office instead of being made up of original returns received from elsewhere, yet, as the check of the new year's returns by the old ones was never discontinued, the added work is only mechanical. Paragraphs 1 to 3 will be reprinted in my treasury series, and, as you will want copies for all officers who prepare pay bills and submit annual returns of their establishments, you should at once let me know how many copies should be supplied.

The remaining clauses of my circular 4 are now superseded.

1. At the time of preparation of the pay bill for March in each year a detailed statement of the establishment existing on 1st of April, with the authorities for its entertainment, will be prepared in form A and submitted to the Accountant-General direct. Full instructions are given in notes appended to the form, but it is well to repeat that the return will show accurately the establishment as it exists on 1st April, and so will exhibit the names both of the rightful holder of a post and of the man actually doing his work during his absence on leave, on deputation, or on suspension; and that it should be carefully checked with the service books.

If a post be vacant, the word *vacant* should be set against it in the column of *Name of Incumbent*.

2. Forms for the detailed statement and also for the abstract will be supplied by the Accountant-General; only single copy of each will be submitted to him.

2. Pay bills will be prepared in form B with full detail of names, and will show separately the pay and any acting allowance claimed for each person, with a note (either in the body of the bill or at the foot of the page) of the number of days for which any allowance not due for the whole month is claimed, and of its rate: after pay is drawn, it will remain in the charge of the head of the office, who will be personally responsible for it until it is disbursed to, and duly acknowledged by, the claimant. Pay which, by reason of the claimant's absence, cannot be disbursed before the end of the month should be left undrawn, and pay drawn but undisbursed should be refunded by short drawal on the next bill; arrear pay should be drawn, not in the ordinary monthly bill, but in a separate bill, with

quotation of the bill from which the charge was omitted, or on which it was refunded by deduction, or of any special order of Government granting a new allowance; such bills can be presented at any time. The monthly bill will be supported by a detailed leave statement and certificates in form C, by a health certificate or reference to former post in the case of any new name, and (if any periodical increment be claimed) by a certificate in the following terms:—

Certified that _____ has been the permanent incumbent of the post of _____
(whereof the pay rises from Rs. _____ to Rs. _____ by _____ increments of Rs. _____)
on Rs. _____ from _____, and during that period was neither absent without pay nor placed under suspension for misconduct, and is allowed to draw the increment of B.

Collector.

The wording of the certificate should be noticed; the condition of obtaining a new increment (as also of retaining an old one) is continued *approved* service, and therefore the claimant can only be said to be allowed, not to be entitled, to draw the increment. The conditions of Sections 26, 27, or 32 of the Acting Allowance Code may occasionally necessitate a change in the wording of the certificate.

3. Special attention is drawn to the rules touching service books contained in Section 69 of the Civil Pension Code. Every appointment, leave of every description (except casual), every period of suspension from employment, and every other break of service (rule 3) should be noted, the date of the beginning and end of every employment or absence being certified by the signature of the immediate head of the office (rule 2, columns 9 and 12). The service book is a contemporary record in minute detail of a person's official career, and every entry is attested at the time by the head of the office whose orders have caused it. It should be possible to prepare the pay bill by checking the last pay bill with the service books.

4. The book of establishment will be in form A, and will be printed on good royal, but on one side of the paper only so as to leave the left-hand page of every opening blank. On receipt of a new annual statement, the book of establishment of the previous year will be checked by it and corrected in pencil; the checking clerk will verify any new orders quoted, and must ascertain that each new name is supported either by a health certificate or by a reference to a former post; and if there be any name not so supported, or if any unknown order be quoted, he will institute correspondence with the head of the office: when all defects have been supplied, the entries which have been altered should be struck through in red ink, and the corrected entry made in red ink on the opposite page. When the book has been corrected throughout, it will be laid with the new statements before a gazetted officer, by whom a sufficient number of pages chosen at random will be checked with the new statement; if the work seem properly done, an order for making a fair copy will be passed and signed.

It will, no doubt, be convenient to keep separate files for the health certificate of men newly appointed to any establishment.

5. On the authority of the gazetted officer's order, the old book will be transferred to copyists, by whom will be prepared the clean interleaved copy for record, and two copies without interleaves for despatch to the Financial Department and the Secretary of State; these are due in Calcutta by 1st September.

The several establishments will be grouped in the order of service heads, and under each head the districts will be arranged in uniform order; the abstract statements (circular 209, paragraph 10,) will be placed in the volume wherein the nominal detail is to be found, so that where the book of establishment is bound in several volumes there will be some abstract statements in each.

Although it may be convenient to begin a new page with each large office, space should not be wasted by assigning one to the return of a small office; thus all the ecclesiastical establishments of some provinces may be exhibited on a single page.

6. On receipt of the detailed bill with the treasury account, its calculations will be checked arithmetically, and reference will be made to the leave statement in order to see that no absence on leave causes a charge which the rules do not permit. But it will not be necessary to check the leave granted by earlier records, or the details of the bill by earlier bills. The audit register will be in form D, and will allow a depth of three inches for each section of an establishment, in order that there may be space for record of arrear bills, and also of sums refunded by short drawal which may be claimed again; against each section will be entered the actual amount drawn for the month, with note of any amount due but not drawn by reason of absence, but no note of any fines levied is necessary.

The detail of record is left to the discretion of the Accountant-General; he will mark such sections as may be convenient; in a province where to certain of the chief subordinates of the Collector are assigned, by the express authority of Government, certain areas of charge and certain establishments with head-quarters at a place distant from the head-quarters of the district, the sections for a Collectorate may be English Office, Vernacular Office, Treasury, Record, Sub-Collector's Establishment, Head Assistant's Establishment, Nazir and Process-servers, Tehsil A, Tehsil B, &c.; in the accounts the charge for the establishments of Sub-Collector and Head Assistant will be blended with that of the Collector.

Under each section any necessary budget detail should be given; if it be desired to separate one class of clerks from another, and servants from both, it may be convenient to arrange the register accordingly, repeating the general sections under each head.

7. When the payments have been recorded against the sections, the register should be totalled and agreed with the bill, the audit endorsement written, and bill and register together laid before a gazetted officer, who will compare the totals, make such comparison of sectional charges as seems necessary, and initial both bill and register. Arrear bills will be passed in the same manner over against the section concerned, either in the column of remarks or in the column of the month wherein the arrear has been marked as withheld; the latter course will probably be found the more convenient.

8. It is a matter of importance to remark that establishment audit registers run from April to March, and that pay is passed under the month for which it was due, not that in which it is disbursed: to take an instance,—a clerk being absent on six weeks' privilege leave from 25th March, his March's pay is not drawn in March's bill, but when it is claimed in May it will be passed in the audit register of the past year: or to take a further instance,—from April's pay bill (paid in May) is deducted the March's pay of a man who happened to be absent when it was drawn, and taking leave did not return in April to receive it; the drawback will be noted in the old register under March, and in the same place will be passed the bill on which the pay is afterwards drawn.

Proceedings of the Madras Government, Financial Department,
4th January 1876.

FORM A.
(See para. 1.)—To be printed on light paper, royal size,
as it stood on 1st April 187.

Government Orders creating Post.	PRESENT INCUMBENT, DATE OF		Name of Post.	Age of each In- cumbent on Birth- day last before 1st April 1875.	Name of Incumbent.	PAY OF POST.		Pay of present Incumbent.
	Appointment to present Post.	Promotion to present Pay.				Mini- mum.	Maxi- mum.	
G. I. H. D., 1096, 17th February 1860 ... 2341, March 1867 ... G. I. H. D., 1109, dated 7th April 1871.	18th Dec. 1874 7th Mar. 1870 1st Feb. 1875 11th June 1839 6th Nov. 1873 18th Aug. 1858 3rd June 1874 7th Sept. 1870	23rd Sept. 1874 7th Mar. 1874	MUNDIAHOO TEHSIL. Tahsildar, 3rd grade ... Deputy Tahsildar ... Canungo Pargana Mundiahoo " Tuppah Barsati ... " " Gopalpur ... Tahvildar ... Departmental Clerk ... Ten Revenue Peons ... GHISWA TEHSIL.	43 39 53 27 46 31 29 26	Brought forward ... Sahib Ali ... " personal allowance. Lala Lachman Das ... Acting Tahsildar Ghiswa Ganpat Tiwari (Acting) Ajoodhia Pershad ... Bunwari Lal ... Bisesur Dial ... Baboo Ram ... Abdool Huq ... Ramgopal Misr ...	rs. 1,986 120 ... 60	rs. 1,986 150 ... 80 ... 40 25 30 15 35 20 56	rs. 1,894 135 40 80 ... 40 25 30 15 35 20 56

The date of Government Order first given is that of the last general revision of the revenue establishment of the district, but the *tahsil* named was transferred from another district of which the establishments were revised at a different date. In the Collector's Office (which is not shown in this sample), too, there have been two changes since the general revision—an additional clerk has been sanctioned and the treasurer's pay has been raised; the orders will be quoted against each of the two appointments, but, when a new general revision shall have taken place, only the number and date of the order confirming it need be cited. The pay of a tahsildar is here assumed to be personal, not local; he has been transferred from another tahsil, whereas increments have already accrued to him; furthermore he is in receipt of a special allowance under orders of Government, which are quoted. The rule about entry of Government Orders may be freely stated thus; the general order is to be entered once only, any other order will be entered against every entry which it supports.

Proceedings of the Madras Government, Financial Department,
4th January 1876.

FORM B.

(See para. 2.)—To be printed on foolscap.

Detailed Bill of Permanent Establishment of the for the Month of June.

Name of Section and of Incumbent.	Name of Post.	Pay.	Fines.	Net Charge for each Section.	Fund Deductions.
Brought forward ...		RS. A. P. 1,890 7 3	RS. A. P. 7 6 0	RS. A. P. 1,883 1 3	RS. A. P. 61 4 9
MUNDIAHOO TEHSIL.					
Sahib Ali ...	Tahsildar ...	175 0 0			
Lala Lachman Das ...	Deputy do. on deputation.	40 0 0			
Ganpat Tiwari ...	Acting ...	* 14 0 0			
Ajoodhia Pershad ...	Canungo ...	40 0 0			
Banwari Lal ...	Do.	25 0 0			
Bisesur Dial ...	Do.	30 0 0	2 8 0		
Baboo Ram ...	Tahvildar ...	15 0 0			
Abdool Huq ...	Clerk ...	35 0 0			
Ramgopal Misr ...	Do. On leave.				
10	Revenue Peons ...	56 0 0	0 11 6		
GHISWA TEHSIL.					
In like detail ...		25 0 0	3 3 6	422 12 6	
		384 7 9		384 7 9	
Total ...		2,700 1 0	10 9 6	2,690 5 6	61 4 9
Deduct undisbursed pay ...					
Net sum required for payment ...				2,629 0 9	

Two thousand six hundred and twenty-nine and nine pies only.

* Twenty days at Rs. 21.

Collector.

Certified that all salaries drawn on former bills (with the exception of those detailed on the reverse, whereof the total has been refunded by deduction from this bill) have been disbursed to the proper persons, and that the receipts have been taken in acquittance rolls filed in my office, with receipt stamp duly defaced for every payment in excess of Rupees 20.

Collector.

Pay Rupees (2,629-0-9) two thousand six hundred and twenty-nine and nine pies only.

Treasury Officer.

Detail of Pay of Absentees refunded.

Section of Establishment.	Name.	Period.	Amount.

FORM C.
(See para. 2.)—Form for Leave Statement.

N.B.—When leave is granted under Section 9, 10, or 13, the particular section should be noted across the other columns.

FORM D.
(Para. 6.)—To be printed on open royal.
for the Year.

*Proceedings of the Madras Government, Financial Department,
4th January 1876.*

No. 1297.

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

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

No. 6.

ORDER THEREON, 4th January 1876, No. 3.

To be recorded.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

Bobt. of 1876: **STUDY.**
FINANCIAL.

Dated January, 4th.

Issued

Recd.

Dist.

G.O., 4th January 1876, No. 3.

JANUARY.
Nos. 5-6.

Audit—The circular received from the Comptroller-General containing instructions touching the audit of fixed bills for establishments recorded.

Finand 1875 DEPARTMENT.
(Chas. H. H.)

From

his Comptroller General

No. 1297

Dated

17. } December 175

Received 28

No. 3027-

Circular containing
instructions touching
the audit of fixed bills
for establishments

4 21
4 Jan 76 No 3

Received
10/1/76

37
4-1-1876

c 29/12