

No. 1418 W. d. 8th June 1894

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Dear P. W. acct
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efficient accounts officers, it is necessary that all Assistant Examiners under training should endeavour to make themselves thoroughly acquainted with the text-books, noted on the margin,* even though they may not be required to pass the departmental examination for promotion in them. The study of the following standard works is also recommended:—

Theory and practice of banking by H. D. MacLeod.

Factory accounts by Garcke and Fells.

Railway accounts, Revenue, in America by Marshall M. Kirkman.

Railway accounts in England by Fisher.

The foregoing books cannot be supplied for the use of individual officers at the public cost; but a copy of each may be purchased by Examiners under the special sanction of the Local Government or Administration.

2. In addition to this, the attention of Assistant Examiners should be especially directed to the study of the systems of accounts and audit followed in the Civil and Military Departments of the Government of India as described in their codes

3. It behoves every Assistant Examiner under training to employ all the means in his power to increase his knowledge of the principles and practice of book-keeping in its widest sense, and of audit, banking, and general business, and no Assistant Examiner can expect to attain a high position in the Department if he limits his knowledge to the accounts, audit, and procedure pertaining to the Public Works Department and to the subjects that come before him in the course of his ordinary official business.

I have the honour to be,

SIR,

Your most obedient servant,

R. G. MACDONALD,

Accountant General.

Documents accompanying.
Nil.

G. C. Press, Simla. No. 103 P. W., D. A. G.—18-5-94.—300.

1894.

Examiner, P.W. Accounts,

Madras, 31 May 1894.

Office Note No. 2165A.

To W.

With reference to the copy of Accountant General's (Particular No. XVIII of 1894, I would sanction of Government to the issue of a copy of each of the following text books and standard works:—

1. Carter's practical book-keeping and Pixley's Auditors.

2. Theory and practice of banking by H. D. MacLeod.

3. Factory accounts by Garcke &

4. Railway Accounts, Revenue, in America by Marshall M. Kirkman.

5. Railway accounts in England by Fisher.

Offg. C.

Encl.

[For Examiners only.]

28 MAY 1894

Circular No. XVIII of 1894.

ACCOUNTANT GENERAL,
PUBLIC WORKS DEPARTMENT.

ESTABLISHMENT.

Further instructions for the training of Assistant
Examiners.

To

THE EXAMINERS OF PUBLIC WORKS ACCOUNTS, MADRAS AND
COORG, BOMBAY, BENGAL, NORTH-WESTERN PROVINCES
AND OUDH, PUNJAB, CENTRAL PROVINCES, BURMA, ASSAM,
HYDERABAD, AND RAJPUTANA AND CENTRAL INDIA.

THE EXAMINER OF PUBLIC WORKS AND RAILWAY ACCOUNTS,
BALUCHISTAN.

THE EXAMINER OF ACCOUNTS, MILITARY WORKS DEPARTMENT.

THE EXAMINER OF TELEGRAPH ACCOUNTS.

THE EXAMINERS OF ACCOUNTS, NORTH WESTERN, OUDH AND
ROHILKHAND, EASTERN BENGAL, BURMA, MU VALLEY, AND
EAST COAST STATE RAILWAYS.

THE EXAMINER OF ACCOUNTS, MARI-ATTOCK EXTENSION
RAILWAY AND FRONTIER RAILWAY SURVEYS.

THE EXAMINER OF ACCOUNTS, BHAVNAGAR-GONDAL-JUNAGADH-
PORBANDAR RAILWAY.

THE EXAMINER OF ACCOUNTS, STATE RAILWAY STORES.

THE EXAMINERS OF GUARANTEED RAILWAY ACCOUNTS,
MADRAS AND BOMBAY.

THE GOVERNMENT EXAMINERS OF ACCOUNTS, EAST INDIAN,
BENGAL-NAGPUR, SOUTHERN MAHRATTA, INDIAN MIDLAND,
ROHILKHAND-KUMAON, BENGAL AND NORTH-WESTERN,
AND ASSAM-BENGAL RAILWAY COMPANIES.

For Information Only.

THE ENGINEER-IN-CHIEF, UJAIN-BHOPAL RAILWAY.

Simla, the 16th May, 1894.

SIR,

With reference to my circular No. 6 of 21st March
1892 regarding the training of Apprentice and Assistant
Examiners, I have the honour to say that, in order to become

Accounts,

May 1894.

o. 2165A.

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1894, I would

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