M.R.O. 14—13,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 9 Press ~~Mis.~~

17-18

Dated 3-1- 1866.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
3rd January 1866.

No. 17. Read the following Proceedings of the Madras Government in the Financial Department :—

Communicating letter from the Comptroller General of Accounts forwarding copies of Circulars, &c., connected with the new system of accounts. } (Here enter 16th December 1865, No. 576.)

No. 18.

Miscellaneous.

ORDER THEREON, 3rd January 1866, No. 9.

Communicated to the Board of Revenue in continuation of G. O. of 10th October 1865, No. 2,446.

(True Extract.)

(Signed) J. GROSE,
Acting Under Secretary to Government.

To the Board of Revenue, with Proceedings Financial Department, No. 576.

Exd. S. T. Augustin.

Fort William;
OFFICE OF AUDITOR GENERAL OF INDIA,
The 30th April 1865.

CIRCULAR—No. 1.

FROM

THE AUDITOR GENERAL OF INDIA,

To

ALL DEPUTY AUDITORS AND ACCOUNTANTS GENERAL, EXCEPT BENGAL.

SIR,

WITH reference to the resolution of Government, in the Financial Department, No. 2189, dated 20th instant, I have the honor to forward copy of a revised edition of Circular, No. 1, dated 24th April 1865, which has been addressed by the Accountant General to the Government of India, to all Political Treasury Officers, and to request, that the provisions which it contains may be immediately adopted in those jurisdictions where the new system of account has not already been introduced, with such verbal modifications only as will render them more directly applicable to the Province concerned. The instructions contained in the Circular have been embodied from the Circulars issued with Mr. Foster's concurrence by the Deputy Auditor and Accountant General of Bengal, Nos. 1 to 8, and which, together with the forms which they prescribe, are now being carried out in the Bengal Treasuries.

2. The new system, so far as it relates to unclassified accounts, may be held in abeyance in the Madras and Bombay Presidencies, and from which, for the present, classified accounts may still be rendered.

3. The Forms and Rules relating to the Deposit Registers of Revenue Officers, will apply equally to those of Judges' and Magistrates' Courts. Instead of detailing the receipts and payments on these accounts in the accounts of the Revenue Treasury, the requisite particulars should be entered in the list marked K, the same Form being utilized for receipts as well as payments.

4. You will be careful to insist on the submission of the two Lists of Payments, and also of the Monthly Cash Accounts on prescribed dates, the former to be accompanied by proper vouchers, and the latter by the usual Registers of Deposits, Remittance, &c.

5. The term "Controlling Officer," referred to in paras: 21 and 22, will include the Board of Revenue, Commissioners of Divisions, Judges, Inspectors General of Police, and Jails, Director of Public Instruction, or other Controlling Officers whose countersignature has hitherto been accepted, under standing rules, as authority for passing contingencies within their jurisdiction.

6. Three months should be allowed for the adjustment by all District Officers, of all outstandings of unadjusted charges on the 30th April 1865, failing which a special report should be required from each Officer, explanatory of the causes of delay in each case, for the consideration of Government.

7. Further instructions will be issued on the subject of Forms of Abstracts and Registers which it will be necessary to maintain in your own office.

I have the honor to be,
SIR,
Your obedient Servant,
R. P. HARRISON,
Auditor General of India.

CIRCULAR No. 1.

(Revised Edition.)

INSTRUCTIONS, for carrying out the new system of Audit and Account from 1st May 1865, in the Political Treasuries under the Accountant General to the Government of India.

Primary Record of Receipts and Payments.

Record of Receipts and Payments. 1.—Sums received into and paid from the Treasuries abovementioned should be recorded in a Cash Book in the annexed Form A. The transactions should be entered daily in the order of their occurrence, and should be numbered in a consecutive monthly series of numbers, and where there are sub-divisional or Taluk Treasuries, the sums received and paid there should be entered in the Sudder Accounts, as the Accounts come in. Transfers of Cash between the Sudder or Central Treasury and the subordinate Treasuries should not be entered in the Cash Book.

Accounts of Subordinate Treasuries. 2.—The accounts of the subordinate Treasuries should be furnished to the Central Treasury daily; the accounts received by the last day of the month should be included in the Cash Book of the Central Treasury for that month. The accounts received after the close of the month should be incorporated in the Cash Book for the following month, except as regards the accounts for April, the transactions in which must all be included in the Cash Book for that month, the Cash Book being kept open for the purpose.

Registers and their Forms. 3.—Items of frequent recurrence like Deposits, Supply Bills and Transfer Receipts, should be entered in separate Registers, as per Forms attached to the annexed Forms B, and C. For payments other than Deposits and Bills, the form of the List of Payments should be used for the separate Register. The entries in each of the foregoing Registers should bear a separate consecutive annual series of numbers. At the close of each day the entries in the Registers should be totalled, and posted into the Cash Book in lump sums. All other transactions should be entered in the Cash Book direct.

Net amounts to be entered. 4.—Only the net amount paid should be entered in the Cash Book, deductions on account of subscriptions to the Service Funds, Income Tax, &c., being omitted from both sides of the Cash Book. The proper adjustment of these abatements will be effected in this office. Exceptions may arise in the case of Deposits. Where these are subject to abatements the full sum must be charged, and the sum abated must be brought to credit.

Statement of daily Cash transactions. 5.—In order that the Cash Balance at the Central and subordinate Treasuries may be readily certified on any day of the month, a Statement of daily Cash transactions in the annexed Form D, should be kept at the Central Treasury. In this Abstract Statement should be posted the monthly opening and closing balances, the daily Receipts and Payments in lump sums and such transfers of cash between the Officers of the district as may occur.

Accounts to be rendered to the Accountant General's Office.

Accounts to be unclassified and how and when to be rendered. 6.—The present Form of Classified Account Current is abolished. In lieu of it, a List of Payments, as per annexed Form B, including all sums disbursed from the 1st to the 10th of each month inclusive, must be transmitted to the Accountant General's Office on the 11th, and a second List, including all sums disbursed from the 11th to the close of the month, on the last day of the month. On the same day, or at latest on the 1st of the following month, an account should be forwarded in the annexed Form C. Under this arrangement the payments will be communicated twice a month, in the two Lists of Payments, Form B, and the receipts will be communicated once a month in the Account Form C.

Lists of Payments and Schedule of particulars. 7.—The Lists of Payments, Form B, should be prepared by transcribing, daily, the entries in the Cash Book without any regard to classification of the items. The payments entered in the separate Registers mentioned above in para: 3, should be entered in one sum on account of each Register at the end of the list, with a reference to a separate Schedule for particulars, *vide* entries in Specimen Form. These separate Schedules should be written up daily in the same manner as the General Lists of Payments.

Vouchers to accompany them. 8.—The payments included in these lists should be severally supported by the usual vouchers, duly receipted. They should be arranged in the order of payment and be consecutively numbered. The Vouchers attached to each Schedule should bear a separate series of numbers for each Schedule, corresponding with the consecutive series borne upon each Register.

Entries of Receipts in the Cash Account. 9.—In the Monthly Account, Form C, all receipts of a Miscellaneous nature should be posted daily from the Cash Book, the items which are not recorded in the Book direct, but in the separate Registers mentioned above in para: 3, being entered in monthly totals at the foot of the account. These totals should be supported by Schedules of receipts to be written up daily from the Registers as entries are made therein. In the case of Land Revenue and other Receipts, for which detailed heads are provided in the Form of Schedule, only the daily totals under the several heads need be shewn in the Schedule.

Entries of Payments in the Cash Account. 10.—The charge side of the account should exhibit the totals only of the two Lists of Payments. The account should then be closed, and the Cash Balance stated, as per Form C, annexed. Such further appendices to the Monthly Cash Account as are now furnished and are not superseded by the present instructions, should be continued until further orders.

Payment of fixed charges.

Pre-audit to cease, Post-audit to commence, and salaries when payable. 11.—The tranmission of bills to the Civil Pay-Master and Superintendent of stationery for pre-audit will cease for all payments made on and after the 1st May next, from which date the account will undergo *post* audit in this office. Payment on account of salaries, &c., should be made on and after the first day of the month succeeding that for which they are due.

Examination of Claims, and Record of deductions on bills. 12.—Bills or other claims should be carefully examined before payment, as Treasury Officers will be held personally responsible for all erroneous payments. The authorized deductions on account of Income Tax, &c., should be properly recorded on the bills, but only the net amount paid should be entered in the Cash Book, as stated above in para: 4.

Subscriptions to Service Funds should be noted on the bills by their drawers. 13.—The duty of noting the proper deductions to be made from Pay Bills on account of subscriptions to the Annuity and Civil Funds, will in future devolve on the drawers of the bills. Accordingly, subscribers to those Funds, upon any change occurring in their families, should ascertain from the Secretary of the Fund, how their subscriptions are thereby affected, and whenever an Officer is transferred from one station to another, he should take with him a Last Pay Certificate, shewing the proper deductions in the following form:—

_____ 186 .

THIS is to Certify that _____

has received his salary from this Treasury at the rate of Rupees _____

per mensem up to the _____ and to no later date, subject to the following deductions; viz:—

Full amount of salary			Rs.	0	0 0
Fund Deductions:—					
Annuity Fund at 4 per Cent.			Rs.	0	0 0
Civil Fund	Ordinary at 2½ per Cent. ...	„		0	0 0
	Additional at per Cent. ...	„		0	0 0
				0	0 0
Net amount after Fund deductions ...			Rs.	0	0 0

(Signed) A. B.,

Treasury Officer.

The above instructions apply equally to subscriptions on account of the several Military, and Medical Funds. The responsibility of noting deductions on account of subscriptions to the Uncovenanted Family Pension Fund, rests with the subscribers themselves.

Permanent Payable Orders will be issued to meet Pensions and similar allowances. 14.—For Pensions, and other similar allowances paid at fixed rates, this office will issue Permanent Payable Orders in the annexed Form E, to the Treasury Officer at the station where the claimant resides, directing him to pay monthly until further notice, the amount of the claim, upon production by the claimant of the counterpart of the Order, and a separate receipt in the usual Form. For purposes of easy reference, Treasury Officers should

keep separate Registers, in the annexed Form F, of the Permanent Payable Orders issued upon them, and when payments are made, the amounts should be recorded on the order and its counterpart, in addition to the entry in the Cash Book. The Payee's separate receipt for the amount should be forwarded to the head office of account as the voucher for the charge, with the List of Payments in which the amount may be included. Permanent Payable Orders are not required for the payment of fixed salaries.

Identification of Pensioners. 15.—As a general rule, all male Pensioners should appear, and be identified by comparison with the Descriptive Roll, at the head of the Permanent Payable Order, but in cases where men of rank object to appear in public for purposes of identification, this may be effected in private, or at the Treasury Officer's house. Female Pensioners who cannot appear in public, and male Pensioners who are disabled from appearing by illness or bodily infirmity, may be paid upon the production of a Life Certificate signed by an Officer of Government, or some other well known or trustworthy person. In such cases, however, the Treasury Officer should take such precautions as he may deem advisable to prevent imposition, and periodically require proof not only of the existence of the Pensioner, but also of his inability to attend at the Treasury.

Payment to Political Pensioners of high rank. 16.—Political Pensioners of high rank who may be exempted from appearing personally at the Treasury, may depute an Agent by Power of Attorney to receive their pensions, upon production of the claimants counterpart of the Permanent Payable Order and a separate receipt, subject to the checks prescribed in the preceding para.

Precautions to be taken to prevent fraud on the part of Pensioners under Permanent Payable Orders. 17.—The blank space at the top of that portion of the Permanent Payable Order to be retained in the Treasury, is intended for the signature of the Pensioner, in order that on the occasion of each payment, the Treasury Officer may have an opportunity of comparing it with the signature upon the separate receipt. When a Pensioner is unable to write, additional precautions should be taken in noting his personal identification, and he should of course not be made aware of what has been entered under this head in his Descriptive Roll.

Unclaimed Pensions of six months standing how to be dealt with. 18.—Should a Pension not be claimed for six months, the Permanent Payable Order should be returned to this office, to which an application for a fresh order should be made, if payment of the Pension be again applied for.

Return of Permanent Payable Order on transfers of Pensions. 19.—Transfers of Pensions from one station to another will continue to be made in accordance with existing rules, the only additional condition being that upon the receipt of authority for transfer, the Permanent Payable Order, and counterpart, should be at once transmitted to the Accountant General's Office by the Treasury Officer, with a note of last payment in order that a fresh order may be issued upon the Treasury from which the pension is to be paid in future.

Death of Pensioner; doubts as to amount of his pension or to his identity to be reported. 20.—Upon the death of a Pensioner, the Treasury Officer should at once report the circumstance to the head office, and return the original Permanent Order at the same time. The claimants' counterparts of cancelled orders should also be recovered, as far as practicable, and be returned to the Accountant General. Should a Treasury Officer feel doubtful as to the identity of a claimant, or the correct amount payable, he should apply to the head office for instructions.

Payment of Contingent Charges.

Contingent expenses to be within limit of sanctioned amount. 21. Every Officer who regularly incurs contingent expenses on the Public Service, will, at the beginning of each year, obtain from the proper Controlling Authority, a general sanction to the scale of his expenditure for the year, limited in regard to numbers, rates or aggregate amount as the Controlling Officer* may consider expedient. This sanction will be communicated to the Treasury Officer as well as to the Officer concerned, and the latter will then be paid the amount of his monthly bills for contingent expenses within the sanctioned limit, without pre-audit or the countersignature of the Controlling Officer.

Abstracts and Bills for Contingent Charges. 22.—Abstracts of contingent charges which will form a portion of the monthly Contingent Bill, may, from time to time, be presented for payment to the Treasury Officer, who will, after payment, forward them with his List of Payments. There should be a separate Abstract for each main head of service. As payments will be made on Abstracts, the detailed Contingent Bill, of which there should be only one for the payments of the whole month, should not be presented at the Treasury, but should be forwarded by the Officer incurring the charge to the Controlling Officer of his Department, who should immediately examine, countersign and transmit it to the Accountant General for comparison with the charge in the List of Payments, and for recovery of any retrenchment which the Controlling Officer may have noted on the bill. Such retrenchments should be recovered under instructions of the Accountant General, either from the succeeding payment or in any other suitable manner. To facilitate reference, the detailed Bill should give the date of the Abstracts upon which payment was made, and the Abstract should quote the numbers of the Sub-Vouchers included in it for payment. When the signature of the authorizing Officer can be obtained to the detailed Bill before payment, the Authorized Bill may be used as a Voucher, and the Abstract may be dispensed with.

Permanent advances for petty contingencies. 23. Officers incurring petty expenses which require to be disbursed as the occasion for them arises, and before the money for paying them can be obtained on the usual Contingent Bill, are allowed permanent advances of Rupees 50, each. Out of this sum all petty charges should be paid, and the amount should be recovered by presentation at the Treasury of the monthly Contingent Bill, or Abstracts thereof, as the case may be.

Payments on account of other Departments and Local Funds.

Payments on account of Military, Public Works, Postal and Telegraph Departments as well as Local Funds. 24.—Until further orders, payments on account of the Military, and Postal Departments, and on account of the Local Funds should be continued to be made as heretofore in accordance with existing orders. Payments to the Public Works Department, should be made in accordance with the instructions conveyed in this office, Circular, No. 2147, dated 18th January 1865. As regards the Telegraph Department however the pre-audit of the Civil Pay-Master having been abolished, all payments on account of Salaries and Establishment of that Department will be subjected to the post audit of the Accountant General.

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* Agent, Governor-General, Central India for charges incurred at Indore, Gwalior and Bhopaul.

Political Agent, Bundlecund, for charges incurred at Nagode.

Her Majesty's Envoy at Teheran, the Resident at Katmandoo, and the Political Agents in Turkish Arabia and at Munipore for charges incurred at those places.

Superintendent of Coorg for charges incurred in Coorg.

Deposits.

Deposits. 25.—The Registers of Deposits received and paid should be kept in future in the annexed Forms G. and H. The amount and particulars of each entry in the Register of Receipts (Form G.) should be carefully checked by the Treasury Officer, who should affix his initials to each item in the column set apart for the purpose. Provision has been made in the Form of Register for the entry of repayments as they occur against each Deposit, and care should be taken that each of these repayments is carefully checked and initialed by the Treasury Officer, and that no repayment is made until the sufficiency of the outstanding Balance to meet it, is fully ascertained. The Orders of Government No. 1506, dated 31st March 1865, on the subject of Deposits must be strictly enforced.—*(Vide Copy annexed.)*

Deposit Registers. 26.—The Registers of Deposits received and repaid, to be furnished to this office, should be in the annexed Forms I. and K. These Registers should be furnished monthly, the totals being entered in the Cash Account and second List of Payments, respectively. The entries in the Register of Receipts, Form I, should be confined to the particulars given in the first six columns, as the remaining columns, which provide for the entry of repayments and other particulars, are intended for use in the head office and should be left blank. As prescribed in para: 3, of this Circular, the daily totals only of Deposit Receipts and Repayments will be entered in the Treasury Cash Book.

Vouchers.

Vouchers. 27.—Printed Forms of Vouchers, in English, should be adopted as much as possible, but when from any circumstance a Vernacular Voucher is unavoidably necessary a Biglot Form of Voucher should be made use of. Specimen Forms, which will serve as a general guide, are given as Forms L.

Unadjusted Balances.

Unadjusted Disbursements and inefficient balance of the past year. 28.—The distinction between "Adjusted" and "Unadjusted" Charges, will also cease from the 1st May next, *all* payments being supported by the Vouchers necessary to admit of their Post Audit. The Unadjusted Disbursements, however, on the 30th April 1865, should be brought forward in a Statement shewing the Unadjusted Disbursements adjusted monthly, and which should be continued until the whole amount is adjusted. The amount of these Unadjusted Balances should not be included in the Cash Accounts to be rendered to this office from the 1st May next, except so far as concerns Cash Recoveries, which will, in ordinary course be credited as such, with reference to the original payments, and it is confidently expected that Treasury Officers will strenuously endeavour to clear off all their Unadjusted Balances by the 31st July next, failing which, a special report must be submitted to this office as to causes of delay in each case, for the consideration of Government.

FORT WILLIAM;
Accountant General's Office,
The 24th April 1865.

(Signed) R. P. HARRISON,
Acctt. Genl. to the Govt. of India.

FORT WILLIAM;

Financial Department, No. 1506, *the* 31*st March* 1865.

RESOLUTION.—In order to reduce the number of deposits on the Registers of the several Revenue Treasuries, the following rules are to be strictly observed:—

No sums are to be entered in the Deposit Books which can properly be credited to any other head of account.

Collections made from the Estates of minors under the Court of Wards, and generally numerous deposits on one account or payable to one person, are to be recorded in a personal Ledger.

A transfer to the account of Revenue, as Miscellaneous Receipts, is to be made annually of the amount of all deposits remaining unclaimed, without sufficient cause, for three years. Deposits which have been credited to Government under this rule, cannot be repaid without the sanction of the Accountant General of the Government or Administration to which the Treasury is subordinate. Sums not exceeding one Rupee, lying unclaimed for more than 12 months, and the balances of deposits which have been partially repaid during the year, if not more than 1 Rupee in amount, may be included in the transfer.

Every public Officer having an account in the personal Deposit Ledger will annually furnish the Officer in charge of the Treasury with an account of the particulars of outstanding deposits, in order that such as may be of more than three years' standing, may be dealt with in the above manner.

The existing rules, which require that each item of receipt be numbered in an annual consecutive series beginning with the 1st May of each official year, and that no repayment be made without reference to the Receipt Register, and to the particular item at credit therein, and that the amount of every payment be entered in the Register against the credit item, must be strictly observed in respect of all deposits not recorded in the personal Ledger.

All Collectors or Deputy Commissioners of districts in which the executive duties of the Treasury Department are conducted by some subordinate Officer, are required personally to examine their Deposit Registers at least once a quarter and to satisfy themselves that they have been kept with the utmost care and regularity.

A certificate to the effect that this examination has been made, is to be entered, at the time, on the Extract Register of Receipts under preparation for the Accountant General.

(Signed) E. H. LUSHINGTON,
Secretary to the Govt. of India.

LIST OF BILLS DRAWN AND DISCHARGED.

Fort William;
OFFICE OF AUDITOR GENERAL OF INDIA,
The 19th May 1865.

CIRCULAR—No. 2.

FROM

THE AUDITOR GENERAL OF INDIA,

To

THE ACCTT. GENL. TO THE GOVT. OF INDIA, AND
ALL DEPY. AUDRS. AND ACCTTS. GENL.
(EXCEPT BENGAL.)

SIR,

I HAVE the honor to forward herewith copies of revised Lists of Bills drawn and discharged, which have recently been introduced into the Bengal Treasuries in supersession of the schedules prescribed on pages 13 and 20, of the series of forms that accompanied my Circular No. 1, of the 30th ultimo.

2.—As regards Local Remittances, or Bills drawn on Treasuries under your own Government, a separate List must be submitted to you monthly by Treasury Officers for each of the several descriptions of documents issued, as per specimen form No. 1, attached, which will enable you to note off, in the column provided, the dates upon which the several Bills are discharged.

3.—Bills drawn upon the Treasuries of other Governments, should be included in a separate List for each Government, as per specimen form No. 3, in which the three descriptions of Bills are to be shown together.

4.—One list will in future suffice for all three* descriptions of Bills paid on account of each Presidency, instead of three distinct Lists. In the specimen form (No. 2, attached,) inner columns are provided for this purpose. The same form will be used for Local Bills and for those of other Governments, but there must be a separate List for each Government, and one for Local Remittances. A separate List must also be rendered for Bills discharged on account of the Military Department.

5.—The Lists above referred to must, like all other schedules of the Cash Account, be written up daily from the appropriate Registers, the daily totals being transferred to the Treasury Cash Book; and Treasury Officers must be careful to see that none of the prescribed safe guards against fraudulent or double payments which are now provided in the Registers of Bills drawn and discharged, are neglected.

I have the honor to be,
SIR,
Your obedient Servant,

R. P. HARRISON,
Auditor General of India.

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* Supply Bills, Public Service Transfer Remittances, and Privilege Remittances.

FORMS OF AUDIT REGISTERS, AND SALARY, AND OTHER BILLS.

Fort William;
OFFICE OF AUDITOR GENERAL OF INDIA,
The 9th June 1865.

CIRCULAR—No. 4.

FROM

THE AUDITOR GENERAL OF INDIA,

To

ALL ACCOUNTANTS GENERAL.

SIR,

I HAVE the honor to annex for your information and guidance, copies of the Forms of Registers and Bills noted in the margin,* and request that you will adopt the same in giving effect to the new system of Post Audit.

* No. 1.—Audit Register of sanctioned Emoluments of Gazetted Officers.
No. 2.—Audit Register of sanctioned Establishments.
No. 3.—Audit Register of Travelling Allowances and other Contingencies.
No. 4.—Register of Orders of Govt. sanctioning Travelling Charges and Contingencies.
No. 5.—Register of Pensions.
No. 6.—Form of monthly Salary List of Gazetted Officers.
No. 7.—Form of monthly Salary List of Establishment.
No. 8.—Form of Bill for Police Establishment.
No. 9.—Form of Bill for Contingent Charges.
No. 10.—Abstract of ditto.

2. FORM No. I.—Is an Audit Register intended exclusively for the salaries of Gazetted Officers. There will be a single Register for the entire Province, and all Gazetted Officers should be included in it.

3. The Register will be opened with a consecutive series of numbers beginning with No. 1, and extending to as many as may be supposed to be requisite for three years.

4. The names will be entered alphabetically in this Register and bear each a separate number. A sufficient proportion of blank numbers should be reserved after each letter for the entry of new names, and for the transfer of names in the manner described below during the three years to which the Register refers. Thus an interval of 12 blank numbers, or 2 sheets, (or more if deemed necessary) may be allowed between the last name under any letter and the first named under the next succeeding one.

5. Four columns have been provided in the Form, admitting of the exhibition of three changes in the allowances drawn by each Officer, and in the fund deductions to be made therefrom on promotion. Space has also been provided at the head of each of these columns for the entry of the number and date of the Government Orders under which each promotion is made.

6. Should the deductions to be made from an Officer's salary on account of service funds vary at any time in one item, such as the Civil Fund additional, without any change in the amount of salary or in the other deductions, it will be sufficient to make such trifling alteration in red ink, without entering the whole of the particulars afresh in a new column.

7. A mere transfer from one district to another without change of allowances will merely require an alteration in red ink at the head of the Register, of the designation of the Officer and the Treasury from which payment is made. Should more than three changes occur in any case in the course of three years, the Officer's name should be transferred to another number on the Register, and a note of the transfer be made against the original entry.

8. The dates on which Bills are paid at district Treasuries will be entered from the Vouchers, in the spaces provided for the purpose. When payment has been correctly made, the date will be sufficient, but in all cases of excess or short payment there must be added in the column of "Remarks," a note of the error in the payment and of the instructions issued for recovery or refund.

9. In the case of fixed recurring charges, such as Salaries, the recovery or refund will be made by short payment, or an additional payment on the next month's bill, and care must be taken that a note of the orders issued is made in the Audit Register, to regulate the Audit of the next bill.

10. The column, "Orders of Government respecting Allowances," should contain the substance of all orders relating to each Officer, and should be carefully written up and referred to. This column will contain the orders granting leave, the reports of Officers receiving and making over charge and availing themselves of leave, and for ready reference the leave taken within three years must also be shewn in one view in the column "Leave affecting Allowances," provided for the purpose at the right hand of the Form. The space provided in the column of "Remarks," being limited, care should be taken that entries are neatly and concisely made in it. After each year's payments are completed, the remarks relating thereto should be ruled off to distinguish them from those affecting payments of subsequent years.

11. Form No. II.—Is intended to exhibit sanctioned establishments only, all Gazetted Officers being shewn in Form No. 1. These detailed Lists should shew each establishment as it appears in the monthly establishment bills. The Audit of the several establishment bills received with Treasury Officers Lists of payments, will be conducted on the same plan as described above in paras. 8 to 10, in the case of the Register of Gazetted Officers. Each item should be carefully checked and the date of payment of each bill should be entered monthly. All the establishments in a district should be entered in these Forms in succession in the order in which they appear in the Budget, the establishments of each district being brought together under one Section.

12. At the close of the year the several Sections of each Revenue Division should be brought together and bound for record.

13. In future years one set of these Forms should be filled in with particulars by the head of each office, to whom blank copies should be supplied, and be forwarded to the Accountant General to serve as Audit Registers. The annual list of salaries and establishments will then be required in duplicate only, the Audit Registers for the current year 1865-66 being compiled in your office from the lists already furnished to the Civil Pay-Master.

14. The salaries of Gazetted Officers must be excluded from this Form.

15. Form No. III.—Is an Audit Register for Contingencies and Travelling Allowances, and is adapted to the altered rules under which such charges will now be paid, as described in paras: 21 to 23 of the instructions which accompanied my Circular No. 1, dated 30th April 1865.

16. The amounts paid at Civil Treasuries on Abstracts of Contingent charges should be entered in the Audit Register from the Vouchers received with the Treasury Officers Lists of payments, the dates of payment being shewn in the column provided for the purpose.

17. The Register will thus shew the actual payment made by Treasury Officers, in anticipation of the admission of the charges on the detailed Contingent Bills, which will be forwarded to the Accountant General direct, by each Commissioner and other Controlling Officer after countersignature, and on receipt, they will be subjected to the usual check under the operation of existing rules. The details shewn in them will then be compared with the record on the Audit Register of the actual payments, made during the month on the Abstracts of Contingencies, and the result recorded in the column of remarks.

18. The monthly contingent payments of each office must be shewn together in the Register and entered in regular succession for the twelve months of the year. The Register of Contingencies of all the offices in each district must be filed with, and immediately follow the lists of sanctioned establishments, so that each section will contain the Establishments and Contingencies of a district.

19. Form No. IV.—With every such consolidated district section of the Audit Register, there should be provided a sufficient number of sheets of Form No. 4, for the record of Orders of Government, sanctioning Travelling Allowances and Contingent Charges.

20. Form No. V.—Is the Form of Register for the audit of pensions, paid on permanent payable orders.

21. The Register will be opened like Form No. 1, with a consecutive series of numbers, and the number against which the name of each pensioner is recorded, must be also the number of the Permanent Order issued for the payment of his pension.

22. The Register is to be opened for three years, and care should be taken that sufficient provision is made in it for fresh pensions to be granted and transfer likely to be made between districts within that time, as each of these involves an additional entry.

23. A Section of the Register should then be set apart for each district, care being taken that a sufficiency of numbered blank spaces is allowed under each district to provide for additional entries within the three years by fresh grants, by transfer from other districts or otherwise. The pensions payable from the Treasury of each district should then be entered consecutively in the numbered spaces under a distinct district heading, and the particulars required by the Form of Register be carefully filled in. Permanent Payable Orders should at the same time be issued with numbers corresponding to the pensioners numbers in the Audit Register. The names may be alphabetically entered under each district, as regards existing pensioners.

24. In transferring a pension from one district to another, for instance, from Agra to Benares, the transfer would be recorded in the Benares section and receive the first blank number available under that district.

25. The process of audit in this case will be simply the comparison of the pensioner's receipt with the amount in the Audit Register, and the record of the date of payment from the Voucher in the proper column of the Register.

26. Form Nos. VI and VII.—New Forms of Salary and Establishment Bills are also appended as Forms, Nos. 6 and 7. In the former will be drawn the salaries and deputation allowances of Gazetted Officers, exclusively, and in the latter the salaries of Ministerial Establishments. Thus for instance the Collector of a district who at present signs a single monthly bill including his own salary the salaries of his convenanted and uncovenanted subordinates, and the allowances of all the Revenue Establishments under his control, will in future prepare two bills in the two distinct Forms provided; drawing in Form No. 6, for the salaries of himself and all his subordinate Gazetted Officers, and in Form No. 7, for the several Revenue Establishments under his control. This division is necessary for convenience of audit under the arrangements above described, and it will also be found desirable to provide for the exhibition in separate Establishment and Contingent Bills of charges appertaining to each distinct head of service.

27. The head of an office drawing pay for his establishment, should certify at foot that all the salaries drawn in previous month's abstracts have been paid or if any remain unpaid the exception should be specified in the certificate. No unpaid salary should be credited to deposits, arrears of pay falling due after the general monthly list or pay bill has been paid, should be drawn in supplementary bills.

28. Form No. VIII.—A special Form has been provided for Police Establishments, as Form No. 8.

29. Forms Nos. IX and X.—Are, respectively, the detailed Monthly Contingent Bill and the Abstract of Contingencies, referred to in para. 22, of Circular, No. 1. The separate abstract for each main head of service should contain a brief specification of each class of payment.

30. As already stated you will be guided in your Audit of Contingent charges by the rules heretofore observed by the Civil Pay-Master, and you should adopt measures to obviate any differences between the amount actually paid during a month on the abstracts, and the sum accounted for in the detailed bill at the end of the month.

31. In order further to maintain a connection between these documents you should provide for the numbering of the Sub-vouchers of the Contingent Bills of each office in a monthly consecutive series. These numbers should be entered without alteration in the abstracts and in the detailed Contingent Bills, and the latter should give the dates of the Abstracts of Contingencies on which payment was actually made in each case from the Local Treasury.

I have the honor to be,
Sir,
Your obedient Servant,
R. P. HARRISON,
Auditor General of India.

Comptr. Genl.'s Press.

10

BILL OPERATIONS BETWEEN PRESIDENCIES.

Fort William;
Office of Auditor General of India,
The 29th July 1865.

CIRCULAR—No. 6.

From
The AUDITOR GENERAL of INDIA,

To
All ACCOUNTANTS GENERAL.

Sir,

It being desirable that the Bill operations between the several Governments and Administrations should be distinctly recorded in the Public Accounts from the current official year 1865-66, instead of being included in the General Head of Account Current, as at present, I have the honor to request that you will be good enough to open the heads as per margin, in your Accounts for the exhibition of the several descriptions of Bill and Transfer Receipts transactions which take place between your Government and other Governments and Administrations.

(IN INDIA ACCOUNTS.)

SUPPLY BILLS PAYABLE—other Governments:—
Bengal,
N. W. Provinces,
Punjab, (and so on.)
PUBLIC SERVICE TRANSFER RECEIPTS PAYABLE—other Governments:—
Bengal,
N. W. Provinces,
Punjab, (and so on.)
PRIVILEGE REMITTANCE TRANSFER RECEIPTS PAYABLE—other Governments:—
Bengal,
N. W. Provinces,
Punjab, (and so on, for any other Goverment with which there may be transactions.)

2. Under present arrangements, the Accountants General of the Disbursing Governments furnish monthly Registers of Bills, &c., discharged, to the Accountants General of the drawing Governments for check. But as it is considered that this check may be more expeditiously and more efficiently performed if conducted by the Accountants General of the disbursing Governments, the present practice should be at once discontinued and the several Accountants General should furnish the Disbursing Accountants from May 1865, with monthly Registers of Bills drawn by Treasury Officers subordinate to them, as soon after the close of each month as practicable.

3. Bills and Transfer Receipts, &c., drawn in years antecedent to 1865-66, but discharged in that and subsequent years should be adjusted under the old head of "Account Current" with the Government concerned.

I have the honor to be,
Sir,
Your obedient Servant,
R. P. HARRISON,
Auditor General of India.

Acctt. Genl.'s Press.

ADJUSTMENT OF CHARGES IN THE STRAITS SETTLEMENTS ON ACCOUNT OF CONVICTS.

Fort William;
OFFICE OF THE AUDITOR GENERAL OF INDIA,
The 1st August 1865.

CIRCULAR No. 7.

FROM

THE AUDITOR GENERAL OF INDIA,

To

ALL ACCOUNTANTS GENERAL.

SIR,

I HAVE the honor to inform you that the Government of India in the Financial Department, has directed in letter No. 1422, dated 19th July 1865, that payments made in the Straits Settlements on account of Convicts from other Governments or Provinces, shall be treated as "Adjusted Charges" of the Government or Province concerned, as a further exception to the General Rule laid down in para: 21 of Financial Resolution, No. 2189, dated 20th April 1865, that the adjustment of charges between Presidencies and Provinces shall cease.

I have the honor to be,
SIR,
Your obedient Servant,
R. P. HARRISON,
Auditor General of India.

Acctt. Genl.'s Press.

SUBSTITUTION OF GOVERNMENTAL HEADS FOR ADJUSTED RECEIPTS AND CHARGES.

Office of Comptr. Genl. of Accounts;
CENTRAL ACCOUNTS BRANCH,
TREASURY,
Calcutta the 4th December 1865.

CIRCULAR—No. 19.

FROM

THE COMPTROLLER GENERAL OF ACCOUNTS.

To

ALL ACCOUNTANTS GENERAL.

SIR,

THE Government of India in the Financial Department having, under date 30th ultimo, approved of a proposal from this office to substitute Governmental heads for those of "Adjusted Receipts" and "Adjusted Charges on account of other Governments," I have the honor to request that those two classes of Receipt and Payment may be omitted from all the Forms under the new system, appended to former Circulars from this office.

I beg to add that charges on account of the Berars, the Governor General's Tour, &c., referred to in paras: 22 and 23 of the Financial Resolution No. 2189, dated 20th April last, should likewise be adjusted in future to debit of Governmental heads instead of to "Adjusted Charges on account of other Governments," and included in your monthly Accounts Current with the Governments concerned.

I have the honor to be,
SIR,
Your obedient Servant,
R. P. HARRISON,
Comptroller General of Accounts.

Comptr. Genl.'s Press,

(Referred to in para: 1.)

A

CASH BOOK

OF THE

_____TREASURY

OF THE

GOVERNMENT OF_____

186 -6 .

Proc: 3d January 186 Lu 4 17

Cash Book of _____ *Treasury,*

Dr.

Date.	Reference Number of Schedule.	Reference Number of Voucher.	From whom received, &c.	Service or particulars.	Amount. Rs.	A.	P.	Daily Total. Rs.	A.	P.
May 1st				Balance from last Month ...	...	..	..	5,77,180	0	0
	A	—	See Register ...	Land Revenue	16,547	2	8			
	B	—	Ditto ...	Abkaree	2,000	0	0			
	C	—	Ditto ..	Deposists	680	0	0			
	—	a	Baboo C. Dutt ...	School Fees for Month of April ...	140	12	0			
								19,367	14	8
2nd	A		See Register ...	Land Revenue	8,000	6	0			
	B		Ditto ...	Abkaree	1,060	0	0			
	C		Ditto ...	Stamps	180	0	0			
	—	b	C. Mokerjee ...	Port Dues from Marine Department ..	1,600	0	0			
		c	Judge's Court ...	Ameen's Fees, Civil Court, for April...	500	4	0			
								11,340	10	0
3rd	A	—	See Register ...	Privilege Remittances	1,750	0	0			

14

_____ *Government of* _____ 186 -6 .

Cr.

Date.	Reference Number of Schedule.	Reference Number of Voucher.	To whom paid, &c.	Particulars.	Head of Service chargeable.	Amount. Rs.	A.	P.	Daily Total. Rs.	A.	P.
May 1st	I	—	See Schedule ...	Bills cashed on account of ...	Public Service Transfer Receipts ...	8,060	0	0	8,060	0	0
2nd		1	Baboo J. Ghose	Balance of Salary for last month ...	Land Revenue, Salaries	46	0	0			
		2	Ex. Engr. C. D.	Letter of Credit for month ...	Public Works Department ...	16,000	0	0	16,046	0	0

(Referred to in para: 3.) **B**

*List of Payments made at*_____ *Treasury of the Government of*_____

*between the*_____ *and*_____ *of*_____ 186 .

Date.	No. of Voucher, &c.	To whom paid, &c.	Particulars.	Amount.			Remark Column for Accountant General's Office.
				Rs.	A.	P.	
1864.							
1st May.	1						
„ „	2						
„ „	3						
2nd „	4						
„ „	5						
4th „	6						
„ „	7						
„ „	8						
			Carried forward ...				

NOTE.—Where the payments are numerous for one Head of Service, they should be shewn on a Shedule, and entered at the end hereof in similar manner to Bill Payments.

List of Payments between the _____ *and of* _____ 186 ,—*Continued.*

Date.	No. of Voucher, &c.	To whom paid, &c.	Particulars.	Amount.	Remark Column for Accountant General's Office.
				Rs. A. P.	
			Brought forward ...		
	Schedule				
1st to 10th	I	See Schedule ...	Supply Bills ...		
" "	II	Ditto ...	Privilege Receipts Remittance ...		
" "	III	Ditto ...	Deposits ...		
			TOTAL, Rs...		

NOTE.—Only the Net Amounts of Payments for Salaries, &c., are to be included in the foregoing List, the Abatements for Income Tax, Funds, &c., will be credited to their proper Heads in the Accountant General's Department.

_____ }
_____ _____ 186 . }

(Signed) _____

Treasury Officer.

16

PAYMENTS.

Schedule _____

List of Bills (_____) drawn on _____ Treasury of the Government of _____ discharged during the Month of _____ 186 .*

Date when discharged.	Particulars of Draft. Number.	Particulars of Draft. Date.	By whom drawn.	Local Treasuries.	Chargeable to Government of Bengal.	Chargeable to Government of Madras.	Chargeable to Government of Bombay.	Daily total carried to Cash Book.	Remarks.

* Here insert nature of Bills, whether "Supply Bills," "Public Service Transfer Receipts," or "Privileges Remittances."

NOTE.—Bills discharged on account of the Military Department to included in a separate Schedule.

N. B.—A revised form will be circulated in substitution of this Schedule.

(**Referred to in para: 3.**)

C

Cash Account of __________ Treasury of the Government of __________

for the month of __________ 186 .

RECEIPTS.

Date.	Reference to Voucher.	Reference to Schedule.	From whom received, &c.	Nature of Receipt.	Amount.	Remark Column for Accountant General's Office.
186 .						
1st May	*a*	—				
,,	*b*	—				
3rd ,,	*c*	—				
,,	*d*	—				
5th ,,	*e*	—				
,,	*f*	—				
				Carried forward...		

Cash Account,—(Continued.)

Dr. RECEIPTS,—Continued.

Date.	Reference to Voucher.	Reference to Schedule.	From whom received, &c.	Nature of Receipt.	Amount. Rs.	A.	P.	Remark Column for Accountant General's Office.
				Brought forward ...				
1st to 31st	—	A	See Schedule ...	Land Revenue ...				
,,	—	B	Ditto ...	Income Tax ...				
,,	—	C	Ditto ...	Abkaree ...				
,,	—	D	Ditto ...	Privilege Remittance Receipts ...				
,,		E	Ditto ...	Deposits ...				
				Total, Receipts in month...Rs.				
				Opening Cash Balance... ,,				
				Total, Rs...				

Note.—The recoveries for Income Tax, Funds, &c., by deductions from Salaries, &c., are not to be included in th Account, and only the net amount of payments taken Credit for in the Bi-monthly List, per contra; the prope adjustment will be effected in the Accountant General's Office.

_____ }
_____ 186 .

Cash Account,—(Continued.)

EXPENDITURE. Cr.

Date.	Reference to Voucher, &c. From	To	PAYMENTS.	Amount. Rs.	A.	P.	Remark Column for Accountant General's Office.
1st to 10th	9	36	By List No. 1 of Payments (*Transmitted on* 186 .)... ...				
	Schedule						
	I	III					
11th to 31st	37	68	By List No. 2 of Payments (*herewith*)				
	Schedule						
	I	IV					
			Total, Payments in month... Rs.				
			*Cash Balance at end of month...				
			viz:				
			Sudder Treasury ...				
			A—pore ,, ...				
			B—pore ,, ...				
			C—pore ,, ...				
			D—pore ,, ...				
			E—pore ,, ...				
			Total, Rs...				

Total, Balance as per Cash Balance Report ... ... Rs.

Less—

Balance of Credits appropriated: *viz*:—

Public Works Department... Rs.

Opium Agent... ... ,, _____ ,, _____

*Net Balance, as above... Rs. _____

(Signed) _____

Treasury Officer.

RECEIPTS.

Schedule A.

*LAND REVENUE.

_____ *Treasury; for the month of* _____ 186 .

Date of Receipt.	Numbers of Chelan. From	To	Name of Treasury or District.	Detailed Head of Revenue. Mehals fixed.	Mehals fluctuating.	Khass Mehals.	Daily Total of each Treasury.	Daily Total carried to Cash Account.
186 .								
1 May	70	80	Sudder ...	7,000 8 0	1,072 4 0	4,000 0 0	12,072 12 0	
	8	14	A-pore ...	1,000 0 0	3,000 0 0	... ...	4,000 0 0	
	10	50	B-pore ...	400 0 0	... ...	74 6 8	474 6 8	
								16,547 2 8
2 May	81	96	Sudder ...					
			Totals for month...					

* Insert "Land Ravenue," "Forest," "Abkaree," as may be required.

Schedule_____

Receipts on account of Stamps.—Credited in Account of_____Treasury of the Government of_____for_____186 .*

Date.	Number of Statement or Voucher.	Name of District Treasury.	Detailed Heads.	Daily Total of each Treasury.	Daily Total carried to Cash Account.

* Here insert nature of Revenue or Receipt.

Note.—This Schedule is only to be used when the Receipts under "Stamps," "Law and Justice," or other main headings are numerous.

RECEIPTS.

* _____

Schedule _____

List of Bills drawn by _____ *Treasury of the Government of* _____ *for the Month of* _____ 186 .

Date of Draft.	No.	To whom granted, &c.	To whom payable.	Treasury drawn upon.	On Local Treasuries.			Treasuries under Governments of												Daily Total carried to Cash Book.			Premium charged on Issue of Bill.			Remarks.
								Bengal.			Madras.			Bombay.													
					Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	

* Here insert nature of Bills, whether "Supply Bills," "Public Service Transfer Receipts," or "Privilege Remittances."

NOTE.—Bills drawn in favor of Military Department to be included in separate Schedule.

N. B.—A revised form will be circulated in substitution of this Schedule.

(20)

(Referred to in para: 5.)

D

STATEMENT

OF

DAILY CASH TRANSACTIONS

OF

_____ TREASURY

OF THE

GOVERNMENT OF _____

186 -6 .

*Statement of Daily Cash Transactions of*_____

RECEIPTS.

Date.	Description; Receipts or Transfers.	Sudder Treasury.	Sub-Treasuries. A-pore.	B-pore.	C-pore.	D-pore.	E-pore.
186 .							
	Balance ...	4,40,400 0 0	18,000 0 0	12,000 0 0	1,00,000 0 0	7,000 0 0	180 0 0
1st May	Receipts ...	10,000 0 0	7,367 14 8	...	2,000 0 0	...	...
2nd „	Ditto ...	4,000 10 0	...	2,000 0 0	...	5,340 0 0	...
	Transfers from Sudder Treasury ...	...	...	20,000 0 0	...	...	40,000 0 0
3rd „	Ditto from Sub-Treasuries ...	26,000 0 0	...	...	...	...	...

*of*_____ *Government for the month of*_____ 186 .

PAYMENTS.

Date.	Description; Payments or Transfers.	Sudder Treasury.	Sub-Treasuries. A-pore.	B-pore.	C-pore.			Daily Total of Payments.
186 .								
1st May	Payments ...	8,060 0 0	...	...	...	...	...	8,060 0 0
2nd „	Transfers to Sub-Treasuries ...	60,000 0 0	...	...	...	...	...	60,000 0 0
	Payments ...	16,000 0 0	...	46 0 0	...	...	...	16,046 0 0
3rd „	Transfers to Sudder Treasury...	...	15,000 0 0	...	11,000 0 0	...	...	26,000 0 0

(Referred to in para: 14.)

E—1.

This Document is to be retained by the Paying Officer so long as the authority remains in force, and every separate payment to the party is to be recorded below.

When paid.	For the Month of	Amount.	When paid.	For the Month of	Amount.

TREASURY OFFICER'S BILL.

Place for signature of Pensioner on the first payment made hereon. _____

ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.

Original Date of Pension or Order.	Personal Identification.	Height.	Age when Pensioned.	Sect or Caste.	Residence.	Amount of Pension.

No._____

ACCOUNTANT GENERAL'S OFFICE,

Calcutta, _____ 186 .

SIR,

UNTIL FURTHER NOTICE, and on the expiration of every month, be pleased to pay to _____ the sum of

Rupees _____

being the amount of _____ PENSION, as _____

upon the production of the duplicate hereof, taking from the Claimant a separate receipt for the amount according to usual form.

Full amount of Pension ... Rupees

Deduct Income Tax ... „

Net sum payable ... Rupees

Accountant General of India.

TO THE TREASURY OFFICER

AT _____

NOTE.—*Payment of this Bill is to be made only to the Pensioner in Person*, unless disabled from appearing by illness or bodily infirmity, in which case payment may be made as above, upon a life-certificate signed by an Officer of Government, or other well known and trustworthy person.

PENSIONER'S BILL.

Name of Pensioner _____

ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.

Original date of Pension.	Age when Pensioned.	Sect or Caste.	Residence.	Amount.

No._____

ACCOUNTANT GENERAL'S OFFICE,

Calcutta, _____ 186 .

SIR,

UNTIL FURTHER NOTICE, and on the expiration of every month, be pleased to pay to _____ the sum of

Rupees _____

being the amount of _____ Pension, as _____

upon the production of this Bill and a separate receipt according to usual form.

Full amount of Pension ... Rupees

Deduct Income Tax ... „

Net sum payable ... Rupees

Accountant General of India.

TO THE TREASURY OFFICER

AT _____

NOTE.—Payment of this Bill is to be made only to the Pensioner in Person, unless disabled from appearing by illness or bodily infirmity, in which case payment is to be made upon the production of this order, AND upon a life-certificate signed by an Officer of Government, or other well-known and trustworthy person.

PENSIONER'S DUPLICATE.

Every separate payment to the party is to be recorded below by the Paying Officer.

When paid.	For the Month of	Amount.	When paid.	For the Month of	Amount.

E—1.

ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.

Estabt. No. _____ *Treasury at* _____ *No. of Voucher* _____

_____, 186 .

Received from the Treasury Officer of _____

the sum of Rupees _____

being the amount of my Pension as _____

for the month of _____ 186 .

Full amount of Claim, Rs.

Deduct Income Tax, Rs. _____

Net sum payable ... Rs. _____

Examined _____

Pensioner.

E—2.

(**Referred to in para : 14.**)

This Document is to be retained by the Paying Officer so long as the authority remains in force, and every separate payment to the party is to be recorded below.

When paid.	For the Month of	Amount.	When paid.	For the Month of	Amount.

TREASURY OFFICER'S BILL.

Place for signature of Pensioner on the first payment made hereon. _____

SUPERANNUATION AND RETIRED ALLOWANCES.

Original Date of Pension or Order.	Personal Identification.	Height.	Age when Pensioned.	Sect or Caste.	Residence.	Amount of Pension.

No. _____

ACCOUNTANT GENERAL'S OFFICE,

Calcutta, _____ 186 .

SIR,

UNTIL FURTHER NOTICE, and on the expiration of every month, be pleased to pay to _____ the sum of Rupees _____

being the amount of _____ PENSION, as _____

upon the production of the duplicate hereof, taking from the Claimant a separate receipt for the amount according to usual form.

Full amount of Pension ... Rupees

Deduct Income Tax ... „

Net sum payable ... Rupees

Accountant General of India.

TO THE TREASURY OFFICER

AT _____

NOTE.—*Payment of this Bill is to be made only to the Pensioner in Person,* unless disabled from appearing by illness or bodily infirmity, in which case payment may be made as above, upon a life-certificate signed by an Officer of Government, or other well known and trustworthy person.

PENSIONER'S BILL.

Name of Pensioner _____

SUPERANNUATION AND RETIRED ALLOWANCES.

Original date of Pension.	Age when Pensioned.	Sect or Caste.	Residence.	Amount.

No. _____

ACCOUNTANT GENERAL'S OFFICE,

Calcutta, _____ 186 .

SIR,

UNTIL FURTHER NOTICE, and on the expiration of every month, be pleased to pay to _____ the sum of Rupees _____

being the amount of _____ Pension, as _____

upon the production of this Bill and a separate receipt according to usual form.

Full amount of Pension ... Rupees

Deduct Income Tax ... „

Net sum payable ... Rupees

Accountant General of India.

TO THE TREASURY OFFICER

AT _____

NOTE.—Payment of this Bill is to be made only to the Pensioner in Person, unless disabled from appearing by illness or bodily infirmity, in which case payment is to be made upon the production of this order, AND upon a life-certificate signed by an Officer of Government, or other well-known and trustworthy person.

PENSIONER'S DUPLICATE.

Every separate payment to the party is to be recorded below by the Paying Officer.

When paid:	For the Month of	Amount.	When paid.	For the Month of	Amount.

E—2.

SUPERANNUATION AND RETIRED ALLOWANCES.

Treasury at _____ *No. of Voucher,* _____

_____, 186

Received from the Treasury Officer of _____

the sum of Rupees _____

being the amount of my Pension as _____

for the month of _____ _____ 186 .

Full amount of Claim, Rs.

Deduct Income Tax, Rs. _____

Net sum payable ... Rs. _____

Examined _____

Pensioner.

(Referred to in para: 14.)

F

REGISTER of Permanent Payable Orders held by the Treasury Officer of _____

No.	NAME.	Caste.	Residence.	Personal Identification.	HEIGHT.		Date of Original Pension, &c.	Age when Pensioned.	Amount.	Date of return of order to Accountant General.	REMARKS.
					Feet.	Inch.					

H

(Referred to in para: 25.)

Register of Repayments of *_____ *Deposits between the* _____ *and* _____ *of* _____ 186

Details of Deposit.			Date of present repayment.	No. of Deposit repayment Voucher.	To whom repaid, &c.	Whether paid in Cash or by transfer.	Amount Repaid.	Daily total carried to Cash Book.	To be filled in only on the copy retained in the Treasury Officer's Office. Initials of		Remarks.
Number as per Register of Receipts.	Date.	Amount or Balance of Deposit.							Accountant.	Treasury or Disbursing Officer.	

G

(Referred to in para: 25.)

For use in Treasury Offices only.

*Register of Receipts of*____________ Deposits in the month of ____________ 186 .*

Date of receipt.	No. of each Deposit.	From whom received.	Nature of Deposit.	Amount of each Deposit.	Initial of Treasury Officer.	Daily total carried to Treasury Officer's Cash Book.	DETAILS OF REPAYMENTS.											
							Date.	Amount of each repayment.	Initial of Treasury Officer.	Date.	Amount of each repayment.	Initial of Treasury Officer.	Date.	Amount of each repayment.	Initial of Treasury Officer.	Date.	Amount of each repayment.	Initial of Treasury Officer.
			Carried forward ...															

* Revenue, Judicial, or otherwise.

29

(Referred to in para: 26.)

Extract Register of Receipts of _____ *Deposits in the Month of* _____ 186 .

Date of Receipt.	No. of each Deposit.	From whom received.	Nature of Deposit.	Amount of each Deposit.	Daily Total carried to Treasury Officer's Cash Book.	NOTICE.—These Columns to be reserved for use in the Accountant General's Office.								Total of Repayments during the year.	Amount Outstanding on each Deposit at close of the year.
						Details of Repayments.									
						Month.	Amount.	Month.	Amount.	Month.	Amount.	Month.	Amount.		
						May ...		August ...		November		February ..			
						June ...		September		December		March ...			
						July ...		October ...		January ...		April ...			
						May ...		August ...		November		February ..			
						June ...		September		December		March ...			
						July ...		October ...		January ...		April ...			
						May ...		August ...		November		February ..			
						June ...		September		December		March ...			
						July ...		October ...		January ...		April ...			
						May ...		August ...		November		February ..			
						June ...		September		December		March ...			
						July ...		October ...		January ...		April ...			
						May ...		August ...		November		February ..			
						June ...		September		December		March ...			
						July ...		October ...		January ...		April ...			
						May ...		August ...		November		February ..			
						June ...		September		December		March ...			
						July ...		October ...		January ...		April ...			
						May ...		August ...		November		February ..			
						June ...		September		December		March ...			
						July ...		October ...		January ...		April ...			

L

Treasury, Bengal, Month of 186

Head of Service to be credited. …… *No. of Receipt.* ……

آجکي تاريخ سنه ۱۸۶ع مبلغ

آنه پائي يانتني سے باپت

تفصيل ذيل کي وصول پايا اور يہہ رسيد لکھدي

Examined and Entered,

Treasurer. *Head Clerk.*

Received *this* …… *day of* 186

the sum of Rupees ……

Annas …… *Pies* ……

being the amount payable by ……

on account of ……

Rs. ……

Officer in charge of Treasury

Form A.—M. O. Press.—No. 35 F.—8-5-65.—20,000.

(**Referred to in para: 26.**)

K

List of daily Repayments at _____ *Treasury of* _____ *Deposits between the* _____ *and* _____ *of* _____ 186 .

Date of payment.	Number of Voucher.	Amount.	Whether paid in Cash or by transfer.	Daily total Carried to Cash Book.	Date of payment.	Number of Voucher.	Amount.	Whether paid in Cash or by transfer.	Daily total carried to Cash Book.

FORM **D-1**.

Press No. C. F.—10-10-65.—1,000.

BILLS DISCHARGED.

List of Bills drawn by Treasuries under the Government of _____ *on* _____

Treasury of the Bengal Presidency, and discharged during the month of _____ 1865.

Day of the Month.	Particulars of Draft.				Treasury drawn by.	Supply Bills.	Public Service Transfer Receipts.	Privilege Remittances.	Daily total carried to Cash Book.
	Numbers.			Date.					
	Supply Bills.	Public Service Transfer Receipts.	Privilege Remittances.						

NOTE.—A separate Form is provided for Bills discharged on account of the Military Department.

N. B.—A separate List is required for Bills discharged on account of each Presidency.

BILLS DISCHARGED.

List of Bills drawn by Treasuries under the Government of _____ *on the Treasury* _____ *the Bengal Presidency, and discharged during the month of* _____ 1865.

Day of the Month.	Particulars of Draft. Nos. Supply Bills.	Nos. Public Service Transfer Receipts.	Nos. Privilege Remittances.	Date.	Treasury drawn by.	Supply Bills.	Public Service Transfer Receipts.	Privilege Remittances.	Daily total carried to Cash Book.

Note.—A separate Form is provided for Bills discharged on account of the Military Department.

N. B.—A separate List is required for Bills discharged on account of each Presidency.

FORM **D-1**.

Press No. 30 C. F.—10-10-65.—1,000.

BILLS DISCHARGED.

List of Bills drawn by Treasuries under the Government of _____ *on the Treasury of the Bengal Presidency, and discharged during the month of* _____ 1865.

Day of the Month.	Particulars of Draft.				Treasury drawn by.	Supply Bills.	Public Service Transfer Receipts.	Privilege Remittances.	Daily total carried to Cash Book.
	Numbers.			Date.					
	Supply Bills.	Public Service Transfer Receipts.	Privilege Remittances.						

NOTE.—A separate Form is provided for Bills discharged on account of the Military Department.

N. B.—A separate List is required for Bills discharged on account of each Presidency.

BILLS DISCHARGED.

List of Bills drawn by Treasuries under the Government of _____ *on* _____

Treasury of the Bengal Presidency, and discharged during the month of _____ 1865.

Day of the Month.	Particulars of Draft.				Treasury drawn by.	Supply Bills.	Public Service Transfer Receipts.	Privilege Remittances.	Daily total carried to Cash Book.
	Numbers.			Date.					
	Supply Bills.	Public Service Transfer Receipts.	Privilege Remittances.						

Note.—A separate Form is provided for Bills discharged on account of the Military Department.

N. B.—A separate List is required for Bills discharged on account of each Presidency.

.3. Prov. No. 7

EIPTS.)

LOCAL REMITTANCES (BILLS.

*List of Bills (*_____) drawn by*

Bengal Presidency during the month of _____ 1865.

Date of Draft.	No.	To whom granted.	To whom payable.	Treasury drawn upon.	Amount of each Bill.	Daily Total carried to Cash Book.	Pres char	For use in Accts. Genl.'s Office. Date when paid

* Here insert nature of Bills, whether "Supply Bills," "Public Service Transfer Receipts" or "Privilege Remittances."

NOTE.—*Bills drawn in favor of the Military Department to be included on a separate List.*

(RECEIPTS.

LOCAL REMITTANCES (BILLS.)

List of Bills (_____) drawn by _____ Treasury of the Bengal Presidency during the month of _____ 1865.

Date of Draft.	No.	Form granted.	To whom payable.	Treasury drawn upon.	Amount of each Bill.	Daily Total carried to Cash Book.	Premium charged.	For use in Accts. Genl.'s Office. Date when paid.
		Supply Bills. / Public Service Transfer Receipts. / Privilege Remittances.						

* Here insert nature of Bills, whether "Supply Bills," "Public Service Transfer Receipts," or "Privilege Remittances."

NOTE.—*Bills drawn in favor of the Military Department to be included on a separate List.*

Form [illegible]-3.

RECEIPTS.)

LOCAL REMITTANCES (BILLS.)

List of Bills (_____) drawn by _____*

Bengal Presidency during the month of _____ 1865.

Treasury of the

F.—7-6-65—1,000.

Date of Draft.	No.	To whom granted.	To whom payable.	Treasury drawn upon.	Amount of each Bill.	Daily Total carried to Cash Book.	Premium charged.	For use in Accts. Genl's Office. Date when paid.

* Here insert nature of Bills, whether "Supply Bills," "Public Service Transfer Receipts" or "Privilege Bills."

NOTE.—*Bills drawn in favor of the Military Department to be included on a separate List.*

(RECEIPTS.)

LOCAL REMITTANCES (BILLS.)

*List of Bills (*_____) drawn by_____ Treasury of the Bengal Presidency during the month of_____ 1865.*

Date of Issue.	From whom granted. To whom payable.	Treasury drawn upon.	Amount of each Bill.	Daily Total carried to Cash Book.	Premium charged.	For use in Acctt. Genl.'s Office. Date when paid.

* Here insert nature of Bills, whether "Supply Bills," "Public Service Transfer Receipts," or "Privilege Remittances."

NOTE.—*Bills drawn in favor of the Military Department to be included on a separate List.*

Rec'd Dec: 3d Lancy: 68 Ld L 17

Finl. 166 Depts.
No 103.

FORM T.-6.

BILLS ISSUED.

Bills drawn upon Treasuries under the Government of _____ *by* _____ *Treasury of the Bengal Presidency during the month of* _____ 186 .

PARTICULARS OF DRAFT.					Treasury drawn upon.	Supply Bills.	Public Service Transfer Receipts.	Privilege Remittances.	Daily total carried to Cash Book.	For use in Accountant General's Office.
Date of Issue.	NUMBERS.			To whom Payable.						Date when paid.
	Supply Bills.	Public Service Transfer Receipts.	Privilege Remittances.							

M. O. Press,—No. 28.—10-7-65.—2,000.

BILLS ISSUED.

List of Bills drawn upon Treasuries under the Government of _____ *by* _____ *Treasury of the Bengal Presidency during the month of* _____ 186 .

PARTICULARS OF DRAFT.					Treasury drawn upon.	Supply Bills.	Public Service Transfer Receipts.	Privilege Remittances.	Daily total carried to Cash Book.	Folio in Accountant General's Office.
Date of Issue.	Numbers.			To whom Payable.						Date when paid.
	Supply Bills.	Public Service Transfer Receipts.	Privilege Remittances.							

6.

BILLS ISSUED.

Bills drawn upon Treasuries under the Government of _____ *by* _____ *Treasury of the Bengal Presidency during the month of* _____ 186 .

PARTICULARS OF DRAFT.					Treasury drawn upon.	Supply Bills.	Public Service Transfer Receipts.	Privilege Remittances.	Daily carrie... Cash B...	For use in Accountant General's Office.
Date of Issue.	NUMBERS. Supply Bills.	NUMBERS. Public Service Transfer Receipts.	NUMBERS. Privilege Remittances.	To whom Payable.						Date when paid.

. Press,—No. 28,—10-7-65.—2,000.

BILLS ISSUED.

List of Bil[illegible]awn upon Treasuries under the Government of _____ *by* _____ *Treasury of the Bengal Presidency during the month of* _____ 186 .

P[illegible] he	PARTICULARS OF DRAFT.									For use in Accountant General's Office.
	NUMBERS.									
Date of Issue.	Supply Bills.	[illegible]blic Service Transfer Receipts.	Privilege Remittances.	To whom Payable.	Treasury drawn upon.	Supply Bills.	Public Service Transfer Receipts.	Privilege Remittances.	Daily total carried to Cash Book.	Date when paid.

Press No. 25 G. M. 14-6-65—200.

39

FORM No. 3.

Date of Payment.	To whom paid.	Description.	Travelling Allowances.	Other Contingencies.	Total of Bill paid.	REMARKS.

Date of Payment.	To whom paid.	Description.	Travelling Allowances.	Other Contingencies.	Total of Bill paid.	REMARKS.

Press No. 25 G. M. 1000—200.

FORM No. 3.

Date of Payment.	To whom paid.	Description.	Travelling Allowances.	Other Contingencies.	Total of Bill paid.	REMARKS.

Date of Payment.	To whom paid.	Description.	Travelling Allowances.	Other Contingencies.	Total of Bill paid.	REMARKS.

Press No. 24 G. M.—13-6-65—300.

Year 1865-66.

Net Amount Payable monthly.	DATE OF PAYMENT OF THE BILLS FOR MONTH OF											REMARKS.
	May.	June.	July.	August.	September	October.	November	December	January.	February	March.	April.

FORM No. 2.

DETAILED LIST of the Sanctioned Establishment of _____

* See Note at foot.

Date of G. O. constituting each Office in the Establishment existing on 1st May 1865.	Date of Appointment of each Incumbent.		NAME.	RANK.	Monthly Salary.	Tour Deputation and Personal Allowances.	DEDUCTIONS TO BE MADE FROM MONTHLY EMOLUMENT OF THE OFFICE ESTABLISHMENT.	
							Uncovenanted Family Pension Fund.	Income Tax.

* The whole of the columns to the right of this mark are to be left blank for the use of the Accountant General's Office.

Press No. 24 *G. M.*—13-6-65—300.

Year 1865-66. 4

Net Amount Payable monthly.	Date of Payment of the Bills for Month of												Remarks.
	May.	June.	July.	August.	September	October.	November	December	January.	February	March.	April.	

Form No. Z.

DETAILED LIST of the Sanctioned Establishment of

* See Note at foot.

Date of G. O. constituting each Office in the Establishment existing on 1st May 1865.	Date of Appointment of each Incumbent.		NAME.	RANK.	Monthly Salary.	Tour Deputation and Personal Allowances.	Deductions to be made from Monthly Emolument of the Office Establishment.	
							Uncovenanted Family Pension Fund.	Income Tax.

* The whole of the columns to the right of this mark are to be left blank for the use of the Accountant General's Office.

Press No. 23 *G. M.*—13-6-65—300

Treasury

DATE OF BILLS PAID FOR MONTHS OF				REMARKS.
Month.	1865-66.	1866-67.	1867-68.	
May ...				
June ...				
July ...				
August ...				
September..				
October ...				
November..				
December ...				
January ...				
February ...				
March ...				
April ...				

LEAVE AFFECTING ALLOWANCES.					
Nature of	DATE. From	DATE. To	Years.	Months.	Days.

Treasury

May ...			
June ...			
July ...			
August ...			
September..			
October ...			
November..			
December ...			
January ...			
February ...			
March ...			
April ...			

Treasury

May ...			
June ...			
July ...			
August ...			
September..			
October ...			
November..			
December ...			
January ...			
February ...			
March ...			
April ...			

Treasury

May ...			
June ...			
July ...			
August ...			
September..			
October ...			
November..			
December ...			
January ...			
February ...			
March ...			
April ...			

FORM No. 1.

No. NAME

Office

ORDERS OF GOVERNMENT RESPECTING ALLOWANCES.

Date.	Number.	Substance.

MONTHLY EMOLUMENT AND DEDUCTIONS.

Details.	Dates of Government Sanction.
Salary	
Deputation Allowance	
Total ...	
Deductions.	
Civil Fund—Ordinary	
,, Additional (Wife) ...	
,, ,, (Children)	
Civil Annuity Fund	
Uncovenanted Family Pension Fund	
Income Tax	
Total Deductions ...	
Net Amount Payable ...	

No. NAME

Office

Salary	
Deputation Allowance	
Total ...	
Deductions.	
Civil Fund—Ordinary	
,, Additional (Wife) ...	
,, ,, (Children)	
Civil Annuity Fund	
Uncovenanted Family Pension Fund	
Income Tax	
Total Deductions ...	
Net Amount Payable ...	

No. NAME

Office

Salary	
Deputation Allowance	
Total ...	
Deductions.	
Civil Fund—Ordinary	
,, Additional (Wife) ...	
,, ,, (Children)	
Civil Annuity Fund	
Uncovenanted Family Pension Fund	
Income Tax	
Total Deductions ...	
Net Amount Payable ...	

No. NAME

Office

Salary	
Deputation Allowance	
Total ...	
Deductions.	
Civil Fund—Ordinary	
,, Additional (Wife) ...	
,, ,, (Children)	
Civil Annuity Fund	
Uncovenanted Family Pension Fund	
Income Tax	
Total Deductions ...	
Net Amount Payable ...	

Press No. 23 *G. M.*—13-6-65—300.

Treasury

Month.	Date of Bills Paid for Months of 1865-66.	1866-67.	1867-68.	Remarks.
May ...				
June ...				
July ...				
August ...				
September..				
October ...				
November..				
December...				
January ...				
February...				
March ...				
April ...				

Leave affecting Allowances.					
ure of	Date. From	To	Years.	Months.	Days.

Treasury

May ...				
June ...				
July ...				
August ...				
September..				
October ...				
November..				
December...				
January ...				
February...				
March ...				
April ...				

Treasury

May ...				
June ...				
July ...				
August ...				
September..				
October ...				
November..				
December...				
January ...				
February...				
March ...				
April ...				

Treasury

May ...				
June ...				
July ...				
August ...				
September..				
October ...				
November..				
December...				
January ...				
February...				
March ...				
April ...				

FORM No. 1.

No. NAME

Office

ORDERS OF GOVERNMENT RES		TING ALLOWANCES.	MONTHLY EMOLUMENT AND DEDUCTIONS.	
Date.	Number.	UBSTANCE.	DETAILS.	DATES OF GOVERNMENT SANCTION.
			Salary	
			Deputation Allowance	
			Total ...	
			Deductions.	
			Civil Fund—Ordinary	
			,, Additional (Wife) ...	
			,, ,, (Children)	
			Civil Annuity Fund	
			Uncovenanted Family Pension Fund	

			Salary	
			Deputation Allowance	
			Total ...	
			Deductions.	
			Civil Fund—Ordinary	
			,, Additional (Wife) ...	
			,, ,, (Children)	
			Civil Annuity Fund	
			Uncovenanted Family Pension Fund	
			Income Tax	
			Total Deductions ...	

No. NAME

Office

			Salary	
			Deputation Allowance	
			Total ...	
			Deductions.	
			Civil Fund—Ordinary	
			,, Additional (Wife) ...	
			,, ,, (Children)	
			Civil Annuity Fund	
			Uncovenanted Family Pension Fund	
			Income Tax	
			Total Deductions ...	
			Net Amount Payable ...	

No. NAME

Office

			Salary	
			Deputation Allowance	
			Total ...	
			Deductions.	
			Civil Fund—Ordinary	
			,, Additional (Wife) ...	
			,, ,, (Children)	
			Civil Annuity Fund	
			Uncovenanted Family Pension Fund	
			Income Tax	
			Total Deductions ...	
			Net Amount Payable ...	

M.B.O. 14—18,000—27. 24

RM No. 4.

Press No. 26 G. M.—16-6-65.—175.

45

ORDERS OF GOVERNMENT SANCTIONING TRAVELLING CHARGES AND CONTIN ENCIES.

Date.	Number.	SUBSTANCE OF ORDER.	Amount sanctioned.

ORDER OF GOVERNMENT SANCTIONING TRAVELLING CHARGES AND CONTINGENCIES.

SUBSTANCE OF ORDER.

Date.	Number.		Amount sanctioned.

Form No. 4.

ORDERS OF GOVERNMENT SANCTIONING TRAVELLING CHARGES AND CONTINGENCIES.

SUBSTANCE OF ORDER.

Date.	Number.		Amount sanctioned.

Press No. 26 G. M.—16-6-05.—175.

46

ORDERS OF GOVERNMENT SANCTIONING TRAVELLING CHARGES AND CONTINGENCIES.

Date.	Number.	SUBSTANCE OF ORDER.	Amount sanctioned.

FORM No. 5.

TREASURY.

No.	Name and Address.	Personal Identification.	Sect or Caste.	Appointment upon which pensioned.	Date of Grant of Pension.	Age when pensioned.
		Height Ft. In.				
		Height Ft. In.				
		Height Ft. In.				
		Height Ft. In.				
		Height Ft. In.				
		Height Ft. In.				
		Height Ft. In.				
		Height Ft. In.				
		Height Ft. In.				
		Height Ft. In.				

47

REGISTER

OF

PENSIONS

IN THE

DISTRICT OF

1865-66—1867-68.

PENSIONS.

Press No 27 G. M.—19-6-65.—160.

Monthly Gross Amount, Tax and Net Amount.	Year.	DATE OF PAYMENT OF PENSION FOR THE MONTH OF												REMARKS.
		May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Marc	h. April.	
R.	1865-66.													
Tax	1866-67.													
Net R.	1867-68.													
R.	1865-66.													
Tax	1866-67.													
Net R.	1867-68.													
R.	1865-66.													
Tax	1866-67.													
Net R.	1867-68.													
R.	1865-66.													
Tax	1866-67.													
Net R.	1867-68.													
R.	1865-66.													
Tax	1866-67.													
Net R.	1867-68.													
R.	1865-66.													
Tax	1866-67.													
Net R.	1867-68.													
R.	1865-66.													
Tax	1866-67.													
Net R.	1867-68.													
R.	1865-66.													
Tax	1866-67.													
Net R.	1867-68.													
R.	1865-66.													
Tax	1866-67.													
Net R.	1867-68.													
R.	1865-66.													
Tax	1866-67.													
Net R.	1867-68.													

FORM No. 5.

TREASURY.

No.	Name and Address.	Personal Identification.	Sect or Caste.	Appointment upon which pensioned.	Date of Grant of Pension.	Age when pensioned.
		Height Ft. In.				
		Height Ft. In.				
		Height Ft. In.				
		Height Ft. In.				
		Height Ft. In.				
		Height Ft. In.				
		Height Ft. In.				
		Height Ft. In.				
		Height Ft. In.				

FORM No. 6.

Press No. 18 *G. M.*—21-6-65.—1,000.

GOVERNMENT OF	**A.** SALARY LIST OF GAZETTED OFFICERS OF _____	MONTH OF _____ 186
Head of Service chargeable.		*No of Voucher* _____

No.	Names of Officers.	Designation of Office.	Salary and Deputation Allowances.	Deduction on account of Funds as over-leaf.	Net amount payable.
		Total Rupees ...			

N. B.—Deputation Allowances to be shown distinctly from salaries.

Signed _____

Date

Office _____

Pay Rs. Net _____

Examined by _____ _____

Head Clerk Treasury. *Officer in Charge Treasury.*

Memo. of Funds and other Deductions.

No.	Civil Fund, Ordinary.	Civil Fund, Additional.	Civil Annuity Fund.	Uncovenanted Family Pension Fund.				Total Deduction.

Certified that all the salaries drawn in previous months' abstracts have been paid, with the following exceptions:

Signed__________

*Office*__________

No.	Name of Officer.	Designation of Office.	Salary.	Deduction on account of Uncovenanted Service Family Pension Fund.	Deduction on account of Fines and Savings.	Net Amount Payable.
		Brought forward ...				
		Carried over ...				

FORM NO. 7.

Press No. 19 *G. M.*—20-6-65.—1,000.

GOVERNMENT OF	**B.** SALARY LIST OF SANCTIONED ESTABT. OF _____	MONTH OF _____ 186 .
Head of Service chargeable.		*No. of Voucher*_____

No.	Name of Officer.	Designation of Office.	Salary.	Deduction on account of Uncovenanted Service Family Pension Fund.	Deduction on account of Fines and Savings.	Net Amount payable.

Carried forward, Rupees ...

No.	Name of Officer.	Designation of Office.	Salary.	Deduction on account of Uncovenanted Service Family Pension Fund.	Deduction on account of Fines and Savings.	Net Amount payable.
		Brought forward ...				
		TOTAL RUPEES ...				

Certified that all the salaries drawn in previous month's abstracts have been paid with the exceptions as over leaf.

Date _____ *Signed* _____

Officer _____

Pay Rs. Net _____

Signed _____

Date *Officer in Charge of Treasury.*

Examined by _____

Head Clerk, Treasury.

FORM NO. 8.

Press No. 20 *G. M.*—21-6-65.—1,000.

* _____ POLICE. SALARIES AND ESTABLISHMENT.

_____ DISTRICT.

Month of _____ 186 .

No. of Voucher. _____

Name and Designation.	Grade.	Full Amount.	Uncovenanted Service Fund.	Net Amount.	REMARKS.
DISTRICT OFFICE ESTABLISHMENT.					
SUB-DISTRICT ESTABLISHMENT.					
SUB-DISTRICT ESTABLISHMENT.					

* Here specify Government or Province, as "*Bengal* Police."

Name and Designation.	Grade.	Amount.	Name and Designation.	Grade.	Amount.
Net amount brought forward ...			Net amount brought forward ...		
EXECUTIVE POLICE FORCE.			Sub-Inspectors,—*continued.*		
Inspectors.					
Sub-Inspectors.					
Net amount carried forward ...			Net amount carried forward ...		

REMARKS.

No.	Designation.	Full Amount.	Police Superannuation Fund.		Net Amount.	Remarks.
			Deductions.	Fines.		
	Net amt. brought forward					
	CONSTABLES, &c.					

Salaries and Establishments ... ...
3 per cent. ... ...
nuation Fund Deductions ... ...
to Fines ... ...

et

Certified that all the salaries drawn in previous months' Abstracts have been paid, with the exceptions on overleaf.

Signed _____

Officer in charge Treasury. *District Superintendent.*

Dated 186 .

Head Clerk Treasury.

No. of Sub-Voucher.	Description of Charge and Date of Authority when special sanction is required.	Amount.

Name _____ } _____ 186 . Rs. ...
Office _____

Deduct Amount disallowed on Sub-Voucher No. _____
No. _____
No. _____

Passed for
Rupees _____ Rs.

Name _____
Office _____
Date _____ 186 .

Memo.

Allotment for 186 - - -
Expenditure including this Bill - -

Balance available, Rs.

Form No. 9.

Press No. 21 G. M. 20-6-65.—1,0

GOVERNMENT OF	BILL FOR CONTINGENT CHARGES OF	Month of 186
Head of Service Chargeable.		*No. of Voucher.*
No. of Sub-Voucher.	Description of Charge and Date of Authority when special sanction is required.	Amount.
	Carried forward, Rs. ..	

Form No. 10.

Press No. 22 G. M.—20-6-65—2,000.

GOVERNMENT OF	ABSTRACT OF BILL FOR CONTINGENT CHARGES of To be sent in detail to for approval on 186 .	MONTH OF 186 .
Head of Service chargeable.		*No of Voucher*
No. of Sub-Voucher in Original Bill.	Abstract of Charges and Date of Authority when sanction is required.	Amount.
	Rs.	

Dated
186 .

Name
Office

Pay Rs.

Date

Signed

Officer in charge Treasury.

Examined *Head Clerk Treasury.*

Proceedings of the Madras Government, Financial Department,

16th December 1865.

No. 23. Read the following letter from the Comptroller General of Accounts, to the Secretary to Government, Fort Saint George; dated Calcutta, 28th November 1865, No. 792.

Referring to paragraph 2 of the letter from the Government of India, in the Financial Department, No. 2191, dated 4th September 1865, I have the honor to forward, herewith, two copies of each of the Circulars, noted on the margin, that have been issued from this office connected with the new system of Accounts.

Circulars, Nos. 1, 2, 4, 6 and 7, with a copy of connected Forms.

2. Copies of all subsequent Circulars relating to the new system have already been forwarded to you.

No. 24. ORDER THEREON, 16th December 1865, No. 576.

Communicated to the Revenue Department, in continuation of the Order of Government of the 3rd October last, No. 465.

(True Extract).

G. J. Cunliffe

Chief Secretary.

To the Revenue Department. – *with a copy of each Circular & the forms connected.* √

Exd. J. H. Burns.

Rec. 10 October 65 N° 156-157

Pers. 1865 Dépt.
Pros. of Govt for Jany 66.
N° 3613.

Proceedings of the
Madras Govt in
the Financial Dépt.

Dated 16th December
Received 19th 1865.
N° 576.

N° 9

Communicated to the
Board of Revenue in contin-
uation of G O of 10th Oct 65
N° 2466.

3d January 66.

Commencing letter
from the Comptroller Genl
Accts forwarding copies of
Circulars &c connected with
the new System of Accounts

To Board of Rev. with Cons. Fin. Dep. N° 576
Dated 3d Jany

N° 9 5 Jany
With an Order

N° 17 & 18.