M.R.O. 1—20,002—12-8-65.

(1) Number of Pages 48

(2) Date of repair 6-9-68

(3) Initials of the Referencer

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	1496	Press	
B.P. No.		Mis.	

Dated 17-7-1875 196 .

Not to be folded or roughly handled

No. 6. Read the following Resolution of the Government of India, Financial Department, dated Fort William, the 14th December 1870, No. 3334 (Accounts):—

The Governor-General in Council is satisfied that it is desirable to enlarge the powers and responsibility of the Governments of Presidencies and Provinces in respect to the public expenditure in some of the Civil Departments.

2. Under the present system these Governments have little liberty and but few motives for economy in their expenditure: it lies with the Government of India to control the growth of charges, to meet which it has to raise the revenue. The local Governments are deeply interested in the welfare of the people confided to their care; and, not knowing the requirements of other parts of the country or of the empire as a whole, they are liable, in their anxiety for administrative progress, to allow too little weight to fiscal considerations. On the other hand, the Supreme Government, as responsible for the general financial safety, is obliged to reject many demands in themselves deserving of all encouragement, and is not always able to distribute satisfactorily the resources actually available.

3. Thus it happens that the Supreme and local Governments regard from different points of view measures involving expenditure; and, the division of responsibility being ill-defined, there occur conflicts of opinion injurious to the public service. In order to avoid these conflicts it is expedient that, as far as possible, the obligation to find the funds necessary for administrative improvements should rest upon the authority whose immediate duty it is to devise such measures.

4. This is the more important because existing imperial resources will not suffice for the growing wants of the country. Writing of roads and communications in October 1869 the Government of India in the Public Works Department stated that it had for some years—

"been satisfied that to attempt to provide and maintain all the roads required for the intercommunications of so vast a territory from the ordinary revenues would be to enter on an altogether impracticable task. The matter," it was added, "has been before this Government on several occasions since 1862, and the view now taken of it has already received, in general terms, the approval of the Secretary of State. It is only by a judicious system of local assessment and control that what is needed can be accomplished."

This is not less true of some other departments of the Administration.

5. The Supreme Government is not in a position to understand fully local requirements, nor has it the knowledge necessary for the successful development of local resources. Each province has special wants of its own, and may have means for supplying them which could not be appropriated for imperial purposes. A tax adapted to the circumstances of one part of the country may be distasteful or inapplicable elsewhere, and everywhere rates may be proper for provincial or local purposes which could not be taken for the imperial revenue.

6. These principles are now generally recognized, and important steps have been already taken to develop provincial resources. The Government of Bombay has, for some years, raised a considerable revenue for local purposes. Important measures to the same intent are under the consideration of the Legislative Council of Madras. The Government of Bengal is maturing a scheme, in

accordance with the decision of the Secretary of State, for the levy of a rate for local objects in the Lower Provinces of Bengal. In all the other provinces of India provincial revenues have long been raised, and measures for increasing them are now being devised.

7. These measures have been promoted chiefly to provide for urgent administrative wants the means for which are not otherwise forthcoming. It is inexpedient that the funds so raised should be intercepted, to any considerable extent, for objects the cost of which has been hitherto defrayed from the general revenues, even though such objects be of an admittedly local character. Moreover, the Governor-General in Council is not desirous that the demands on the people for provincial purposes should be indefinitely, or too rapidly, increased.

8. It would have been satisfactory had His Excellency in Council been able to propose the enlargement of the power and responsibility of the local Governments without charging upon local resources any part of the existing imperial expenditure. This cannot be done; but it has been determined to make as small a demand upon these resources as possible. At the same time it should be remembered that the relief of the imperial finances has been a principal object in the discussion of such measures on former occasions.

9. The income-tax of 6 Pies in the Rupee imposed for the current year was never intended to be permanent, and the Governor-General in Council has already announced a resolution not to renew the tax for next year at this high rate unless some unforeseen contingency compels him to do so.

10. It was thought at first that the income-tax could not be reduced to the desired extent without imposing upon local resources almost as large a sum as might be given up. Anticipations made so long before the beginning of the financial year must be uncertain; but, as far as the Governor-General in Council can now judge, it will be possible next year to give substantial relief from existing taxation without the substitution of any considerable new burden.

11. The Government of India is accordingly pleased to make over to the Governments, under certain conditions to be presently set forth, the following departments of the Administration in which they may be supposed to take special interest, and to grant permanently, from the imperial revenue, for these services, the sum of £4,688,711, being less by £330,801 only than the assignments made for the same services in 1870-71 :—

Jails.	Printing.
Registration.	Roads.
Police.	Miscellaneous Public Improvements.
Education.	Civil Buildings.
Medical Services (except "*Medical Establishments*").*	

A statement (A.) is appended explanatory of the method by which the assignments to be thus made have been calculated. This statement shows the estimated receipts and charges under the first six of these heads during the current year,

* By "*Medical Establishments*" here is meant the first sub-division of the Grant 22, Medical Services, as hitherto made.

the "Police" charges in Bombay and the North-Western Provinces having been slightly reduced by the final adjustments necessary in consequence of the Government becoming liable for the superannuation allowances of the Force.

12. The figures entered for "Roads," "Civil Buildings," and "Miscellaneous Public Improvements" are the grants for this year exclusive of the sum of £135,679 reserved for certain works detailed in Appendix *B.*, which will not in future be a charge upon local Governments but will be separately provided for by the Supreme Government. The portion of this £135,679 reserved in each province bears the same proportion to the grant made to the province for the current year that the expenditure in the province, upon the reserved works, has borne, during the last five years, to the whole expenditure under these three heads.

13. To the £1,168,701 thus assigned for "Works" £327,236 has been added for "Establishments" and "Tools and Plant," being the proportion of the current year's grants for these purposes which appertains to that share of the total grants for "Works" of all kinds which is transferred. This £327,236 has been distributed among the Presidencies and Provinces in the proportions in which the larger sum of £1,168,701 has been distributed. The Governments will henceforth provide themselves with "Tools and Plant" without the intervention of the Government of India. The future arrangements in regard to "Establishments" cannot be settled without detailed correspondence. For the year 1871-72 the Supreme Government will continue to provide "Establishments" as heretofore, and each Presidency or Province must bear a share of the cost in the proportion which the estimated outlay upon "Works" from Provincial Funds* bears to the total estimated outlay upon "Works," Ordinary and Extraordinary, Imperial and Provincial, in all India. It is to be clearly understood that local Governments must maintain in efficient repair existing lines of through communication, such as the trunk roads, unless authorized by the Supreme Government to abandon them.

14. The actual permanent imperial assignments for "Provincial Services" will be, then, as follows, all receipts heretofore credited in connexion with these services being given up to the provinces in which they accrue :—

	£
Oudh	206,948
Central Provinces	261,263
Burmah	275,332
Bengal...	1,168,592
North-Western Provinces	640,792
Punjab	516,221
Madras	739,488
Bombay	880,075
Total...	4,688,711†

* Note.—"Provincial Funds" here does not include existing "Local Funds."

† Note.—If it be found, when the accounts of the year 1870-71 are made up, that the actual expenditure during that year for the official postage of the services affected exceeds the amount of the grants for that purpose, then the several assignments will be, once for all, increased by the difference.

15. In calculating these allotments £350,000 has been deducted rateably from the grants made to the several provinces in 1870-71. But it has been thought expedient to remit the deduction (£19,199) which would thus fall upon British Burmah, the circumstances of that province being exceptional. No additional deduction has been made from the other provinces in consequence of this concession to Burmah.

16. These assignments will not be classified in the financial statement and in the imperial estimates and accounts, but will appear under a single new head, "Provincial Services." The imperial revenue will continue to bear such charges for the absentee and superannuation allowances of officers on establishments now transferred as have hitherto appeared in the Home accounts or under other heads in the Indian accounts. But it would be inconvenient and difficult to maintain any distinction between these officers and officers who are paid from other Local Funds, or who may be added hereafter for "Provincial Services." Questions of some importance regarding this and other like details will have to be settled hereafter.

17. Unless some fiscal misfortune, such as a heavy loss in the opium revenue, or national disaster, such as war or severe famine, occurs, the Governor-General in Council will maintain, for the future, the assignments for "Provincial Services" at the amounts now fixed. They will not, in any case, be reduced without previous consultation with the Governments.

18. For the coming year the Provincial Service estimates should be immediately prepared upon the basis of these assignments, which may be distributed, at the discretion of the Governments, among the several departments for which they will now be responsible. Any portion of the assignment made to any province that may be unspent at the end of the year will not lapse to the imperial revenue but will remain at the disposal of the local Government. The estimates and accounts of these Governments should, therefore, open and close with balances brought and carried forward. They should show, not only the receipts and charges of the new "Provincial Services," but also the income and expenditure of all existing Local Funds, it being understood, of course, that the Governments are not relieved by this Resolution from any legal or equitable obligation which may govern the appropriation of any particular Local Fund. It is essential that the estimates and accounts of all the Presidencies and Provinces should be uniform, and the precise forms to be used will be settled by the Supreme Government. The imperial financial year must be the provincial year of account.

19. Each local Government will publish its own yearly estimates and accounts in the local Gazette, together with a financial exposition (which should, where possible, be made before the local Legislative Council) analogous to that annually made in the Legislative Council of the Governor-General. The several estimates and accounts will be compiled and a general statement for all India published as a supplement to the imperial estimates and accounts.

20. In preparing its estimates for the coming year each Government will have to consider without delay how any deficiency in the ways and means for its "Provincial Services" can most conveniently be supplied.

21. The financial control which is thus entrusted to the local Governments is to be exercised subject to the following conditions:—*

* It must be understood that these conditions are prescribed, for the present, tentatively, and that they are subject to revision as experience may require.

I.—Without the previous sanction of the Government of India—

(1.) No appointment is to be created with a salary of more than Rupees 250 a-month; and no addition is to be made to the pay and allowances of any officer if they exceed, or would, after the addition, exceed, Rupees 250 a-month:

(2.) No *class* or *grade* of officers is to be created or abolished, and the pay of no *class* or *grade* of officers is to be raised:

(3.) No addition is to be made to the pay or allowances of any individual, or class of officers, that would lead to increase in the emoluments of any public servants doing duty in the same province, whose pay and allowances are charged to the imperial revenues. The Government of India reserves to itself the right to forbid alterations in rates of pay or allowances which, in its opinion, would produce inconvenience in other provinces:

(4.) No moneys are to be removed from the public treasuries for investment:

(5.) No services now rendered to other departments at the charge of the departments made over to the control of the local Governments are to be diminished, and no services now rendered to these departments at the charge of other departments are to be increased.

II.—The Rules of the Supreme Government in respect to leave of absence and absentee, deputation, and superannuation allowances are to be observed.

III.—Returns, accounts, and estimates are to be submitted to the Supreme Government in such forms, and at such times, as may be prescribed.

22. The Governor-General in Council is fully aware that this Resolution will effect a wide change in Indian administration. It has been adopted, after long and careful consideration, in the hope that it will be received by the Governments in the spirit in which it is promulgated. The Governor-General in Council believes that it will produce greater care and economy; that it will import an element of certainty into the fiscal system which has hitherto been absent; and that it will lead to more harmony in action and feeling between the Supreme and the Provincial Governments than has heretofore prevailed.

23. But, beyond all this, there is a greater and wider object in view. Local interest, supervision, and care are necessary to success in the management of funds devoted to Education, Sanitation, Medical Charity, and Local Public Works. The operation of this Resolution, in its full meaning and integrity, will afford opportunities for the development of self-government, for strengthening municipal institutions, and for the association of Natives and Europeans, to a greater extent than heretofore, in the administration of affairs.

24. The Governor-General in Council is aware of the difficulties attending the practical adoption of these principles. But they are not insurmountable. Disappointments and partial failures may occur; but, the object in view being the instruction of many peoples and races in a good system of administration, His Excellency in

Council is fully convinced that the local Governments and all their subordinates will enlist the active assistance, or, at all events, the sympathy, of many classes who have hitherto taken little or no part in the work of social and material advancement.

25. The additional powers of financial control which will now be assumed by the Governments must be accompanied by a corresponding increase of administrative responsibility. It is the desire of the Governor-General in Council to confine the interference of the Supreme Government in India in the administration of the "Provincial Services" to what is necessary for the discharge of that responsibility which the Viceroy in Council owes to the Queen and her responsible advisers, and for the purpose of securing adherence to the financial conditions now prescribed and to the general policy of the Government of India.

26. The procedure of the Departments of "Registration," "Jails," and "Police" is to a large extent governed by law. No law exists upon the subject of "Education," but the policy of the Government has been declared and prescribed in despatches* from the Secretary of State, the authority of which, and of the rules sanctioned by the Government of India regarding "grants-in-aid" and other matters of general principle, is not affected by this Resolution.

* Such as No. 49, dated 19th July 1854.
,, 4, ,, 7th April 1859.
,, 1, ,, 23rd Jan. 1864.
,, 5, ,, 12th May 1870.

27. Subject to these general restrictions the Governments will henceforth enjoy full liberty in the expenditure of the funds appropriated to "Provincial Services." It must, however, be understood that, in thus divesting himself of control, the Governor-General in Council divests himself also to a large extent of his former responsibility. If responsibility for expenditure is retained control cannot be renounced.

28. The Governor-General in Council delegates to the local Governments this large additional share of administrative power without hesitation or distrust, believing that it will be exercised with wisdom, liberality, and prudence.

Ordered that copies of this Resolution be forwarded—

1*st.*—To each local Government with the intimation that, subject to the approval of the Secretary of State, complete effect will be given to the Resolution in the coming year, and that local Governments should at once make all their arrangements in anticipation of this sanction.

2*nd.*—To the Home and Public Works Departments, for information and for any further orders that may be necessary in those departments. The Public Works Department must adjust its estimates for the coming year in conformity with the orders herein contained.

3*rd.*—To the Controller-General for information. He is requested, with reference to paragraph 18, to submit a form of estimates and accounts for general use. He will be good enough also to issue to Accountants-General any subsidiary instructions that he may think necessary.

(Signed) R. B. CHAPMAN,
Offg. Secy. to the Govt. of India.

APPENDIX A.

Assignments to be made for "Provincial Services" in accordance with the Resolution of the Government of India in the Financial Department, No. 3334, dated 14th December 1870.

Grants.		Jails.	Registration.	Police.	Education.	Medical Services (except Medical Establishment).	Printing.	Roads and Miscellaneous Public Improvements.	Civil Buildings.	Proportion of "Public Works Establishments."	Proportion of "Tools and Plant."	Total.	Estimated Receipts, 1870-71. Jails.	Registration.	Police.	Education.	Printing.	Total.	Total Net Assignment, 1870-71.	Proportion of £350,000.	Permanent Assignment now made.
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
	Oudh	26,922	...	103,269	26,053	5,499	7,609	32,000	20,090	13,777	1,060	237,182	1,575	...	10,586	1,482	1,080	14,723	222,459	15,511	206,948
	Central Provinces	27,851	3,509	130,607	27,564	11,770	3,640	63,403	14,406	20,230	1,556	304,866	6,000	5,500	12,520	...	...	24,020	280,846	19,583	261,263
	British Burmah	33,777	...	139,258	10,998	6,469	3,000	63,100	23,959	22,635	1,741	303,923	9,420	...	18,071	500	...	28,591	275,332	19,199	275,332
	Bengal	218,210	36,609	555,757	234,835	89,713	41,782	157,800	111,870	69,934	5,333	1,530,943	110,385	40,000	70,363	42,012	2,000	364,760	1,356,183	87,591	1,168,592
	North-Western Provinces... ...	83,394	20,129	348,135	103,528	27,607	25,302	83,636	63,341	37,954	2,920	799,946	11,364	35,630	51,730	11,050	2,160	111,124	688,822	48,030	640,792
	Punjab	58,204	11,623	289,950	64,909	24,935	14,106	84,200	39,710	33,217	2,478	622,332	...	20,694	41,724	5,000	...	67,418	554,914	33,693	516,221
	Madras	91,963	22,970	350,730	90,052	61,696	25,840	123,880	58,506	47,421	3,648	876,726	7,300	34,600	32,350	6,000	1,360	81,810	794,916	55,438	739,478
	Bombay	73,440	25,373	388,708	118,271	74,852	27,050	121,900	107,503	59,644	4,568	1,001,325	664	30,141	14,000	10,480	...	55,285	946,040	65,965	880,075
	Total ...	617,811	120,212	2,806,469	676,063	302,532	148,870	729,819	483,889	303,862	23,374	5,667,242	146,498	165,365	251,944	77,484	6,500	647,791	5,019,451	350,000	4,686,711

APPENDIX B.

Schedule of Works for which separate Funds will be hereafter provided from the Imperial Revenue.

Buildings and Offices of the following Departments:—

Opium (not including the Board of Revenue's Office in Calcutta).
Mint and Currency.
Post Office.
Telegraph.

Offices of the Supreme Government—

Viceregal residences,
Imperial Museum,
Stamp and Stationery Office,
Surveyor-General's Office,
Treasury Buildings,
Bishop's Palace,
} Calcutta.

Godavery Works,
Kurrachee Harbour Improvement,
} Reserved as Imperial for the present.

Such military roads as have been, till the current year, provided for from the grant for "Military Works."

Proceedings of the Madras Government, Financial Department,
6th January 1871.

No. 7. ORDER THEREON, 6th January 1871, No. 4.

Communicated to the Public Works Department of the Secretariat and to the Accountant-General, in order that the Public Works Budget and the Civil Budget for this Presidency for the ensuing financial year may be recast by omitting from them the details of the estimates of those heads* of service which are in future to be included in the Provincial Budget, and substituting, for such detailed estimates, the permanent assignment of £739,488, which has been made to this Presidency in the foregoing Resolution under the head of "Provincial Services." The whole of the assignment should be entered in the Civil Budget.

* Jails.
Registration.
Police.
Education.
Medical Services (except Medical Establishment).
Printing.
Roads and Miscellaneous Public Improvements.
Civil Buildings.
Proportion of Public Works Establishments.
Do. of "Tools and Plant."

2. Separate instructions will be furnished, at an early date, regarding the preparation of the Provincial Budget.

(True Extract.)

R. S. ELLIS,
Chief Secretary.

To the Public Works Department.
,, Accountant-General.

Exd. A. S. Rodgers.

Govt. of 1871 Madras.

FINANCIAL.

To

THE PUBLIC WORKS DEPARTMENT,
&c., &c., &c.

Dated January, 6th.

Read.

G.O., 6th January 1871, No. 4.

JANUARY.
Nos. 6-7.

Issuing instructions to the Public Works Department and to the Accountant-General for revising the Public Works and Civil Budgets of this Presidency for the ensuing financial year, with reference to the proposed transfer of certain heads of service to the "Provincial Budget."

Provincial Services, &c.

No. 27. Read the following circular from E. F. HARRISON, Esq., Comptroller-General, to all Accountants-General, dated Calcutta, 6th April 1875, No. 199:—

Under Financial Department Resolution, No. 3334, of the 4th December 1870, certain departments of the administration were placed under the sole control (with slight reserve) of the Local Governments, and to these departments many additions have from time to time been made, while again some of these additions have been retransferred; any detail of the transfers would be troublesome and unprofitable. Thus, since the beginning of the year 1871-72, provincial Accountants-General have kept two complete sets of books—one for the Imperial accounts, the other for Provincial—each set being represented on the other by a Debt account. The system of working in the Account Office is in every point the same for both. The special instructions on the subject of Provincial Service and Local Funds are collected in following paragraphs.

2. In the Provincial books there will be three great divisions: Provincial Services, which will include all the services from time to time transferred from Imperial; Local Funds, including under the latter *all* Local Funds, whether they be the proceeds of old or of new taxation, whether they be available for expenditure at the free discretion of the Local Government, or be by law or custom reserved for expenditure in one district; and Municipalities on the Government books. The Budget Estimate for each of these three divisions will be separate, will exhibit the heads prescribed in the list, and will open and close with a balance; but in the accompanying abstract there will be parallel columns which will give the figures for each of the three divisions severally, while a cross total of the three will give the total of each head of receipt and expenditure provincially. The same heads must also appear for all sections both in monthly and in annual accounts, in order that the Government of India may be informed of the aggregate of each kind of receipt and each kind of charge, whatever may be the public body controlling it, in the whole province.

In the second section complete estimates of the several funds will follow each other, the details under each being given according to the heads now prescribed; though details of funds are required, details of districts are useless both in the estimate submitted for the Government of India and in the monthly and annual accounts. In the abstract, however, the figures of all funds must be brought together into one entry against each prescribed major head. However, figures for minor heads will be required under Taxes, Rates and Cesses, Departmental Receipts, Miscellaneous Receipts, and Minor Departments.

3. In some cases Municipalities have a mere banking account with the treasury, but still Local Governments have been requested (Financial Department, No. 2452, dated 17th April 1873) to cause them to furnish to the Accountant-General, for consolidation, monthly or quarterly returns of their receipts and expenditure in the forms now prescribed: if classification be carried further in these returns, so as to represent a single prescribed head by several, compilation must be effected in the Accountant-General's office; if the aggregate receipts or charges shown in this detailed record differ from the amounts received into, and paid out of, the Government treasury and embodied in the local accounts, the Accountant-

General must promptly obtain explanations of the differences and furnish them to the Comptroller-General in order that, in the annual accounts to be submitted to the Government of India, distinct adjusting entries may bring out the balance actually on the Government books.

Under the same order a statement of receipts and charges of Municipalities not on the Government books (including those of Presidency towns) in like form and detail is to be obtained by the Accountant-General from the Municipalities under orders of the Local Government, and submitted as an appendix to the annual account.

4. In the districts, accounts of Provincial Services and Local Funds must be kept quite distinct from Imperial, and in the Account Office too, the Registers, Detail Books, Objection Books, and Ledger for Imperial Services, must be quite separate from those kept for Provincial Services and Local Funds. In the Imperial Ledger there will be under Debt one account (entitled Provincial Services and Local Funds) for the three sections, which will be answered on the Provincial Ledger by a linking account entitled General Books; on the Imperial Books there will be taken to credit (or debit) of the head Provincial Services and Local Funds the aggregate cash receipt (or charge) as shown in the district accounts, together with any additional sum brought in by transfer entries originating in the Account Office, whereof no doubt the most important part will be the month's share of the Imperial allotment. Adjustments by transfers between the several Provincial Services and Local Funds would not affect the Imperial Books.

To prevent mistakes, it has been ordered that forms for Provincial Services should be printed in ink of a different color from that in use for Imperial, and that hand stamps (bearing the words "Provincial Services," "General Services," respectively) should be supplied to treasuries with one of which the Accountant or Head Clerk should be bound to stamp every document presented at a treasury before any action is taken on it.

5. The heads on the Provincial Books which close to Balance are—

Provincial Government, to which all service heads ultimately work, as on Imperial Books they do to Government.

Local Funds, whereto close the several Local Funds (whose totals are explained by the details of minor heads given in inner columns).

Municipalities on the Government Books.

General Books.

There are also on the books sundry debt heads which close to Balance, and two adjusting heads which are month by month cleared as fast as they are fed, *viz.*, Cash Recoveries (Circular No. 149, paragraph 16) and Imperial Receipts (where the change sanctioned in Circular No. 167, paragraph 1, has not removed it) through which recoveries made from vouchers of Provincial Services or Local Funds pass to credit of the Imperial Government.

It may be convenient to recapitulate the two forms of working here alluded to. From each district are received lists of payments on account of Provincial Services showing the net payments on each voucher: after audit a district classified abstract is to be prepared wherein the gross charge is to be taken against the service head. Now this classified abstract may be independent and in the same form as that used for the Imperial account; in this case the fund and similar deductions from the several vouchers will be detailed on the last page of the receipt abstract, explaining and justifying the figures shown against the head Imperial receipts: or it may be

Proceedings of the Madras Government, Financial Department,
3rd June 1875.

regarded as a schedule subsidiary to the imperial abstract; in this case the recoveries will only be detailed (with quotation of the Provincial Services' vouchers) on the back of the Imperial receipt abstract, and the charge to Provincial Services and Local Funds will be increased to the same extent in the Imperial charge abstract without a formal transfer entry. In Madras and Bombay, where classified accounts are still submitted, the Treasury Officers, of course, show gross charges in the Provincial section and give credit for the deductions to the proper heads in the Imperial section.

6. The Debt Accounts are—

Advances Recoverable (Circular No. 149, paragraph 17).

Suspense Account (Circular No. 149, paragraph 21).

Permanent Advances (Circular No. 175, paragraphs 3 and 4).

The budget is to open and close with a balance, and it is therefore necessary to insert in the abstract, below the service head total on each side, a heading Debt Accounts, against which the total receipt and the total charge expected on all the debt accounts together will be entered.

Details and explanations of the items making up the ledger balances under Advances Recoverable and Suspense Account must be submitted for Provincial Services and also Local Funds, just as for the like heads on the Imperial Books, together with a detail of terms under objection (Circular 149, paragraph 13).

7. Under the head Contributions on both sides of the account will be *two* sub-heads—"from Provincial Services to Local Funds;" "from Local Fund to Local Fund:" the debit in any month under this major head will always exactly equal the credit. Such transfers, however, can only be made where a sort of grant-in-aid is given to a Local Fund for its general purposes, and never when by any artifice such a lump credit is avoidable; the actual charge should be distributed between the heads affected. For instance, if the Police charge of a city be shared between Government and a Municipality, a sum equal to the Government share for the year may not be granted to, and placed at credit of, the Municipality, in order to enable it to bear the gross charge, or *vice versa;* but in the audit enfacement of the voucher (*Circular No.* 149, *paragraph* 1) the distribution of the charge will be shown, and from that enfacement both parts of the classified abstract will be posted.

In Madras and Bombay classified accounts are still submitted by district treasuries, and the distribution of the actual charge between the two sections must be made in the district treasury.

8. It has been objected that in some cases Municipalities, and similar Corporations, delay repayment of their share of the charges incurred on their account by Provincial Services, and that, consequently, it is necessary to charge the whole, in the first instance, to Provincial Services, crediting the recovery from the Corporation, when effected, to the corresponding head. If the recovery were made in the same year of account, a transfer entry would set matters straight, but there is probably nothing unreasonable in requiring a Corporation to pay in advance its estimated share of any service to be rendered by Provincial Services (as Municipalities now do for Public Works), and still less in demanding that, when a service has been rendered, it should pay over its share of the cost at the same time as Government will have to pay for it.

In one province local Corporations have to pay for medicines supplied, and their liability cannot be accurately known till the final account-current with the Military Department has been received.

Here it is recommended that the local Corporation shall pay in March a sum roughly estimated as the value of the medicines, which would be credited under Suspense Account pending receipt of the military bill. Any over-recovery would be readjusted in the new year.

9. Funds for Provincial Public Works will not be made available by separate credit orders; the gross amount of credit orders issued will be debited to Public Works Department, to which credit will be given for the actual outlay, by debit to Provincial Services and the several Local Funds served, on receipt of the Public Works Account-current. The heads under which its charges will be exhibited are given in the margin, but in one respect the credit which will be given to the Public Works Department will differ from its debits. Any expenditure on stock the Controller takes against that head, but again in the account kept against each work, he shows outlay of stock as well as of cash, and in taking his gross outlay against the head concerned, he has in some way to give credit for the amount of stock used and already charged for. This, under the system of his department, he is only able to do by a deduction at foot, whereas the Civil Department, unable to post net, has to meet the excess debit by a formal credit under Stock: thus the answering credits and debits alike will be in excess of the Controller's by the amount of these deduction entries.

PUBLIC WORKS—
Original Works.
Repairs.
Establishment.
Tools and Plant.
Stock.

10. The Central Office requires no copy of the Provincial Journal and Ledger, but only a monthly consolidated account, similar to that for Imperial Services, showing the month's receipt and expenditure under the detailed heads locally adopted in the several sections of the account (Provincial Services, Local Funds, and Municipalities on Government books), with forward totals of the minor heads; the forward totals even on detailed heads must be given in the final accounts for March. In the monthly account the complete transactions of each section will be brought together, but separate accounts for each of the three are not desired; their balances should, however, be worked out in the abstract on the back of the disbursement portion: it is much to be desired that the sum of these balances should agree with that admitted in the Imperial books month by month; but though this be impossible (adjustments being taken into one up to a date later than in the other account), it is necessary that the balances worked out in March's final accounts for the two shall agree and no subsequent corrections may be made without the previous assent of the Central Office.

The most convenient form for this abstract would be as follows:—

——	Provincial Services.	Local Funds.	Municipalities on Government Books.	Total.
Balance on 1st				
Receipts as per General Abstract				
Disbursements as per ditto				
Balance at close of				

8/

8/

Circulars Nos. 78, 81, 88, 107, 117, 123, 130, 140, 167, 184, and 193 may be regarded as superseded.

POWERS AND PROCEDURE.

11. The powers of Local Governments were thus described in paragraph 21 of the decentralization order (No. 3334, dated 14th December 1870).

I.—Without the previous sanction of the Government of India—

(*a.*) No appointment is to be created with a salary of more than Rupees 250 a-month, and no addition is to be made to the pay and allowances of any officer if they exceed, or would, after the addition, exceed Rupees 250 a-month.

Thus no appointment with a pay exceeding Rupees 250 a-month may be created whether as a special or ungraded appointment or by an increase of the number in an existing grade.

If a non-Medical Superintendent of a jail be appointed, the pay fixed by No. 1821, dated 31st March 1871, must be reduced by the allowance granted to the officer in medical charge, and though house-rent in lieu of a free house may be granted to such a non-Medical Superintendent, it cannot be granted to one temporarily in charge who does not actually change his residence to be near the jail.

(*b.*) No class or grade of officers is to be created or abolished, and the pay of no class or grade of officers is to be raised.

(*c.*)—No addition is to be made to the pay or allowances of any individual, or class of officers, that would lead to increase in the emoluments of any public servants doing duty in the same province, whose pay and allowances are charged to the Imperial Revenues. The Government of India reserves to itself the right to forbid alterations in rates of pay or allowances which, in its opinion, would produce inconvenience in other provinces.

Thus a Local Government may not without sanction increase general rates of pay for any class of officers (such as police officers) or for any grade (such as inspectors or constables); nor raise the pay of a class or grade of officers (such as schoolmasters) beyond that allowed to persons of as good education in appointments paid from imperial funds.

There is nothing to stop Local Governments from paying from provincial or local funds extra allowances or rewards to imperial officers for performing work extraneous to their own proper duties, but such extra allowances may not be granted without additional duties.

With a view to induce Principals of Colleg to live near the College, the Government of India *recommends* that, where suitable quarters—t property of Government—are available, they should be offered at a deduction of 25 per cent. fr the marketable rent to the Principal, and on his refusal to a Professor.

(*d.*) No moneys are to be remove from the public treasuries for investment.

(*e.*) No services now rendered to other departments at the charge of the departments made over to the control of the Local Governments are to be diminished, and no services now rendered to these departments at the charge of other departments are to be increased.

Thus no charge will be made to Provincial Services for the printing of Public Works forms supplied by the Government of India.

II.—The rules of the Supreme Government in respect to leave of absence and absentee, deputation, and superannuation allowances are to be observed.

All standing rules in respect of travelling allowance should be enforced.

A Local Government may declare a Police Officer summoned to a Criminal Court or a Court-martial, or detailed to prosecute in a criminal case, to be absent on special duty and regulate the acting allowance of his substitute accordingly.

III.—Returns, accounts, and estimates, are to be submitted to the Supreme Government in such forms and at such times as may be prescribed.

For the Public Works Department it has been ruled that no deviation from the practice and procedure prescribed for imperial works shall be allowed without the sanction of the Government of India; that the whole procedure from the sanction of estimates for works and entry of grants in the Provincial Budget Estimate of the year to the final appropriation review, shall be carried out under the orders of the Local Government, precisely as is done in the case of imperial outlay under the orders of the Government of India; and that the orders passed by the Local Government on the appropriation review shall be communicated to the Public Works Department of the Government of India.

12. Detailed Police and Educational Budgets need not now be sent to the Home Department, but complete estimates for Provincial Services and Local Funds in the prescribed form, passed by the Local Government, are required by the Financial Department of the Government of India by February 10th.

If the Local Government has not passed final orders on the detailed budget, the Accountant-General must nevertheless forward to Calcutta by the named date the abstract sheet, making use of the best information to be obtained.

13. The Local Government may demand separate accounts for Provincial Services and Local Funds in such form as it may desire, on condition that any expenditure involved in their preparation is met from Provincial Funds, and that the accounts are submitted to the Government of India in the forms prescribed by the Comptroller-General.

14. Books of establishment for the Provincial Services' Establishments are still to be submitted to the Home Government and to the Government of India in the Financial Department.

15. An annual statement is also to be submitted to the latter in the form of a proposition statement showing the *permanent* increases and decreases sanctioned by the Local Government in establishments paid from Provincial Services: *the details* of appointments on Rupees 100 and under need not be shown. Service paid from Local Funds must be clearly distinguished from that paid from Provincial Revenues.

16. The Public Works Department will send an annual statement of the expenditure from Provincial Services on civil buildings detailed so as to show the outlay on buildings which are exclusively provincial separately from those maintained for services which continue imperial.

17. Applications for increases of salaries and other permanent charges would be first considered in the department of the Local Government concerned, but should then be forwarded to the Financial Department (of the Local Government) for sanction and for the issue of the necessary orders.

If an order be sent to the Accountant-General direct from any other department, his duty is the same as in the analogous case with the Government of India; he will not refuse obedience,

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but will report to the Financial Department of the Local Government that such an order has been issued, and request that it may be communicated to him by the Financial Department in ordinary course.

18. No loan may be authorized by any one but the Government of India: thus loans from Provincial or Local Fund balances are sanctioned only by the Government of India.

19. The orders requiring the purchase of stores in Europe through the Secretary of State do not apply to independent and non-official Corporations, such as Port Fund Commissioners, or Municipalities, but they do apply to all other local bodies. The general test should be the origin of the funds to be spent, and the nature of the control over them vested in the Government. If such funds are derived from a private source, as an endowment, or from self-imposed taxation, as in the case of Municipalities, and if the Government has no legal control over the administering body, it cannot interfere with it, or direct it to procure stores by any particular channel. But when the funds are obtained by taxation imposed by the Government, whether such taxation be imperial, provincial, or district, and the action of the administrative body is subject to control by the Government, as is usually the case with Local Fund Committees, then the general rule should apply, and purchases in Europe should be made through the Secretary of State.

20. There should be no direct transactions, on the public service, between officers or authorities in India and firms or persons in England which entail payment of money to the latter; for books or stores from England have to be procured through the Secretary of State, and in the cases where the strict rules on this head are observed, there can be no occasion for remittances from India. But when a remittance to England on the public service is necessary, it should in no case be made by private bills, but invariably through the Government of India, who will arrange for the payment of the money by the Secretary of State for India, and for the settlement of the loss by exchange if the remittance be on account of a foreign administration, or for a Local Fund, &c.

21. Officers indenting for stores to be supplied from England must state specifically in the indent whether the cost is to be treated as an Imperial, Provincial, or Local Fund charge: for the last two the Secretary of State will send separate invoices and charge the cost as a remittance to India, where recovery will be made at the rate current for the year of payment in England, not that of the year of recovery in India.

Recoveries made by the Public Works Department from Local Funds for stores supplied will be credited by that department to the Civil Department.

As trivial damages, unless arising from manifestly defective packing, are irrecoverable, credit must be given to London for the full amount there paid for stores supplied for Provincial Services without deduction for such petty damages.

In case of petty differences between invoice and the account-current debits of charges paid for stores in England, the latter should be taken as correct, and recovery made accordingly.

ADJUSTMENT.

22. No adjustment of charge between Provincial and Imperial Departments is to be allowed under the new system which would not have been allowed under the old.

23. Military debits for ordnance and medical stores supplied to Provincial Governments must be accepted, including the ten *per cent.* charged on the invoice value of the latter in addition to all transit charges.

24. But the value of stationery supplied to Provincial Services and Local Funds will not be recovered, though that of paper supplied by the Calcutta Stationery Office to the Allahabad or Lahore Jail or educational press must be: no indents for paper for Provincial Departments may be sent to England direct.

25. The maintenance of prisoners is to be borne by the province in which they are confined, not that from which they were transferred.

The charge of Kuka prisoners is no exception to this rule.

But the cost of the civil prison at Ranikhet is shared in fixed proportions between certain provinces.

26. Although the absentee pay of provincial servants on leave in *England* is borne by imperial revenues, that issued in India must be recovered from the province to which the absentee belongs.

27. The maintenance of an insane native soldier shall become a civil charge when he has been two years in confinement. If he is in receipt of a pension, the charge shall be deducted, but at least half of the pension shall be paid to his family, if there be one dependent on him.

28. The postage of letters between public officers even on the affairs of Municipalities will be borne by Government and should be paid by service stamps. But postage on correspondence with a Municipality is not a public charge, and letters sent to one should go *Service Bearing*.

29. Adjustments for work done by a jail or a press for the Post-office or other department will be adjusted, not in cash, but by a book transfer.

30. No charge shall ordinarily be made against the Imperial Government for guards supplied for ordinary service to any department to which they were supplied for similar service without charge before the provincial allotment was made. Nor shall any be made for any police service unless substantial expenditure is actually incurred; thus the pay of men detached from the regular force shall only be charged if their places are filled up. But the Government of India will pay the additional expense caused by any abnormal demand it may make, *e.g.*, extra Police entertained for Military Camp of Exercise, or a Viceregal durbar, or some extraordinary system of public works.

31. If the appropriation for imperial purposes of a building occupied for Provincial Services causes expense to the provincial revenues, it should be made good, and *vice versâ*, but, when no expense is involved, no charge should be made. But when a building constructed from *local funds* is taken over, the imperial revenues will ordinarily pay for it.

32. If a special grant be made from imperial resources for a medical duty properly chargeable to provincial services, the salaries of the additional covenanted medical officers employed thereon may be charged to this grant.

Annexed is a list of the major and minor heads of receipt and charge which must be kept on the local books; under each will be opened any detailed heads local circumstances require. As in the case of imperial books, the detailed heads are mere inner columns of the minor, the real ledger head which will close to its

major head; in the Local Fund section, however, even minor heads will be mere detailed heads under the Local Fund to which they pertain.

In the list of heads, major heads are, as usual, printed in large capitals, minor heads in small. On the receipt side it is found necessary to prescribe certain detailed heads which must be kept, although locally they may be sub-divided: in this case the added heads should be brought in next after that from which they have been separated in order to facilitate compilation in an uniform form of any detailed information which may be required. On the charge side departments are themselves major heads, and consequently it is only necessary to add to the minor heads a few notes where items have in some places been wrongly classified.

RECEIPT HEADS.

IMPERIAL ALLOTMENT FOR PROVINCIAL SERVICES.

TAXES, RATES AND CESSES.

- On Lands.
- On Houses.
- Assessed Taxes.
- Miscellaneous Taxes—
  - *Octroi.*
  - *Licenses.*
  - *Miscellaneous.*

DEPARTMENTAL RECEIPTS.

- Jails—
  - Jail manufactures,
    i.e., the gross selling price of any articles manufactured in a jail or in a Thuggee School of Industry, and payment for work done in a jail or at a jail press.
  - Hire of convicts.
  - Recoveries of transportation and jail charges from Native States or Colonial Governments.
  - Miscellaneous.
- Registration—
  - Fees for registering documents.
  - ,, for copies of registered documents.

Registration fees shall not be retained in the personal custody of any public officer longer than is absolutely necessary, but the gross amount shall be paid at once into the nearest public treasury. To avoid delay in making necessary refunds, the local Government may allow to each registering officer a permanent advance, not exceeding Rupees 20, from which refunds may be made at once, detailed bills being afterwards submitted.

- Revenue record-room receipts;
  where these have been transferred with the corresponding charges. The sub-heads most required are fees for inspection and search; fees for copies; sale-proceeds of waste paper from the record-room.
- Police—
  - Police supplied to Railways.
  - ,, ,, to private persons.
  - Contributions for clothing from towns, &c.
  - Fees under Act XXXI. of 1861.
  - Other fees, fines, and forfeitures.
  - Miscellaneous.

Contributions for pensionary and absentee charges of private Police guards recovered from individuals and corporate bodies are to be credited to Imperial Revenues.

EDUCATION—

University fees.
Fees, Government Colleges.
,, ,, Schools, high.
,, ,, ,, middle.
,, ,, ,, lower.
Interest on endowments.
The capital value of endowments would not appear in the accounts.
Contributions
from Native States and private persons.
Sale-proceeds of books.
Miscellaneous.
Receipts at boarding-schools other than fees would fall to this head.

MEDICAL—

Medical College fees.
Hospital receipts.
Receipts from paying patients and lock-hospital fees would be taken to this head.
Lunatic Asylum.
Payments for the maintenance of non-pauper patients, and the proceeds of patients' labor.
Medicines sold by Civil Surgeons.
Interest on endowments.
Miscellaneous.

PRINTING—

Sales of Gazette and other publications.
Other press receipts.

MARINE—

Light-dues.
Pilotage receipts.

MISCELLANEOUS RECEIPTS.

TOLLS.
PORT-DUES.
INTEREST.
RENTS.
SALES OF LANDS, HOUSES, &c.
Proceeds of the *produce* of land should not be credited here, but only those of sales which reduce immovable property.
CATTLE-TRESPASS FINES.
MISCELLANEOUS FEES AND FINES.
This would include fees from all fairs, from examinations (other than those of the University), fees for registering copyright, and inspecting and copying declarations, for stamping weights, &c., for masonry graves, and the like.
VOLUNTARY CONTRIBUTIONS.
SUNDRY RECEIPTS.
Sales of grass and fruit belonging to cemeteries are the only regular Provincial receipts falling under this head; sale-proceeds of old stores, recoveries of excess payments in a past year, &c., will only be taken to this head when there is no receipt head answering to that which originally bore the charge. Produce of lands

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belonging to any Local Fund would, of course, be taken against this head under the Local Fund section of the account.

CONTRIBUTIONS.

FROM PROVINCIAL SERVICES TO ANY LOCAL FUND.
FROM LOCAL FUND TO LOCAL FUND.

PUBLIC WORKS.

TOLLS.
RENTS.
SALES OF LANDS, HOUSES, &c.
PROVINCIAL STOCK.
MISCELLANEOUS.
This head is to take recoveries of overpayments in past years.

CHARGE HEADS.

REFUNDS.

TAXES, RATES AND CESSES.
JAILS.
REGISTRATION.
POLICE.
EDUCATION.
MEDICAL.
PRINTING.
MARINE.

COLLECTION OF TAXES AND CESSES.

JAILS.

INSPECTION AND GENERAL SUPERINTENDENCE.
PRESIDENCY JAILS,
including House of Correction, Her Majesty's Common Jail, and any European Penitentiary.
CENTRAL JAILS.
DISTRICT JAILS.
LOCK-UPS,
including diet and other charges of prisoners under trial.
CONVICT CAMPS AND TEMPORARY CENTRAL JAIL.
The charges for a temporary camp during a sickly season would not come under this head but only those of quasi-permanent camps, *e.g.*, where a large body of prisoners are employed at a distance from a Central Jail on some irrigation works.
SCHOOL OF INDUSTRY.
In each case the pay of fixed establishment, contingent guards, prisoners' rations, clothing and bedding, hospital charges, and miscellaneous charges, &c., should be shown separately.
In reply to a reference, the Government of India held that charges for the maintenance of persons imprisoned by Government in a civil jail (revenue defaulters and the like) should be debited to Provincial Services, and offered an additional assignment equal to the actual charge taken on the average of the last three years.
JAIL MANUFACTURES.
CHARGES FOR TRANSPORTATION OF CONVICTS.

REGISTRATION.

SUPERINTENDENCE.
DISTRICT CHARGES.
REVENUE RECORD-ROOM CHARGES.

POLICE.

PRESIDENCY POLICE,
including river, harbour, dockyard, or suburban.
SUPERINTENDENCE.
DISTRICT EXECUTIVE FORCE.
Rewards for apprehension of proclaimed offenders will be treated as contingent charges of this minor head.
RAILWAY POLICE.
The pay of Railway Police should be adjusted net.
MUNICIPAL POLICE.
SPECIAL POLICE,
including thuggee and dacoity, frontier, &c.

EDUCATION.

UNIVERSITY.
DIRECTION.
INSPECTION.
GOVERNMENT COLLEGES, GENERAL.
DO. SPECIAL.
GOVERNMENT SCHOOLS.
High.
Middle.
Low.
GIRLS' SCHOOLS.
BOARDING SCHOOL.
NORMAL SCHOOL OR TRAINING COLLEGE.
TECHNICAL SCHOOLS,
including Schools of Art and Industry.
SCHOLARSHIPS.
PRIZES, &C.
Under these two heads should be inserted two detailed heads to show separatel those given in Colleges from those given in schools.
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE.
GOVERNMENT BOOK DEPOT,
including educational press, where the supplies of the book depôt are in the mai furnished by a press kept up for that purpose.
GRANTS-IN-AID.
Grants-in-aid of private educational buildings should be a detailed head.
PAYMENTS BY RESULTS.
MISCELLANEOUS.

MEDICAL.

MEDICAL ESTABLISHMENT.
VACCINATION.
MEDICAL SCHOOL AND COLLEGE.
HOSPITALS AND DISPENSARIES.
LUNATIC ASYLUM.
LOCK-HOSPITAL.
Where lock-hospitals are established in cantonments, such part of their charges exceeds the resources of cantonment funds will be borne by the Military Depar ment and paid by the Circle Paymaster.
SANITARY COMMISSIONER,
including Health Officer.

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CHEMICAL EXAMINER.
GRANTS FOR MEDICAL PURPOSES.

PRINTING.

GOVERNMENT PRESSES.
PRINTING AT PRIVATE PRESSES.
LITHOGRAPHY.

MARINE.

LIGHT-HOUSES.
SHIPS.

MINOR ESTABLISHMENTS.

GENERAL MANAGEMENT,
including any payment to the Account or other Head-quarter establishment.
MODEL FARMS
where they have been transferred to Provincial.
COLLECTION OF TOLLS, RATES, RENTS, &C.
,, OF CATTLE-TRESPASS FINES.
CEMETERIES.
DISTRICT POST.
SUB-DIVISIONAL ESTABLISHMENTS
in Bengal, sanctioned in Financial Department No. 2368, dated 10th April 1873, for the purpose of discharging duties formerly undertaken by special and temporary establishments of various kinds.
MISCELLANEOUS ESTABLISHMENTS,
including any for statistical purposes, or Government Museum establishment.

OFFICE RENT, RATES, AND TAXES.

Ground-rents payable to private persons would be charged here.

MISCELLANEOUS.

ALLOWANCE TO CIVIL SERVANTS OUT OF EMPLOY.
EXAMINATION CHARGES,
including uncovenanted (or native) civil service, pleadership, &c.
DONATIONS FOR CHARITABLE PURPOSES,
including burial of paupers and charges on account of native crews of vessels sailing under British colors shipwrecked while trading between Indian ports.
REWARDS FOR DESTRUCTION OF WILD ANIMALS.
DONATIONS TO GARDENS AND MUSEUMS.
CATTLE AND HORSE FAIRS.
COST OF BOOKS AND PUBLICATIONS.
This head is intended for works of general utility not required in a particular department.
CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS.
Khorasani and other vagrants not European have occasionally been deported; such charges should be under a separate detailed head under this minor head.
MISCELLANEOUS AND UNFORESEEN CHARGES.

CONTRIBUTIONS.

FROM PROVINCIAL SERVICES TO LOCAL FUNDS.
FROM ONE LOCAL FUND TO ANOTHER.

PUBLIC WORKS.

ORIGINAL WORKS.
REPAIRS.
ESTABLISHMENT.

TOOLS AND PLANT.

The above debits (under Provincial Services) will be taken from the Controllers' accounts-current only.

The outlay on roadside avenues will be charged to the same section as the repairs of the roads which they bor[illegible]

PETTY CONSTRUCTION AND REPAIRS.

The petty constructions and re[illegible]s of the transferred departments should be taken against their grants: this head is only for the like expenditure of departments still imperial whose grant for such petty works has been transferred.

No. 10-A.

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

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

No. 28. ORDER THEREON, 3rd June 1875, No. 1198.

Resolved that the foregoing circular of the Comptroller-General be communicated to all departments of the Secretariat, and that their special attention be drawn to paragraph 17.

2. The circular will also be communicated to the Board of Revenue with the intimation that paragraph 24 cancels the Order passed by this Government on the 4th January 1875, No. 3.

3. The attention of the Inspector-General of Police will be drawn to paragraph 30 in respect to the extra salt guards which are supplied for imperial purposes.

(True Extract.)

D. F. CARMICHAEL,
Officiating Chief Secretary.

To the Revenue Department.
,, Military ,,
,, Public Works ,,
,, Board of Revenue.
,, Inspector-General of Police.
,, Accountant-General.

Exd. A. S. Rodgers.

Financial Dep

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Read the following

DUTIES OF ACCOUNTANTS GENERAL.

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

CIRCULAR No. 207.

FROM

THE COMPTROLLER GENERAL,

To

THE ACCOUNTANT GENERAL,

SIR,

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

PROHIBITIONS.

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

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

Govt. of Madras.

FINANCIAL.

To

The REVENUE DEPARTMENT,
&c., &c.

Dated June, 3rd.
Issued
Recd.

G.O. 3rd June 1875, No. 1198.

JUNE.
Nos. 27-28.

Provincial Services.—Orders issued on a circular issued by the Comptroller-General respecting the Provincial Services and Local Funds accounts.

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

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

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

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

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

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

INJUNCTIONS.

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

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

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

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

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

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

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

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

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

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

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

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

General Procedure.

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

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

17. All officers of Government should bear in mind that all transactions to which they, in their official character, are parties, must, without any reservation, be brought to account, and all monies be deposited in the Government Treasuries. *Gazette of India*, 1911, *p.* 165.

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

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

Audit Rulings.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

g. Since the abolition of the Annuity Fund, the Treasury Officer is responsible for making from the bills of Covenanted Civil Servants the deductions prescribed in section 3 of Supplement A of the Civil Pension Code; salaries and other payments will finally be taken net against all *Imperial* heads, but in case of officers paid

by *Provincial* Services, or independent bodies, gross allowances will be charged and the deductions taken to credit of XVI, Receipts in aid of superannuation, &c., minor head Contributions for Pensions and Gratuities. To the same head will be taken the ordinary deduction of 4 per cent., when, by reason of the short term of a deputation, the full contribution of 20 per cent. is not levied. *F. D.*, 1871, *dated* 10 *Mar.* 74; *Gaz. India*, *p.* 151.

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

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

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

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

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

Office Practices.

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

[illegible] of *Stamps* and *Opium*, as well as *Money*.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Treasury Inspection.

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

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

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

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

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

ALLOWANCES, &c.

43. An officer conducting the duties of—

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

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

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

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

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

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

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

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

OFFICE STAFF.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Monthly Returns.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Quarterly Returns.

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

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

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

If no such last-pay ificates have been granted, a blank list should still be *submit*

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

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

ASSETS.

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

LIABILITIES.

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

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

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

Annual Returns.

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

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

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

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

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

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

The form should be ruled by hand on foolscap.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

No 207.

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

Signed/ E Gay.
Dy Comptroller Genl.

Order thereon of Octacamund. 1st July 1875. No 1393.

Communicated to the Revenue Department.

(True Extract)

D Hamilton
Offg Chief Secretary.

To

FORM A.

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

STATEMENT OF PROPOSITION FOR REVISION OF ESTABLISHMENT.

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

* Money Columns.

Form B.

(*Para.* 36.)

Register of Officers lent to Native States and Public Bodies.

I.—To whom lent.	*Joudpore State*	*Cawnpore Municipality.*
II.—Name of Officer lent.	*Nilmadhub Sen*	*Gopal Sing.*
III.—Official designation.	*Sub-Assistant Surgeon* ...	*Overseer.*
IV.—Monthly rate of salary.	*Rs.* 300	*Rs.* 100.
V.—Number and date of Government Order.	10*th January* 1872, *No.* 117 ...	17*th October* 1872, *No.* 3372.
VI.—Rate of monthly contribution towards leave and pensionary allowances.	*One hundred Rupees*	*Twenty Rupees.*
VII.—When lent.		
VIII.—Where recovered	*Indore Treasury*	*Cawnpore Treasury.*

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

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

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

LIST OF ORDINARY RETURNS PREPARED IN CIVIL ACCOUNT OFFICES.
Due dates of monthly and quarterly returns are shown as for the period ended on the last day of June 1875.

No.	LIST OF RETURNS.	When due.	To whom submitted.
	MONTHLY.		
1	RESOURCE ESTIMATE	June 25 ...	Financial Secretary.
2	CASH BALANCE REPORT	July 20 ...	
3	STATEMENT OF CUSTOMS AND SALT REVENUE	,, 10 ...	
4	STATEMENT OF CURRENCY NOTES IN DETAIL OF DISTRICTS	Aug. 1 ...	
5	STATEMENT OF THE CHIEF HEADS OF REVENUE AND EXPENDITURE.	Aug. 15 ...	
6	ACTUAL RECEIPTS AND DISBURSEMENTS, IMPERIAL.	Aug. 1 ...	Financial Secretary and Comptroller General.
7	Do. Do. PROVINCIAL SERVICES		
8	EXPLANATIONS OF VARIATIONS FROM BUDGET GRANTS.	Aug. 15 ...	
9	SCHEDULE OF PAYMENTS, G. T. SURVEY ...	July 15 ...	Comptroller General.
10	Do. Do. REVENUE SURVEY ...	"	
11	RECEIPTS AND PAYMENTS ON ACCOUNT OF RAILWAYS.	July 20 ...	
12	MADRAS IRRIGATION AND CANAL COMPANY ...	After the close of Bank's account in every month.	
13	SCHEDULES AND VOUCHERS CONNECTED WITH QUARTERLY ACCOUNT CURRENT, LONDON.	Aug. 15 ...	
14	STATEMENT OF DISTRICT SAVINGS BANK ...	Aug. 25 ...	
15to24	REGISTER OF BILLS ISSUED ON OTHER PROVINCES.		The several Accountants General.
	ACCOUNT CURRENT.		
25to34	ACCOUNTS CURRENT WITH OTHER PROVINCES		
35	Do. Do. BERAR (*a*) ...	Aug. 10 ...	The Military Accountants, Bengal, Madras, Bombay. Controller, Public Works Accounts.
36to38	Do. Do. MILY. DEPT. (*b*) ...		
39	Do. Do. P. W. DEPT.... ...		
40	Do. Do. TELEGRAPH DEPARTMENT		Compiler of Telegraph Accounts
41	Do. Do. POSTAL DEPARTMENT ...		Compiler of Postal Accounts.
	CERTIFIED LISTS.		
42	CIVIL FUND, ORDINARY AND ADDITIONAL	Aug. 10 ...	The Secretaries of the several Funds.
43	UNCOVENANTED SERVICE FAMILY PENSION FUND.		
44	GENERAL FAMILY PENSION FUND ...		
45	BOMBAY CIVIL FUND		
46	Do. PROVIDENT FUND		
47	Do. UNCOVENANTED SERVICE FAMILY PENSION FUND		
48	MADRAS CIVIL FUND		
49	Do. PROVIDENT FUND		
50	Do. APOTHECARIES' FUND		
	MISCELLANEOUS.		
51	STATEMENT OF FOREST RECEIPTS AND CHARGES.	Aug. 15 (*c*) ...	Conservator of Forests.
	TREASURY STATEMENT OF FOREST REMITTANCES.		
52	INTEREST STATEMENT		Presidency Bank and Comptroller General.
53	MONEY ORDER STATEMENT		Controller, Money Order Department.
54	OVERLAND MONEY ORDER STATEMENT ...	Aug. 15 ...	Bombay Accountant General.
55	STATEMENT OF FRESH CHARGES, AND ALTERATIONS OF SALARIES AND ESTABLISHMENTS, SANCTIONED BY LOCAL GOVERNMENTS.		Foreign, Home, Agricultural, Public Works and Marine Departments.

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

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

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

No.	List of Returns.	When due.	To whom submitted.
56	Schedules and Vouchers connected with Account Current, Bengal Marine.	July 10 ...	Accountant General, Bengal.
57	Land Revenue Receipts	Aug. 15 ...	Board of Revenue or Financial Commissioner.
58	Memorandum of Treasury Credits under Stamps.	Ditto ...	Ditto or Commissioner of Stamps.
59	Currency Audit Report	Monthly ...	Comptroller General.
60	List of Treasuries Casting Notes ...	July 20 ...	Head Commissioner of Paper Currency.
	QUARTERLY.		
1	Account Current, London	Aug. 15 ...	Comptroller General.
2	Statement of Assets and Liabilities ...	Aug. 31 ...	
3	Trial Balance Sheet		
4	Civil List	When published.	Financial Secretary and Comptroller General.
	ANNUAL.		
1	Small Silver and Copper Coin Estimate...	Jan. 1 ...	Financial Secretary.
2	Budget Estimate, Imperial	„ 15 ...	Financial Secretary and Comptroller General.
3	Cash Requirement Estimate	Feb. 10 ...	
4	Budget Provincial Service and Local Funds.	Ditto ...	
5	Statement of foreign Bills outstanding more than three years.	April 15 ...	All Accountants General.
6	Services of Bengal Chaplains ...	„ 30 ...	Comptroller General.
7	Return of Contingent Charges in district detail (*Circular No. 170, para. 27*).	July 15 ...	Local Government and Financial Department.
8	Statement of Bengal Revenue caused by [illegible] (*Circular No. 169, para. 12*).	Ditto ...	Comptroller General.
9	List of Civil Servants (*Ibid, para. 18*) ...	Ditto ...	Governments of India, Madras and Bombay for officers on the roll of the respective Presidency.
10	Appropriation Audit Statement ...	July 31 ...	Local Government, Financial Secretary and Comptroller General.
11	Explanation of Balances and outstanding objections (*Para. 60*).	Ditto ...	Comptroller General.
12	Statement of Receipts and Charges of the Paper Currency Department.	Aug. 15 ...	Comptroller General, Treasury Account Branch.
13	Statement of Receipts and Charges of the Mint.	Ditto ...	Mint Master.
14	Statement of Ecclesiastical Charges (*Para. 61*).	Ditto ...	Bishop of Diocese and Financial Secretary.
15	Sale Proceeds of Waste Lands ...	Ditto ...	Comptroller General.
16	Statement of Stores (*Para. 62*) ...	Ditto ...	Ditto.
17	Statements required for Finance and Revenue Accounts (*Para. 63*).	Ditto ...	Ditto.
18	Book of Civil Establishment	Sept. 1 ...	Financial Secretary.
19	Classified Return of Pensions (*Circular No. 171, para. 12*).	Ditto ...	Ditto.
20	Revised Estimate	Nov. 20 ...	Ditto.
21	General Books, Ledgers and Journal ...	When closed ...	Financial Department for Secretary of State, and Comptroller General.
22	Extracts of Sanctioned Budget Estimate	After receipt of budget orders.	All expending and controlling officers.

C.O. 4 May/75 No 35-36 Fin. Sec.

Rec: 1875: Dept
No. 2510.

Fin: Finl Depth
No. 1393

Dated 1st July/75
Rec'd 1st July/75

Comg copy of a Circular from the Comptroller General detailing the duties of Accountants General.

No. 1496. 17th July 1875

With Order

No 1496
Communicated to the Board of Revenue for their information.
I Fitzh. Colvin 2nd Dep Chairman 2nd Board
17th July/75

C 15 July/75. Rec'd 19 July/75