

AN
INTRODUCTION
TO
INDIAN GOVERNMENT ACCOUNTS
AND AUDIT

Gokhale Institute of Politics
and Economics, Poona 4.



Under the Authority of the Auditor General in India.

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PREFACE.

The present Manual combines, for the first time, the "Introduction to Indian Government Audit" with the "Introduction to Indian Government Accounts". It is based in the main on the two earlier volumes which bore these titles, the former of which was prepared by Sir Frederic Gauntlett, K.C.I.E., K.B.E., I.C.S. (late Auditor-General in India), while the latter was originally drafted by Mr. L. E. Pritchard, (late Accountant-General), and subsequently revised by Sir Frederic Gauntlett.

Much of the material in the present Manual is taken direct from the second editions of the earlier volumes, with such modifications and omissions as are necessitated by the changes which have taken place since they were published.

At the same time the opportunity has been taken thoroughly to re-arrange the matter in such a way as to facilitate a consecutive study of the subject. Moreover, a considerable amount of new matter has been incorporated, the more important portions of which deal with the constitutional position of Audit, and incidentally of Accounts, under the reformed constitution given to India in 1919. ✓

This Manual has been compiled at a time when further changes of far-reaching importance are expected. To postpone its issue until the changes are effected would probably have involved a delay of several years; while there is a certain advantage in making available at the present stage a summary of the position as it now stands in order to make it easier for Probationers,—and it is hoped for others also,—to grasp the significance of the impending changes as they take place.

This "Introduction" carries no authority beyond that of the Statutory Rules, Codes, etc., which it attempts to summarise. It may not, therefore, be quoted as carrying any authority in itself. It must be remembered that a summary of detailed Rules can only give a general conspectus of their effect; and it is incumbent upon readers to study the originals, to which this volume is intended to serve as a guide.

E. BURDON,
Auditor-General in India.

July 1st, 1930.

CONTENTS.

	PAGE.
Prefaces to earlier Editions	v—ix
Contents of Chapters	xi—xxx

PART I.

A PRELIMINARY SURVEY OF ACCOUNTS AND AUDIT SYSTEMS.

Chapter 1.—The Purpose of Accounts and Audit	1—4
Chapter 2.—Indian Government System of Accounts and Audit, and Commercial Systems	5—13
Chapter 3.—Brief Historical Account of Audit and Accounting in India. The Functions and Position of the Auditor-General	14—18
Chapter 4.—The Relation of Audit to Accounts	19—25
Chapter 5.—Present Distribution of Responsibility for the Compilation and Audit of Accounts in India	26—31

PART II.

THE INDIAN FINANCIAL STRUCTURE AND THE INITIAL ACCOUNTS.

Chapter 6.—Brief Description of the General Structure of the Financial Administration in India	33—39
Chapter 7.—Currency and Resource Arrangements	40—44
Chapter 8.—The Working of a Treasury	45—62
Chapter 9.—Procedure of Departments whose Initial Accounts are compiled, in whole or in part, Departmentally instead of at the Treasury	53—68
Chapter 10.—The Original Records—The Basis of Accounts and Audit	69—74
Chapter 11.—Classification of Receipts and Expenditure in the Government Account	75—77

PART III.

THE MAIN PRINCIPLES AND THE MAIN PROCESSES OF AUDIT.

Chapter 12.—The Audit of Receipts	79—82
Chapter 13.—The Audit of Expenditure	83—84
Chapter 14.—Audit of Sanctions	85—100
Chapter 15.—Audit against Provision of Funds	101—108
Chapter 16.—Audit against, and Scrutiny of, Rules and Regulations	109—111
Chapter 17.—Audit in respect of Propriety	112—117
Chapter 18.—Audit of Stores and Stock	118—120
Chapter 19.—The Spirit of Audit	121—122
Chapter 20.—Interpretation of Rules	123—124
Chapter 21.—The Results of Audit. The Executive and Appropriation Reports	125—133
Chapter 22.—Relation between the Audit Department and the Finance Departments of the Central and Provincial Governments	134—140
Chapter 23.—Relation between the Auditor-General and the Auditor of the Indian Home Accounts	141—143

PART IV.

THE MACHINERY AND SPECIAL PROCESSES OF AUDIT.

Chapter 24.—Office Arrangements and Procedure	145—148
Chapter 25.—The Codes and Regulations used in Audit Offices	149—157
Chapter 26.—Remuneration of Gazetted Officers and of Establishments	158—170
Chapter 27.—Travelling Allowance	171—176
Chapter 28.—Pensions	177—182
Chapter 29.—Contingent Expenditure	183—188
Chapter 30.—Expenditure on Works	189—200
Chapter 31.—Stores and Stock Accounts	201—212
Chapter 32.—Accounting and Audit of Railway Receipts and Expenditure	213—235
Chapter 33.—Posts and Telegraphs Accounts and Audit.	236—245
Chapter 34.—Commercial Accounting and Auditing, as applied to Govern- ment Concerns	246—249
Chapter 35.—Test Audit and Inspection	250—255
Chapter 36.—Separation of Accounts from Audit in Theory and Practice	256—263

PART V.

THE ACCOUNTING PROCESSES LEADING UP TO THE FINANCE AND
REVENUE ACCOUNTS AND TO THE TECHNICAL ACCOUNTS.

Chapter 37.—Allocation of Expenditure between Capital and Revenue Accounts	265—272
Chapter 38.—Compilation of Accounts.	273—279
Chapter 39.—Finance and Revenue Accounts	280—283
Chapter 40.—Technical Accounts	284—288
Index	289—301

INTRODUCTION TO THE FIRST EDITION
OF
AN INTRODUCTION TO INDIAN GOVERNMENT AUDIT.

THE primary object of this volume is to give probationers in the Indian Finance Department some idea of the principles underlying Government audit in India, and a summary of the more important rules to be applied in such audit.

It is hoped, however, that it may have a wider sphere of usefulness. The exposition of principle may be of value to senior audit officers as well as to probationers.

The volume may also be of some use to officers of other departments, especially to those who, as controlling officers, constitute an important link in the system of audit.

As a consequence of the primary object of the volume no attempt has been made to include in it any account of the system of work followed, or of the special rules applied, in military audit offices. But, generally speaking, that system of work is based on the principles described herein, and thus this volume may also be of some assistance to officers of the Military Accounts Department.

In regard to several matters the present volume deals with a transitional period. Thus the principles according to which re-delegation may be permitted, the resolution which will bring together all the financial powers of local Governments and the revision of the leave rules are all still unsettled. It is thought desirable, however, to issue the volume now for two reasons. Firstly, the need for it is deemed to be urgent, and secondly, it is felt that there can be no finality in such matters, and that by the time these questions are decided others will in turn be under consideration. Moreover a pioneer volume such as this will probably require revision at a comparatively early date, and, when the questions above mentioned have been

decided, it may be found desirable to issue a new edition in which any defects found in this edition can be rectified.

I desire to express my indebtedness to Mr. Dicksee's "Treatise on Auditing" and for the assistance which I have received from Mr. Pritchard in the description of the existing system of audit of receipts and of the verification of the original record, from Messrs. Scott O'Connor and Avery in connection with railway audit, from Messrs. Levett Yeats and Rajagopalan regarding post and telegraph audit and from Mr. Rajagopala Ayyar in the chapter dealing with expenditure on works.

I also acknowledge the close scrutiny to which the Financial Member the Hon'ble Sir William Meyer, and the Secretary to the Government of India in the Finance Department, the Hon'ble Mr. J. B. Brunyate, have subjected every portion of the volume, and their valuable criticisms which have led to the improvement of many of the more important sections.

M. F. GAUNTLETT.

INTRODUCTION TO THE FIRST EDITION

OF

AN INTRODUCTION TO INDIAN GOVERNMENT ACCOUNTS.

THIS is meant to be a companion volume to the Introduction to Indian Government audit. They have the same end in view, *viz.*, to present in as simple a form as possible the general system of Indian Accounts and Indian Audit.

2. Mr. L. E. Pritchard is primarily responsible for Chapters I to IV and VII while the original draft of Chapters V and VI was prepared by the undersigned. The chapters have all been carefully scrutinised by selected officers, and it is hoped that the volume in its present form will be found a guide to those who have to trace their way through the intricacies of Indian Government accounts.

M. F. GAUNTLETT.

The 4th July 1914.

INTRODUCTION TO THE SECOND EDITION
OF
AN INTRODUCTION TO INDIAN GOVERNMENT AUDIT.

THIS volume has been thoroughly revised so as to embody all the changes in the rules relating to audit, the rule defining the financial powers of the Government of India and local Governments, rules relating to pay, leave and pension, etc., which have been brought about by the introduction of the Reforms, and the consequent changes in the Government of India Act and the Statutory rules issued under the Act. The primary object with which the volume was originally issued has been kept in view, and all the changes which have taken place since the issue of that volume, have been explained in a general manner so as to present a broad view of the whole situation.

My thanks are due to Rao Bahadur K. Balarama Iyer for the revision of the chapters relating to railway audit and audit of stores accounts, and to Mr. J. C. Mitra for the revision of the chapter on Posts and Telegraph audit.

M. F. GAUNTLETT.

The 25th May 1922.

INTRODUCTION TO THE SECOND EDITION

OF

AN INTRODUCTION TO INDIAN GOVERNMENT ACCOUNTS.

THIS volume has been revised so as to incorporate all the changes in the system of Government accounts consequent on the introduction of the Reforms.

2. I am indebted to Mr. A. C. McWatters, Controller of the Currency, for the revision of Chapter VI.

M. F. GAUNTLETT.

The 20th May 1922.

CONTENTS OF CHAPTERS.

Part I.

A PRELIMINARY SURVEY OF ACCOUNTS AND AUDIT SYSTEMS.

CHAPTER 1.

The Purpose of Accounts and Audit.

	PARA.
Subject matter	1
Accounts and transactions	2
Accounting	4
Compilation	5
Audit	6
The Auditor	8

CHAPTER 2.

Indian Government System of Accounts and Audit, and Commercial Systems.

(A) ACCOUNTS.

The difference between Government and Commercial functions	11
The principles and methods of Commercial accounting	12
The principles of Government accounting	15
The purpose of Government and Commercial Accounts	17
Commercial Enterprises conducted by Government	18
The method of Government Accounting	19

(B) AUDIT.

Principles of Audit	20
Purpose and procedure of Commercial Audit	21
Difference between a Government and a Commercial Firm necessitating differences in audit procedure	23
Procedure of Government Audit as compared with Commercial Audit	27

CHAPTER 3.

Brief Historical Account of Audit and Accounting in India. The Functions and Position of the Auditor General.

The Position before 1857	34
The Reforms of 1860	35
The Reforms of 1865	36
The Reforms of 1870 and subsequent dates	37
The Position under the Reforms of 1919	43
The Functions and Powers of the Auditor General in regard to Audit	46
The Functions and Powers of the Auditor General in regard to Accounts	47

CHAPTER 4.

The Relation of Audit to Accounts.

	PARA.
Former Proposals to separate Audit from Accounts in India	48
The Theory of the Independence of Audit	50
Partial Independence of the Comptroller and Auditor General from 1913	53
The Auditor General's Responsibility for Accounts as well as Audit under the Reforms of 1919	54
The Question of Separation re-opened in 1923	56
Accounts in relation to Financial Control	60
Experimental Separation of Audit from Accounts	63
Future development of Separation dependent on future Constitutional Changes	70

CHAPTER 5.

Present Distribution of Responsibility for the Compilation and Audit of Accounts in India.

Distribution of Accounting and Audit Duties	71
---	----

(A) DISTRIBUTION OF AUDIT WORK.

Main Branches of the Indian Audit Department	72
Channels of Control by the Auditor General	73
Civil Audit Offices	74
Railway Audit Offices	76
Posts and Telegraphs Audit Offices	78
Military Audit Offices	79
Commercial Audit Offices	80

(B) DISTRIBUTION OF ACCOUNTING DUTIES.

Transactions of the Civil, Public Works, and Forest Departments	81
Transactions of the Railway Department.	82
Transactions of the Indian Posts and Telegraphs Department	83
Transactions of the Military Department	84
Commercial Accounts	85

Part II.

THE INDIAN FINANCIAL STRUCTURE AND THE INITIAL ACCOUNTS.

CHAPTER 6.

Brief Description of the General Structure of the Financial Administration in India.

	PARA.
Structure of Administration	86
Treasuries	89
Initial Accounts	92
Classification	93
Compilation	94
Audit	101
Provision of Funds	102
Estimates	103
Ways and Means	105
Resource	106
Functions of various authorities	107
Comparison with the English system	108

CHAPTER 7.

Currency and Resource Arrangements.

Currency and Resource	109
Currency	110
Paper Currency Reserve	116
Resource	118
Funds in India	119
Facilities to the public	120
Funds in England	121
Expansions and contractions of Currency	122

CHAPTER 8.

The Working of a Treasury.

Personnel	124
Building	127
Opening of the Treasury	128
Receipts	129
Payments	130
Treasurer's and Accountant's Books	132
Incorporation of Sub-Treasury accounts	133
Daily closing	134
Receipt, issue and safe custody of treasure	135
Monthly balance	136
Monthly accounts	137
Halfly and monthly agreement	142

CHAPTER 8—*contd.*

	PARA.
Imperial Bank of India	144
Check at the Treasury	147
Classification in the Treasury accounts	149
Treasury Inspection	150

CHAPTER 9.

**Procedure of Departments whose Initial Accounts are Compiled, in whole
or in part, Departmentally instead of at the Treasury.**

Receipts credited in lump, and payments made by cheques	152
---	-----

(A) PUBLIC WORKS DEPARTMENT.

(a) CONSTITUTION OF THE DEPARTMENT.

Organisation	154
------------------------	-----

(b) RELATIONS WITH THE TREASURY.

Cheques and bills	155
Receipts	158

(c) PREPARATION OF INITIAL ACCOUNTS.

Divisional and Sub-divisional offices	159
---	-----

(i) *Sub-divisional Accounts.*

Funds	160
Account Records	162
Cash Book	163
Muster Roll	164
Measurement Book	165
Works Abstract	167
Store Accounts	168
Monthly Sub-divisional Accounts	169

(ii) *Divisional Accounts.*

Account Records	171
Contractors' Ledger	173
Register of Works	174
Transfer Entry Book	175
Revenue Accounts	176
Monthly Divisional Accounts	177

(B) MILITARY DEPARTMENT.

(a) RELATIONS WITH THE TREASURY.

Cash Collections and Funds	179
--------------------------------------	-----

CHAPTER 9—*contd.*

(b) PREPARATION OF INITIAL ACCOUNTS.

	PARA.
Organisation	180

(C) RAILWAY DEPARTMENT.

(I) RAILWAYS—OPEN LINES.

(a) *Relations with the Treasury.*

Cash Collections and Funds	186
--------------------------------------	-----

(b) *Preparation of Initial Accounts.*

Government-worked Railways	187
Receipts	188
Payments	191

(II) RAILWAYS UNDER CONSTRUCTION.

Organisation	193
------------------------	-----

(D) INDIAN POSTS AND TELEGRAPHS DEPARTMENT.

(I) POSTAL SECTION.

(a) *Relations with the Treasury.*

Cash Collections and Funds	195
--------------------------------------	-----

(b) *Preparation of Initial Accounts.*

Organisation and Accounts Records	196
Treasurer's Cash Book	197
Head Office Summary	198
Head Office Cash Book	199
Periodical Returns	201
Railway Mail Service	202

(II) TELEGRAPH SECTION.

(a) *Relations with the Treasury.*

Cash Collections and Funds	203
--------------------------------------	-----

(b) *Preparation of Initial Accounts.*

Account Records	204
Store Transactions	206
Local Accounts	207

CHAPTER 9—*concl.*

(E) FOREST DEPARTMENT.

(a) *Relations with the Treasury.*

	PARA.
Cash Collections and Funds	208

(b) *Preparation of Initial Accounts.*

Organisation	209
Account Records	211

(F) OTHER DEPARTMENTS.

Central and Provincial Departments	215
General arrangements	216

CHAPTER 10.

The Original Records—The Basis of Accounts and Audit.

Accuracy	219
Vouchers	220
What Vouchers represent	222
Receipts and Certificates	223
Impossibility of verification by Audit Office	225
Part played by countersigning and controlling officers	226
Detection of fraud	230
Records submitted to the Account Office	232

CHAPTER 11.

Classification of Receipts and Expenditure in the Government Account.

Main principles of classification	236
Purpose of detailed classification	241
Responsibility for classification	243

Part III.

THE MAIN PRINCIPLES AND THE MAIN PROCESSES OF
AUDIT.

CHAPTER 12.

The Audit of Receipts.

	PARA.
Limitation of Receipt Audit	244
Proposed Extension of Auditor General's Audit of Receipts	245
Functions of Receipt Audit	249
Check against Demands	250
Check of Credit in accounts	255
Nature of Audit functions in relation to Receipts	256

CHAPTER 13.

The Audit of Expenditure.

Essential conditions governing expenditure	258
Duty of Audit	260

CHAPTER 14.

Audit of Sanctions.

The first condition governing expenditure	265
Application of Audit Check	266
Independence of Audit in relation to Sanction Audit.	268
Authority to sanction expenditure	271
History prior to Reforms of 1919	272
Delegations to local Governments and Subordinate Authorities	276
History of Delegation	277
Control by the Government of India over local Governments before the Reforms of 1919	280
Relevant features of the Reforms Scheme in regard to provincial matters	281
Control by the Government of India under the Reforms of 1919	283
Powers of the Government of India in regard to Central subjects	286
Expenditure involving higher sanction at a later date	287
Grouping for the purpose of sanction	291
Sanction to expenditure on public Services	299
Classification Rules	303
Delegation of power	307
Period of Validity of Sanctions	308
Audit of sanctions as distinguished from Audit of expenditure against sanctions	309

CHAPTER 15.

Audit against Provision of Funds.

The second condition governing expenditure	310
Authority for sanction of funds	311

CHAPTER 15—*contd.*

	PARA.
Budget	312
Demands for Grants	313
Powers of the Governor-General and of Governors	316
Grants and Appropriations	318
Sub-heads of Grant and of Appropriation	319
Supplementary Grants	321
Re-appropriations	322
Duties of the Audit Department	326
Meaning of the term New Service	329

CHAPTER 16.

Audit against, and Scrutiny of, Rules and Regulations.

AUDIT AGAINST RULES AND REGULATIONS.

The third condition governing expenditure	331
Necessity for Rules and Regulations	332
Authority to frame Rules	333
Objects of Audit	338

SCRUTINY OF RULES AND REGULATIONS.

Necessity for Scrutiny	339
Application of Audit Scrutiny	340

CHAPTER 17.

Audit in respect of Propriety.

The fourth condition governing expenditure	344
The Canons of Financial Propriety	345
Origin of the Canons	346
Duty of Audit in respect of the Canons	352
An examination of the Canons	353

CHAPTER 18.

Audit of Stores and Stock.

Limitation of responsibility for Audit of stores and stock	358
Essential points of stores Audit	360
Physical verification of stores	365
Stores represent a locking up of capital	367
Unserviceable stores, and stock in excess of requirements	368
Pricing of articles	369

CHAPTER 19.

The Spirit of Audit.

The Spirit of Audit	371
Procedure for Audit scrutiny	375

CHAPTER 19—*contd.*

	PARA.
Pursuance of objections	376
Audit to assist Government	377

CHAPTER 20

Interpretation of Rules.

How rules are framed	378
Correlation between the spirit and the letter	380
Correlation between two rules of the same nature	381
Procedure of interpretation	383

CHAPTER 21.

The Results of Audit. The Executive and Appropriation Reports.

The Value of Audit	387
Detailed reports on Audit	388
Collective reports on Audit	389
Position before the Reforms of 1919	392
Position under the Reforms of 1919	395
Reorganisation of the Reports	398
Object of the Report on the Appropriation Accounts	400
Object of the Executive Report	401
By whom prepared	403
Functions of the Public Accounts Committees of Provincial Legislatures	405
Functions of the Public Accounts Committee of the Central Legislature	409
Assistance required of the Audit Officers	411
Review of Finance	412
Disposal of the Reports	413
Importance of the Reports	415

CHAPTER 22.

Relation between the Audit Department and the Finance Departments of the Central and Provincial Governments.

The Auditor General dependent on the Government of India in matters of expenditure and administration	416
Co-operation between the Auditor General and the Finance Department of the Government of India	421
The increased financial powers of Provincial Governments, and the consequent duties of Audit	423
The Audit Officer's relation with the Legislature and the Finance Department of the local Government	425
Duties of the Finance Department, and corresponding functions of the Audit Officer	429
Co-operation between the Audit Officer and the Finance Department	441

 CHAPTER 23.

 Relation between the Auditor General and the Auditor of the
 Indian Home Accounts.

	PARA.
Position of the Auditor General in India	442
Position of the Auditor of the Indian Home Accounts	443
Genesis of appointment of Auditor for Indian Home Accounts	445
Anomalies created by the Reforms of 1919	446
Arrangements made to cover the anomalies	450

Part IV.

THE MACHINERY AND SPECIAL PROCESSES OF AUDIT.

CHAPTER 24.

Office Arrangements and Procedure.

	PARA.
Arrangements for conduct of work	451
Arrangements in the Civil Audit Offices	452
Arrangements in the Posts and Telegraphs Audit Offices	461
Arrangements in other Audit Offices	462
Auditor-General's Inspection	463
Departmental control	465
Audit and Account Procedure	467
Correspondence	468

CHAPTER 25.

The Codes and Regulations used in Audit Offices.

Evolution of Statutory Rules	469
New Statutory Rules issued under the Act of 1919	470
Subsidiary Rules	471
Classification of the Rules	472
Scope of the Audit and Account Rules issued by the Auditor General	474
Relation of the old Codes to the new Rules	475
Rules issuable by the Local Government	484
Rules issuable by the Governor General in Council	485
Rules issuable by the Auditor General	486
Audit Instructions	490
Codes and Regulations in common use	491

CHAPTER 26.

Remuneration of Gazetted Officers and of Establishments.

Pay bill	492
--------------------	-----

REMUNERATION OF GAZETTED OFFICERS.

Gazetted Officers' pay bills	493
Audit of Gazetted Officers' pay bills	495
Increments on time scales of pay	497
Scale Register	499
Sterling Overseas pay	500
Passage concessions	501
Leave Account	503
History of Services	504

CHAPTER 26—*contd.*

REMUNERATION OF ESTABLISHMENTS.

	PARA.
Pay bills of Establishment	505
Audit of pay bills of Establishment.	506
Audit of pay bills of Establishment on time scale rates of pay	509

STATUTORY RULES.

Application of the Statutory Rules	512
Lien	515
Pay	518
Fixation of Pay on a Time Scale	519
Compensatory Allowances	522
Fees and Honoraria	523
Special and Ordinary Leave Rules	527
Leave Rules of certain High Officials	528
Leave Salary	529
Average pay	530
Drawal of leave salary	531
Leave Account	533
Grant of leave not due	534
Extraordinary leave	535

ALLOCATION OF CHARGES ON ACCOUNT OF LEAVE SALARY.

Adjustment of leave salaries	536
--	-----

CHAPTER 27.

Travelling Allowance.

Powers of the Central and Provincial Governments to frame rules	537
Rules framed by the Central Government for journeys on tour	540
Classification of Government servants under the Central Government	541
Daily Allowance	542
Mileage	543
Rail and Steamer fares	545
Rates when Government supplies means of locomotion	546
Permanent travelling allowance	548
Conveyance allowance	549
Bill forms	550
Audit	551
Main points of Audit	552
Duties imposed on Controlling officer	553
Duties imposed on the Audit Officer	556
Higher Audit check	560

CHAPTER 28.

Pensions.

Essential points of Audit	562
Preliminary verification	563
Qualification for Pension or Gratuity	566

CHAPTER 28—*contd.*

	PARA.
Anticipatory Pensions	567
Authority for disbursement of Pension	570
Allocation of pensionary charges	575
Method of Pension payment and identification of pensioner	580
Audit of Pension payments in the Audit office	581
Commutation of Pensions	582

CHAPTER 29.

Contingent Expenditure.

The classes of expenditure falling under contingencies	585
Classification of contingent charges proper	587
Permanent Advance	589
Duties of Controlling authority	591
General nature of contingent Audit	593
Special contingencies	596
Contract contingencies	597
Scale-regulated contingencies	598
Countersigned contingencies	599
Bills countersigned before payment and fully-vouched contingencies	600
Grants-in-aid	601
Expenditure by grantees from grants	603
Higher Audit	604
Relation between Controlling and Audit authorities	605
Registers used in Audit	606

CHAPTER 30.

Expenditure on Works.

(I) GENERAL PRINCIPLES.

Volume and importance of Works expenditure	607
Need for preparation of estimates before sanction	608
Basic Rules applicable to works executed by the Public Works Department	610
Supplementary and Revised estimates	613
Audit of Works expenditure	618
Contracts	620

(II) ORDINARY WORKS EXPENDITURE.

Audit	623
The Divisional Accountant and his functions	631
Local Inspection	638

(III) WORKS RECEIPTS.

Audit of Receipts	639
-----------------------------	-----

CHAPTER 30—*contd.*(IV) GENERAL PRINCIPLES IN REGARD TO LARGE CONSTRUCTION
PROJECTS.

	PARA.
Accounting principles	642
Special Tools and Plant	645
Interest charges	647
Audit	648

CHAPTER 31.

Stores and Stock Accounts.

Responsibility for Audit in respect of Stores and Stock Accounts	651
Priced and unpriced Accounts	653

I. PUBLIC WORKS STORES.

Administration and control	657
Maintenance of Stock	659
Stores accounts maintained by the Executive	660
Half-yearly register of Stock	663
Pricing of Articles	664
Stock verification	665
Accounts of Tools and Plant and Road Metal	666
Audit	668

II. STORES AND STOCK ACCOUNTS OF THE STATE RAILWAYS.

Administration and control	671
Supply of Stores	673
Indian Purchases	674
Manufacture	675
English Purchases	676
Funds for Stores Purchases	677
Issue of Stores	678
Numerical Account in the Stores Depot	679
Stores Transaction Returns to the Chief Accounts Office	680
Revenue maintenance material	681
District sub-depots	682
District material Account	684
Unserviceable Stores	685
Duties of the Chief Accounts Office	686
Pricing of Articles	688
Stores Priced Ledgers	689
Reconciliation between Card Ledgers and Priced Ledgers	690
Stock verification	692
Audit of Stores Account	693

III. STORES AND STOCK ACCOUNTS OF THE TELEGRAPH BRANCH OF
THE INDIAN POSTS AND TELEGRAPHS DEPARTMENT.

Administration and control	695
Accounts	697

CHAPTER 31—*contd.*

	PARA.
Pricing of Articles	699
Stores and Stock with the Divisional Engineers	701
Unserviceable Stores	704
Audit	705
Stock-taking and Stock verification.	709

THE INDIAN STORES DEPARTMENT.

Activities of the Indian Stores Department	711
The Audit Officer, Indian Stores Department	718
Adjustment of Accounts	719
Audit	720

CHAPTER 32.

Accounting and Audit of Railway Receipts and Expenditure.

I. GENERAL ORGANISATION.

Railways—A Central Subject	721
Railway Finance	723
Financial control	724
Separation of Accounts from Audit	725
System prior to separation of Accounts from Audit	730
Statutory Audit after the separation	733
Financial and Audit control	739

II. ACCOUNTING AND INTERNAL CHECK.

Main Divisions	740
--------------------------	-----

(A) EXPENDITURE ON CONSTRUCTION OF NEW RAILWAYS.

Provision of Funds for Capital Expenditure	741
Programme of Capital Expenditure	742
Check against construction estimate	744
Check against Budget Provision	747
Distribution of funds between England and India	748
Control over Capital Expenditure	751
Check of expenditure in a Construction Division	754

(B) EXPENDITURE ON OPEN LINES.

Sanction, and provision of funds	755
Payments, and accounting	758
Workshop expenditure	763

(C) RAILWAY RECEIPTS.

Sources of Revenue	774
Accounting of Revenue	773

CHAPTER 32—*contd.*

	PARA.
Check that correct amount is paid	779
Check that payments are duly brought to account	780
Parcels Traffic	783
Coaching Returns	784
The monthly classification of passengers	785
The Coaching Balance Sheet	786
Goods Traffic	787
Local and Through Traffic	788
Railway Clearing Accounts Office	790
Traffic Book	795
Travelling Inspectors of Accounts	801

III. STRUCTURE OF RAILWAY ACCOUNTS.

Main Headings of Railway Accounts	802
Account of net gain or loss on the working of State Railways	803
Account of contribution to General Revenues, and of amounts accruing to Railway Reserve Fund	804
Capital Account	806
Revenue Account	807
Account of Interest charges	809
Depreciation Fund Account	810
Reserve Fund Account	811
Account of Miscellaneous Receipts	813
Account of Miscellaneous Expenditure	814

IV. RELATIONS BETWEEN GOVERNMENT AND COMPANIES
WORKING STATE RAILWAYS.

Original contracts	815
Existing contracts	818
Points on which Government have to protect their interests	819
Duties of Government Examiners	823

V. RELATION BETWEEN GOVERNMENT AND PRIVATE
COMPANIES.

Branch Line Companies	828
---------------------------------	-----

CHAPTER 33.

Posts and Telegraphs Accounts and Audit.

Audit of expenditure	829
Audit of receipts	830
Money order transactions	838
Savings Bank transactions	843
Agreement with the Detail Book	847
Audit	848
Annual Closing	849
Triennial examination of ledger cards	850

CHAPTER 33—*contd.*

	PARA.
Government securities	851
Cash certificate transactions	853
Accounts—General	855
Reorganisation of the accounts on commercial lines	856
Capital Account	857
Depreciation Fund Account	860
Revenue Account	861
Interest charges	863
Profit and Loss Account	864
Indo-European Telegraph Department	865

CHAPTER 34.

Commercial Accounting and Auditing, as applied to Government Concerns.

Policy of Government	870
Initiation of Commercial Accounts	872
General principles of Accounting	874
Relation between Government Commercial and General Accounts	884
Commercial Audit	885
Allocation of responsibility between the Accountants General and the Director of Commercial Audit	889
Use of Manuals and Text Books	890

CHAPTER 35.

Test Audit and Inspection.

Objects of Inspection	891
(A) INSPECTION TO TEST THE ACCURACY OF ORIGINAL RECORDS.	
Necessity for Inspection	892
Inspection of Treasuries	895
Inspection of Public Works Divisions	898
Inspection of Posts and Telegraphs Offices	901
(B) TEST AUDIT OF ACCOUNTS FALLING UNDER RULE 12 OF THE AUDITOR-GENERAL'S RULES.	
Necessity for Inspection	904
Inspection by the Outside Audit Department	906
Inspection by the Examiner of Government Press Accounts	909
Test Audit by the Examiner of Customs Accounts	913

CHAPTER 36.

Separation of Accounts from Audit in Theory and Practice.

Separation in its relation to Audit	917
Working arrangements	919

CHAPTER 36— <i>contd.</i>		PARA.
Arguments against Separation		920
Arguments in favour of Separation		921
Effects of the Experiment		922
Extent of Audit in Separated offices		925
Nature of Audit in Separated offices		927
Nature of Audit applied by the Director of Audit, United Provinces		929
Nature of Audit applied by the Director of Railway Audit		931
Nature of Audit applied by the Director of Army Audit		932
Conclusion		944

PART V.

THE ACCOUNTING PROCESSES LEADING UP TO THE FINANCE
AND REVENUE ACCOUNTS AND TO THE TECHNICAL
ACCOUNTS.

CHAPTER 37.

Allocation of Expenditure between Capital and Revenue Accounts.

	PARA.
Accounting processes in the Account Office	945
Capital and Revenue Accounts	946
Preliminary investigations	947
Distinction between Capital and Revenue Expenditure	949
Expenditure of a Capital nature	950
Expenditure chargeable to Revenue Account	951
Hard and fast rules impossible	952
Rules for Railways	953
Depreciation Fund	955
Minor works, and temporary and experimental works	958
Capital receipts	959
System in Indian Posts and Telegraphs Department	960
Special rules for Irrigation Works, etc.	961
How the Capital and Revenue expenditure is met	962
Local Governments' powers of borrowing	963

CHAPTER 38.

Compilation of Accounts.

The several stages of compilation	964
The initial compilation	965
Procedure of Account in Account offices	966
Compilation of Treasury Accounts	968
The first stage of compilation of the Treasury Accounts: The Detail Book	972
The second stage of compilation of the Treasury Accounts: The Classified Abstracts	974
The third stage of compilation of the Treasury Accounts: The Consolidated Abstract	978
Departmental Accounts	979
The final stage of compilation: Abstract of Major Head Totals	980
The Civil Account	981
Account of the Controller of the Currency	982
Accounts furnished to the Provincial Government	983
Summary of the Accounting Process	984
Subsidiary Accounting Processes	986
Correction of Accounts	987
Transfer Entries	988
Exchange Accounts	989

CHAPTER 38—*contd.*

	PARA.
Division of Accounts	990
Accounts compiled in Separated Account offices	991
Accounts submitted to the Auditor General	992
Indian Home Accounts	993
Machine Accounting	994

CHAPTER 39.

Finance and Revenue Accounts.

Finance and Revenue Accounts	995
Statutory basis of the Finance and Revenue Accounts	996
Peculiarities of the Finance and Revenue Accounts	1000
General arrangement of Accounts	1001
General Accounts	1002
Subsidiary Accounts	1006
Appendices	1008
Method of Accounting	1009

CHAPTER 40.

Technical Accounts.

Review of Balances	1010
Technical Accounts	1011
The Journal	1014
The Ledger	1017
Verification of Balances	1021
Technical Report	1023
Conclusion	1026

INDEX.

A	Paragraphs.	Paragraphs.
Absentee Statement	510	
Abstract—		
Classified	973 to 978, 984, 985, 988, 991	
Consolidated]	978 to 980, 985, 991	
Of Major Head Totals	980, 981, 985	
Account Code	486, 488	
Accountant—		
Public Works Department	159, 631 to 637, 641, 898	
Treasury	Chapter 8	
Accountant General—		
Allocation of responsibility between — and Director of Commercial Audit	839	
Central Revenues .74, 75, 81, 137, 217, 459, 996		
Military	181, 185	
Posts and Telegraphs .73, 78, 83, 465, 851		
Provincial	58, 74, 75, 81, 92, 137, 144, 147, 433, 452, 966	
Accounting	4, 874	
Accounting and Audit Duties—		
Distribution of	Chapter 5	
Accounting Processes—		
In the Account Office .453 <i>et seq.</i> , 945, Chapters 38, 39, 40		
In the Treasury	129 to 141	
Accounts—		
And Transactions	2, 3	
Classification in	93, 149, 990	
Compilation of	Chapter 38	
Compiled in separated Account Offices	991	
Correction of	987	
Definition of the word	2	
Exchange	989	
Finance and Revenue. (<i>See under "Finance and Revenue."</i>)		
In relation to Financial control	60 to 62	
Indian Home. (<i>See under "Home Accounts".</i>)		
Main Divisions of	237, 990	
		Accounts—<i>contd.</i>
		Main monthly accounts submitted to audit
		137 to 141, 232 to 234
		Of Stores and Stock Chapters 18 and 31 (<i>See also under "Stores and Stock."</i>)
		Of the Controller of the Currency
		98, 964, 982
		Separation of — from Audit. (<i>See under "Separation".</i>)
		Submitted to the Auditor-General
		992, 993
		Accounts Department. Military
		64, 68, 84, 179 to 185, 932 to 943, 989
		Accuracy of Original Records
		219
		Administration of India. Structure of
		86 to 88
		Administrative Approval
		612
		Advance. Permanent
		160, 589, 590
		Allocation—
		Of Expenditure between Capital and Revenue Accounts Chapter 37
		Of leave salary
		536
		Of Pensionary Charges
		575 to 579
		Allowances—
		Compensatory
		522
		Travelling. (<i>See under "Travelling Allowance".</i>)
		Anticipatory Pension
		567 to 569
		Appropriation—
		Audit against
		459, Chapter 15
		Audit of
		326
		Grant and — Distinction between
		318, 324
		Report
		429, 436, 437, 459, Chapter 21
		Sub-heads of Grants and —
		319 <i>et seq.</i>
		Audit—
		Against Provision of Funds Chapter 15
		Against Rules and Regulations Chapter 16
		Commercial
		20 <i>et seq.</i> , 885 to 890
		Duty of
		256, 257, 260 to 264, 350
		(<i>See also in the Chapter dealing with each class of Audit.</i>)
		How and by whom conducted 71 to 80, 101, Chapters 10 and 24

INDEX.

	Paragraphs.		Paragraphs.
Audit—contd.		Audit Offices. (See also under "Accountant General")—	
Independence of	268, 269, Chapter 4	Channels of control over	465, 466
In respect of Propriety	Chapter 17	Civil. (See under "Civil Audit Offices".)	
Instructions	490	Commercial	80
Meaning of the word	6 to 8	Departmental Control	465, 466
Nominal	507	Military	72, 79
Of Contingent Expenditure	Chapter 29	Posts and Telegraphs	72, 78, 83
Of Expenditure	Chapter 13	Organisation of	Chapters 5 and 24
Of Pay and Allowances	Chapter 26	Railway	72, 76 to 77
(See also under "Establishment" and "Gazetted Officers".)		Auditor—	
Of Pensions	Chapter 28	Departmental }	454
(See also under "Pensions".)		District }	
Of Posts and Telegraphs Transactions	Chapter 33	Responsibility of	229, 264, 377
(See also under "Indian Posts and Telegraphs".)		What the term means	8
Of Public Works Transactions	Chapter 30	Auditor General—	
(See also under "Public Works".)		Administrative Powers over the Indian Audit Department	44, 416
Of Receipts	Chapter 12	Channels of Control	73, 465, 466
(See also under "Receipt Audit".)		Co-operation with the Finance Department of the Government of India	421, 422
Of Railway Transactions	Chapter 32	Final Audit authority in India	46
(See also under "Railway".)		Functions and powers of	44 to 47, 107, 442 and <i>passim</i>
Of Sanctions	Chapter 14	History of Office of	36 to 43, 48 to 57
Of Stores and Stock	Chapters 18 and 31	Independent of the Government of India except in matters of expenditure and Administration	46, 47, 416 to 420
(See also under "Stores and Stock".)		Responsible for efficiency of Audit in India	46, 73, 260, 442, 925, 932
Of Travelling Allowance	Chapter 27	Responsible for Finance and Revenue Accounts. (See under "Finance and Revenue Accounts".)	
(See also under "Travelling Allowance".)		Rules issuable by	471, 474 to 483, 485 to 493
Principles and purpose of	264, 377, 425, Chapters 1 and 2	Auditor General's Rules	44 to 47, 345, 351, 470, 471, 652, 885, 891, 904, 908, 913
Reports on	429, 434, 436, 437, 459, Chapter 21	Auditor of the Indian Home Accounts	101, 443 to 450
Resolutions	274 to 279, 288, 349, 351, 353, 493	Average pay	529, 530
Responsibility of	32, 229, 264, 350, 355, 377		
Sectional	507	B	
Separation of accounts from. (See under "Separation".)		Balance. Accounts Closed to	1017 to 1020
Spirit of	Chapter 19	Balance Sheet 13, 16, 21, 22, 28, 878, 882, 886, 1025	
Theory of Independence of	50 to 52, 268 to 270	Balance. Review of	1010 to 1012, 1021 to 1025
To Assist Government	377		
Value of —	387		
Audit and Account Procedure	467		
Audit and Account Rules issued by the Auditor General—			
Scope of	474		
Audit Officers' Relation with Central and Provincial Finance Departments	425 to 441		

INDEX.

Paragraphs.	Paragraphs.
Bank. (<i>See</i> under "Imperial Bank of India".)	
Bills. (<i>See</i> under "Establishment," "Travelling Allowance", etc.)	
Bills. Supply	120
Book Rate	688
Borrowing Powers of Local Governments. (<i>See</i> under "Local Governments.")	
Branch Line Companies. Railways	828
Breach of Financial Rules. Report on	Chapter 21
Budget—	
Authority responsible for the preparation of	107
Definition of	312
Its relation to Demands for Grants, Grants and Appropriation	313, 318
Preparation of	103, 429, 432, 919, 922
Responsibility of the Audit Department	47, 432, 433
Scrutinised by Legislature	396
Section for dealing with	459
C	
Canons of Financial Propriety 261, 464, 624, Chapter 17	
Capital Account—	
Allocation of expenditure between — and Revenue Account	Chapter 37
Indian Posts and Telegraphs Department	857 to 859
Public Works	647, 649
Railways	806
Capital and Revenue Accounts	Chapter 37
Capital Receipts	959
Cash Account	4, 138 to 141, 965, 972, 973
Cash Book—	
Commercial	4, 23, 876 887
Forest	212 to 214
Posts and Telegraphs	196 to 202, 205
Public Works	162, 163, 169, 171, 177
Railway	189, 190
Treasury	132 to 141, 965, 972, 973
Cash Certificates	835, 852 to 854
Central Departments. Transactions with Treasury	215 to 218
Central Subjects—	
Appropriation of funds for expenditure on	Chapter 15
Power of Reappropriation, Sanction relating to	281, 286, 287
Statutory Rules regarding	Chapter 25
Certificates. (<i>See</i> under "Receipts".)	
Channels of control by the Auditor	
General	73, 465, 466
Cheques	131, 144, 152, 919, 921, Chapter 9
Civil Account	981
Civil Account Code, Civil Service Regulations—	
Treatment under Reforms	Chapter 25
Civil Audit offices 74, 75, 81, 452 to 460, 996	
Classification—	
How determined	16
In Treasury Accounts	149
Main principles of	236 to 240
Process of	93
Object of	241 and 242
Responsibility for	93, 149, 243, 455
Classification of—	
Contingent charges	587
Government servants for purposes of travelling allowance	541
Public Services	303, 304
Classification Rules 303 to 306, 470 <i>et seq.</i> , 491	
Classified Abstracts	973 to 978, 984, 985, 988, 991
Codes and Regulations in common use	Chapter 25
Collector	125, 127, 144 <i>et seq.</i>
Command Controller (Military Accounts)	180 <i>et seq.</i> , 932 <i>et seq.</i>
Commercial Accounting and Audit—	
Allocation of Responsibility between the Accountants General and the Director of Commercial Audit	889
Applied to Government concerns	18, Chapter 34
Audit Offices	80, 85, 462
Procedure compared with Government Procedure	1025, Chapter 2
Relation to General Government Accounts	884, 1006, 1009

INDEX.

Paragraphs.	Paragraphs.
Committee on Public Accounts. (See under "Public Accounts Committee".)	
Commutation of Pensions . . . 582, 584	
Compensatory Allowances 522, Chapter 27	
Compilation of Accounts 5, 94 to 100, 141, 454 to 458, 1014 to 1020, Chapter 38	
Completion Report (or Statement) 615 to 617, 642, 643	
Comptroller General. Comptroller and Auditor General (See also under "Auditor General".) . . . 35 to 42, 48 to 53	
Consolidated Abstracts 978 to 980, 985, 991	
Contingent Expenditure . . . Chapter 29	
Contract— For Services 513 Of Works. (See under "Public Works".)	
Contractors' Ledger . . . 173, 213, 898	
Controller of Civil Accounts 73, 465, 466	
Controller of the Currency 42, 98, 107, 116 <i>et seq.</i> , 151, 897, 964, 982	
Controlling and Countersigning Officers— As regards Contingencies . . . 591, 592 As regards Expenditure against Allotment 320, 326 As regards Travelling Allowance 550, 553 to 555, 560 Responsibility of — 226 to 229, 354 to 356	
Conveyance Allowance 549	
Co-operation between the Auditor General and the Finance Department of the Central and Provincial Governments . . . Chapter 22	
Correspondence 468	
Council of India 273	
Credits in Accounts. Audit check of 255	
Currency— Chests 117 to 119, 135 Expansions and contractions of — 122 Forms of 110 to 114 Reserve 116, 123	
Currency and Resource . . . 105 to 108, Chapter 7	
	D
	Daily Allowance. (See under "Travelling Allowance".)
	Debt and Remittance Heads 105, 237, 238, 453, 455, 458, 979, 985, 1005, 1017, 1020
	Delegation of Powers 273 <i>et seq.</i> , 302 to 307, 429, 439
	Demands for Grants 313 <i>et seq.</i>
	Demands, Public 250 to 254
	Departmental Control. (See under "Audit Offices" and "Financial Control".)
	Departmental Receipts and Payments— Incorporation in the Treasury Accounts . . . 91, 152, 153, 454, 457
	Deposits 253, 453, 843 <i>et seq.</i> , 962
	Depreciation Fund Account— Indian Posts and Telegraphs Department 860, 960 Railways 723, 810, 955 to 957
	Deputy Auditor General, Inspection 463
	Deputy Controller of the Currency 43, 150, 151
	Detail Book 968 <i>et seq.</i> , 935, 988, 990, 991
	Detailed Heads of Account 238, 985
	Detection of Fraud . . . 29, 30, 230, 231, 247
	Devolution Rules 58, 240, 281, 285, 324 <i>et seq.</i> , 333 <i>et seq.</i> , 395, 408, 429, 470, 471, 491, 897
	Dicksee. "Treatise on Auditing" 6, 22, 949
	Director of Audit— Army Audit 68, 73, 79, 932 Commercial Audit 73, 80, 872, 885, 889, 1008 Railway 68, 73, 76, 736, 931 United Provinces . . . 74, 460, 463, 929, 930
	Distribution of Accounting and Audit duties Chapter 5
	District Controller (Military Accounts) 180 <i>et seq.</i> , 932 <i>et seq.</i>
	Districts 89, 189
	Divisional Accountant. (P. W. D.) . . . 159, 626, 631 to 637, 641, 663, 669, 670, 898

INDEX.

Paragraphs.	Paragraphs.
Divisional Accounts. (<i>See under</i> "Public Works".)	F
Division Sheets. Railway 792, 793, 798	Famine Relief Fund 429, 430
E	Fees and Honoraria 523 to 526
Engineers—	Finance—
Posts and Telegraphs 207, 695 <i>et seq.</i> , 836	Review of 412
Public Works Department 154, 657	Separation of Central from Pro-
<i>et seq.</i> , Chapter 30	vincial 281, 1013
Railways . 193, 681 <i>et seq.</i> , 744 <i>et seq.</i>	Finance and Revenue Accounts—
English system. Comparison of	Chapter 39
Indian system with 108	Accounting arrangements 488, 1000
Establishment—	to 1009
Audit of pay bills of 506 to 511, 605	Appendices 1008
Form of pay bill of 505	Auditor General's responsi-
Rules governing . 299 <i>et seq.</i> , 470 <i>et</i>	bility 47, 54, 97, 936
<i>seq.</i> , 491, 505 <i>et seq.</i> , 512 <i>et seq.</i>	Basis of 993, 998
Estimate. (<i>See under</i> "Budget.")	Compilation of 5, 68, 995, 999
Estimates for Public Works 354, 608 <i>et seq.</i> , 947	Statutory Basis of 47, 68, 996, 997
Evolution of Statutory Rules 469	Submitted to Parliament 97
Examiners. Government. (<i>See</i> under "Railways".)	Finance Department—
Examiner of Customs Accounts 73, 74, 460, 913 to 916	Duties of 354 to 356, 429
Examiner of Government Press	History of 36 <i>et seq.</i>
Accounts 74, 460, 909 to 912	Relations with Audit Depart-
Exchange Accounts 459, 989	ment Chapter 22
Executive and Appropriation	Financial Control—
Reports Chapter 21	Administrative duties 60 <i>et seq.</i> , 326
Expenditure. (<i>See also under</i> "Financial Control".)	Audit functions 326, 421, 464 <i>et seq.</i> , Chapter 21
Allocation of — between	By Heads of Departments 60 <i>et seq.</i> , 326, 724
Capital and Revenue Chapter 37	Of Central and Provincial Gov-
Audit of Chapter 13	ernments 70, 88, 241, 421 <i>et seq.</i>
Authority to sanction funds	Of Secretary of State 87, 282, 394 <i>et seq.</i> , 426
for 311 <i>et seq.</i>	Railways. (<i>See under</i> "Rail-
Classification of Chapter 11	ways".)
Conditions governing 258, 259, 265, 310, 331, 344	Separation of Accounts from
Essential conditions governing 258, 259	Audit in relation to 65 <i>et seq.</i> , 724, 921
Extravagance in 354 to 357	Financial Propriety. Canons of 261, 464, 624, Chapter 17
Involving Higher sanction at a	Fiscal Arrangements—
later date 287 to 290	Comparison of the Indian and
Powers of Sanction Chapter 14	English Systems 108
Extraordinary Leave 535	Forest Department—
	Account Records 211 to 214, 457
	Organisation of 209, 210
	Relation with the treasury 208
	Franking Machine 83
	Fraud 29, 30, 230, 231, 247
	Functions and Powers of the
	Auditor General . Chapter 3 and <i>passim.</i>
	(<i>See also under</i> "Auditor
	General".)

INDEX.

	Paragraphs.		Paragraphs.
Fundamental Rules—		Government and Commercial	
Statutory basis of	470 to 473, 476 to 479	Accounts and Audit	Chapter 2
Summary of	514 <i>et seq</i>	Government Examiners (Railways)	76, 731, 732, 823 to 827
		Government Inspector (Railways)	821
Funds—		Government of India Act, 1919,	43 <i>et seq</i> , 261, 269 <i>et seq</i> , 311 <i>et seq</i> , 747, Chapter 25
Authority for sanctioning	311	Government Securities. (<i>See</i> under "Securities".)	
In England	121	Governor General and Governor—	
In India	119	Powers of Certification	316, 396
Provision of	102, Chapter 15	Powers of Sanction	Chapter 14
		Governor General in Council—	
G		Powers of	Chapter 14
Gazette, Government.	494	Rules issuable by	485
Gazetted Officers—		Sole custodian of the Public Account	88
Audit of pay bills of	495, 496	Grants and Appropriations—	
Definition of	494	Audit of	326 <i>et seq</i> , 400
History of Services	504	Demands for	313 to 315
Leave Account of	503	Sub-heads of	319 <i>et seq</i>
Pay bills of	493	Supplementary	321, 327
Pensions	Chapter 28	Voting of	311, 314 <i>et seq</i>
Remuneration of	Chapter 26	Grant-in-aid	601 to 603
Rules governing	299 <i>et seq</i> , 470 <i>et seq</i> , 491, 493 <i>et seq</i> , 512 <i>et seq</i> , Chapter 25	Gratuity. Qualification for	566
Travelling Allowance	Chapter 27	Great Britain. Fiscal arrangements	108
General Revenues—		Grouping of works for the purpose of sanction	291 to 298
Broad division of	240		
Posts and Telegraphs Finance	855	H	
Secretary of State responsible for charges on	272 <i>et seq</i> , 395, 996	Head Post Office	196 to 202
Separation of Railway from	723 <i>et seq</i>	Henley, Sir Walter. "Tretyoce of Husbandry"	6
Gold	116	High Commissioner for India	96 <i>et seq</i> , 121, 404, 443 <i>et seq</i> , 500, 568, 572, 573, 673, 676, 711, 993, 1023
Gold Standard Reserve	42, 122, 123	High Officials—	
Government—		Leave Rules of	528
Accounts closed to	1017 to 1020	Travelling Allowance of	539
Central	60 <i>et seq</i> , 242, 280, 286, 312 and <i>passim</i>	Higher Audit	263, 425, 459, 560, 604, 942
Claims against	258	History of Services	504, 564
Commercial policy of	870	Hollerith Machines	791
Currency policy of	114		
Demands	250		
Functions as banker and remitter, or borrower or lender	105, 108, 1012 <i>et seq</i>		
Presses	39, 74, 909 to 912		
Procedure Rules	Chapters 16, 25		
Provincial	60, 86, 87, 469		
(<i>See also under</i> "Local Governments".)			
Relation between Auditor General and	Chapter 22		
Reports on Audit submitted to	Chapter 21		

INDEX.

	Paragraphs.		Paragraphs.
Home Accounts (Indian)—		Indian Stores Department	215, 459, 656, 674, 711 to 720
Auditor of	101, Chapter 23	Indo European Telegraph Department	865 to 869
Compilation of	96, 101, 443, 980, 993, 995 to 999, 1023	Initial Accounts	92, 141, 151, 153, (See also under Names of Departments.) 945, 964
Home Treasury	100, 106, 121	Initial Records	Chapter 10
Honoraria	523 to 526	Inspection	150, 230, Chapter 35
	I	Interpretation of Rules—	
Imperial Bank of India	90, 91, 118 to 121, 144 to 146, 485	Procedure of	383 to 386
Imprest	160, 682, 684		J
Increments in time scale of pay	497, 498, 509, 510	Journal	458, 1014 to 1016
Independence of Audit—		Journeys—	
In sanction Audit	268 to 271	Classes of — for which travel- ing allowance is admissible	538
Theory of	50 to 52	(See also under "Travelling Allowance".)	
Indian Audit Department—			L
Duties of	1, 5, 9, 429 to 441, 652, Chapters 5 and 24	Leave Account—	
Origin and growth of	33 to 43	Gazetted Officers	503
Main Branches of	72	Non-Gazetted Government servants	533
Indian Coinage Act	110, 111	Leave Rules	527 to 535
Indian Paper Currency Act	110, 116	Leave Salary	529 <i>et seq</i>
Indian Posts and Telegraphs Department—		Allocation of charge on account of	536
Accountant General	73, 83, 465, 851	Drawal of	531, 532
Accounts. Structure of	855 to 864	Ledger	453, 355, 876, 955, 1017 to 1020
Audit of expenditure	461, 829	Legislature—	
Audit of Receipts	830 to 837	Audit of expenditure against grants voted by	327, 350, 403, 403, 411, 415
Capital Account	857 to 859, 930	Financial Control by	403 to 415, 423 to 425, 434, 447, 729
Cash Book	197, 199, 200	Power to Vote Grants	231, 311 to 315, 396
Cash Certificates	835, 852 to 854	Public Accounts Committee of	405 to 413, 424, 434
Depreciation Fund Account	850, 930	Transferred Subjects con- trolled by	281, 395
Government securities	851	Letters of Credit	195, 208
Head Post Office	196 to 231	Lien	515 to 517
Initial Accounts	196, 204, 295		
Inspection	835, 931 to 903		
Interest charges	853		
Local Accounts	207		
Money Orders	838 to 842		
Periodical Returns	201		
Postal Branch	195 to 202, 837 <i>et seq</i>		
Profit and Loss Account	864		
Railway Mail Service	232		
Relations with Treasury	195, 233		
Revenue Account	851 to 852		
Savings Bank	843 to 850		
Stamps	830, 835		
Stores and Stock	296, 695 to 710		
Telegraph Branch	203 to 207, 836		
Telegraph Check Office	830, 833, 836		

INDEX.

Paragraphs.	Paragraphs.
Pensions—<i>contd.</i>	Public Demand . 114, 120, 250 to 254
Authority for disbursements	Public Services. (<i>See under</i>
of 570 to 574	“ Services ”.)
Commutation of 582 to 584	Public Works—
Essential points of audit of 562	Accounting and Audit of Ex-
Payment procedure 580	penditure Chapter 30
Qualification for 568	Cash Book 162, 163, 169, 171, 177
Rules relating to 476 to 480, 565	Check of work done 25, 222
Verification of title to 563 to 565	Check of Works expenditure 637
Period of validity of sanctions 308	Cheques and bills of 155 to 157
Permanent advance 160, 589 to 595	Completion Statement 615 to 617
Permanent Travelling Allowance 548	Constitution of Department 154
Personal Pay 518	Contractors' ledger 173, 898
Petty objections—	Contracts 223, 620 to 622
Power to waive 374	Divisional Accountant 159, 631 to 637,
Physical verification of stores 365, 366, 665, 687, 692, 709	663, 669, 670, 898
Posts and Telegraphs. (<i>See under</i>	Divisional Accounts 159, 171 to 178
“ Indian Posts and Telegraphs ”.)	Estimates before sanction 608
Powers of the Governor General	Initial Accounts of 159, 457
and of Governors to incur ex-	Inspection of Divisions 638, 898 to 900
penditure 316 to 317	Large Projects. Special fea-
Powers of Local Governments to	tures of 642 to 650
borrow money 963	Measurement Book 162, 165, 166, 898
Preaduit Payments 387, 456	Muster Roll 162, 164, 222, 636
Preliminary verification of ser-	Organisation of — Department 154
vices 563, 564	Receipts realised by 158, 639 to 641
Pricing of Articles. (<i>See under</i>	Register of works 174
“ Stores and Stock ”.)	Relations with Treasury 155 <i>et seq.</i>
Primary Abstract 205	Revenue accounts 176
Procedure for audit scrutiny 375	Revised Estimates 613 to 615
Procedure of Accounting.	Stores and Stock accounts 168, 636, 657
(<i>See under</i> “ Accounting Pro-	to 670, 898
cesses ”.)	Sub-divisional accounts 160 to 170
Profit and Loss Account—	Supplementary Estimates 613
Commercial 13, 16, 22, 878 <i>et seq.</i>	Supply of funds to 160, 161
Posts and Telegraphs 836, 864	Transfer Entry Book 175
Provinces—	Works Abstract 167
Governors of 87, 316 to 318	Public Works Account Code 483, 484 <i>et seq.</i>
Major and Minor 86, 87	Public Works Department Code 469, 483
Separate budgets of 312	<i>et seq.</i> ; 608 <i>et seq.</i>
Provincial—	Purpose of Accounts and Audit Chapters 1
Accountant General 74 to 81, 137, 452	and 2
Budget 312	Pursuance of objections 376, 468
Government 87, 276 to 281, 302, 389,	
469 477, 484, Chapter 22	
Legislature 302, 312, 391 to 410	
Powers of Borrowing 281, 936	
Revenue and Expenditure 240, 311, 980,	
990	
Subjects 281, 287, Chapter 15	
Provision of funds 102 and Chapter 15	
Public Accounts Committee 247, 391, 399,	
405 to 413, 424, 434, 622	

R	
Railways—	
Accounts. Structure of 740, 802 to 814	
Accounts Department. Orga-	
nisation of 82	
Audit offices 76, 77, 462	
Budget 742, 755	

INDEX.

	Paragraphs.		Paragraphs.
Railways—contd.		Receipt Audit	73, 101, 639 to 641, 774 to 781, 830 to 837, Chapter 12
Capital Account	806, 950, 953 <i>et seq</i>	Receipt, issue, and safe custody of treasure in the Treasury	135
Capital Expenditure	742, 743	Reforms of 1919—	
Central Subject	721, 722	Appropriation audit after	395 to 397
Classification of	721, 722	Appropriation audit prior to	392 to 304
Clearing Accounts Office	790 to 794	Control of the Government of India over Provincial ex- penditure	283 to 285
Coaching Balance Sheet	190, 786	Expenditure involving sanc- tion at a later date	287 to 290
Coaching returns	784	Powers of the Government of India in regard to Central subjects	286
Contribution to General Reve- nues	722, 723, 734, 739, 804, 805	Relevant features in regard to Provincial matters	281, 282, 469
Depreciation Fund	723, 810, 955 to 957	Register of Works	174
Division Sheets	792, 793, 798	Relations between Audit and the Finance Departments	Chapter 22
Finance	723	Relation between Government commercial and General Ac- counts	884
Financial and audit control	724, 739, 751 <i>et seq</i>	Relation between Government and Private Companies. (<i>See</i> <i>under "Railways".</i>)	
Goods Balance Sheet	190, 789	Relation of the Old Codes to new Rules	475 to 483
Goods Traffic	787	Reminders. Issue of —	468
Government Inspector	821	Rents. Audit of	639 to 641
Initial accounts of Government worked	187	Report. Audit and Appropria- tion. (<i>See under "Appropria- tion" and "Audit".</i>)	
Interest charges	809	Reserved Subjects	240, 990, 1005 and Chapter 15
Local and Through Traffic	788, 789	Resource	106 to 108 and Chapter 7
Miscellaneous expenditure	814	Resource Manual	481, 484, 491
Miscellaneous receipts	813	Results of Audit	Chapter 21
Monthly classification of pas- sengers	785	Revenue and Service Heads	238
Open Lines	186 to 192, 755 to 773	Revenue Authorities. Responsi- bility of	Chapter 12
Parcel Traffic	783	Revenue. Broad division of — (<i>See also under "General Revenues".</i>)	240
Payments by Station masters and other railway autho- rities	191, 192	Revenue Account— Allocation of expenditure between Capital and — of Indian Posts and Tele- graphs Department	857 to 859 847 to 649 806
Procedure for payment on	191, 758 <i>et seq</i>	of Public Works	647 to 649
Receipts	188 to 190, 774 to 781	of Railways	806
Relations with Companies	722, 733, 815 to 828	Review of Balances	1010
Relation with Treasury	186	Review of Finance	412
Reserve Fund	723, 804 to 805, 811, 812		
Revenue Account	807		
Separation of Railway Accounts from Audit	64, 68, 725 to 729, 928		
Statutory Audit after Separation	733 to 738, 931		
Stores and Stock Accounts of	671 to 694		
System prior to Separation of Accounts from Audit	730 to 732		
Traffic Book	795 to 800		
Travelling Inspectors of Ac- counts	801		
Under Construction	193, 741 to 754		
Workshop expenditure	763 to 773		
Railway Fares. (<i>See under "Travelling Allowance."</i>)			
Reappropriations	322 to 326		
Receipts and certificates	223, 224		

INDEX.

	Paragraphs.		Paragraphs.
Road Metal	666, 667	Secretary of State (in Council)—<i>contd.</i>	
Rules—		Supply of funds to	121
Authority to frame	333 to 337	Securities. Custody of	38, 42, 851
Breach of financial—	Chapter 21	Securities Reserve	116
Classification of	472		
How framed	378, 379	Separation of Accounts from Audit—	
Interpretation of	Chapter 20	Arguments against	920
Rules and Regulations—		Arguments in favour of	921
Audit against	338	Constitutional aspect of	55, 70, 944
Authority to frame	333 <i>et seq</i>	Effect of the experiment	922 to 924
Necessity for	332	Experimental stage	63 to 69
Scrutiny of	339 to 343	Extent of Audit in Separated	offices
Rules issuable by the Auditor			925, 926
General	471, 474 to 483, 486 to 490	Former Proposals	48, 49
Rules issuable by the Governor		In relation to Financial Control	65, 66
General in Council	485		70, 921, 983 (Note)
Rules issuable by the Local Government	484	In relation to Audit	Chapter 36
		In the United Provinces	929, 930
		Military Accounts	932 to 943
		Nature of Audit in separated	offices
			927, 928
		Question reopened in 1923	56 to 59
		Railways	489, 725 to 729, 931
		Working arrangements	919
		Services—	
		History of	504
		Rules governing	299 to 306, 435 and
			Chapter 25
		(See also under "Gazetted Officers".)	
		Silver Coin	111, 135
		Sovereigns	135
		Special Tools and Plant	645, 646
		Spirit of Audit	371 to 374
		Stamps—	
		Postal and Telegraph	830, 835
		Stock at Treasury	126, 135
		Unified	830
		Statutory Audit	43 and <i>passim</i> .
		Statutory Rules—	
		Application of	512 to 514
		Evolution of	469
		Issued under the Act of 1919	470
		Subsidiary Rules issued under	471 to 472
		Steamer Fare. (See under "Travelling Allowance".)	
		Sterling Overseas pay	500
		Stores and Stock	Chapters 18 and 31
		Audit of	360 to 364, 651, 652, 668, 669, 693, 694, 705, 720
		Limitation of responsibility	
		for audit of	358, 359, 652
		Physical verification of	365, 366, 685, 687, 692, 709
Salary—			
Leave	529 to 536		
Meaning of	311		
Sanction—			
Application of Audit Check	266, 267		
Audit against	267, 304, 338		
Audit of	Chapter 14		
Expenditure (Public Works)	612		
Grouping of works for the purpose of	287 to 290		
Period of validity	308		
Technical	612, 625		
To expenditure on public Services	299 to 306		
Savings Bank Transactions	843 to 851		
Scale Register	499		
Schedules. Treasury. —(See under "Treasury".)			
Scope of the Audit and Account			
Rules issued by the Auditor			
General in India	474		
Scrutiny of Rules and Regulations	339 to 343		
Secretary of State (in Council)—			
Delegation of Powers by —	51 and Chapter 14		
Finance and Revenue Accounts submitted to Parliament by	97		
Home Accounts controlled by	96		
Reports on Audit submitted to	391, 415		
Rules made by	Chapter 25		
Superintendence, direction, and control by	87, 272, 282, 394 <i>et seq.</i>		
	426		

INDEX.

	Paragraphs.		Paragraphs.
Treasury—contd.		Vouchers	220, 221
Relation of — to Accounts Office	151	Audit check of	235, 581, 587, 594, 698
Relation of — to Deputy Controller of the Currency	151	Classification of	243
Schedules	138 to 141, 455, 456, 974, 975	Treatment in Audit Offices	452 to 455
Treasurer's and — Accountant's Books	132	What they represent	222
Treasury Orders 324, 471, 481, 483 to 485, 491			
	V	W	
Value of audit	387	Ways and Means	105, 107
Verification of Balances	1021, 1022	Working of a treasury	Chapter 8
Verification of facts. Impossibility of — by Audit	225	Working Sheets	999
Verification of Pensions. (See under "Pensions".)		Works. (See also under "Public Works".)	
Verification of Stores and Stock. (See under "Stores and Stock".)		Abstract	162, 167, 171
Volume and importance of works expenditure	607	Expenditure	Chapter 30
Voted expenditure 240, 990, 1005 and Chapter 15		(See also "under Expenditure".)	
		Grouping of	291 to 298
		Preparation of estimates before sanction	608, 609
		Receipts	639 to 641
		Workshop Accounts	704
		Posts and Telegraphs	836 (h)
		Public Works	171
		Railways	675, 763 to 773

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