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MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No. 321	Press / Mis.
60-61	
Dated 27-6- 18 65.	

60-61 7/8

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department, 29th June 1865.

No. 60. Read the following letter from F. LUSHINGTON, Esq., Deputy Auditor and Accountant General, to the Honorable A. J. ARBUTHNOT, Chief Secretary to Government, Fort Saint George; dated 10th June 1865, No. 42.

Audit Department.

Under the system of audit and account to be introduced from the 1st proximo, the following procedure will be observed in the payment and adjustment of contingent charges.

2. At the beginning of each year, the controlling authorities for each Department will communicate to their subordinate officers, who are allowed to incur contingent expenses on the public service, a general sanction to the scale of their expenditure for the year, limited in regard to numbers, rates, or aggregate amounts, as the Controlling Officer may consider expedient. A copy of this general sanction will also be communicated to the officer in charge of the disbursing treasury, in view to his paying the amounts of the monthly bills of the officer concerned, without the previous countersignature of the bills by the Controlling Officer of his Department.

3. Officers incurring contingent expenditure will, as at present, prepare their bills in detail, and transmit them so soon as the month is closed to the Controlling Officer of the Department, who should, without delay examine, countersign, and transmit them to this office, for comparison of the charges in the bill with the treasury accounts.

4. An abstract of the above bill, duly receipted, shewing the different heads of service, will form the voucher of the treasury officer, to support his treasury account. This will be furnished to him by the officer incurring the contingent expenditure, whenever he may require payment.

5. Petty expenses which require to be disbursed as the occasion for them arises, *i. e.*, before the money for paying them can be obtained on the abstracts of the usual contingent bills, will, as at present, be met from permanent advances.

6. Under the above system, contingent charges will be payable upon presentation of abstracts by the officers incurring them, prior to their audit by the controlling Heads of Departments. It is, therefore, very desirable that, in communicating the general sanction adverted to in paragraph 2 of this letter, the several officers concerned should be duly cautioned as to their responsibility under the new system. Any over-payments which may be made by them, and by the controlling authority, will, on discovery, be at once recovered from the officers concerned.

7. It is also necessary to observe that, in consequence of the abolition of the Civil Paymaster's Office, the audit at present exercised by the controlling Heads of Departments, with regard to contingent expenditure, will become final; their check will, therefore, have to be more carefully exercised, and more in detail than it has hitherto been.

8. The controlling authorities, upon whose audit contingent charges will be passed in the Treasury accounts, are—

The Board of Revenue.	For contingent charges incurred in the Land Revenue, including Settlement and Survey, Abkarry, Income Tax, Customs, Salt, and Stamp Departments.
Conservator of Forests.	For contingent charges incurred in the Forest Department.
High Court, Appellate Side.	For all Judicial and Magisterial contingent charges.
Inspector General of Jails.	For all Jail contingent charges.
Inspector General of Mofussil Police.	For all Police contingent charges.
Director of Public Instruction.	For all grants-in-aid to Schools, travelling and other contingent charges of the Educational Department.
Archdeacon of Diocese.	All variable allowances of the Ecclesiastical Department.

Inspector General of the Medical Department.	All Medical contingent charges (except Vaccine.)
Inspector General of Hospitals.	All Vaccine and Dispensary charges.
Superintendent of Marine.	All contingent charges of the Marine Department, including Port Funds.

9. The contingent charges of all officers having their Head quarters in the Presidency town, and whose permanent or fixed charges are drawn from the Bank of Madras, will be paid only on pre-audit as hitherto.

10. On the receipt of the orders from Government, I shall issue the necessary instructions to the officers concerned.

No. 61.

ORDER THEREON, 29th June 1865, No. 321.

His Excellency the Governor in Council sanctions the course of procedure proposed to be observed in the payment and adjustment of contingent charges, and directs that the foregoing letter be communicated to the Departments concerned, for information and guidance, and for the issue of such instructions as may seem necessary.

(True Extract.)

Signed W. Huddleston

Acting Secretary to Government.

To the Deputy Auditor and Accountant General.

„ Revenue Department.
„ Judicial do.
„ Educational do.
„ Ecclesiastical do.
„ Public do.
„ Marine do.

Exd. J. H. Burns.

Financial Department. 37

PROCEEDINGS of the MADRAS GOVERNMENT.

Read letter from the Deputy Auditor & Acct. General

Dated 1st June 1865 No. 42

Order. 29th June 1865. No. 321.

His Excellency the Governor in Council ~~approved of~~ sanctions the course of procedure proposed to be observed in the payment & adjustment of contingent charges, & directs that the foregoing letter be communicated to the Departments concerned for information and guidance, & for the issue of such instructions as may seem necessary.

To Dy. Ar. & Acct. General.
Revenue Department
Judicial —"—
Educational —"—
Ecclesiastical —"—
Public —"—
Marine —"—

1809

Course of procedure to be observed in the payment & adjustment of Contingent charges

Dated

No.

186 . Department.

Proceedings of Government.

Committed

Audit Department

59

No. 42

Fort Saint George
Dy Aud.r and Acct.t Gen.l Office
10 June 1865.

From F. Lushington Esquire
Dy Aud.r and Acct.t Gen.l

To The Chief Secretary
to Government
Fort Saint George

Sir,

Under the system of Audit and Account to be introduced from the 1st. Proximo the following procedure will be observed in the payment and adjustment of Contingent Charges.

2 At the beginning of each year, the controlling authorities for each Department will communicate to their Subordinate Officers, who are allowed to incur contingent expenses on the public service, a general sanction to the scale of their expenditure for the year, limited in regard to numbers, rates or aggregate amounts, as the controlling Officer may consider expedient. A copy of this general sanction will also be communicated to the Officer in charge of the disbursing Treasury, in view to his paying the amounts of the Monthly Bills of the Officer concerned without

without the previous countersignature of the Bills by the Controlling Officer of his Depart^{t}.

3. Officers incurring contingent expenditure will, as at present, prepare their Bills in detail and transmit them so soon as the month is closed to the Controlling Officer of the Department who should, without delay examine, countersign and transmit them to this Office for comparison of the charges in the Bill with the Treasury accounts.

4 An abstract of the above bill duly receipted, shewing the different heads of service will form the voucher of the Treasury Officer to support his Treasury account. This will be furnished to him by the Officer incurring the Contingent expenditure whenever he may require payment.

5 Petty expenses which require to be disbursed as the occasion for them arises, before the money for paying them can be obtained on the abstracts of the usual Contingent Bills will, as at present, be met from Permanent advances.

6 Under the above system Contingent Charges will be payable upon presentation of Abstracts by the Officers incurring them prior to their audit by the Controlling Heads of Departments. It is therefore very desirable that in communicating the General Sanction

sanction adverted to in para 2 of this letter the several Officers concerned should be duly cautioned as to their responsibility under the new system. Any overpayments which may be made by them and by the Controlling Authority will, on discovery, be at once recovered from the Officers concerned.

7 It is also necessary to observe that in consequence of the abolition of the Civil Paymasters Office, the Audit at present exercised by the Controlling Heads of Departments with regard to contingent expenditure will become final; their check will therefore have to be more carefully exercised and more in detail than it has hitherto been.

8 The Controlling Authorities upon whose audit contingent Charges will be passed in the Treasury accounts, are.

The Board of Revenue — for Contingent charges incurred in the Land Revenue ——, including settlement and survey Abkaree, Income Tax, Customs Salt and Stamp Departments.

Conservator of Forests — for Contingent charges incurred in the Forest Dep^{t}.

High Court, Appellate side } for all Judicial and Ministerial Contingent Charges.

Inspector General of Jails.	for all Jail Contingent Charges
Inspector General of Mofussil Police	for all Police Contingent Charges
Director of Public Instruction.	For all grants-in-aid to Schools Travelling and other Contingent Charges of the Educational Dept.
Arch-deacon of Diocese.	All variable allowances of the Ecclesiastical Dept.
Inspector General of the Medical Department	All Medical Contingent Charges (except vaccine)
Inspector General of Hospitals	All vaccine and Dispensary Charges.
Superintendent of Marine.	All contingent Charges of the Marine Dept. including Port Funds.

9 The Contingent charges of all Officers having their head quarters in the Presidency town, and whose permanent or fixed charges are drawn from the Bank of Madras, will be paid only on pre-audit as hitherto.

10 On the receipt of the orders from Government, I shall issue the necessary instructions to the Officers concerned.

I have the honor to be
Sir
Your most obedient servant
F. Cunningham
Dy. Audr. and Acct. Genl.

Compd. J. D. K.
Copd. C. Anthearraine

17-2-11

Finance 1865 Department

From
The Dep.y Auditor and
Accountt Genl.

To
The Chief Secretary
to Government

Dated 12
Recd 13th June 1865

No. 42

No. 282

Pointing out the procedure to be observed in the payment and adjustment of Contingent Charges under the new System of audit and account to be introduced from 1st July 1865

60-61