M.R.O. 1—77,006—8-6-37.

(1) Number of pages 4

(2) Date of repair 11-8-39

(3) Initials of the Reference

MADRAS RECORD OFFICE.

Government of Madras.

Finance **DEPARTMENT.**

G.O. No. 448	Press / Mis.
63-64.	
Dated 21-9- 1865.	

63-64 4/5

Not to be folded or roughly handled

No. 63. Read the following letter from E. H. LUSHINGTON, Esq., Secretary to the Government of India, to the Secretary to the Government of Bengal; dated Simla, 4th September 1865, No. 2143.

In reply to your letter, No. 3980, dated 19th June 1865, regarding the limit up to which Treasury Officers should be at liberty to make payments of Contingent Expenses, I am desired to inform you that at the beginning of each year the Treasury Officer should be furnished, through the Accountant General, with a list of the amounts up to which he may pass monthly Contingent Charges for the several Establishments of each Department within his District, such amounts being fixed for each Department by its controlling authority. In fixing these limits, the controlling authority must needs be guided by the Budget provision, to which end he must be informed of the District details of that provision.

2. This information he will possess from the first in those Presidencies or Provinces where, under paragraph 5 of the Financial Resolution, dated 20th April 1865, the Estimate for a Department is required by the Local Government from its controlling authority; but in any other Province where, or in any Department for which, the Budget Estimate of the Department is required from the Accountant General, rather than from the controlling authority in the Department, the Accountant General should communicate to such authority the District details of his Estimate, and his proposed limits of the monthly payments against the Estimate, in order that these limits may be prescribed with the sanction of the controlling authority for observance by Treasury Officers. In practice it may be found most convenient for the Local Government to obtain each Departmental Estimate from its controlling authority, leaving that authority to obtain from the Accountant General, if necessary, any details or information which may be required for the preparation of the Estimate. But this is a matter which the Financial Resolution of 20th April 1865, paragraph 5, has left entirely at the discretion of the Local Government or Administration.

3. The limit which thus may be fixed for the monthly payments by Treasury Officers of the Contingent Charges of a Department will, of course, be subject to modification during the year by the controlling authority; for instance, the High Court or the Board of Revenue may see fit to increase the provision for expenditure in one District, by reducing it in another, always keeping the total within Budget limits.

4. This year the orders on the Budget Estimates of the Local Governments were issued simultaneously with the delivery of the Financial Statement in the Legislative Council, a month before the commencement of the new official year. If, as it is intended, the same course be observed in future, the limits within which Treasury Officers are to make payments may be communicated to them in sufficient time for their guidance in the first month's payments of the new year. But in cases where this may not be practicable, Treasury Officers should, pending orders from the controlling authorities, pass Contingent Bills within the monthly average rate of the previous year, as regards each officer entitled to draw bills.

5. It is probable that in the present year there are cases of Treasury Officers not being informed of the limit for monthly payments of Contingencies. In all such cases, they must assume that the bill is within the proper limit, leaving the controlling authority to apply the needful check before affixing his countersignature. But if a bill be in marked excess of the monthly average payments of the previous year, where such average can be readily ascertained by the Treasury Officer, he may require the special sanction of the controlling authority for the payment of the Bill.

6. These instructions relate to the payments by Treasury Officers against Budget provision, as allotted to Districts and Establishments by the controlling authorities; they do not affect the rules which regulate the powers of Commissioners of Divisions, Boards of Revenue, and other controlling authority, to sanction expenses without reference to Government. These latter

Proceedings of the Madras Government, Financial Department,
21st September 1865.

rules will continue to guide the detached examination of Contingent Bills when submitted to controlling authorities for their countersignature.

Ordered that a copy of this letter be sent to the several Local Governments and Administrations, and to the several Accountants General and the Deputy Accountants General, Central Provinces and Hyderabad.

(Signed) J. E. COOKE,
Asst. Secy. to the Govt of India.

No. 64. ORDER THEREON, 21st September 1865, No. 448.

Communicated to the several Departments noted below :—

Revenue Department.
Judicial ,,
Public ,,
Educational ,,
Ecclesiastical ,,
Marine ,,

(True Extract).

Acting Secretary to Government.

To the

Exd. J. H. Burns.

3/

No. 2143.

FROM E. H. LUSHINGTON, Esq.,
Secretary to the Government of India,

To THE SECRETARY TO THE GOVERNMENT OF BENGAL.

Financial Department.

Simla, the 4th September 1865.

SIR,

IN reply to your letter No. 3980, dated 19th June 1865, regarding the limit up to which Treasury Officers should be at liberty to make payments of Contingent Expenses, I am desired to inform you that at the beginning of each year the Treasury Officer should be furnished, through the Accountant General, with a list of the amounts up to which he may pass monthly Contingent Charges for the several Establishments of each Department within his District, such amounts being fixed for each Department by its controlling authority. In fixing these limits, the controlling authority must needs be guided by the Budget provision, to which end he must be informed of the District details of that provision.

2. This information he will possess from the first in those Presidencies or Provinces where, under para. 5 of the Financial Resolution dated 20th April 1865, the Estimate for a Department is required by the Local Government from its controlling authority; but in any other Province where, or in any Department for which, the Budget Estimate of the Department is required from the Accountant General, rather than from the controlling authority in the Department, the Accountant General should communicate to such authority the District details of his Estimate, and his proposed limits of the monthly payments against the Estimate, in order that these limits may be prescribed with the sanction of the controlling authority for observance by Treasury Officers. In practice it may be found most convenient for the Local Government to obtain each Departmental Estimate from its controlling authority, leaving that authority to obtain from the Accountant General, if necessary, any details or information which may be required for the preparation of the Estimate. But this is a matter which the Financial Resolution of 20th April 1865, para. 5, has left entirely at the discretion of the Local Government or Administration.

3. The limit which thus may be fixed for the monthly payments by Treasury Officers of the Contingent Charges of a Department, will of course be subject to modification during the year by the controlling authority; for instance, the High Court or the Board of Revenue may see fit to increase the provision for expenditure in one District by reducing it in another, always keeping the total within Budget limits.

4. This year the orders on the Budget Estimates of the Local Governments were issued simultaneously with the delivery of the Financial Statement in the Legislative Council, a month before the commencement of the new official year.

If, as it is intended, the same course be observed in future, the limits within which Treasury Officers are to make payments, may be communicated to them in sufficient time for their guidance in the first month's payments of the new year. But in cases where this may not be practicable, Treasury Officers should, pending orders from the controlling authorities, pass Contingent Bills within the monthly average rate of the previous year, as regards each officer entitled to draw bills.

5. It is probable that in the present year there are cases of Treasury Officers not being informed of the limit for monthly payments of Contingencies. In all such cases, they must assume that the bill is within the proper limit, leaving the controlling authority to apply the needful check before affixing his countersignature. But if a bill be in marked excess of the monthly average payments of the previous year, where such average can be readily ascertained by the Treasury Officer, he may require the special sanction of the controlling authority for the payment of the Bill.

6. These instructions relate to the payments by Treasury Officers against Budget provision, as allotted to Districts and Establishments by the controlling authorities; they do not affect the rules which regulate the powers of Commissioners of Divisions, Boards of Revenue, and other controlling authority, to sanction expenses without reference to Government. These latter rules will continue to guide the detached examination of Contingent Bills when submitted to controlling authorities for their countersignature.

I have the houor to be,

SIR,

Your most obedient Servant,

H. B. H. Rushbrook

Secretary to the Government of India.

ORDERED that a copy of this letter be sent to the several Local Governments and Administrations, and to the several Accountants General and the Deputy Accountants General, Central Provinces and Hyderabad.

H. E. Cole

Asst Secy to the Govt of India

No. 448 21st September 1875

Communicated to the several Departments noted below

Revenue Department
Judicial —"—
Public —"—
Educational —"—
Ecclesiastical —"—
Marine —"—

Pro. 8th June 65 - 24-25

Stat 3 Oct 65

17-2-11

Financial 1865 Dispatches
Pros of September
From
The Sec'y of State
Govt of India
Financial Dept.

Dated 4th Sept. 65
Rec'd 19th Sept. 65

No 457

Communicating Copy of a letter addressed to the Govt of Bengal containing instructions as to the payment by Treasury Officers of the monthly bills for Contingent Charges.

Written and Order

63 864

desp'd 27th to the above mentioned Depts

Ecclesiastical —
Marine —