M.R.O. 1—77,006—8-6-37.

(1) Number of pages 10.

(2) Date of repair 14-3-40.

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 587 Press Mis.

59-60.

Dated 7-5- 1873.

6/7

Not to be folded or roughly handled

No. 59. Read the following letter from W. DONALD, Esq., for Accountant-General, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Fort St. George, 29th April 1873, No. 49 :—

Audit Department.

Since writing my letter, dated 19th instant, No. 31, I have received the accompanying circular from the Officiating Accountant-General, Bengal, detailing the course pursued in that Presidency for meeting contingent expenditure, and have the honour to recommend that the same be adopted here.

From J. WESTLAND, Esq., Officiating Accountant-General, Bengal, dated Calcutta, 21st April 1873, Circular No. 271.

Mode of cashing contingent bills.

The effect of the recent orders regarding contingent expenditure appears to have been by many officers misunderstood, and this opportunity is, therefore, taken to explain it at greater length.

2. The money actually required for contingent expenditure is obtained by disbursing officers from the treasury in two ways :—

First, there is a " Permanent Advance " which is given once for all ;

Secondly, money is drawn thereafter upon " abstract bills "* as required. There may be several abstract bills sent in during the month, but one must always be sent in on the last day of the month, so that the whole sum required for expenditure during the month actly drawn during the month. The abstract bills must specify in detail the items of payment actually made since the beginning of the month (or since the last abstract bill, if one has already been sent during the same month), and also the items of expenditure, with reference to the *immediate* payment of which money is actually required. No vouchers are required with the abstract bill.

* See Circular No. 208.

3. The moneys received upon abstract bills are thus advances made during the month to disbursing officers, and will always exactly equal in amount the requirement of each month, so that after the end of each month (and indeed after the disbursement of the charges included in each abstract bill) the disbursing officer should have in hand an amount equal to his permanent advance, with which to continue making disbursements as may be found necessary, until, his cash remaining short, he is obliged to have recourse to the treasury, with a new abstract bill.

For the admission of the advances thus made during the month, the disbursing officer must send in to the countersigning authority for subsequent transmission to the Accountant-General, or if his bills require no countersignature, to the Accountant-General direct, his detailed contingent bill, with the vouchers and certificates, as prescribed in Circular No. 268 of this Office. The detailed bill will agree in amount with the total of all the abstract bills of the month.

The amount required in any office as a permanent advance should not exceed the requirements for *petty* disbursements for a week or ten days. The larger demands can usually await the cashing of an abstract bill.

No. 60. ORDER THEREON, 7th May 1873, No. 587.

The Governor in Council observes that the Circular Order in question does not obviate the necessity for a permanent advance, but merely indicates a ready method for frequently replenishing it so as to allow of the permanent advance being kept within reasonable limits. The Governor in Council has no objection

to the adoption of the system of abstract bills, and the Accountant-General can be guided by its principle in submitting his recommendations as directed in G. O., dated 7th instant, No. 577.

(True Extract.)

Acting Under Secretary,
for *Chief Secretary.*

To the Accountant-General.

Exd. J. Wright

CIRCULAR No. 271.

FROM

THE ACCOUNTANT GENERAL, BENGAL,

To

THE

Calcutta, the 21st April 1873.

SIR,

Mode of cashing contingent bills.

The effect of the recent orders regarding contingent expenditure appears to have been by many officers misunderstood, and this opportunity is therefore taken to explain it at greater length.

2. The money actually required for contingent expenditure is obtained by disbursing officers from the treasury in two ways :—

First, there is a "Permanent Advance" which is given once for all ;

Secondly, money is drawn thereafter upon "abstract bills*" as required. There are several abstract bills sent in during the month, but one must always be sent in on the last day of the month, so that the whole sum required for expenditure during the month may be exactly drawn during the month. The abstract bills must specify in detail the items of payment actually made since the beginning of the month (or since the last abstract bill, if one has already been sent during the same month), and also the items of expenditure, with reference to the *immediate* payment of which money is actually required. No vouchers are required with the abstract bill.

3. The moneys received upon abstract bills are thus advances made during the month to disbursing officers, and will always exactly equal in amount the requirement of each month, so that after the end of each month (and indeed after the disbursement of the charges included in each abstract bill) the disbursing officer

* See Circular No. 208.

Govt. of {1873} Bengal.

FINANCIAL.

To

THE ACCOUNTANT-GENERAL.

Dated May, 7th.

Read.

G. O., 7th May 1873, *No.* 58

MAY.
Nos. 59-60.

Considering the adoption in this Presidency of abstract bills in force in Bengal unobjectionable, and directing that the Accountant General be guided by its principle in determining what amounts should be given as permanent advances to each Officer at the Presidency.

should have in hand an amount equal to his permanent advance, with which to continue making disbursements as may be found necessary, until, his cash remaining short, he is obliged to have recourse to the treasury, with a new abstract bill.

For the admission of the advances thus made during the month, the disbursing officer must send in to the countersigning authority for subsequent transmission to the Accountant General, or if his bills require no countersignature, to the Accountant General direct, his detailed contingent bill, with the vouchers and certificates, as prescribed in Circular No. 268 of this Office. The detailed bill will agree in amount with the total of all the abstract bills of the month.

The amount required in any office as a permanent advance should not exceed the requirements for *petty* disbursements for a week or ten days. The larger demands can usually await the cashing of an abstract bill.

I have the honor to be,
SIR,
Your most obedient Servant,
J. WESTLAND,
Offg. Accountant General, Bengal.

Audit Department.

No. 49

Fort Saint George,
Accountant General's Office,
29 April 1873.

FROM THE ACCOUNTANT GENERAL

TO THE GOVERNMENT OF MADRAS,

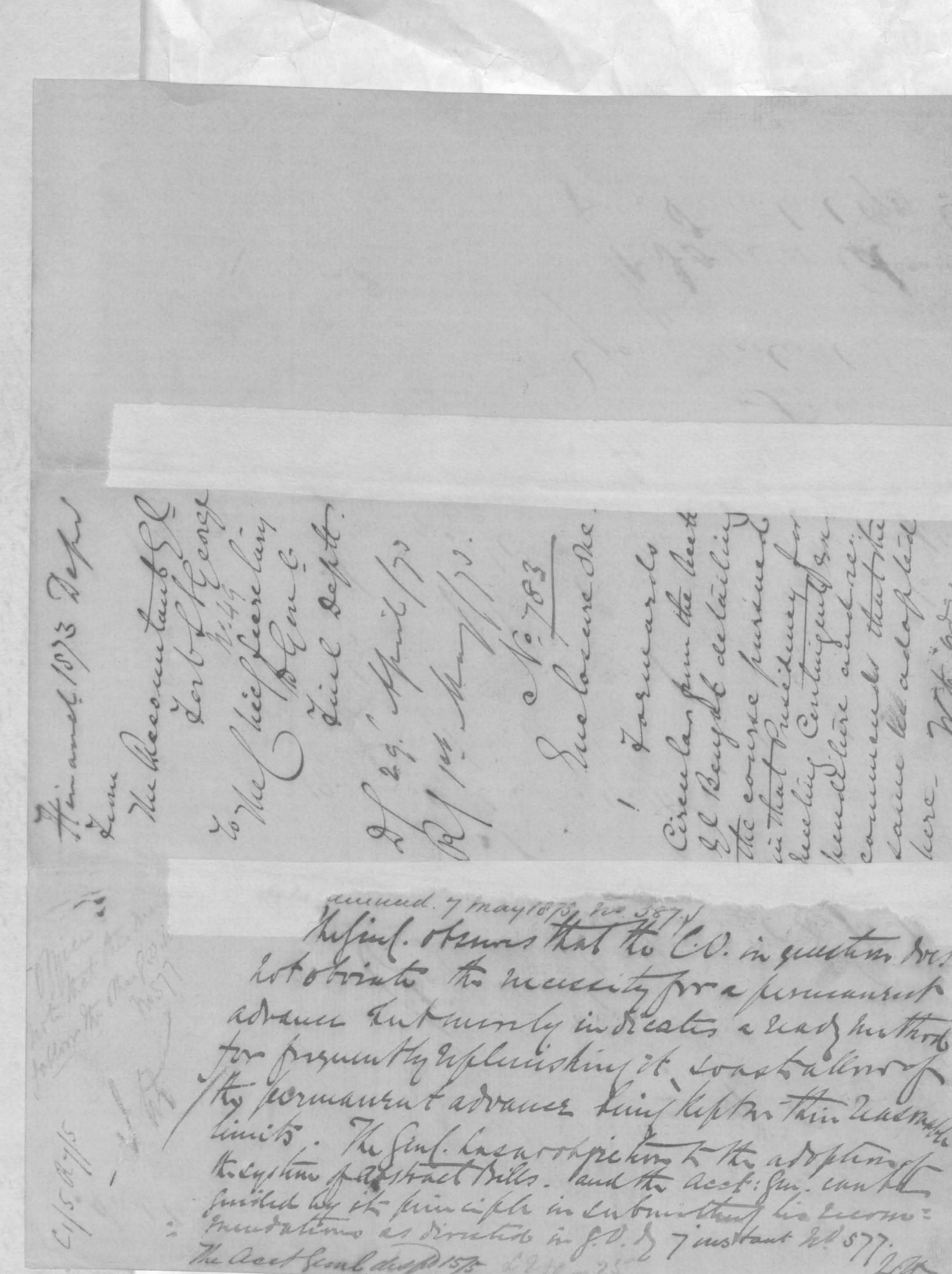
To The Chief Secretary to Government Financial Depart.

SIR,

Since writing my letter dated 19th Instant No. 31, I have received the accompanying Circular from the Officiating Accountant General Bengal detailing the course pursued in that Presidency for meeting Contingent Expenditure, and have the honor to recommend that the same be adopted here.

I have the honor to be
Sir
Your obedient servant
J. Wood
for Accountant Genl.





Govt. of {1873} Madras.

Financial

To The Accountant-General.

Dated May 7
Read.

G O. 7 May 1873. No. 587.

Nos. 59-60

Considering the adoption in this Presy. of the system of abstract Bills in force in Bengal unobjectionable & directing that the Accountt. Genl. be guided by its principle in determining what amounts should be given as permanent-advances to each officer at the Presy.