M.R.O. 1—77,006—8-6-37.

(1) Number of pages 36.

(2) Date of repair 7-8-40.

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1984 Press Mis.

174-175

Dated 27-11- 1876.

17/18

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department, 27th November 1874.

No. 174. Read the following Proceedings of the Government of India in the Financial Department, dated Fort William, 15th October 1874, No. 6205 (Accounts):—

Read again—

Financial Resolution, No. 3750, dated the 17th December 1873, directing a register of contingent expenditure to be kept in each office wherein the initials of the Head of the office are to be entered against the date of payment of each item.

Read also the under-mentioned correspondence with the Comptroller-General, who recommends that the new form of Contingent Register prepared by him, together with extracts from his instructions issued from time to time to officers incurring and to those reviewing expenditure, may be circulated for the information and guidance of all Heads of offices and all Controlling Officers:—

Letter from the Comptroller-General, No. 394, dated 17th July 1874.
,, to the do. ,, 4863, ,, 7th August 1874.
,, from the do. ,, 755, ,, 12th September 1874, and enclosures.

RESOLUTION.—The Governor-General in Council is pleased to accept the Comptroller-General's recommendation, and to direct that the new form of Contingent Register prepared by the Comptroller-General be at once brought into use in all the offices.

Ordered, that this Resolution, together with the Contingent Register and the Comptroller-General's instructions, be distributed for information and guidance as follows:—

To the several departments of the Government of India.
To the several local Governments and Administrations.
To the Comptroller-General, and to the several Accountants-General and Deputy Accountants-General in independent charge.
To the several Chiefs of departments administered by the Government of India in the Financial Department.

(Signed) E. F. HARRISON,
Offg. Secy. to the Govt. of India.

(Signed) R. H. HOLLINGBERY,
Asst. Secy. to the Govt. of India.

CONTINGENCIES.

Extracts from the Circular of the Comptroller-General, dated 19th May 1874, *No.* 175.

Every officer who regularly incurs contingent expenses on the public service will, at the beginning of each year, obtain from the proper Controlling authority a general sanction to the scale of his expenditure for the year, limited in regard to number, rates, or aggregate amount as the Controlling Officer may think expedient. This sanction will be communicated to the Treasury Officer as well as to the officer concerned, and the latter will then be allowed to draw the amount of

his monthly bills for contingent expenses within the sanctioned limit, without pre-audit or the previous countersignature of the Controlling Officer. In case no such sanction of the Countersigning Officer be communicated to the Treasury Officer, he will be relieved of responsibility if his payments are covered by sufficient receipts of the Disbursing Officer; but, if he be placed in charge of the Budget grant of the Revenue or Magisterial branch of the District Office, he will in this new capacity acquire, jointly with the District Officer, the character and responsibility of Disbursing Officer.

2. Within the above limit a Disbursing Officer may incur ordinary recurring charges, and may purchase ordinary necessaries (such as chairs and country locks) without previous sanction, provided he has no fear thereby of exceeding the provision of his own office for the year. For any other articles he must obtain *previous* sanction according to circumstances; thus, for a thermantidote or a clock, a Collector must obtain previous sanction from the Commissioner, though, as they are within the latter's power of sanction and are ordinary necessaries, he might purchase them for his own office without previous sanction.

"Exceeding the provision of his own office." No officer may, without previously obtaining an extra grant, exceed the amount provided for contingencies under the major head concerned; some Governments allow Disbursing Officers free discretion within this limit, whereas others require an officer to restrict his expenditure within the grant for each *detailed* head of contingencies, unless the Controlling authority have previously transferred part of the grant under another detailed head. Again, the power of making transfers from the contingent grant of one district to that of another under the same major head is not vested in the same officers in every Province; the local Government may retain the power in its own hands or delegate it, but the transfer can only be of an ascertained surplus within the same major head.

3. To officers incurring petty expenses which require to be paid at once before money can be obtained on the usual monthly contingent bill are allowed permanent advances which are in general single for the whole office, *i. e.*, a Collector is not allowed one advance for land revenue, a second for excise, and so on, but only a lump advance, which is held by the Accountant-General at his personal debit. Whenever the available balance of the permanent advance is less than some charge now to be paid, a contingent abstract should be prepared, including with it all the charges of the same department. On the last day of the month, too, the permanent advance should be replenished by drawing on abstract bills the contingent charges advanced for each main head of service, and the same course should be followed when charge of the office is transferred in the course of the month: in these two cases only may a contingent abstract cover a sum less than the amount of the sanctioned permanent advance. These abstracts, presented from time to time, will be attached by the Treasury Officer as vouchers to his lists of payments.

In the case of a Collector whose permanent advance has to meet the disbursements of several departments, the contingent abstract of one will not be as large as the total permanent advance; contingent abstracts for all may, with advantage, be submitted at the same time, but, in the case of this single office, there is less objection to the presentation of an abstract not as large as the permanent advance.

4. The amount of the permanent advance for each office is fixed by the local Government; it must, of course, be larger when distance from the Treasury renders its frequent recoupment difficult, but should not be larger than is absolutely necessary. It will be recorded by the Accountant-General at the personal debit of the Head of the office, who will, on the first office day after the 31st March in each year, send to the Accountant-General a short acknowledgment that the amount is due from, and to be accounted for by, himself; if any officer should fail to make such acknowledgment the Accountant-General should demand it immediately: in case of transfer of charge of an office a similar acknowledgment must be sent by the relieving officer.

Care should be taken not to multiply permanent advances unnecessarily. An officer having subordinates who require petty sums should rather spare a small portion of his own advance for their use than apply for separate advances for them.

5. The Government of India "expects that every public officer will exercise the same vigilance in respect to petty contingent expenses that he would do if spending his own money," and has further ordered that "a register of contingent expenditure should be kept in each office, and the initials of the Head of the office shall be entered against the date of payment of each item."

Proceedings of the Madras Government, Financial Department,
27th November 1874.

6. This register will be in Form B, and will be printed on royal paper, and the same will serve for record and check in the Controlling and the Audit Office; each Accountant-General will be able, after consideration, to assign to the several columns headings suitable to the condition of each department and office. If the contingent grant of an office be divided under two or three main sections only, still under each the most common sub-heads may be detailed with a single column for the more varied items; if the grant be parcelled out under many detailed heads, the most common will have each its own column with grant noted at the top, while the rest with their grants will be thrown into the column of unusual charges; in either case an unusual charge would be explained in the column headed "Description," though in the former the amount might be entered in a column to the left.

7. Before the register is brought into use in the disbursing office it will be ruled, and, as the office cashier pays away any money, he will enter the date, name of payee, and number of sub-voucher in the three columns to the left, the amount in the proper column (marking off all the others), and, in the case of any unusual charge, he will also take against the description the initials of the officer incurring it. When the permanent advance from which he has been making disbursements begins to run short, he will rule a red-ink line across the page, add up the several columns, and enter their cross total in the column of "Total of each Contingent Abstract;" then he will post the several totals in a form of contingent abstract, detailing against each entry the numbers of the sub-vouchers, and also entering in its proper place the description of each unusual charge, and this contingent abstract he will lay with the sub-vouchers and the register before the Head of the office; the latter will put his initials against the date of each payment and sign the abstract, which the cashier will then date and number and present for payment at the Treasury.

It has been ruled that the Head of the office must *himself* initial the entries in the Contingent Register, and not delegate the duty to his Superintendent.

When the advance is running short, a demand may be presented in excess of the balance; this item, too, should be charged in the register and included in the abstract, the number given being that which the sub-voucher will bear when payment has been made.

Even of ordinary charges full details are sometimes required for purposes of check, and in such cases must be given both in the abstract and in the contingent bill, *e. g.*, the number of punkah-pullers entertained and the rate at which they are paid must be stated, the name of any book purchased and its price.

8. The detailed bill will be prepared at the end of the month in Form C, will be headed "*Not payable at the Treasury*," and will show the monthly total of each column with description (as in the abstract) of each unusual charge; the numbers of the sub-vouchers will be entered against each item, at foot will be a memorandum of the number and date of every contingent abstract and the sub-vouchers included in each, and the amount charged in the bill must be agreed with the amount actually drawn from the Treasury within the month. It will be signed by the Head of the office and submitted to the Controlling Officer with all sub-vouchers for sums above Rupees 10, and a certificate in the following form for smaller ones:—

I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all sums above Rupees 10 in amount are attached to the bill. I have, as far as possible, obtained vouchers for smaller sums, and am personally responsible that they have been so destroyed that they cannot be used again.

A District Officer need not personally give the certificate required from a Disbursing Officer; with the sanction of the Commissioner, or, in the Madras Presidency, of the Board of Revenue, he may delegate the duty to one of his gazetted subordinates.

By the word *destroyed* is meant that they have been actually destroyed by burning or otherwise, or mutilated at the discretion of the Head of the office.

9. These orders touching use and defacement of vouchers are applicable to all moneys disbursed by Government officers in their official capacity, even, to take an instance, from the Wards' Rate Fund.

10. On receipt of the detailed bill in the office of the Countersigning Officer, its figures will be transcribed in his register with similar description of the unusual items, and the bill will then

be reviewed by the Countersigning Officer with the sub-vouchers. Any disallowance, with the number of the sub-voucher, and explanation of the objection, will be noted at foot of the bill and in the Remarks column of the register, and the amount shown in the register in the column affected will be corrected in red ink; explanation of the objection should be given on the reverse of the bill, if there is not room on the face. The Countersigning Officer will then take up register and bill together, enter in the former the date of admission under his initials, sign the bill, and despatch it to the Account Office with the large vouchers and the following certificate in lieu of the smaller ones:—

I certify that, in support of every charge of more than Rupees 10 made in this bill, a receipt or other voucher has been given me and is now in my possession. The receipts and vouchers for items in excess of Rupees 100 are attached to the bill, and I am personally responsible that the receipts and vouchers for all other items of more than Rupees 10 are in proper form and order, and that they have been so cancelled that they cannot be again used to support claims against the Government.

11. After despatch of the bill, the Countersigning Officer should communicate any disallowance to the Disbursing Officer, and its amount should be, without fail, refunded by short drawal on the next abstract contingent bill for the same department; therein the gross amount of each sub-voucher would be entered, and below the total of the abstract would be entered "Deduct disallowed from bill of Rupees ," and the receipt given would be for the net amount only. An item disallowed must without fail be recovered, and if, after correspondence, the Countersigning Officer withdraws his objection, the amount may be redrawn: after the total of the sub-vouchers in the next abstract would be entered, "Add amount of disallowance from bill of refunded by deduction from abstract, No. , dated and reallowed as per ," the receipt would be for the gross amount, and the items would be reincluded in the next detailed contingent bill.

12. It is the duty of a Countersigning Officer to see that the charges made in a contingent bill are of obvious necessity and are at fair and reasonable rates; that previous sanction for any item requiring it is attached; that the vouchers are all revised and in order; and that the calculations of those which he detains are correct; and specially that the expenditure has not exceeded, and is not likely to exceed, the grant of the particular district under the head concerned. If expenditure be progressing too rapidly, he should communicate with the Disbursing Officer and insist on its being checked. It is no answer to say that the charges have been really incurred on account of another district, and (*Bill Rules* 32) cannot be recovered: if they were anticipated, provision has doubtless been made for them in the Budget of the Province, and the grant can be made available by transfer from the grant of the other district; if they were not anticipated, a case for extra grant may possibly be made out.

13. The batta and travelling allowances of establishments will not be recorded in the General Contingent Register or in the detailed contingent bill, and more than one bill may be submitted for one month from a single office: the Countersigning Officer may rule columns in the space provided for the name of the payee in a District Office or may keep a separate register for such charges. All other camp charges, cart-hire, tent repairs, &c., will be charged in the ordinary bill.

14. In the case of work being done by a Government factory, the officer in charge will prepare an invoice of the quantity and price of the work done, and forward it, in triplicate, to the officer served, who, on approving the invoice, will countersign all and return one copy to the supplying officer, another copy he will file in his own office, and the third he will attach to his detailed contingent bill for the current month, noting the amount in the statement of account at foot in order to work out the available balance of his grant, but not including it as a disbursement among the charges of his bill. Before despatching his monthly bill, the Disbursing Officer should post the amount of the work bill in his Contingent Register and include it in the forward total in order that he may agree that forward total with that shown in the statement of account on the contingent bills; in the register of the Countersigning Officer and the Audit Office

Proceedings of the Madras Government, Financial Department,
27th November 1874.

the amount of such a bill shall in like manner be separately entered. Such invoices will never be retained by the Countersigning Officer.

15. The charges of two major heads may not be shown in one register nor included in one bill, with the exception of such expenses as are shared in some fixed proportion between two branches of the same office whose bills are reviewed by the same authority, as, for instance, charges for purchase and repair of tents or for carriage of stationery to be used by the Revenue and Magisterial branches of a District Office whose bills are submitted for the countersignature of a Commissioner. In such a case the joint grant may be entered in one register only for purposes of control, the account adjustment being left to the Accountant-General. After the submission of each month's bill, the forward total of each column should be made in the disburser's register, and, when the foot of the page is reached, it should be carried forward in ink to the top of the next. It will be observed that the totals to be made are those of amounts charged, not of those admitted by the Countersigning Officer; but, when an amount disallowed by him on one detailed head is adjusted by a short charge on another abstract bill, the actual charge for each head may be worked out by entering the amount retrenched in black ink with a *minus* sign in the column of the retrenched head on the line of totals for the abstract in which the adjustment is made; the forward totals will thus be correct.

16. Thus there will be three registers of the same form in the offices of the disburser, the auditor, and the countersigner, respectively. In the first a single line will be given to each sub-voucher; in the second, to each contingent abstract; in the third, to each monthly bill, save that in the last two each disbursement which is unusual or special will have an extra line. The third column of the form would be used in the District Office for record of the numbers of sub-vouchers, but in the Accountant-General's for those of contingent abstracts; in the countersigning office it would be blank. Again, for the columns to the right—that concerning detailed bill would show in the District Office the date of its despatch, in the others the date of its receipt. The column for date of admission would in the Countersigning Office show the date of despatch of the countersigned bill, in the Account Office the date of final adjustment on the authority of that countersigned bill, while in the case of the District Office it would record the date of recovery of any disallowance or that of the Countersigning Officer's letter further passing a disallowed item not yet actually recovered; any disallowance would be recorded by each in the column of Remarks on the same line with the figures affected.

Date of Charge.

17. All charges incurred must be paid at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year. If possible, expenditure may be postponed till the preparation of a new Budget has given opportunity of making provision, and till the sanction of that Budget has supplied means; but on no account may charges actually be incurred and thrown on the grant of another year. Such a course is obviously improper, and has repeatedly been strongly condemned by the Government of India.

18. Contingent charges are to be recorded as charges of the month in which they were actually disbursed from the Treasury. If countersignature be not required, or if it can be obtained in such time that the detailed bill could be presented for payment *before* the Treasury closes on the last day of the month whose charges are included in the bill, the bill may be paid and detained as voucher without the use of any abstract bill; if part of the bill have been paid on an abstract, the balance may be paid on the detailed bill.

In this case the detail of contingent abstracts at foot would show as the amount of the last abstract the balance drawn on this bill.

19. If a contingent abstract, or a detailed contingent bill, headed as belonging to one month be presented for payment in the next, it should be returned for correction, as it must be treated in the accounts as a charge of the month in which the money is actually disbursed from the Treasury.

20. If an officer has drawn part of his contingent expenses by means of abstract bills, and present the detailed bill (after countersignature, if countersignature be required) for payment of

the balance (as provided in the concluding sentence of paragraph 17), the balance can be paid on the detailed bill as voucher if it is presented *within* the month in which the abstracts were paid; if it is presented in the next month it should be returned and the drawer instructed to draw a bill only for the amount actually disbursed in the preceding month, and to forward it to the Controlling Officer of his department for countersignature and transmission to the Accountant-General.

* * * * *

22. Travelling allowances should be charged, not in the ordinary monthly contingent bill, but in a separate one. At convenient intervals during an officer's tour, and, as a general rule, immediately on any return to the headquarter station, a bill should be prepared for the travelling allowance of the Clerks and others who have attended him; and their receipts, with stamps if necessary in any case, being taken on the bill, it should be cashed at the Treasury and charged off in the list of payments. These vouchers only certify actual payment of certain allowances claimable by rule (for camp charges appear in the ordinary bill) and consequently need not be sent to the Commissioner, who will review and countersign a bill in the same form in which the details of these several bills for the month will be reproduced. If the Commissioner shall desire to retain such a bill for check of future ones, he may send to the Account Office, instead of the countersigned bill, intimation that he has "passed the travelling bill for office for the month of which included vouchers No. for Rupees having disallowed Rupees from vouchers No. for the reasons noted below."

* * * * *

24. A few general rulings on the subject of travelling allowance may be here recorded for ready reference.

(*a.*) Travelling allowances of officers and their establishments moving about their districts must be passed without reference to Budget provision.

(*b.*) When a public officer on transfer from one station to another claims travelling allowance, he shall submit with his bill for the allowance a certificate signed by himself that he did not apply for the transfer, and that to the best of his knowledge and belief it was not made for his private advantage, but on public grounds only.

(*c.*) Distances for travelling allowance are to be measured from the chief public office in a station or from some other point fixed by the local Government, and travelling allowance shall not be given to any public officer for a journey of not more than five miles from his headquarters.

(*d.*) A Junior Civil Servant who obtains a reward for proficiency in an Oriental language is permitted to draw, in addition to the reward, travelling allowance at the usual rates for journeys exceeding five miles to and from the place of examination, or, instead of this mileage allowance, he may, if in receipt of a fixed monthly district travelling allowance, draw the latter for the period of the leave granted to him before and after the examination. But Military Officers in civil employ who receive rewards on the superior scale authorized for Military Officers cannot draw travelling allowance.

25. Certain rulings touching contingent charges may also be noted.

(*a.*) No salary charges of any kind except for hot weather establishment may be charged as contingencies or included in contingent bills, not even pay of peons in hospital, though fixed allowances for country stationery should be so dealt with.

(*b.*) The pay of all establishments (other than hot weather establishments) which are entertained under sanction should be billed for separately and should be passed in registers of the form provided for establishments, and care should be taken to prevent, by drawing lines across the cages of later months, admission by oversight of pay for a period not covered by the sanction received.

(*c.*) No charge should be made for copies of official publications supplied to another department, but none should be supplied without authority. Thus copies of the Leave and Pension Codes, or of back numbers of a Gazette or the Public Works Code, cannot be charged for.

Proceedings of the Madras Government, Financial Department,
27th November 1874.

(*d.*) Hot weather establishment and fittings are a Government charge, subject to the control of the local Government.

(*e.*) Country scales are quite good enough for weighing letters.

(*f.*) Whenever the cost of an establishment is divided between two heads, the charge for service postage labels may be divided in the same proportion.

(*g.*) Vouchers for less than Rupees 100 may be destroyed after they have been preserved for three complete years.

(*h.*) No newspapers may be bought without Government sanction; no newspapers or other periodicals published in Europe or America can be obtained save through the agency of the Secretary of State.

(*i.*) No charge may be incurred which binds Government beyond a single payment.

(*j.*) No charge may be made for section-writing, *i. e.*, for copying manuscript by piece-work, without the previous sanction of the authority which could sanction employment of an establishment. The sanction shall specify the number of men, words to be copied per Rupee, and the rate for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period; and the bills must state the number of persons paid, and the amount of matter; no periodical allowance may be charged as section-writing. No person in receipt of a salary from Government can be paid for section-writing save with the special sanction of the local Government.

(*k.*) No European or American stores (excepting State presents in case of emergency) or books (except second-hand books) may be bought in the local market; supplies will be obtained from Europe through the Secretary of State. Full instructions are contained in Financial Circular, No. 402, dated the 23rd May 1871.

(*l.*) Liveries are supplied to messengers on the staff of the Viceroy or the Governors of Madras and Bombay at the charge of the household allowances. Those of the messengers of Lieutenant-Governors and the Political Department are paid for by the State according to existing arrangements. Also at the charge of the State they may be supplied to the messengers of a Chief Commissioner, Agent to the Governor-General, a Government Secretariat, High and Chief Court or Judicial Commissioner, Board of Revenue or Financial Commissioner (with whom for this purpose are ranked the Commissioners of Revenue and Police in the Bombay Presidency), and also to any establishment located on public grounds at a Hill station; to all these they may be supplied every other year (though, in case of much wear and tear through travelling, the local Government may grant them not oftener than once a-year) at a charge of not more than Rupees 20 a-head, except for Jemadars and such petty officers, for whom the limit is Rupees 40. But badges and belts may still be issued to all peons.

FORM B.

(*Para.* 6.) *To be printed on Open Royal.*

REGISTER OF CONTINGENT CHARGES OF THE DEPARTMENT OF THE DISTRICT, 1873-74.

Left-hand Page.

Date.	To whom paid.	Sub-Voucher Contingent Abstract No. of	Detailed Heads of Budget. Sub-divisions of detailed heads as may be convenient. If the grant be not ordinarily allowed among the sub-divisions of a detailed head, they should be linked by a brace and the amount placed below. Each of these spaces represents a money column.											
	Budget grant for each head.													

Right-hand Page.

Detailed Heads.	Unusual Charges.		Total of each Contingent Abstract.	Total of each month's bill.	Date of detailed bill.	Date of adjustment, with bankers.	Remarks.
Sub-division of Detailed Heads.	Description.	Amount.					

FORM C.

(*Para.* 8.) *To be printed on Foolscap.*

NOT PAYABLE AT THE TREASURY.

Government of

Head of Service.

Nos. of Sub-Vouchers.

Bill for Contingent Charges of

Month 187 .

Nos. of Vouchers.

Description of Charge, and Date of authority— (where special sanction is necessary).

Amount.

The abstract contingent bill will contain the same detail of sub-vouchers and description of charge. The heading will also, instead of the above, the fact that a detailed bill is to be used for countersignature on a second date. The remarks on back of this form also will be omitted.

Total —

Name } of Disbursing Officer Date
Office }
Allotment of 187 , ... Rs.
Expenditure including this bill ,,
Amount of work bills annexed ,,

Balance available ... ... ,,

Drawn on Abstract Bill No. dated Rs.
Do. ,, ,,
Do. ,, ,,
Do. ,, ,,
Add amount of disallowance refunded ,,
Total of contingent bill ... ... Rs.

Passed for Rupees
Name } of Countersigning Officer
Office }
Date

Disallowed from Sub-Vouchers, No. Rs.
Do.
Do.

Proceedings of the Madras Government, Financial Department,
27th November 1874.

No. 175. ORDER THEREON, 27th November 1874, No. 1981.

Copy furnished to the departments of the Secretariat and to all Heads of Departments for information and guidance.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the Revenue Department.
,, the Military do.
,, the Public Works do.
,, all Heads of Offices.

Exd. A. S. Rodgers.

Govt. of {1874} Madras.

FINANCIAL.

To

The REVENUE DEPARTMENT,

&c., &c.

Dated November, 27th.

Read

Read

G.O. 27th November 1874, No. 1981.

NOVEMBER.

Nos. 174-176.

Accounts.—Copy of Resolution of the Government of India directing that the new form of Contingent Register prepared by the Comptroller-General be at once brought into use in all the offices, furnished to the departments of the Secretariat and to all Heads of departments for information and guidance.

GOVERNMENT PRESS,

FORT SAINT GEORGE, 12th April 1875

From

THE SUPERINTENDENT,

GOVERNMENT PRESS,

To

Revd C. B. Drury

Commissary & Acting

Archdeacon of the

Diocese

Despatched } № 492

Received }

Your letter &c. dated 9th April 75

I Have the honor to inform that application should be made to the Chief Secretary to Govt for the G.O. referred to, this office having nothing to do with the distribution

distribution of appointments.

E Keyes
Superintendent

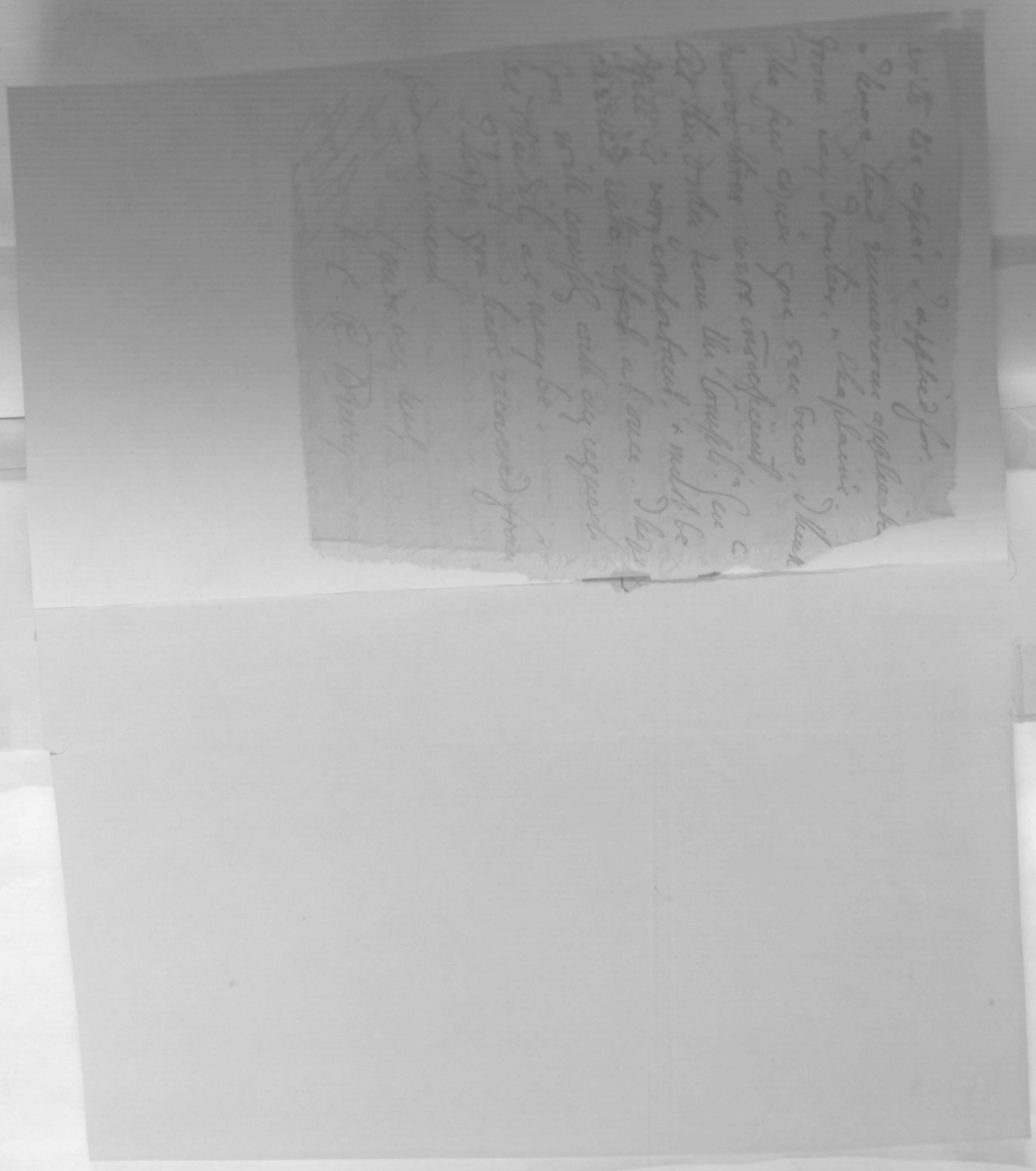
13

Cotaconeud.
April 15. 1875

My dear Hudleston

There is a great demand for the G.O. containing extracts from Comptroller's General's circular regarding Contingent bills dated ~~27~~ 27 Nov. 1874. Financial Dept.
The Accountant Gen^l has issued a circular to every Chaplain calling attention to the above, and every fresh ~~Chaplain~~ Chaplain who applies to the Supt of Govt Press requesting him to punch off fifty bills, and send them home for distribution. The enclosed is in reply.
I therefore write to ask you if you will be so good as to send instruct him to supply me

with the copies I applied for.
I know I had numerous applications
from my Brother, & Chaplains.
The few offices you can give, I think
would be sufficient.
As this order from the Consuls Secr
Office is very important, & must be
carried into effect at once. I hope
you will comply with my request
as shortly as may be.
I have received from
Lord Panmure
Yours truly
C. R. Dundas



CONTINGENCIES.

Extracts from the Circular of the Comptroller General, No. 175, *dated* 19*th May* 1874.

1. Every officer who regularly incurs contingent expenses on the public service will, at the beginning of each year, obtain from the proper controlling authority a general sanction to the scale of his expenditure for the year, limited in regard to number, rates, or aggregate amount as the controlling officer may think expedient. This sanction will be communicated to the treasury officer as well as to the officer concerned, and the latter will then be allowed to draw the amount of his monthly bills for contingent expenses within the sanctioned limit, without pre-audit or the previous countersignature of the controlling officer. In case no such sanction of the countersigning officer be communicated to the treasury officer, he will be relieved of responsibility if his payments are covered by sufficient receipts of the disbursing officer; but if he be placed in charge of the budget grant of the revenue or magisterial branch of the district office, he will in this new capacity acquire, jointly with the district officer, the character and responsibility of disbursing officer.

2. Within the above limit a disbursing officer may incur ordinary recurring charges and may purchase ordinary necessaries (such as chairs and country locks) without previous sanction, provided he has no fear thereby of exceeding the provision of his own office for the year. For any other articles, he must obtain *previous* sanction according to circumstances; thus for a thermantidote or a clock, a Collector must obtain previous sanction from the Commissioner, though, as they are within the latter's power of sanction and are ordinary necessaries, he might purchase them for his own office without previous sanction.

"Exceeding the provision of his own office:" No officer may, without previously obtaining an extra grant, exceed the amount provided for contingencies under the major head concerned; some Governments allow disbursing officers free discretion within this limit, whereas others require an officer to restrict his expenditure within the grant for each *detailed* head of contingencies, unless the controlling authority have previously transferred part of the grant under another detailed head. Again, the power of making transfers from the contingent grant of one district to that of another under the same major head is not vested in the same officers in every province; the local Government may retain the power in its own hands or delegate it, but the transfer can only be of an ascertained surplus within the same major head.

3. To officers incurring petty expenses which require to be paid at once before money can be obtained on the usual monthly contingent bill are allowed permanent advances which are in general single for the whole office, *i. e.*, a Collector is not allowed one advance for land revenue, a second for excise, and so on, but only a lump advance which is held by the Accountant General at his personal debit. Whenever the available balance of the permanent advance is less than some charge now to be paid, a contingent abstract should be prepared, including with it all the charges of the same department. On the last day of the month, too, the per-

manent advance should be replenished by drawing on abstract bills the contingent charges advanced for each main head of service, and the same course should be followed when charge of the office is transferred in the course of the month: in these two cases only may a contingent abstract cover a sum less than the amount of the sanctioned permanent advance. These abstracts presented from time to time will be attached by the treasury officer as vouchers to his lists of payments.

In the case of a Collector whose permanent advance has to meet the disbursements of several departments, the contingent abstract of one will not be as large as the total permanent advance; contingent abstracts fully may with advantage be submitted at the same time, but in the case of a single office, there is no objection to the presentation of an abstract not as large as the permanent advance.

4. The amount of the permanent advance for each office is fixed by the local Government; it must of course be larger when distance from the treasury renders its frequent recoupment difficult, but should not be larger than is absolutely necessary. It will be recorded by the Accountant General at the personal debit of the head of the office, who will, on the first office day after 31st March in each year, send to the Accountant General a short acknowledgment that the amount is due from, and to be accounted for by, himself; if any officer should fail to make such acknowledgment, the Accountant General should demand it immediately: in case of transfer of charge of an office, a similar acknowledgment must be sent by the relieving officer.

Care should be taken not to multiply permanent advances unnecessarily. An officer having subordinates who require petty sums should rather spare a small portion of his own advance for their use than apply for separate advances for them.

5. The Government of India "expects that every public officer will exercise the same vigilance in respect to petty contingent expenses that he would do if spending his own money;" and has further ordered that "a register of contingent expenditure should be kept in each office, and the initials of the head of the office shall be entered against the date of payment of each item."

6. This register will be in form B, and will be printed on royal paper, and the same will serve for record and check in the controlling and the audit office; each Accountant General will be able, after consideration, to assign to the several columns headings suitable to the condition of each department and office. If the contingent grant of an office be divided under two or three main sections only, still under each the most common subheads may be detailed with a single column for the more varied items; if the grant be parcelled out under many detailed heads, the most common will have each its own column with grant noted at the top, while the rest with their grants will be thrown into the column of unusual charges; in either case an unusual charge would be explained in the column headed Description, though in the former the amount might be entered in a column to the left.

7. Before the register is brought into use in the disbursing office, it will be ruled, and as the office cashier pays away any money, he will enter the date, name of payee, and number of sub-voucher in the three columns to the left, the amount in the proper column (marking off all the others), and in the case of any unusual charge, he will also take against the description the initials of the officer incurring it. When the permanent advance from

which he has been making disbursements begins to run short, he will rule a red ink line across the page, add up the several columns, and enter their cross total in the column of "Total of each contingent abstract;" then he will post the several totals in a form of contingent abstract, detailing against each entry the numbers of the sub-vouchers, and also entering in its proper place the description of each unusual charge, and this contingent abstract he will lay with the sub-vouchers and the register before the head of the office; the latter will put his initials against the date of each payment and sign the abstract, which the cashier will then date and number and present for payment at the treasury.

It has been ruled that the head of the office must *himself* initial the entries in the contingent register, and not delegate the duty to his Superintendent.

When the advance is running short, a demand may be presented in excess of the balance; this item, too, should be charged in the register and included in the abstract, the number given being that which the sub-voucher will bear when payment has been made.

Even of ordinary charges full details are sometimes required for purposes of check, and in such cases must be given both in the abstract and in the contingent bill; *e. g.*, the number of punka-pullers entertained, and the rate at which they are paid, must be stated, the name of any book purchased and its price.

8. The detailed bill will be prepared at the end of the month in form C, will be headed *not payable at the treasury*, and will show the monthly total of each column with description (as in the abstract) of each unusual charge; the numbers of the sub-vouchers will be entered against each item, at foot will be a memorandum of the number and date of every contingent abstract and the sub-vouchers included in each, and the amount charged in the bill must be agreed with the amount actually drawn from the treasury within the month. It will be signed by the head of the office and submitted to the controlling officer with all sub-vouchers for sums above Rs. 10, and a certificate in the following form for smaller ones:—

I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all sums above Rs. 10 in amount are attached to the bill. I have, as far as possible, obtained vouchers for smaller sums, and am personally responsible that they have been so destroyed that they cannot be used again.

A district officer need not personally give the certificate required from a disbursing officer; with the sanction of the Commissioner, or, in the Madras Presidency, of the Board of Revenue, he may delegate the duty to one of his gazetted subordinates.

By the word *destroyed* is meant that they have been actually destroyed by burning or otherwise, or mutilated at the discretion of the head of the office.

9. These orders touching use and defacement of vouchers are applicable to all monies disbursed by Government officers in their official capacity, even, to take an instance, from the Wards' Rate Fund.

10. On receipt of the detailed bill in the office of the countersigning officer, its figures will be transcribed in his register with similar description of the unusual items, and the bill will then be reviewed by the countersigning officer with the sub-vouchers. Any disallowance, with the number of the sub-voucher, and explanation of the objection, will be noted at foot of the bill and in the remarks column of the register, and the amount shown in the register in the column affected will be corrected in red ink; explanation of the objection should be given on the reverse of the bill, if

there is not room on the face. The countersigning officer will then take up register and bill together, enter in the former the date of admission under his initials, sign the bill, and despatch it to the account office with the large vouchers and the following certificate in lieu of the smaller ones :—

I certify that in support of every charge of more than Rs. 10 made in this bill, a receipt or other voucher has been given me and is now in my possession. The receipts and vouchers for items in excess of Rs. 100 are attached to the bill, and I am personally responsible that the receipts and vouchers for all other items of more than Rs. 10 are in proper form and order, and that they have been so cancelled that they cannot be again used to support claims against the Government.

11. After despatch of the bill, the countersigning officer should communicate any disallowance to the disbursing officer, and its amount should be without fail refunded by short drawal on the next abstract contingent bill for the same department; therein the gross amount of each sub-voucher would be entered, and below the total of the abstract would be entered "Deduct disallowed from bill of

Rs. ," and the receipt given would be for the net amount only. An item disallowed must without fail be recovered, and if after correspondence the countersigning officer withdraws his objection, the amount may be re-drawn: after the total of the sub-vouchers in the next abstract would be entered "Add amount of disallowance from bill of

refunded by deduction from abstract No.
dated and re-allowed as per
," the receipt would be for the gross amount, and the items would be re-included in the next detailed contingent bill.

12. It is the duty of a countersigning officer to see that the charges made in a contingent bill are of obvious necessity and are at fair and reasonable rates; that previous sanction for any item requiring it is attached; that the vouchers are all revised and in order; and that the calculations of those which he detains are correct; and specially that the expenditure has not exceeded, and is not likely to exceed, the grant of the particular district under the head concerned. If expenditure be progressing too rapidly, he should communicate with the disbursing officer and insist on its being checked. It is no answer to say that the charges have been really incurred on account of another district, and (*Bill-Rules* 32) cannot be recovered: if they were anticipated, provision has doubtless been made for them in the budget of the province, and the grant can be made available by transfer from the grant of the other district; if they were not anticipated, a case for extra grant may possibly be made out.

13. The batta and travelling allowances of establishments will not be recorded in the general contingent register or in the detailed contingent bill, and more than one bill may be submitted for one month from a single office: the countersigning officer may rule columns in the space provided for the name of the payee in a district office or may keep a separate register for such charges. All other camp charges, cart hire, tent repairs, &c., will be charged in the ordinary bill.

14. In the case of work being done by a Government factory, the officer in charge will prepare an invoice of the quantity and price of the work done, and forward

it in triplicate to the officer served, who, on approving the invoice, will countersign all and return one copy to the supplying officer. Another copy he will file in his own office, and the third he will attach to his detailed contingent bill for the current month, noting the amount in the statement of account at foot in order to work out the available balance of his grant, but not including it as a disbursement among the charges of his bill. Before despatching his monthly bill, the disbursing officer should post the amount of the work bill in his contingent register and include it in the forward total in order that he may agree that forward total with that shown in the statement of account on the contingent bills; in the register of the countersigning officer and the audit office the amount of such a bill shall in like manner be separately entered. Such invoices will never be retained by the countersigning officer.

15. The charges of two major heads may not be shewn in one register nor included in one bill, with the exception of such expenses as are shared in some fixed proportion between two branches of the same office whose bills are reviewed by the same authority, as, for instance, charges for purchase and repair of tents or for carriage of stationery to be used by the revenue and magisterial branches of a district office whose bills are submitted for the countersignature of a Commissioner. In such a case the joint grant may be entered in one register only for purposes of control, the account adjustment being left to the Accountant General. After the submission of each month's bill, the forward total of each column should be made in the disburser's register, and when the foot of the page is reached, it should be carried forward in ink to the top of the next. It will be observed that the totals to be made are those of amounts charged, not of those admitted by the countersigning officer; but when an amount disallowed by him on one detailed head is adjusted by a short charge on another abstract bill, the actual charge for each head may be worked out by entering the amount retrenched in black ink with a *minus* sign in the column of the retrenched head on the line of totals for the abstract in which the adjustment is made; the forward totals will thus be correct.

16. Thus there will be three registers of the same form in the offices of the disburser, the auditor, and the countersigner, respectively. In the first a single line will be given to each sub-voucher; in the second to each contingent abstract; in the third to each monthly bill, save that in the last two, each disbursement which is unusual or special will have an extra line. The third column of the form would be used in the district office for record of the numbers of sub-vouchers, but in the Accountant General's for those of contingent abstracts; in the countersigning office it would be blank. Again, for the columns to the right—that concerning detailed bill would show in the district office the date of its despatch, in the others the date of its receipt. The column for date of admission would in the countersigning office show the date of despatch of the countersigned bill, in the account office the date of final adjustment on the authority of that countersigned bill, while in the case of the district office, it would record the date of recovery of any disallowance or that of the countersigning officer's letter

further passing a disallowed item not yet actually recovered; any disallowance would be recorded by each in the column of remarks on the same line with the figures affected.

DATE OF CHARGE.

17. All charges incurred must be paid at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year. If possible, expenditure may be postponed till the preparation of a new budget has given opportunity of making provision, and till the sanction of that budget has supplied means; but on no account may charges actually be incurred and thrown on the grant of another year. Such a course is obviously improper, and has repeatedly been strongly condemned by the Government of India.

18. Contingent charges are to be recorded as charges of the month in which they were actually disbursed from the treasury. If countersignature be not required, or if it can be obtained in such time that the detailed bill could be presented for payment *before* the treasury closes on the last day of the month whose charges are included in the bill, the bill may be paid and detained as voucher without the use of any abstract bill; if part of the bill have been paid on an abstract, the balance may be paid on the detailed bill.

19. If a contingent abstract, or a detailed contingent bill, headed as belonging to one month be presented for payment in the next, it should be returned for correction, as it must be treated in the accounts as a charge of the month in which the money is actually disbursed from the treasury.

20. If an officer has drawn part of his contingent expenses by means of abstract bills, and present the detailed bill (after countersignature, if countersignature be required) for payment of the balance (as provided in the concluding sentence of paragraph 17), the balance can be paid on the detailed bill as voucher if it is presented *within* the month in which the abstracts were paid; if it is presented in the next month it should be returned, and the drawer instructed to draw a bill only for the amount actually disbursed in the preceding month, and to forward it to the controlling officer of his department for countersignature and transmission to Accountant General.

* * * * *

22. Travelling allowances should be charged not in the ordinary monthly contingent bill but in a separate one. At convenient intervals during an officer's tour, and, as a general rule, immediately on any return to the head-quarter station, a bill should be prepared for the travelling allowance of the clerks and others who have attended him; and their receipts, with stamps if necessary in any case, being taken on the bill, it should be cashed at the treasury and charged off in the list of payments. These vouchers only certify actual payment of certain allowances claimable by rule (for camp charges appear in the ordinary bill) and consequently need not be sent to the Commissioner, who will review and countersign a bill in the same form in which the details of these several bills for the month will be reproduced.

If the Commissioner shall desire to retain such a bill for check of future ones, he may send to the Account Office, instead of the countersigned bill, intimation that he has "passed the travelling bill for office for the month of which included vouchers No. for Rs. having disallowed Rs. from vouchers No. for the reasons noted below."

* * * * *

24. A few general rulings on the subject of travelling allowance may be here recorded for ready reference.

(*a.*)—Travelling allowances of officers and their establishments moving about their districts must be passed without reference to budget provision.

(*b.*)—When a public officer on transfer from one station to another claims travelling allowance, he shall submit with his bill for the allowance a certificate signed by himself that he did not apply for the transfer, and that to the best of his knowledge and belief, it was not made for his private advantage, but on public grounds only.

(*c.*)—Distances for travelling allowance are to be measured from the chief public office in a station or from some other point fixed by the local Government, and travelling allowance shall not be given to any public officer for a journey of not more than five miles from his head-quarters.

(*d.*)—A junior civil servant who obtains a reward for proficiency in an oriental language is permitted to draw, in addition to the reward, travelling allowance at the usual rates for journeys exceeding five miles to and from the place of examination, or instead of this mileage allowance, he may, if in receipt of a fixed monthly district travelling allowance, draw the latter for the period of the leave granted to him before and after the examination. But military officers in civil employ who receive rewards on the superior scale authorized for military officers cannot draw travelling allowance.

25. Certain rulings touching contingent charges may also be noted.

(*a.*)—No salary charges of any kind except for hot weather establishment may be charged as contingencies or included in contingent bills, not even pay of peons in hospital, though fixed allowances for country stationery should be so dealt with.

(*b.*)—The pay of all establishments (other than hot weather establishments) which are entertained under sanction should be billed for separately, and should be passed in registers of the form provided for establishments, and care should be taken to prevent, by drawing lines across the cages of later months, admission by oversight of pay for a period not covered by the sanction received.

(*c.*)—No charge should be made for copies of official publications supplied to another department, but none should be supplied without authority. Thus copies of the leave and pension codes, or of back numbers of a gazette or the public works code, cannot be charged for.

(*d.*)—Hot weather establishment and fittings are a Government charge, subject to the control of the local Government.

(*e.*)—Country scales are quite good enough for weighing letters.

(*f.*)—Whenever the cost of an establishment is divided between two heads, the charge for service postage labels may be divided in the same proportion.

(*g.*)—Vouchers for less than Rs. 100 may be destroyed after they have been preserved for three complete years.

(*h.*)—No newspapers may be bought without Government sanction; no newspapers or other periodicals published in Europe or America can be obtained save through the agency of the Secretary of State.

(*i.*)—No charge may be incurred which binds Government beyond a single payment.

(*j.*)—No charge may be made for section-writing, *i. e.*, for copying manuscript by piece-work, without the previous sanction of the authority which could sanction employment of an establishment. The sanction shall specify the number of men, words to be copied per rupee, and the rate for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period; and the bills must state the number of persons paid, and the amount of matter; no periodical allowance may be charged as section-writing. No person in receipt of a salary from Government, can be paid for section-writing save with the special sanction of the local Government.

(*k.*)—No European or American stores (excepting State presents in case of emergency) or books (except second-hand books) may be bought in the local market; supplies will obtained from Europe through the Secretary of State. Full instructions are contained in Financial Circular No. 402, dated 23rd May 1871.

(*l.*)—Liveries are supplied to messengers on the staff of the Viceroy or the Governors of Madras and Bombay at the charge of the household allowances. Those of the messengers of Lieutenant Governors and the Political Department are paid for by the State according to txisting arrangements. Also at the charge of the State they may be supplied to the messengers of a Chief Commissioner, Agent to the Governor General, a Government Secretariat, High and Chief Court or Judicial Commissioner, Board of Revenue or Financial Commissioner (with whom for this purpose are ranked the Commissioners of Revenue and Police in the Bombay Presidency), and also to any establishment located on public grounds at a hill station; to all these they may be supplied every other year (though in case of much wear and tear through travelling, the local Government may grant them not oftener than once a year) at a charge of not more than Rs. 20 a head, except for jemadars and such petty officers for whom the limit is Rs. 40. But badges and belts may still be issued to all peons.

FORM B.

(*Para.* 6.) *To be printed on open royal.*

REGISTER OF CONTINGENT CHARGES OF THE DEPARTMENT OF THE DISTRICT, 1873-74.

Left hand page.

Date.	To whom paid.	No. of Sub-voucher of Contingent abstract.	Detailed heads of Budget.
	Budget grant for each head.		Sub-divisions of detailed heads as may be convenient. If the grant be not ordinarily allowed among the sub-divisions of a detailed head, they should be linked by a brace and the amount placed below. Each of these spaces represents a money column.

Right hand page.

Detailed Heads.	Unusual charges.		Total of each contingent abstract.	Total of each month's bill.	Date of detailed bill.	Date of admission with initials.	Remarks.
Sub-division of detailed heads.	Description.	Amount.					

FORM C.

(*Para.* 8.) *To be printed on foolscap.*

NOT PAYABLE AT THE TREASURY.

Government of

Head of service.

Nos. of sub-vouchers.

Bill for contingent charges of Month 187 .

Description of charge, and date of authority—(where special sanction is necessary.)

Nos. of Vouchers.

Amount.

The abstract contingent bill will contain the same detail of sub-vouchers and description of charge. The heading will state instead of the above, the fact that a detailed bill is to be sent for countersignature on a named date. The memorandum at foot of this form also will be omitted.

Total ...

Name of disbursing officer Date

Office ... Rs.

Allotment of '87 ,,

Expenditure including this bill ,,

Amount of work bills annexed ,,

Balance available ... Rs.

Passed for Rs.

Name of countersigning officer

Office

Date

Drawn on abstract bill No. dated Rs.

Ditto ,,

Ditto ,,

Ditto ,,

Add amount of disallowance refunded ,,

Total of contingent bill ... Rs.

Disallowed from sub-vouchers No. Rs.

Ditto

Ditto

O. S. G. P.—No. 347 C. G.—(1798)—8-9-74.—1,000.

Department of the Dist...

	Unusual charges.		Total of each contingent abstract.	Total of each monthly bill.	Date of detail of bill.	Date of admission with initials.	Remarks. Amount disallowed, &c.
	Description.	Amount.					

O. S. G. P.—No. 51 C. G.—18-4-74.—1,000.

Date.	To what part of the Budget Grant for each Service does the Bill relate.	Unusual charges.		Total of each contingent abstract.	Total of each month's bill.	Date of admission with initials.	Remarks. Amount disallowed, &c.
		Description.	Amount.				

Department of the District of

187- .

Register of Contingent charges of the

Date.	To whom paid.	Budget Grant for each detailed head.			

Despatched 17/12/74.

Financial Department.

List showing the distribution of the Proceedings of Government, dated 27th November 1874 No. 1981

Revenue Department, for information and for communication to Subordinate Officers ... 101
Public Works Department do. ... 101
Military Department do. ... 51

Judicial.

Honorable the Judges of the High Court, for information and for communication to Subordinate Officers ... 51
Inspector-General of Madras Police do. do. 51
Inspector-General of Jails do. do. 36
Magistrates of the Town Police Court ... 1
Do. of the Egmore Police Court ... 1
Judges of the Madras Court of Small Causes ... 1
Advocate-General ... 1
Government Solicitor ... 1
Administrator-General ... 1
Coroner of Madras ... 1
Inspector-General of Registration ... 6
Commissioner of Salt 1

Public.

Surgeon-General, Indian Medical Department, for information and for communication to Subordinate Officers ... 31
Sanitary Commissioner ... 6
Health Officer ... 1
Committee for the Examination of Assistants ... 1
Private Secretary to His Excellency the Governor ... 1
Government Astronomer ... 1
Superintendent, Government Central Museum ... 1
Chemical Examiner ... 1
Superintendent of Stationery ... 1
Supervisor of the Government Press ... 1
Protector of Emigrants ... 3
Tamil Translator to Government ... 1
Teloogoo do. to do. ... 1
Malayalim do. to do. ... 1
Canarese do. to do. ... 1
Hindustani do. to do. ... 1
Postmaster-General ...
Superintendent, Electric Telegraphs ...
Examiner of Medical Accounts ... 1
Chemical Asst in charge Assay Dept - - - 1

Political.

Resident in Travancore and Cochin ... 6
Government Agent at Chepauk ... 1
Government Agent at Tanjore ... 1
Political Agent at Poodoocottah ... 1
Collector in charge of the Special Agent's Department at Cuddalore ... 1
Officer in charge of the Stipend Pay Office at Vellore ... 1

Ecclesiastical.

The Right Reverend the Bishop of Madras ... 1
Venerable Archdeacon of Madras ... 1
Senior Chaplain of the Church of Scotland ... 1

Marine — Master Attendant, Madras, for information and for communication to Subordinate Officers... 3/

Financial — Accountant-General... ... ... 6/
Commissioner of Paper Currency... ... ... 1/

Educational — Director of Public Instruction 6/
Commissioner for the Uncovenanted Civil Service Examinations 1/

33 X

No. 6205.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

Accounts.

FORT WILLIAM, *the 15th October* 1874.

Read again—

Financial Resolution No. 3750, dated the 17th December 1873, directing a register of contingent expenditure to be kept in each office wherein the initials of the head of the office are to be entered against the date of payment of each item.

Read also the under-mentioned correspondence with the Comptroller General, who recommends that the new form of contingent register prepared by him, together with extracts from his instructions issued from time to time to officers incurring and to those reviewing expenditure, may be circulated for the information and guidance of all heads of offices and all controlling officers :—

Letter from the Comptroller General, No. 394, dated 17th July 1874.
„ to the „ „ „ 4863, dated 7th August 1874.
„ from the „ „ „ 755, dated 12th September 1874, and enclosures.

RESOLUTION.—The Governor General in Council is pleased to accept the Comptroller General's recommendation, and to direct that the new form of contingent register prepared by the Comptroller General be at once brought into use in all the offices.

ORDERED, that this Resolution, together with the contingent register and the Comptroller General's instructions, be distributed for information and guidance as follows :—

To the several Departments of the Government of India.

To the several Local Governments and Administrations.

To the Comptroller General, and to the several Accountants General and Deputy Accountants General in independent charge.

To the several Chiefs of Departments administered by the Government of India in the Financial Department.

E. F. HARRISON,
Offg. Secretary to the Government of India.

Asst Secy to the Govt of India

O. S. G. P.—No. 534 C. F.—14-10-74.—250.

Financial (1876) Defm
Treasury

From
No 2409
The Secretary
of State
Financial Department

Dated 15. October
Rec'd 16. November 7th

No 6205

2 Enclosures

Directing that
the new form of Register
for Postal Cards
Contingent
prescribed by the Comptroller
should be at once brought
into use for the Office
1/19

Order 17th Nov 1876 No 981
Copy furnished to the
Postmaster Genl
& the Heads of Departments
for information & guidance

SSC/16

Ret to Auditor's Office

Govt. of {187 } Madras.

Fuel

F. No. 1026/1875

G. O. Cy. Dated , 1874, No. 198

Nos. 174-5-

Accounts - Copy of Rule of K. of Directing that the new form of indent Register Journal & Ledger Contractor Journ. be at once brought into use in all the Offices, subordinate to the Dept of the Accountant & all heads of Depts for information & guidance -