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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 969	Press ~~Mis.~~
57-58.	
Dated 8-6--	1879..

15/16

Not to be folded or roughly handled

S. J. H.
26-6-40

No. 57. Read the following Circular from E. F. HARRISON, Esq., Comptroller-General, to all Accountants-General, dated Calcutta, 19th May 1874, No. 175 :—

Contingencies.

I have the honour to forward the following instructions on the audit and account of contingent charges referred to in the first paragraph of my Circular, No. 169, of the 12th ultimo.

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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

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 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. The record in the account office will be in Form A.

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 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.

Though an Accountant-General will probably have little difficulty in naming the common recurring heads of contingent charge, it may be well to give as an illustration the classification adopted for other purposes in one province; the first seven items are shared between the revenue and magisterial branches, and so would only appear in the revenue register; postal charges may perhaps be added.

Revenue—

(1) purchase and repair of tents, (2, 3) tour charges, (*a*) carriage of tents and records, (*b*) extra tent-pitchers, (4) carriage of stationery boxes, (5, 6) hot and cold weather charges, (*a*) wages, (*b*) tatties and fuel, (7) sundry joint charges (feed of cats, cost of seals, badges, or letter scales, cloths for parcels, &c.), (8) furniture, purchase and repair, (9) cloth for record and office bundles, (10) country stationery, sudder and tehsil, (11) remittance charges within districts, (12) treasure bags and boxes, (13) other treasury charges, (14) books of reference or periodicals, (15) postal charges.

Magisterial—

(1) purchase and repair of furniture, (2) country stationery, (3, 4) carriage of corpses and wounded persons, (*a*) cooly hire, (*b*) cost of dhoolies and disinfectants, (5, 6) witnesses' diet and road expenses, (7) rewards for the capture of criminals, (8) law-books, (9) works of reference and periodicals, (10) other common items (execution charges, canes for flogging, carriage of stolen goods), (11) postal charges.

Particulars of the *other* items would always be expected.

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.

Proceedings of the Madras Government, Financial Department,
8th June 1874.

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 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 abstract 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 Accountant-General.

21. On receipt of each list of payments the details of the abstract contingent bills accompanying it will be posted in the Accountant-General's audit register: as the column for name of payee will in it be blank, the description of special charges which fall under an ordinary head may be given therein so as to leave the column of unusual charges free for those which require previous sanction. Explanation of disallowances will be given in the column of remarks against the abstract on which the charge was drawn and the amount corrected in red ink, the amount disallowed being at the same time entered in the objection book. From an abstract contingent bill in which effect has been given to a retrenchment ordered by the countersigning officer the Accountant-General will post the net charges in *black* ink, entering the gross in the retrenched column in red; the necessary entry will also be made, of course, in the adjustment register. Again, on receipt of an abstract wherein the retrenched item having been reallowed is included, the gross charge will be posted as before; no new note is necessary in the adjustment register. Of course, it is possible that in the abstract contingent bill from which the retrenchment is recovered there may be no charge on account of the detailed head affected; in that case the amount retrenched must be posted in *black* with a *minus* sign, and struck through in red.

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 Rupees having disallowed Rupees from vouchers No. for the reasons noted below."

23. Audit of travelling allowances will be recorded in a register in Form D. The entries will be made on receipt of vouchers with the list of payments, but no details of camp stages or of camp attendants will be given, and consequently a single line will suffice for each voucher. The name of the officer will be the name of the gazetted officer whose own, or whose establishment's, charges are included in the voucher. The name of a ministerial officer will appear only when the bill, though signed by the head of the office, is for the charges of a ministerial

officer transferred from another post under circumstances giving him a claim to travelling allowance. In the fourth column would be named the station from and to which an officer was transferred, or, in case of moving within the area of a local charge, the date of beginning and end of the tour; the object to be expressly stated would be only joining or examination, for even when an officer makes a journey solely in the interests of a Municipality its charge will follow the officer's salary.

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 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 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.

26. Countersignature cannot be said to relieve the Accountant-General of responsibility for control; he will not indeed disallow any items included in a countersigned bill and within the powers of sanction of the countersigning officer, but he will draw the attention of the countersigning officer to any outlay which seems questionable, or, in comparison with like charges in other districts, excessive, and may, if it seems advisable, specially address the local Government. Illustrations of the way in which the Accountant-General should scrutinize contingent bills are given in the enclosures of Financial Department No. 270, dated 17th May 1865, and No. 1490, dated 31st July 1865, both of which were circulated for

guidance. And it is also laid down that it is the duty of the Accountant-General "to challenge extravagant rates, prices, or amounts for charges otherwise unobjectionable in their character, and to refer for orders any item of expenditure which is positively objectionable, or, at least, doubtful in itself; but it is not right to regard as an unusual charge requiring the sanction of Government one which is manifestly necessary, though it do not occur monthly. For instance, a clock in a Commissioner's Office is a necessary article of furniture, but the necessity for replacing it will not occur for years; but, when that necessity does recur, the expense might readily be passed on his signature provided the price be reasonable."

27. To facilitate this necessary check of the Accountant-General a register will be opened wherein, after each countersigned bill has been used to clear the amounts drawn on abstract and held under objection pending its arrival, its details will be posted in such a way that they can be compared with the corresponding charge of every other district in the province for every month in the year. A sheet will be set apart for every detailed head with a line for every district and a column for every month, and the figures to be posted will be those actually charged in the detailed bill as issued from the treasury, though red ink corrections should show the amounts as passed by the countersigning officer. This register should be taken up and reviewed every month by the Accountant-General himself, and at the end of the year a compilation should be submitted to the local Government showing in round Rupees the total charge of each district for the year under each detailed head of contingencies, with remarks both on the expenditure and the check applied by countersigning officers. A copy of the statement and the report should be submitted to the Financial Department of the Government of India.

The columns in the audit register will probably be numerous enough to give equal detail, and consequently the figures for the annual statement may be taken from it without cross, totalling the check register.

28. Besides the register for audit of contingent charges it is necessary to provide one for record of all special orders sanctioning any special payment or ordering any special duty; grant of gratuities, however, will not be recorded here as a separate register has been prescribed. The form should be printed on royal paper; it ranges with establishment and contingent registers, and a leaf or two, according to probable wants, should be provided in the register of each district, wherein will be entered all such orders affecting any office in the district without distinction simply according to the dates of their receipt: the instructions of countersigning officers communicated at the beginning of the year (*paragraph* 1) would be recorded in this place. Orders of which the force has not expired, such as those which require Chaplains to visit named out-stations at named intervals, should be carried forward from register to register. In the column of remarks should be noted the month in whose contingent bill a special charge has been included, and the same fact should be noted on the original Government order or sanction of competent authority. This sheet, however, should be used as audit register for the audit of refunds if the order of refund be separately communicated and be not the voucher on which the payee's receipt is taken.

Orders sanctioning Travelling Charges and Contingencies.

Order.			Substance of Order.	Amount.	Remarks, Notes of Audit, &c.
Authority.	No.	Date.			

FORM A.

(*Paragraph* 4.) *Full Size to be printed on Foolscap.*

Register of Permanent Advances in the District.

Sanction for advance.		Acknowledgment.		Amount advanced.	Holder of advance.		Amount adjusted.	How adjusted.
Order.	Amount.	File No.	Date.		Office.	Name.		

N.B.—This is a register of *permanent* advances only, not of special advances. Although columns for Annas and Pies are provided for the sake of clearness, such an advance can only be in whole Rupees, nor can it be adjusted by instalments. The column of adjustment can rarely show anything but the number and date of the new acknowledgment; in the very rare case of adjustment by cash payment the date of credit in the cash account would be given. The acknowledgments would be filed separately under districts, and the file would be laid with the register and the new acknowledgment before a gazetted officer, who would remove and destroy the old acknowledgment, initialling the column of adjustment and the entry of the new acknowledgment. In the case of the annual renewal acknowledgment, the old number would be given to the new acknowledgment, and the date only altered under the gazetted officer's initials.

FORM B.

(*Paragraph* 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 / 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.

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

Not Payable at the Treasury.

Government of Bill for contingent charges of Month 187 .

Head of Service. Nos. of vouchers.

Nos. of Sub-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 state instead of the above the fact that a detailed bill is to be sent for a countersignature on a named date. The memorandum at foot of this form also will be omitted.

Total ...

Name } of disbursing officer. Date Drawn on abstract bill No. dated Rs.
Office } do. do.
Allotment of 187 ... Rs. do. do.
Expenditure including this bill " Add amount of disallowance refunded
Amount of work bills annexed "
Balance available ... " Total of contingent bill

Passed for Rupees Disallowed from sub-vouchers No. Rs.

Name } of countersigning officer do.
Office } do.
Date

FORM D.

(*Paragraph* 23.) *To be printed on Foolscap long way.*

TRAVELLING Allowance Register of the of and his Establishment.

Date of payment.	No. of voucher.	Name of Officer.	Date and object. of journey.	OFFICERS'		ESTABLISHMENT.			Total.	ADMISSION.		Remarks.
				Mileage.	Tentage.	Batta.	Mileage.	Railway fare.		Date.	Initials.	

No. 176.

Copy forwarded to the Secretary to the Government of Madras for information.

(Signed) T. W. BISS,
Deputy Comptroller-General.

No. 58. ORDER THEREON, 8th June 1874, No. 969.

Communicated to the departments of the Secretariat and to the Board of Revenue.

(True Extract.)
D. F. CARMICHAEL,
Acting Chief Secretary.

To the Revenue Department.
" Military "
" Public Works "
" Board of Revenue.

Erd. A. S. Rodgers.

Govt. of India 1874
FINANCIAL.
To
The REVENUE DEPARTMENT,
&c., &c., &c.
Dated June, 8th.
Read.
G. O., 8th June 1874, No. 969.
JUNE.
Nos. 57-58.
Contingent Charges.—Circular of the Comptroller-General of Accounts issuing instructions on the audit and account of contingent charges, communicated to the departments of the Secretariat and to the Board of Revenue.

CONTINGENCIES.

Comptroller General's Office;
Calcutta, the 19th May 1874.

CIRCULAR No. 175.

FROM

THE COMPTROLLER GENERAL,

To

ALL ACCOUNTANTS GENERAL.

SIR,

I have the honor to forward the following instructions on the audit and account of contingent charges referred to in the 1st paragraph of my Circular No. 169 of the 12th ultimo.

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 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 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. The record in the Account Office will be in form A.

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 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

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explained in the column headed Description, though in the former the amount might be entered in a column to the left.

Though an Accountant General will probably have little difficulty in naming the common recurring heads of contingent charge, it may be well to give as an illustration the classification adopted for other purposes in one province; the first seven items are shared between the revenue and magisterial branches, and so would only appear in the revenue register; postal charges may perhaps be added.

Revenue—

(1) purchase and repair of tents, (2, 3) tour charges, (*a*) carriage of tents and records, (*b*) extra tent pitchers, (4) carriage of stationery boxes, (5, 6) hot and cold weather charges, (*a*) wages, (*b*) tallies and fuel, (7) sundry joint charges (feed of cats, cost of seals, badges or letter scales, cloths for parcels, &c.,) (8) furniture, purchase and repair, (9) cloth for record and office bundles, (10) country stationery, sudder and tehsil, (11) remittance charges within districts, (12) treasure bags and boxes, (13) other treasury charges, (14) books of reference or periodicals, (15) postal charges.

Magisterial—

(1) purchase and repair of furniture, (2) country stationery, (3, 4) carriage of corpses and wounded persons, (*a*) coolie hire, (*b*) cost of doolies and disinfectants, (5, 6) witnesses' diet and road expenses, (7) rewards for the capture of criminal, (8) law books, (9) works of reference and periodicals, (10) other common items (execution charges, canes for flogging, carriage of stolen goods), (11) postal charges.

Particulars of the *other* items would always be expected.

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 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 abstract 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 para. 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.

21. On receipt of each list of payments, the details of the abstract contingent bills accompanying it will be posted in the Accountant General's audit register: as the column for name of payee will in it be blank, the description of special charges which fall under an ordinary head may be given therein so as to leave the column of unusual charges free for those which require previous sanction. Explanation of disallowances will be given in the column of remarks against the abstract on which the charge was drawn, and the amount corrected in red ink, the amount disallowed being at the same time entered in the objection book. From an abstract contingent bill in which effect has been given to a retrenchment ordered by the countersigning officer, the Accountant General will post the net charges in *black* ink, entering the gross in the retrenched column in red; the necessary entry will also be made of course in the adjustment register. Again, on receipt of an abstract wherein the retrenched item having been reallowed is included, the gross charge will be posted as before; no new note is necessary in the adjustment register. Of course it is possible that in the abstract contingent bill from which the retrenchment is recovered, there may be no charge on account of the detailed head affected; in that case the amount retrenched must be posted in *black* with a *minus* sign, and struck through in red.

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."

23. Audit of travelling allowances will be recorded in a register in form D. The entries will be made on receipt of vouchers with the list of payments, but no details of camp stages or of camp attendants will be given, and consequently a single line will suffice for each voucher. The name of the officer will be the name of the gazetted officer whose own, or whose establishment's, charges are included in the voucher. The name of a ministerial officer will appear only when the bill, though signed by the head of the office, is for the charges of a ministerial officer transferred from another post under circumstances giving him a claim to travelling allowance. In the fourth column would be named the station from and to which an officer was transferred, or, in case of moving within the area of a local charge, the date of beginning and end of the tour; the object to be expressly stated would be only joining or examination, for even when an officer makes a journey solely in the interests of a municipality, its charge will follow the officer's salary.

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

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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 be 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 Governor 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 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.

26. Countersignature cannot be said to relieve the Accountant General of responsibility for control; he will not indeed disallow any items included in a countersigned bill and within the powers of sanction of the countersigning officer, but he will draw the attention of the countersigning officer to any outlay which seems questionable, or, in comparison with like charges in other districts, excessive, and may, if it seems advisable, specially address the local Government. Illustrations of the way in which the Accountant General should scrutinize contingent bills are given in the enclosures of Financial Department No. 270, dated 17th May 1865, and No. 1490, dated 31st July 1865, both of which were circulated for guidance. And it is also laid down that it is the duty of the Accountant General "to challenge extravagant rates, prices, or amounts for charges otherwise unobjectionable in their character, and to refer for orders any item of expenditure which is positively objectionable, or at least doubtful in itself; but it is not right to regard as an unusual charge requiring the sanction of Government one which is manifestly necessary, though it do not occur monthly. For instance, a clock in a Commissioner's Office is a necessary article of furniture, but the necessity for replacing it will not occur for years; but when that necessity does recur, the expense might readily be passed on his signature provided the price be reasonable."

27. To facilitate this necessary check of the Accountant General, a register will be opened, wherein after each countersigned bill has been used to clear the amounts drawn on abstract and held under objection pending its arrival, its details will be posted in such a way that they can be compared with the corresponding charge of every other district in the province for every month in the year. A sheet will be set apart for every detailed head, with a line for every district and a column for every month, and the figures to be posted will be those actually charged in the detailed bill as issued from the treasury, though red ink corrections should show the amounts as passed by the countersigning officer. This register should be taken up and reviewed every month by the Accountant General himself, and at the end of the year, a compilation should be submitted to the local Government showing in round rupees the total charge of each district for the year under each detailed head of contingencies, with remarks both on the expenditure and the check applied by countersigning officers. A copy of the statement and the report should be submitted to the Financial Department of the Government of India.

The columns in the audit register will probably be numerous enough to give equal detail, and consequently the figures for the annual statement may be taken from it without cross, totalling the check register.

28. Besides the register for audit of contingent charges, it is necessary to provide one for record of all special orders sanctioning any special payment, or ordering any special duty; grant of gratuities, however, will not be recorded here, as a separate register has been prescribed. The form should be printed on royal paper; it ranges

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with establishment and contingent registers, and a leaf or two according to probable wants should be provided in the register of each district, wherein will be entered all such orders affecting any office in the district without distinction simply according to the dates of their receipt; the instructions of countersigning officers communicated at the beginning of the year (*para.* 1) would be recorded in this place. Orders of which the force has not expired, such as those which require chaplains to visit named out-stations at named intervals, should be carried forward from register to register. In the column of remarks should be noted the month in whose contingent bill a special charge has been included, and the same fact should be noted on the original Government order or sanction of competent authority. This sheet, however, should be used as audit register for the audit of refunds, if the order of refund be separately communicated and be not the voucher on which the payee's receipt is taken.

Orders sanctioning travelling charges and contingencies.

Order.			Substance of order.	Amount.	Remarks, notes of audit, &c.
Authority.	No.	Date.			

I have the honor to be,

SIR,

Your obedient Servant,

E. F. HARRISON,

Comptroller General.

No. 176.

Copy forwarded to the Secretary to the Government of Madras for information.

Deputy Comptroller General.

F. W. Biss

(With 1 spare copy)

FORM A.

(Para. 4.) Full size to be printed on foolscap.

REGISTER OF PERMANENT ADVANCES IN THE DISTRICT.

Sanction for advance.		Acknowledgment.		Amount advanced.	Holder of advance.		Amount adjusted.
Order.	Amount.	File No.	Date.		Office.	Name.	

N. B.—This is a register of *permanent* advances only, not of special advances. Although columns for annas and pies are pr
sake of clearness, such an advance can only be in whole rupees, nor can it be adjusted by instalments. The column of adjustment
anything but the No. and date of the new acknowledgment; in the very rare case of adjustment by cash payment, the date of cre
account would be given. The acknowledgments would be filed separately under districts, and the file would be laid with the re
new acknowledgment before a gazetted officer, who would remove and destroy the old acknowledgment, initialling the column of
the entry of the new acknowledgment. In the case of the annual renewal acknowledgment, the old number would be given to th
ledgment, and the date only altered under the gazetted officer's initials.

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 / 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 su detailed head, they should be linked by a brace and the amount placed below. Each of these spaces represents a mo

Right hand page.

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

FORM C.

(Para. 8) To be printed on foolscap.

NOT PAYABLE AT THE RY.

Government of
Head of Service.
Nos. of Sub-vouchers.

Bill for contingent charges of month. 187 .

Description of charge, and date o (where special sanction is nec

Nos. of vouchers.

Amount.

The abstract contingent bill will contain the same detail of sub-vouchers and descrip tion 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.

Rs.

Name } of disbursing officer. Date
Office }
Allotment of 187 ... Rs.
Expenditure including this bill "
Amount of work bills annexed "

Drawn on abstract I ditto
ditto
ditto
Add amount of disallowance refunded

Balance available ... Rs.

Total of contingent bill

Passed for Rupees

Name } of countersigning officer
Office }
Date

Disallowed from sub-vouchers No. Rs.
ditto
ditto

FORM D.

(Para. 23) To be printed on foolscap long way.

TRAVELLING ALLOWANCE REGISTER OF THE OF AND HIS ESTABLISHMENT.

Date of payment.	No. of voucher.	Name of Officer.	Date and object of journey.	Officers'		Establishment.			Total.	Admission.		Remarks.
				Mileage.	Tentage.	Batta.	Mileage.	Railway fare.		Date.	Initials.	

O. F. G. P.—No. 8 C. G.—25-5-74.—175.

10-8-09 V

Treasury 8 June 1874 Regd

Commencing 4 to 11 departments
Circulating to the Board of Revenue.

2-9-13

To the Commissioners of Customs
" " Inland Revenue &c
" " Postmaster Genl &c
" " Secretary to Treasury

Herewith (1874) Expenses
from
the Comptroller
General
of Accounts
Dated 19 May
Rec'd 4 June
No 176.

E 1164

15

Instructions as
to audit and account
of contingent charges.

Vide W&S