Archives I—10,006—16-8 77.

30

(1) Number of pages 44

(2) Date of repair 13-3-87

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Finl DEPARTMENT

G.O. No. 441. Press.
B.P. No. Mis.

Back no (71-73)

Dated 15 - 3 - 1881. 19.

Not to be folded or roughly handled

22

Gs.6

4441
1

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

15th March 1881, No. 441.

Contingent Expenditure.

Read the following papers :—

No. 71. *Proceedings of the Government of India in the Department of Finance and Commerce, dated Fort William, 21st January* 1881, *No.* 133 [*Current No.* 240].

Accounts and Finance.

Read the undermentioned papers regarding certain changes in the existing system of audit and check of contingent expenditure :—

For the second time—

Financial Resolution, No. 3522, dated the 6th October 1877, describing the disadvantages of the present system, and inviting the opinion of Local Governments and Accountants-General on a proposal to dispense with detailed check for the mass of ordinary contingent expenses, and instead to fix annual grants limiting the expenditure.

For the first time—

Replies to the above—

From Deputy Accountant-General, Mysore, No. 4947, dated the 17th December 1877.
From Deputy Accountant-General, Hyderabad, No. 3864, dated the 10th Jan. 1878.
From Accountant-General, Punjab, No. 988, dated the 24th January 1878.
From Accountant-General, Bombay, No. 15205, dated the 25th January 1880.
From Deputy Accountant-General, Assam, No. 24-5489, dated the 16th Feb. 1878.
From Resident, Hyderabad, No. 104 G.B., dated 5th February 1878.
From Chief Commissioner, Mysore, No. 9980-F. 49, dated the 14th February 1878.
From Accountant-General, Madras, No. 12898, dated the 2nd March 1878.
From Chief Commissioner, Ajmere, No. 255, dated the 27th April 1878.
From Chief Commissioner, Central Provinces, No. 1672-83, dated the 1st May 1878.
From Comptroller-General, No. 871, dated the 1st August 1878.
From Government of Madras, No. 1109, dated the 25th June 1878.
From Chief Commissioner, British Burma, No. 2802-218, dated the 18th October 1879.
From Deputy Accountant-General, British Burma, No. 2163, dated the 31st July 1879.
From Comptroller-General, No. 809, dated the 1st August 1879.
From Government of Bombay, No. 3662, dated the 21st October 1879.
From Chief Commissioner, Assam, No. 3642, dated the 4th November 1879.
From Chief Commissioner, Assam, No. 443, dated the 2nd February 1880.
From Government of Bengal, No. 634, dated the 16th February 1880.
From Government of Bengal, No. 2237, dated the 19th August 1879.
From Government of Bengal, No. 648, dated the 22nd March 1880.
To Government of Bengal, No. 356, dated the 30th April 1880.
From Government, North-Western Provinces, No. C.A.-12151, dated the 7th Jan. 1878.
From Government, North-Western Provinces, No. 962A, dated the 2nd August 1878.
From Government, North-Western Provinces, No. 765, dated the 30th April 1880.

Observations.—In the Resolution of the 6th October 1877, read in the preamble, the Government of India expressed an intention of discontinuing the numerous checks at present applied to contingent expenditure, which, though entailing much trouble on the officers concerned, have failed to secure their objects, and of assigning fixed money limits for all ordinary contingencies, excluding such items only as are fluctuating or are not recurring.

The Local Governments were requested to express their opinions on this proposal, and to report what items of contingent expenditure should be treated as *ordinary*, and what items should be excluded from the fixed grants.

The principle of the scheme has been accepted by all the Local Governments, and the scheme is now in full operation in Bengal and in the North-Western Provinces and Oudh.

The Chief Commissioner of British Burma, while admitting the soundness of the principle, considers that, in the present state of that Province, a fixed limit can only be applied to a very small number of items.

As regards the details of the scheme, there naturally exists much diversity of opinion among the several Local Governments; nor is it necessary that there should be exact uniformity of procedure.

RESOLUTION.—The Governor-General in Council, therefore, authorizes the introduction, in all Provinces, of arrangements based generally on the plan sketched in the Resolution of October 1877, but modified to suit the particular circumstances of each Department and Province. The details should be settled by the Local Governments in communication with the Account Department.

The measures adopted by the Government of Bengal for giving effect to this scheme are approved, and the papers noted on the margin, which fully describe these measures, are forwarded for the information of other Local Governments, to whom they will, no doubt, be of much practical assistance, as indicating the nature of the details to be settled, and the manner in which they have been settled by one Local Government.

Resolution by Government of Bengal, No. 11, dated 22nd March 1880.
Circulars by Accountant-General, Bengal Code V (No. 80, dated the 19th April 1880), with Appendix B.

A copy of the circular from the Accountant-General, North-Western Provinces, No. 3, dated the 14th May 1880, showing the plan adopted by the Government of those Provinces, is also appended, and may be usefully studied.

Ordered that copies of this Resolution and of the papers referred to in the last two paragraphs be forwarded to all Local Governments, to the Comptroller-General, and to all Accountants-General and Comptrollers.

STEPHEN JACOB,
Asst. Secy. to the Govt. of India.

No. 258.

Referred to the Accountant-General with request that he will state whether he considers any further orders are required. In the 12th paragraph of Mr. Probyn's letter of the 11th January 1879, No. 97 (Financial Proceedings, No. 292, dated 17th February 1879), it was said that, if the budgets were carefully reviewed and the expenditure carefully kept within budget limits, nothing further was necessary.

(Signed) R. DAVIDSON,
Chief Secretary.

8th February 1881.

No. 72. *From H. F. CLOGSTOUN, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 4th March* 1881, *No.* 871 [*Current No.* 543].

Treasury Account Department.

With reference to your endorsement, No. 258, dated the 8th of February 1881, on Resolution of the Government of India in the Financial Department, No. 133, dated

21st January 1881, on the subject of the classification and audit of contingent expenditure, I have the honor to report that the system which, under the Order of Government, No. 292, dated 17th February 1879, Financial Department, has been in force in this Presidency since 1879-80 is in accordance with the orders of the Government of India contained in their Resolution. I do not, therefore, consider any further orders necessary.

No. 73. ORDER THEREON, 15th March 1881, No. 441.

These papers will be recorded.

(True Extract.)

Secretary to Government.

To the Accountant-General.
" the Government Secretariats.
" Heads of Departments.

Exd. J. Wright.

Govt. of [1881] Madras.

FINANCIAL.

To

THE ACCOUNTANT-GENERAL,

&c., &c., &c.

Dated March, 15th.

Issued

Read. *Encl.*

G.O., 15th March 1881, *No.* 441.

MARCH.

Nos. 71—73.

Contingent Expenditure.—Resolution of Government of India on the subject of the classification and audit of contingent expenditure, together with report of the Accountant-General thereon, recorded.

441/33

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

Enclosures of Resolution No. 133 of 1881.

No. I.

Dated 22nd March 1880.

RESOLUTION—By the Government of Bengal.

Read—

Resolution by the Government of India, Financial Department, No. 3522, dated the 6th October 1877, proposing a change in the system of checking contingent expenditure.
Letter from the Accountant General, No. 469, dated the 29th June 1878, reporting on the subject.
Letter to the Accountant General, No. 3174, dated the 13th July 1878.
Letter from the Accountant General, No. 1375C., dated the 13th September 1878.
Circular No. 46, dated the 1st October 1878, to all District and Sessions Judges.
Letter to the Board of Revenue, No. 4510, dated the 1st October 1878.
Letter to the Inspector General of Registration, No. 4511, dated the 1st October 1878.
Letter to the Inspector General of Police, No. 4512, dated the 1st October 1878.
Replies from the Judges and the Heads of Departments addressed.
Letter to the Accountant General, No. 1364, dated the 15th May 1879.
Letter from the Accountant General, No. 596T., dated the 27th August 1879.

The procedure hitherto adopted in checking contingent expenditure is as follows:—

(*a*). The disbursing officer records each item of expenditure separately on a register, obtains a voucher for it, and certifies that the expenditure could not have been avoided in the public interest. Before purchasing any unusual articles he must obtain the sanction of the countersigning officer.

(*b*). The countersigning officer subsequently examines this expenditure, checks it, enters it in detail in a register, and gives a second certificate.

(*c*). Finally, the action of the local officers is reviewed, and the expenditure checked and entered in a third register by the Accountant General.

In addition to the checks above enumerated, the disbursing officer, the countersigning officer, and the Accountant General are bound to see that the sanctioned estimates are not exceeded.

2. The procedure above sketched is undoubtedly cumbrous and elaborate. With a view to reduce the excessive labour involved in it, the Government of India, in Financial Order No. 3522, dated the 6th October 1877, proposed to class all contingent expenditure in two categories—"Ordinary" and "Extraordinary."

All contingent expenditure coming under the heads classified as "Ordinary" would be met from a lump assignment, to be spent at discretion, but not exceeded. The disbursing officer would enter every item of expenditure in a register as at present, but the bills would not contain details of the expenditure, nor would require countersignature.

Each bill would be for a lump sum, and would be provided with a certificate that the amount drawn included only ordinary contingencies. The register would be inspected periodically by the Head of Department concerned, while the only check exercised by the Accountant General would be to see that the lump assignment was not exceeded.

As regards contingent expenditure classed as "Extraordinary," the procedure to be followed would remain as at present.

3. The Government of India called for an expression of the opinion of the Local Government in respect of the ordinary contingencies, which it would be desirable to check by a money limit instead of a detailed audit, and enquired whether final retrenchments of such items after explanation was not exceedingly rare, the actual objections relating generally to the absence of a voucher or neglect of some form. The Local Government was also asked for a report as to what items of contingent expenses or of fluctuating charges should be excluded, and what amount of yearly assignment for the other or residual ordinary contingent expenses it would propose for each office, with a detail of the items and description of the character of the charges to be included in the assignment.

4. It has been ascertained from the Accountant General that final retrenchments of ordinary contingent expenditure after explanation are rare. On a reference to the expenditure of six of the largest districts for one year, amounting to Rs. 4,96,869, it appears that the retrenchments for final recovery were ten in number, amounting to Rs. 394 only. The Lieutenant-Governor thinks that the proposed scheme is calculated to effect a great reform in the system of checking contingent expenditure. He will therefore, in anticipation of the sanction of the Government of India, direct its introduction in Bengal, with effect from the 1st April next; but it will, for the present, be extended only to the Civil, Judicial, Registration, and Police Departments.

5. The Accountant General will settle all details as to the mode of accounting, &c., taking, if necessary, the orders of the Comptroller General; but the Lieutenant-Governor thinks the proposals set out below will meet the case.

6. As regards allotments, the Lieutenant-Governor would divide them into—

(*a*) those to be controlled by Judges,
(*b*) ditto ditto by Commissioners,
(*c*) ditto ditto by the Inspector General of Police,
(*d*) ditto ditto by the Inspector General of Registration.

7. As regards (*a*), the Lieutenant-Governor would make all allotments by Judges, and not by districts; *e.g.*, instead of allotting so much to Cuttack, so much to Pooree, and so much to Balasore, he would make one allotment to the Judge of Cuttack for three districts; in the same way one allotment to the Judge of Bhagulpore and Monghyr; and so on in other cases. This allotment, moreover, must be contingent, especially as regards allowance for country stationery on the number of subordinate officers employed. Under present rules each Subordinate Judge has a stationery allowance of Rs. 15, and each Munsif of Rs. 12 per mensem. His Honour would continue these allowances while placing them under the control of the Judge. It is evident that at present there are some savings, and in many districts the total expenditure on country stationery is not quite so large as the maximum rate would justify, and at the time of the vacation more especially there ought to be some savings. The Lieutenant-Governor hopes that, by placing these allowances under the control of the Judges, these officers will be interested in looking after the expenditure and in insisting on economy where possible. It is proposed, therefore, to assign to each Judge a certain fixed sum not liable to fluctuate, except on clear definite proof that the amount is inadequate, and to supplement this with an additional allotment of Rs. 15 a month for each Subordinate Judge or Small Cause Court Judge, and Rs. 12 a month for each Munsif who is in actual charge of a Munsif's Court within the jurisdiction on the first day of each month. The allowance of a Small Cause Court Judge may be computed at the same amount as that of a Subordinate Judge; but the allotments will be calculated on the assumption that an officer discharging *both* duties only counts as one. The additional allotment is primarily intended for country stationery, but will not be limited to that purpose, and any savings that can be effected during the vacation, or in any other way, will be available to meet other expenditure.

8. In accordance with this principle, a statement (A) has been prepared and appended to this Resolution, showing the fixed and fluctuating allotment which it is proposed to make to each Judge. The fixed allotments have been settled partly with reference to the local circumstances of each Court, it being evident that office contingencies cost much more in Eastern Bengal and near Calcutta than in Behar or Orissa, and partly also with a view to make the probable grant under the proposed system approximate generally to the actual expenditure of past years. The figures of actual expenditure in 1878-79, shown in column 4 of the statement, have been carefully analysed, and an allowance made when the expenditure under any head seemed abnormally high or abnormally low.

9. The fluctuating or additional allotment for stationery shown in the statement as amounting to Rs. 37,908 has been calculated on the assumption that the number of subordinate judicial officers will remain as shown in columns 5 and 6 of the table, *viz.*, 41 Subordinate Judges and Small Cause Court Judges and 212 Munsifs, and it is proposed to supplement this with Rs. 25,400 as fixed allotments, raising the total to Rs. 63,308. This assumes that the Judges will be able to effect savings to the extent of 4½ per cent., which it is but reasonable to expect, now that they are given a direct interest in the economical expenditure of the allotments. The contingent expenditure which these allotments are intended to cover is all that is not included in the list of extraordinary contingencies detailed in paragraph 13 of this Resolution. The charges are ordinarily classified as—

1. Country stationery.
2. Hot and cold weather charges.
3. Tour charges (excluding travelling allowances).
4. Office expenses.
5. Other miscellaneous petty charges.
6. Process-serving contingencies.

All other contingent charges, such as diet and travelling expenses of witnesses, purchase of furniture, postage charges &c., will be charged for under existing rules.

10. As regards the allotments to be controlled by the Commissioners, a statement (B) is appended to this Resolution, showing the average actual expenditure of the three years 1874-75 to 1876-77, the allotments proposed by the Accountant General in September 1878, the actual expenditure in 1878-79, and the allotments now fixed. The actual expenditure in 1878-79 amounted to Rs. 1,72,754 against Rs. 1,34,184, the average expenditure for the above three years. A careful analysis of this expenditure shows that under the head of Miscellaneous Charges many items are included, such as it is not intended to include in any contract allotments. Excluding these charges, the total contingencies amounted to Rs. 1,32,000, or Rs. 1,000 less than the allotment which the Accountant General proposed in September 1878. The total grant will, therefore, stand at Rs. 1,32,000, which has been fixed after a careful analysis of details and comparison of similar districts with one another. The Lieutenant

441/4

Governor believes that the grant will suffice if the Commissioners insist upon economy. The allotments will include the following items of expenditure :—

1. Country stationery.
2. Charges for remittance of treasure within the district.
3. Hot or cold weather charges.
4. Tour charges (exclusive of travelling allowances).
5. Other office expenses, including those incurred by sub-divisional establishments.
6. Repairs to tents.
7. Other miscellaneous charges and treasury petty charges.
8. Process fees advanced under Government order No. 48 of 27th October 1874.
9. Process-serving charges, travelling charges of peons, and contingencies for serving processes.
10. Repairs of boats other than steamers and sea-going vessels.
11. Country medicines.
12. Keep of elephants, for which an extra allotment will be made of Rs. 50 per mensem per elephant, except in Chota Nagpore and Orissa, where the allowance will be Rs. 40.

11. The following allotments were proposed by the Accountant General in September 1878 for the Registration and Police Departments to cover all contingencies, except those classed as Extraordinary and detailed in paragraph 13 :—

	Registration Department.	Police Department.
	Rs.	Rs.
Bhagulpore	650	13,000
Burdwan	850	14,500
Chittagong	550	14,500
Chota Nagpore	400	7,000
Dacca	1,600	25,500
Orissa	150	7,000
Patna	1,400	17,000
Presidency Division	1,400	27,000
Rajshahye and Cooch Behar	500	14,500
TOTAL ...	7,500	1,40,000

The Inspector General of Police and the Inspector General of Registration have made no objection to the total amounts proposed. The grants are accordingly fixed at Rs. 1,40,000 for the Police Department, and Rs. 7,500 for the Registration Department, the distribution to divisions being left to the Heads of the Departments.

12. It now remains to lay down certain general principles for the guidance of officers in carrying out the scheme.

(1.) In order to prevent applications for additional grants being made on the ground that the requisition is due to the extravagance of the applicant's predecessors, all relieving officers who have to undertake the control of these allotments are warned to be careful in satisfying themselves, when taking charge, that the expenditure from each allotment has not been excessive up to the date of their charge commencing, and that the office or department is not in such condition as to render it necessary for him to incur any immediate large expenditure. All relieving officers, who have good grounds for complaints of this kind, must bring them to notice at the time of taking charge. A statement of the actual expenditure should be appended to the report, which should be accompanied by any remarks which the relieved officer may wish to make on the subject. No complaint will be taken into consideration which is not preferred at the time of taking charge.

(2.) As regards the accounting for the expenditure, the original proposal of the Accountant General was that no money should be drawn except on detailed bills, as otherwise the lump sum would be drawn in full and there would be no savings. The Board of Revenue are of opinion that detail should not be shown, but only the total amount disbursed under each head month by month. Mr. Westland agreed in the Board's proposal, which is accordingly approved. The Accountant General will issue detailed instructions as to the different heads under which the expenditure should be classed. As regards the accounts to be kept by each local office, it will be sufficient if every distinct item of expenditure is entered at least in one register for reference in case of necessity, all other details being left to the discretion of the officer to whom the allotment is entrusted. The controlling officer may portion off the amount among his subordinates, but he will be required to satisfy himself that the requisite register is being duly kept up.

(4.) As regards the utilisation of the surplus of allotments, if any, the Lieutenant-Governor would allow it to be drawn and spent on certain specified kinds of extraordinary contingencies, such as would otherwise require to be separately sanctioned and accounted for; *e.g.*, purchase of tents, furniture, books, and petty construction and repairs. There would thus be an indirect gain to Government, and at the same time some inducement to the officer to economise. All that would be necessary is that he should show the expenditure under the proper head of extraordinary contingencies debitable to savings from his allotment for ordinary contingencies, instead of being accompanied by the otherwise requisite sanction.

Thus, say, a Judge has an aggregate allotment of Rs. 2,800, and he sees that he will only spend Rs. 2,700 by the close of the year, he may buy a new writing-table for, say, Rs. 70 and an office clock for Rs. 30. This will be duly accounted for as such, but no sanction will be needed if it can be shown that the expenditure can be met from savings from the ordinary grant, and it may be in excess of the budget allotment under the sub-head of Furniture.

(4.) In Statement B, appended to this Resolution, the allotments for Collectors and Magistrates have been made by divisions instead of districts; but the Lieutenant-Governor would require the Commissioner to allot the amount shown under each head among the Collectors and Magistrates at the beginning of each year, keeping back only 5 per cent. for emergencies. Each Collector and Magistrate will then have the same full control over these allotments as if they had been made direct by Government. The remaining 5 per cent. must similarly be allotted in the last quarter, being given to those districts that most need it. As the Commissioners are responsible for the economical expenditure of the grant, they may require from Collectors whatever accounts they think necessary; but they should bear in mind that the object of the measure is to diminish clerical work, and therefore they should make the information which they require very simple; if possible, only the monthly total expenditure under each head as submitted to the Accountant General should be required. The Lieutenant-Governor would allow Collectors and Magistrates to transfer the allotment from one head to another as may be needed, provided that what is spent under each head is shown as spent under that head; *e.g.*, Excise contingencies as Excise, and Criminal Justice contingencies as Criminal Justice. It does not appear that any inconvenience will result from this in the Accountant General's office. It may very slightly falsify the budget estimates under each head, Rs. 1,200, for instance, being spent when only Rs. 1,000 was budgeted for, the extra Rs. 200 being taken from the Land Revenue allotment. This, however, will affect the *estimates* to a very trifling extent, while so far as the *accounts* are concerned, if the expenditure is shown under the proper head, they will be perfectly correct.

The Commissioner will not, however, be allowed to transfer from the three first heads, which are Collector-Magistrates', to the fourth, which is the Commissioner's head, without the sanction of the Board of Revenue.

13. It only remains to arrange for the expenditure which is still classed as Extraordinary *viz.*—

1. Purchase of tents.
2. Furniture.
3. Books and publications.
4. Office and ground-rent.
5. Rewards.
6. Fees to pleaders in criminal cases.
7. Ditto for pauper suits.
8. Remuneration to copyists.
9. Section-writing.
10. Petty construction and repairs.
11. Law charges.
12. Record-room charges.
13. Postage and telegram charges.
14. Diet and travelling allowances to witnesses.

To which should be added—

15. Purchase of boats.
16. Ditto of elephants.
17. Other contingent expenditure, the separate items of which are each of large amount and exceptional character.
18. Repairs to steamers or the Chittagong schooner.
19. Charges for remittance of treasure to other districts.
20. Municipal rates and cesses on Government buildings.*

14. So far as Judges are concerned no further instructions are necessary. They will deal with such expenditure precisely as they have hitherto dealt with it. It has been pointed out that for all expenditure, except country stationery, the Judge is the disbursing officer, and all expenditure is sanctioned by him and shown in his accounts. This practice should continue, and all extraordinary expenditure incurred by Judges should be passed under the same rules as at present. The Lieutenant-Governor thinks that several of the items may be eventually included under ordinary contingencies and made the subject of a contract allotment; but this can easily be done hereafter as the present scheme gets into working order.

15. As regards extraordinary contingent expenditure by Magistrates and Collectors, the Board of Revenue are of opinion—and in this the Lieutenant-Governor concurs—that the charges should be divided into two parts—(A) those that require previous sanction, and as regards which the Commissioner's countersignature may be dispensed with; (B) those which require the Commissioner's supervision, and which should be submitted in a separate bill and countersigned by the Commissioner after *real and effectual* check in his office. The extra-ordinary contingencies just enumerated have, therefore, been sub-divided under two heads, A and B, so far as incurred by Collector-Magistrates.

* (English stores are omitted in this list, as they are not a head of the local contingent account, but only of the Accountant General's books.)

441/5

441/5

Head A will be composed of—

1. Purchase of tents.
2. Ditto of furniture.
3. Books and publications.
4. Office and ground-rent.
5. Petty construction.
6. Purchase of boats.
7. Ditto of elephants.
8. Municipal rates and cesses.
9. Section-writing.
10. Remuneration to copyists.
11. Other exceptional contingencies.

Of these, 1, 2, 3, 5, 6, 7, 9, and 11 will require to be accompanied by the sanctioning order in original, and the sanction must necessarily be expressed in a definite limit as to money; 4 will require to be sanctioned the first time the expenditure is incurred, and supported by a yearly certificate under a recent order of the Government of India; 8 and 10 do not require previous sanction, but countersignature may be dispensed with.

Head B will contain—

1. Rewards.
2. Fees to pleaders in criminal cases.
3. Ditto in pauper suits.
4. Petty repairs.
5. Law charges.
6. Record-room charges.
7. Postage charges and service telegrams.
8. Diet and travelling allowances to witnesses.
9. Repairs to steamers or schooners.
10. Charges for remittance of treasure to the presidency or to other districts.

All these should be submitted to Commissioner, as at present, for his countersignature, except No. 2, which should be submitted to the Legal Remembrancer. All the change necessary in the existing practice is to take care not to charge ordinary contingent expenditure in the same abstract contingent bill as extraordinary contingent expenditure, or extraordinary contingent expenditure under Head A in the same bill as similar expenditure under Head B.

ORDER.—Ordered, that a copy of the Resolution be submitted to the Government of India, in the Department of Finance and Commerce, for confirmation of the scheme sanctioned by the Lieutenant-Governor.

Ordered, also, that a copy be forwarded to the Secretary to the Board of Revenue; to the Accountant-General, Bengal; to all Commissioners of Divisions; to all Magistrates and Collectors; to all District and Sessions Judges; and to the Inspectors General of Registration and Police; and to all the Departments of this office.

A.

Allotments for contingent expenditure in Civil Courts to be controlled by District Judges.

1	2	3	4	5	6	7	8	9	10
Name of District.	Average of 3 years 1874-75, 1875-76 and 1876-77.	Allotment proposed by Accountant-General 1878.	Actual expenditure 1878-79.	Number of Subordinate Officers. Subordinate Judges and Small Cause Court Judges.	Munsifs.	Allotment now proposed.	Estimated amount to be added for subordinate officers.	Total.	Remarks.
	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	
Burdwan	2,312	2,300	2,378	1	8	800	1,332	2,132	Burdwan has decreased in area.
Bancoorah	641	640	784	...	5	400	720	1,120	Bancoorah has increased in area.
Beerbhoom	960	950	1,152	...	4	400	576	976	
Midnapore	1,924	1,900	2,320	1	9	800	1,476	2,276	
Ditto Small Cause Court ...	60	60	64						
Hooghly	2,631	2,500	2,105	3	10	1,000	1,980	2,980	Hooghly expenditure in 1878-79 was evidently exceptionally low and the number of Munsifs less.
Howrah	234	230	372						
Ditto Small Cause Court ...									
Total ...	8,663	8,580	9,175	5	36	3,400	6,084	9,484	
24-Pergunnahs	3,230	3,230	4,113	3	14	1,400	2,556	3,956	
Nuddea	1,884	1,880	2,505	3	8	1,000	1,692	2,692	The expenditure in Nuddea was exceptionally high in 1878-79.
Ditto Small Cause Court ...	410	400	537						
Jessore	2,363	2,350	2,146	3	11	1,000	2,124	3,124	In Jessore it was exceptionally low.
Ditto Small Cause Court ...	554	550	773	1	5	1,000	900	1,900	The remark opposite Nuddea applies to Moorshedabad.
Moorshedabad	1,727	1,720	2,444						
Ditto Small Cause Court ...	82	80	9						
Total ...	10,250	10,210	12,537	10	38	4,400	7,272	11,672	
Dinagepore	2,116	2,100	2,518	1	6	1,200	1,044	2,244	The expenditure on country stationery in Dinagepore and Rungpore was far in excess of that in most districts in 1878-79.
Darjeeling	...	...	103						
Rungpore	2,197	2,200	2,716	1	7	1,200	1,188	2,388	
Julpigoree	125	120	575						
Rajshahye	1,125	1,120	1,623	1	4	1,200	756	1,956	
Ditto Small Cause Court ...	64	60	30						
Maldah	308	300	376						
Pubna	511	500	732	...	6	600	864	1,464	The expenditure in this, which is a new Judgeship, seems likely to increase somewhat.
Bogra	177	80	95						
Ditto Small Cause Court ...			300						
Total ...	6,704	6,650	9,068	3	23	4,200	3,852	8,052	
Dacca	2,463	2,400	2,514	3	10	1,000	1,980	2,980	
Ditto Small Cause Court ...	305	300	411						
Furreedpore	1,512	1,500	2,210	1	8	1,000	1,332	2,332	
Ditto Small Cause Court ...	363	360	316						
Backergunge	2,250	2,200	2,209	2	10	800	1,800	2,600	The office expenses in Mymensingh and Tipperah were very heavy. There appears to be no good reason for allowing them a greater excess over Backergunge than is here proposed.
Ditto Small Cause Court ...	130	130	203						
Mymensingh	3,510	3,500	3,701	2	12	1,200	2,088	3,288	
Tipperah	3,704	3,700	3,265	2	12	1,200	2,088	3,288	
Total ...	14,127	14,090	14,829	10	52	5,200	9,288	14,488	
Chittagong	3,404	3,400	3,462	1	10	1,400	1,620	3,020	The office expenses in Chittagong and Noakholly were very heavy. Three Munsifs' cutcherries were burnt down.
Ditto Small Cause Court ...	27	25	46						
Noakholly	173	160	2,434	1	6	1,200	1,044	2,244	
Total ...	3,604	3,585	5,943	2	16	2,600	2,664	5,264	
Patna	1,343	1,340	1,418	2	4	600	936	1,536	
Ditto Small Cause Court ...	110	100	118						
Gya	1,061	1,050	1,215	1	3	600	612	1,212	
Shahabad	1,113	1,100	1,401	1	4	600	756	1,356	
Mozufferpore	1,476	1,450	1,900	1	8	600	1,332	1,932	
Darbhunga	331	300	433						
Saran	1,190	1,200	1,457	2	4	600	936	1,536	
Chumparun	158	150	149						
Total ...	6,782	6,720	7,791	7	23	3,000	4,572	7,572	
Bhagulpore	1,759	1,750	1,406	2	7	800	1,368	2,168	
Ditto Small Cause Court ...	127	120	157						
Monghyr	...	...	402						
Ditto Small Cause Court ...	141	140	122						
Purneah	1,355	1,360	1,010	1	4	800	756	1,556	
Total ...	3,382	3,370	3,757	3	11	1,600	2,124	3,724	
Cuttack	833	800	945	1	4	600	756	1,356	
Ditto Small Cause Court ...	102	100	88						
Pooree	83	80	164						
Balasore	161	160	216						
Total ...	1,179	1,170	1,413	1	4	600	756	1,356	
Lohardugga	646	640	769	...	9	400	1,296	1,696	Hot weather charges are very low in this division.
Hazareebagh	154	150	349						
Manbhoom	309	310	488						
Singbhoom	10	10	58						
Total ...	1,119	1,110	1,664	...	9	400	1,296	1,696	
Grand Total ...	55,809	55,485	66,167	41	212	25,400	37,908	63,308	

A41/6

A41/6

B.

Allotments for contingent expenditure to be controlled by Commissioners of Divisions.

Name of Division.	Head.	Actual average of three years 1874-75, 1875-76, 1876-77.	Proposed by Accountant General in September 1878.	Actuals for 1878-79.	Allotment now proposed.	Remarks.
		Rs.	Rs.	Rs.	Rs.	
Burdwan	Land Revenue	6,974	7,000	17,503	7,500	These allotments do not include exceptional items such as khalaree rents, embankment allowances to zemindars, repairs to steamers or to the Chittagong schooner, or any other large item of a manifestly exceptional character. They also do not include the keep of elephants, for which there will be an additional allowance of Rs. 40 per mensem for each elephant in Orissa or Chota Nagpore, and of Rs. 50 per mensem in Rajshahye or any other division.
	Excise	970	900	889	800	
	Criminal Courts	5,257	5,000	5,565	5,000	
	Administration	774	750	384	700	
	Total	13,975	13,650	24,341	14,000	
Presidency	Land Revenue	7,826	8,000	10,745	8,500	
	Excise	512	500	515	500	
	Criminal Courts	5,737	5,800	5,317	5,800	
	Administration	886	900	1,059	1,200	
	Total	14,961	15,200	18,636	16,000	
Rajshahye	Land Revenue	8,644	8,500	13,081	9,500	
	Excise	906	900	1,197	1,000	
	Criminal Courts	7,732	7,800	6,244	8,000	
	Administration	2,947	3,000	4,499	1,500	
	Total	20,229	20,200	28,321	20,000	
Dacca	Land Revenue	7,908	8,000	11,660	9,000	
	Excise	2,414	2,400	2,540	2,000	
	Criminal Courts	10,269	10,000	11,397	10,000	
	Administration	642	650	2,468	1,000	
	Total	21,233	21,050	28,065	22,000	
Chittagong	Land Revenue	4,033	4,000	6,264	5,000	
	Excise	100	200	144	100	
	Criminal Courts	1,710	1,700	2,121	1,850	
	Administration	1,169	1,100	1,643	1,000	
	Total	7,102	7,000	10,172	8,000	
Patna	Land Revenue	14,305	14,000	14,092	12,000	
	Excise	2,040	2,000	1,923	1,200	
	Criminal Courts	5,755	5,800	5,871	5,800	
	Administration	2,199	2,000	2,404	2,000	
	Total	24,359	23,800	23,689	21,000	
Bhagulpore	Land Revenue	8,568	8,500	7,425	8,000	
	Excise	1,490	1,500	1,175	1,000	
	Criminal Courts	4,157	4,000	4,562	4,300	
	Administration	1,000	1,000	644	700	
	Total	15,215	15,000	13,806	14,000	
Orissa	Land Revenue	4,910	5,000	7,171	5,000	
	Excise	671	650	1,414	1,000	
	Criminal Courts	2,372	2,500	4,489	3,000	
	Administration	804	800	3,947	1,000	
	Total	8,757	8,950	17,021	9,000	
Chota Nagpore	Land Revenue	5,196	5,000	5,035	5,000	
	Excise	471	450	293	300	
	Criminal Courts	1,368	1,400	1,542	1,500	
	Administration	1,318	1,300	1,843	1,200	
	Total	8,353	8,150	8,713	8,000	
	Grand Total	1,34,184	1,33,000	1,72,754	1,32,000	

Contingent Bills.

The following Rules prescribe the detailed working of the system of check of contingent expenditure set forth in Financial order of the Government of Bengal dated 22nd March 1880. They apply at present to the following departments :—

Commissioners of Divisions.
Judges, Subordinate Judges, Moonsiffs, Small Cause Court Judges.
Magistrates and Collectors, except the following departments :—Assessed Taxes, Stamps, Customs, Salt, Government Estates, Wards' and attached Estates, Circuit Houses, Pounds.
District Superintendents of Police.
Registrars and Sub-Registrars.

2. Contingent charges are by this order divided into three categories, which are as follows :—

A. Special Contingencies.	B. Countersigned Contingencies.	C. Contract Contingencies.
1. Purchase of tents.	1. Rewards.	1. Country stationery.
2. Ditto furniture.	2. Fees to Pleaders, pauper suits.	2. Remittance of treasure within district.
3. Books and publications.	3. Petty repairs.	3. Hot and cold weather charges.
4. Office and ground-rent.*	4. Law charges.	4. Tour charges.
5. Petty construction.	5. Record-room charges.	5. Treasury charges.
6. Purchase of boats.	6. Postage charges and Service Telegrams.	6. Repairs to tents.
7. Ditto elephants.	7. Diet and travelling allowances to witnesses.	7. Repair of furniture.
8. Municipal rates and cesses.†	8. Repairs to steamers or schooners.	8. Office expenses.
9. Section writing.	9. Charges for remittance of treasure to the Presidency or to other districts.	9. Miscellaneous.
10. Remuneration to copyists.‡		10. Process-serving charges.
11. Fees to Pleaders in criminal cases.§		11. Process fees advanced.
12. Other exceptional contingencies, the separate items of which are each of large amount.		12. Repairs of boats.
		13. Country medicines.
		14. Keep of elephants. Anything else not specifically included in A or B.

* The first charge only need be supported by sanction.
† Sanction not needed.
‡ To be drawn in accordance with Circular No. 59.
§ These fees are paid on pleaders' bills *previously* countersigned by the Legal Remembrancer.

3. For each of these classes of contingencies separate bills must be drawn up (that is to say, the same bill may not contain contingencies of more than one class), and the bill must be headed "Special Contingencies" or "Countersigned Contingencies," or "Contract Contingencies," as the case may be. Judges and Commissioners, whose bills are not subject to countersignature, need not have separate bills for "Special" and for "Countersigned," as the procedure in both cases is exactly the same.

4. It should be noted that nothing in these new rules—

(1) Gives any authority to any officer to draw contingent bills on the treasury who has not that authority at present; on the contrary, Subordinate Judges, Moonsiffs, and Small Cause Court Judges (except in Calcutta), must not in future draw "Country Stationery" or "Contract Contingencies" without the countersignature of the Judge, whose allotment, it will be seen, covers the whole district.

(2) Alters the rules that separate bills are required for separate departments of the office, and that the same bill may not contain charges of two different major heads. See list in Circular 16.

441/7

441/7

(3) Alters any rule or practice which at present requires the sanction of superior authority for any kind of charge.

(4) Modifies the rules of the Account Code prescribing the manner in which a disbursing officer is to record in detail his contingent expenditure (Code Form 7). It will, however, be found convenient to keep the account of Contract Contingencies in a different register from that which contains the others. A special form containing columns for showing the progress of expenditure against allotment accompanies.

A.—Special Contingencies.

B.—Countersigned Contingencies.

The money for these will be drawn from the treasury under existing rules, that is, upon abstract bills, and corresponding detailed bills will be drawn up at the end of the month, to which all sub-vouchers, and in the case of special contingencies all sanctions, will be attached, and upon which the certificate prescribed in Account Code 5, 14, will be recorded.

6. In the case of special contingencies, this monthly bill will always be sent to the Accountant General direct.

7. In the case of countersigned contingencies, the monthly bill will be sent to the countersigning officer, if there is one (see Circular No. 16); otherwise to the Accountant General direct (see last sentence of para. 3 above).

8. If any special or countersigned contingent bill contains a charge which properly falls under the classification of Contract Contingencies, the charge will be disallowed, and the disbursing officer directed to pay it into the treasury in recovery of the original debit. This he will do by drawing it from the treasury as a Contract Contingency under the following rules. The Accountant General will not himself debit to the contract allowance any charge thus disallowed as a special or countersigned contingency, and the disbursing officer's account, if kept with ordinary care, will thus always show the correct amount of expenditure from allotment.

C.—Contract Contingencies.

9. These will be drawn from the treasury upon bills in a special form, hereto attached ; no sub-vouchers are required, and no details need be stated beyond the total figure opposite each of the printed headings. If any charge occurs which the printed headings do not provide for, the general nature of it may be entered in a similar heading in manuscript. The disbursing officer must be careful to bring forward from the last bill the correct amount of total expenditure to date; otherwise he may overrun his limit without preceiving it.

10. The disbursing officer is responsible for keeping and producing when required any sub-vouchers of this expenditure, except those which he is authorised (Code 5, 14) to destory.

11. A bill must always be drawn on, or immediately before, March 31st of each year for all expenditure up to date. Expenditure drawn from treasury after that date comes out of the allotment of next year, and it is contrary to the principle of the scheme that expenditure incurred in the current year should be in any way held over, *after being incurred*, to be paid out of the allowance of next year.

12. This final bill will produce a total which either exceeds, equals, or falls short of the total allotment.

13. For any excess, the drawing officer is personally responsible, and unless he can procure exemption from the Government, the amount will be recovered from his personal allowances.

14. This new procedure will come into force from 1st June, and all bills presented at the Treasury on or after that date must be prepared in accordance with these rules. During the intervening time disbursing officers are requested to mature their arrangements. If the allotments may not all have been distributed by that date, then the part of the "Contract Contingencies Bill" called "Account of Allotment" may be left blank till it is so distributed.

15. As soon as I complete the accounts for May, I shall call upon the disbursing officers to repay out of their allotments the total charges debitable to those allotments which they have drawn in April and May. I shall do this by preparing for each officer the right half of a "Contract Contingent Bill," and telling him to fill up the rest, draw the money as "Contract Contingencies" in continuation of his series of "Contract Contingent Bills" (of which No. 1 will be the first bill cashed in June), and to repay it to Treasury in reimbursement of what he has drawn in April and May.

J. WESTLAND,

Accountant General.

April 19th 1880.

A. G. B. No. 192A., Cir. 80.

Office of *of* *Bill No.* *for Contract Contingencies of the year 188 -8 .*

Department.

Account of Allotment.

1.—Total allotment as shown in last Bill No. ... ...

Additions since made—

2.—By Controlling Officer's No. , dated 188 ...
3.—By transfer from Allotment (see Bill No.) ... ...
4.—By Civil Judges in charge on 1st day of 188 ...
Subordinate Judges, at Rs. 15 ... ...
Small Cause Court Judges, at Rs. 15 ... ...
Munsiffs, at Rs. 12 ... ...
5.—By Elephant allowance for month ... ...

TOTAL ... ...

Deductions since made—

6.—By Controlling Officer's , dated 188 ... ...
7.—By transfer to Criminal Court Allotment (see Criminal Court Bill No.) ... ...

8.—Net Allotment for the year, as it stands at time of this Bill ... ...

Account of Expenditure.

Total brought forward from last Bill No. ... ...
Total of this Bill ... ...

Total (to be carried forward to next Bill) ... ...

[N. B.—*It must be distinctly borne in mind that for any excess of the expenditure over allotment, the drawing officer is personally responsible, and, unless he can procure exemption from the Government, the amount will be recovered from his personal allowances.—Circular 80, para. 13.*]

Explanation.

The bills against each allotment should be consecutively numbered for the year.

Account of Allotment.—1.—In Bill No 1 of each year, this will show the total fixed allotment; in subsequent bills, it will show the same figure as No. 8 of last bill.

2, 3, 6, and 7.—Entries in these will be rare, and entries under Nos. 3 and 7 will only occur towards the end of the year. The disbursing officer, in making an entry under 3, should always carefully see that the corresponding reduction is made in the bill of the other department.

4.—Provide for the fluctuating part of Civil Court allotments. The amounts claimable should be taken credit for in the first bill presented in each month for payment.

Account of Expenditure.—This is intended to show the total up to date for comparison against the allotment.

Detail of Expenditure now drawn from Treasury.

1.—Country Stationery ... ...
2.—Remittance of Treasure within District ... ...
3.—Hot and cold weather charges ... ...
4.—Tour charges ... ...
5.—Treasury charges ... ...
6.—Repairs to tents ... ...
7.—Repair of furniture ... ...
8.—Office expenses ... ...
9.—Miscellaneous ... ...
10.—Process-serving charges ... ...
11.—Process fees advanced ... ...
12.—Repairs of boats ... ...
13.—Country medicines ... ...
14.—Keep of elephants ... ...

Carried over ...

Brought forward ...

*Utilization of savings.**

TOTAL ...

Total (*in words*) Rupees

Contents received *Name.*

Dated *188* . *Designation.*

* Here specify each item of extraordinary contingency paid for from this source.—Paragraph 12—3, Circular No. 11, Financial Department, Government of Bengal.

Voucher No. of List for 188 .

Pay Rs. *A.* *P.* . *Rupees (in words)*

Examined and entered *Accountant, Treasury.*

Dated *188* . *Treasury Officer.*

NOTE OF AUDIT IN ACCOUNTANT GENERAL'S OFFICE.

Admitted in full, *Sub-Auditor.* *Superintendent.*

Admitted, Rs. . Objected, Rs. , on the following grounds:—

(10)

...LECTOR OF ... DUTY
COMMISSIONER.

Land Revenue Department.

Charges for remittance of treasure within the district.

All charges for remittance of treasure within the district (state the date of remittance, the amount remitted, the places to and from which the remittance is made, and the description of money remitted).

N. B.—No copper coins, see Charges for remittance of treasure.

Law charges ... ... Fees to pleaders, cost of stamps and other charges in law suits in which Government is a party, except charges connected with pauper suits.

Office or ground-rents ... Ground-rent and hire of buildings belonging to private persons, including cesses, rates, and taxes on such ground and buildings if payable by Government. Charges on account of rent must not be paid without the previous sanction of Government, nor rent be paid by one department of Government to another. (Cite the No. and date of Government order in each case.)

Petty construction and repairs ... Charges for construction of buildings costing less than Rs. 1,000 for repairs of fixtures in buildings erected by the Public Works Department, except in the general repair of the buildings and for construction and repairs of temporary buildings.

Compensation for lands taken for public purposes. Cost of land for Court or office compound, &c., other than for sites of buildings to be erected by the Public Works Department.

Section-writing ... Charges for copying manuscript by pieco-work (state by whom copied, the number of words copied, the rate at which paid, and the number and date of Government order sanctioning the charge).

Hot-weather charges ... Tatties and water-pot (allowed in the Behar Province and Chota Nagpore only), punkha-pullers (number, rate, under whom employed, and period to be specified), punkhas, punkha-wheels, punkha frills, ropes, canes, &c.

Cold-weather charges ... In Darjeeling only, wove felt and woven clothing are allowed.

Tour Charges ... Hire of draught animals and carts (number, rate, and period to be specified) for conveyance of records and tents, ground clearing, occasional messenger charges, torches and oil, rope for binding, and tent khalasies.

Service telegrams ... Telegrams sent on public service only.

Other office expenses ... Allowance of sweepers, cloth for bundles or dusters, oil for lighting office, treasury, treasury guard-room, &c. (number of lights and the places lighted to be specified), superior binding of books for Court library (names of books to be specified), fees of Government cattle, of which the number, species (and to be stated), fees of Government cattle, fodder (articles, quantity, rate, height in cases of elephants) to be specified, and other petty miscellaneous charges of an ordinary nature appertaining to the office, such as conveyance of records to and from subordinate offices, and conveyance of forms, stationery, office furniture, &c., charges of opening packing cases, &c.

Purchase and repairs of tents ... Tents (state the date on which the old tents displaced by the new ones were purchased) and tent-gear may be taken under tent charges, including repairs of the same.

Purchase and repairs of furniture ... Almirahs, record shelves, other than those payable from the record grant, tables, desks, chairs, clocks, safes, treasure chests, &c., including repairs of the same.

Purchase of books ... Cost of law and other books, maps, publications, &c., other than those printed by Government.

N. B.—No books can be purchased except under the special sanction of Government in each case.

Subscription to newspapers ... Subscription to any newspaper or periodical as sanctioned by Government (cite the number and date of the order).

Other miscellaneous charges ... Lanterns, palkeeks, scales, letter scales, badges, bells, money-bags, &c., charges for issuing proclamation and all other contingent charges of an extraordinary nature for which no separate heading has been prescribed; purchase money of estates sold for arrears of revenue; charges for advertisement of sale of estates.

Service postage stamps ... Service postage stamps and payments of postage on bearing letters and parcels.

Charges for the service of Revenue processes:—

Contingencies ... All contingent charges of the process-serving establishment, including office expenses, cost of rooms, badges, country stationery, postage charges, wages of punkha-pullers, cost of furniture, &c.

...d the classification thereof.

... printed in italics, with the detailed headings in column 1, and ...ull.

—

Page.
...ails ... xx
...Registration ... xxi
...Police ... xxii
...Education ... xxiii
...Medical ... xxiv

...harges to be shown under each detailed heading.

Registers of Contingent Charges and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shown under each detailed heading.
COLLECTOR OR DEPUTY COMMISSIONER—*continued.*	
Inland Customs Department, Behar.	
Hot-weather charges	Same as Land Revenue.
Tour charges	
Other office expenses	
Purchase and repairs of tents ...	
Purchase and repairs of furniture ...	
Other miscellaneous charges ...	
Service postage stamps	
Salt Department.	
Hot-weather charges	Same as Land Revenue.
Tour charges	
Other office expenses	
Purchase and repairs of tents ...	
Purchase and repairs of furniture ...	
Other miscellaneous charges ...	
Office and ground-rent	
Rewards to informers	
Petty construction and repairs ...	
Service postage stamps	
Miscellaneous	
Wards Department.	
Contingencies	Contingent charges, including cost of stationery.
Postage stamps	Cost of postage stamps on correspondence relating to estates under the management of the Court of Wards.
Stamp Department.	
Other office expenses	Charges for opening packing cases and other petty charges.
Purchase and repair of furniture ...	Cost of almirahs, chests, &c., for keeping stamps of all kinds, including repairs of the same.
Other miscellaneous charges ...	Charges for conveyance of stamps, including postage and telegraph stamps and plain paper used for court-fees stamps.
Pauper Suits.	
Fees to pleaders in pauper suits ...	Fees to pleaders and other charges for recovery of Court-fees in pauper suits, including the percentage and rewards paid for the recovery of such fee.
Remittance of Treasure beyond the District.	
Charge for remittance of treasure ...	Charges for remittance of treasure from one District Treasury to another, including Post Office charges and registration fees for despatching currency notes, charges for packing, opening, and conveying gold and silver coins, travelling expenses of potdars (state the rate and the period for which paid) accompanying remittances, *i.e.*, all charges on account of the remittance till it is included in the Cash Balance of the Treasury. (Date of remittance, amount and description of money remitted and the treasury to which remitted to be stated.) *N.B.*—Charges on account of copper coins within or without the district are *Mint charges*, and therefore should be drawn in separate bills.
Rates and Taxes.	
Municipal rates and taxes on Government buildings.	Cesses, rates and taxes on all Government lands and buildings, other than those belonging to the Postal, Telegraph, and Irrigation Department, or to District Road Fund. (The building and the period for which paid to be stated.)
Stationery and Printing.	
Country stationery	Cost of stationery locally purchased, including charges for ordinary binding of office books, registers, &c. Bills admitted without countersignature, as each officer has a monthly fixed allowance from which charges for the following articles must be met:—Glue, paste, thread, talc for native colours, lac for sealing, country pens, country envelopes, repairing scissors, &c., pins and needles, twine, sand, pounce, sand pots, pounce bags, vinegar, oil for stamps, oil for stamping and sharpening knives, stamping inkstand, stamping ink, country ink, country paper of all kinds. But the purchase out of the allowance of peon books, ink and pencil erasers, ink glasses, ink of various colours, pens, writing pads, gum bottles, &c., is strictly prohibited.
Printing at private Presses ...	All charges for printing at private Presses, which must not be incurred without the sanction of Government.

Registers of Contingent Charges a

Detailed headings to be opened.	Descripti
COLLECTOR OR DEPUTY COMMISSIONER—*continued.*	
Land Revenue Department—continued.	
Sub-divisional Establishments, i.e., *Sub-Deputy Collectors, Canongoes, Chainmen, &c.*:—	
Hot-weather charges	All contingent charges of the sub-divisional establishment.
Office expenses	
Miscellaneous	
Service postage stamps	
Petty construction and repairs ...	
Revenue-Record Room Charges.	
Remuneration to copyists ...	Remuneration to copyists for copying old records, &c.
Contingencies	Cost of racks, cloth for bundles, kerosine oil, &c., for the preservation of old records. (The sanction of the Board of Revenue to be cited in each case.)
Charges on account of Government Estates.	
Office and ground-rent	All contingent charges in connection with estates of which the proprietary right is vested in Government, and estates in which Government has no proprietary right, but of which the rental belongs for the time to Government. Stamps for kaboolyuts to be shown under Contingencies.
Petty construction and repairs ...	
Contingencies	
Service postage stamps	
Land Registration Charges.	
Contingencies	Any contingent charges incurred on account of the Registration Department.
Partition Establishment.	
Contingencies	Any contingent charges incurred on account of the Partition Establishment.
Excise Department.	
Rewards	Rewards to informers and seizing officers in cases of breach of excise law when no fines are realized. In cases of breach of opium law the rewards are taken under Opium.
Office and ground-rent	Same as under Land Revenue, except that the sanction of the Board of Revenue is sufficient for such payments. (Cite the No. and date of order in each case.)
Cost of lands	Same as Land Revenue.
Petty construction and repairs ...	
Hot-weather charges	
Tour charges	
Other office expenses	
Purchase and repairs of tents ...	
Purchase and repairs of furniture ...	
Service postage stamps	
Other miscellaneous charges ...	Same as Land Revenue, including charges for conveyance of excise opium; charges for bringing country spirit, &c., found in excess of the quantity shown in vendor's account.
License Tax Department.	
Office expenses	Same as Land Revenue.
Miscellaneous	
Service postage stamps	
Customs Department.	
Cost of land	Same as Land Revenue.
Office and ground-rent	
Petty construction and repairs ...	
Hot-weather charges	
Tour charges	
Service telegrams	
Other office expenses	
Purchase and repairs of tents ...	
Purchase and repairs of furniture ...	
Purchase of books	
Other miscellaneous charges ...	

Registers of Contingent charge and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shown under each detailed heading.
COMMISSIONER.	
General Department.	
Office and ground-rent	Same as Land Revenue.
Petty construction and repairs ...	
Section-writing	
Hot weather charges	
Tour charges...	
Service telegrams	
Other office expenses	
Purchase and repairs of tents ...	
Purchase and repairs of furniture ...	
Purchase of books	
Subscription to newspapers ...	
Other miscellaneous charges ...	
Service postage stamps	
Provincial Establishment.	Same as Land Revenue.
Office expenses	
Miscellaneous	
Stationery and Printing.	
Printing at private Presses ...	Same as Land Revenue.
Country stationery	
Wards Department.	
Contingencies	Same as Land Revenue.
Postage stamps	
MAGISTRATE OR DEPUTY COMMISSIONER.	
Fees to pleaders in Criminal cases	Fees to pleaders in criminal cases. The pleaders' bills for such fees should be countersigned by the Remembrancer for Legal Affairs before payment.
Criminal Department.	
Office and ground-rent	Same as Land Revenue.
Petty construction and repairs ...	
Diet and Road money to witnesses ...	Diet and travelling expenses of all witnesses, including Government servants attending Criminal Courts. In cases of Government servants, state names, designation, rate, and distance travelled. For rules, see B. G. Circular No. 24, dated 12th April 1877.
Process fees advanced under B. G. Circular No. 48, dated 27th October 1874.	Process fees paid in cases in which the complainants are paupers and the amount is irrecoverable.
Section-writing	Same as Land Revenue.
Hot weather charges	
Cold weather charges	
Tour charges	
Service telegrams	
Other office expenses	
Purchase and repairs of tents ...	
Purchase and repairs of furniture ...	
Purchase of books	
Subscription to newspapers ...	
Other miscellaneous charges ...	Lanterns, padlocks, letter scales, badges, belts, &c., charges for execution of prisoners, whipping materials, triangles, &c.; diet and hospital expenses for treatment of wounded persons connected with criminal cases; conveyance of dead bodies brought for *post-mortem* examination, cost of sending to their homes; lunatics discharged from Asylums; contingent charges of Magistrate's hajuts, excepting expenses for dieting prisoners therein and other contingent charges of an extraordinary nature for which no separate heading has been prescribed.
Service telegrams	Same as Land Revenue.
Service of Criminal Processes ...	
Contingencies	
Pounds.	
Contingencies and miscellaneous ...	Cost of stationery and other expenses.
Petty construction and repairs ...	Charges for construction and repairs of pounds.

4411/10

4411/10

Registers of Contingent Charges and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shown under each detailed heading.
MAGISTRATE OR DEPUTY COMMISSIONER—*continued.*	
Circuit House.	
Purchase and repairs of furniture ...	Same as Land Revenue.
Weeding and clearing garden ...	
Petty construction and repairs ...	
Ground-rent	
Other miscellaneous charges ...	
Ecclesiastical.	
Charges for clearing burial-ground ...	Charges for burying and burning of dead bodies.
Stationery and Printing.	
Country stationery	Same as Land Revenue.
Printing at private Presses ...	
Miscellaneous charges.	
Maintenance of strangers and indigent persons	Charges for supporting shipwrecked native crews of vessels under British colours.
Diet to insane persons	Rewards for killing tigers, leopards, bears, hyenas, rhinoceros, buffaloes, wolves, alligators, &c. (Number, kind, and rate to be stated.)
Support of pilgrims	Rewards for killing cobras, keraits and daboias. (Number, kind, and rate to be stated.)
Burial of paupers	
Charges on account of shipwrecked mariners.	
Rewards for destruction of wild animals.	
Rewards for destruction of venomous snakes.	
Subsistence allowance to European vagrants.	
Charges for deporting vagrants ...	
Khorasain and other vagrants ...	
Miscellaneous	Sasseram Bath establishment, Demagiri Bazar establishment in Chittagong, and charges for which special headings have not been provided.
Ferries.	
Contingencies ...	
Maintenance of ferries	
Petty construction and repairs ...	
DISTRICT JUDGE.	
Civil Courts.	
Office and ground-rent	Same as Land Revenue.
Petty construction and repairs ...	
Diet and travelling expenses to witnesses.	Same as under the Magistrate.
Cost of land	Same as Land Revenue.
Hot weather charges	
Tour charges	
Service telegrams	
Other office expenses	
Purchase and repairs of tents ...	
Purchase and repairs of furniture ...	
Purchase of books	
Subscription to newspapers ...	
Other miscellaneous charges ...	Lanterns, padlocks, letter-scales, seals, badges, belts, &c., charges for serving processes of the High Court, and other contingent charges of an extraordinary nature for which no separate heading has been prescribed.
Service postage stamps	Same as Land Revenue.
Service Processes :—	
Contingencies	
Pleadership Examinations :—	
Contingencies for conducting examinations.	Purchase of stationery and other charges for the examination.
Printing and Stationery.	
Printing at private Presses ...	Same as Land Revenue.
Country stationery	

Registers of Contingent Charges and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shown under each detailed heading.
JUDGE, SMALL CAUSE COURT.	
Court.	
Office and ground-rent	Same as Land Revenue.
Petty construction and repairs ...	
Hot weather charges	
Service telegrams	
Tour charges	
Other office expenses	
Purchase and repairs of tents ...	
Purchase and repairs of furniture ...	
Purchase of books	
Subscription to newspapers ...	
Other miscellaneous charges ...	
Service postage stamps	
Process-serving establishment:—	
Contingencies	
Printing and Stationery.	
Printing at private Presses ...	
Country stationery	
SUPERINTENDENT OF JAIL.	
Jail.	
Purchase of reserve stores of grain ...	Stores of grain purchased under special sanction of Government. (Cite No. and date of order.)
Rations	Diet of prisoners, including charges connected with their sustenance, such as the cost of fuel, cooking utensils, &c. *Note.*—The word "prisoners" includes revenue, excise and opium defaulters in jail.
Clothing and bedding ...	Clothing and bedding supplied to prisoners, with the exception of those purchased solely for hospital use.
Petty construction and repairs ...	Same as Land Revenue.
Hospital charges	All diet of prisoners in hospital, including extra expenses incurred for sick diet, cost of bazar medicines and articles required for hospital, also clothing and furniture for use, especially in hospital.
Cost of land	Same as Land Revenue.
Moving prisoners	Charges for transferring prisoners from one jail to another, or from the subsidiary to the district jail.
Tread-mills, cranks, &c.	Purchase, conveyance, &c., of tread-mills, cranks, &c.
Office and ground-rent	Same as Land Revenue.
Service telegrams	
Other office expenses	Cost of stationery and other office expenses.
Purchase and repairs of furniture ...	Same as Land Revenue.
Purchase of books	
Other miscellaneous charges ...	Lanterns, padlocks, scales, badges, belts, diet of defendants in the custody of police, cooking utensils, keep of prisoners' children, reward for apprehension of escaped prisoners, burning or burying of deceased prisoners, purchase and repairs of fetters, fettering prisoners, razors and gaiters, &c., gratuity to released prisoners (paragraphs 356, 432 of Jail Code), diet-money, railway fare, or boat-hire (paragraph 514, Jail Code), maintenance (paragraph 515, Jail Code), or clothing on release (paragraph 523, Jail Code).
Service postage stamps	Same as Land Revenue.
	N.B.—Subsidiary Jail charges should be drawn in separate bills.
Jail Manufacture.	
Purchase of raw materials and stores...	Purchase of raw materials and stores for manufacture.
Rents and compensation of lands ...	Rent and compensation of lands for jail garden.
Tools and plant	Purchase of any implement, tools, &c., for manufacture.
REGISTRAR *or* SUB-REGISTRAR.	
Registration Department.	
Office and house-rent	Same as Land Revenue.
Petty construction and repairs ...	
Section-writing	Same as Land Revenue, but the sanction of the Inspector General, Registration Department, is sufficient, and paid on bills countersigned by him.
Hot weather charges	Same as Land Revenue, excepting that the cost of country stationery should be classified as office expenses.
Tour charges	
Other office expenses	
Purchase and repairs of tents ...	
Purchase and repairs of furniture ...	
Other miscellaneous charges ...	
Service postage stamps	
Purchase of Publications.	
Cost of books under Act XXV of 1867	Books and publications purchased under Act XXV of 1867.

Registers of Contingent Charges and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shown under each detailed heading.
DISTRICT SUPERINTENDENT OF POLICE.	
Executive Police.	
Purchase and repairs of arms ...	Purchase and petty repairs of arms.
Purchase and repairs of accoutrements	Purchase and repairs of accoutrements.
Purchase of clothing	Cost of clothing, refunds of clothing money to men discharged, cash payments to men who do not require clothing.
Compensation for lands taken for Police buildings.	Same as Land Revenue.
Boats, elephants and mules ...	Boat establishment (number, rate and period to be specified), feed (articles, quantity and rate to be specified) and keep or hire of elephants (number and height to be specified), feed of Government cattle (number, species, &c., to be specified) purchase and repairs of boats and stores.
Petty repairs up to Rs. 1,000 ...	Same as Land Revenue.
Petty construction up to Rs. 1,000 ...	
Rewards to informers ...	Rewards for apprehension of criminals and for intelligence leading to the discovery of crimes, whether paid to police officers or others; also rewards to police officers for good conduct displayed in the prosecution of enquiries, or the apprehension of offenders, except rewards paid for the apprehension of prisoners escaping from jails, in which case the amounts should be drawn in the jail bills. Rewards up to Rs 50 in each case can be offered by the District Superintendent of Police, from Rs. 50 to Rs. 200 by the Magistrate and from Rs. 200 to Rs. 500 by the Commissioner or by the Inspector General of Police. When larger rewards than what the District Superintendent can sanction are paid, cite the Police Gazette in which they are notified.
Rents	Same as Land Revenue.
Oil for lighting station-houses,	Same as Land Revenue, excepting that the cost of stationery should be classified as office expenses.
Hot weather charges ...	
Tour charges... ...	
Service telegrams ...	
Other office expenses ...	
Purchase and repairs of tents ...	
Purchase and repairs of furniture ...	
Purchase of books ...	
Subscription to newspapers ...	Lanterns, padlocks, scales, handcuffs, escorts, diet, blankets, &c., of approvers, and bazar medicines.
Other miscellaneous charges ...	Same as Land Revenue.
Service postage stamps	
Special Police.	
Office expenses and miscellaneous ...	Contingent charges of the Special Police under sections 13, 14 and 15 of Act V of 1861.
PRINCIPAL OF COLLEGE *or* HEAD MASTER OF SCHOOL.	
School or College.	
Hot weather charges	Same as Land Revenue, excepting that the cost of English and country stationery should be classified as office expenses, and that European and American publications can be purchased from the School Book Society.
Other office expenses	
Purchase and repairs of furniture ...	
Subscription to newspapers ...	
Other miscellaneous charges ...	
House-rent	
Library allowances	
Service postage stamps	
Prizes	
Printing.	
Printing at private Presses ...	
CIVIL SURGEON.	
Medical or Vaccine Department.	
Country medicines	Bazar medicines purchased by Civil Surgeons of Dacca and Patna.
Hot or cold weather charges ...	Same as Land Revenue.
Other office expenses	
Purchase and repairs of furniture ...	
Other miscellaneous charges ...	
Service postage stamps	
Diet of patients, clothing, &c. ...	Diet and clothing of in-door patients.
Hospital or Lunatic Asylum.	
Country medicines	Same as above.
Rents of buildings	
Petty construction and repairs ...	
Cost of land	
Hot weather charges	
Other office expenses	
Purchase and repairs of furniture ...	
Other miscellaneous charges ...	
Purchase of raw materials for the lunatic asylum.	
Service postage stamps	

No. III.

Circular by E. T. ATKINSON, Esq., *Accountant General, North-Western Provinces and Oudh, to the Disbursing and Controlling Officers,—No. 3, dated 14th May 1880.*

Instruction regarding decentralisation of the audit and check of contingent charges.

Under orders of the Government of India and the Local Government regarding a decentralisation of the present system of audit and check of contingent charges occurring in the different offices and departments of these provinces, I have the honour to issue the following instructions (applicable to all public offices), to be carried out by all concerned from the 1st of April 1880.

2. The details of the classification of contingent charges are given (with necessary remarks) in an appendix to this letter. They have been prepared, as far as possible, in the order of the heads as they occur in the public accounts. It will be seen that contingent charges have been divided into three classes:

Class A.—Charges that should be finally audited in detail by the disbursing officer only.

Class B.—Charges that should be finally audited in detail by the controlling officer, who is generally the Commissioner of the division, or the head of the department.

Class C.—Charges that for special reasons should be finally audited in detail by this office.

3. For items falling under class A. the disbursing officer alone will keep up a register in detail. Besides securing accuracy, it would serve for a comparison with former years if the disbursing officer suspected growing extravagance, or if an officer joined who was new to the district or department. This register should be inspected by the controlling officer in his periodical tours. The disbursing officer will retain the vouchers for sums not exceeding Rs. 20 in monthly bundles, to be destroyed after inspection by the controlling officer during his annual tour. Receipts for sums exceeding Rs. 20 should be kept for three years, and for sums exceeding Rs. 100, for twenty years; and the latter should be sent to this office for record. The disbursing officer will submit his budget in *detail* under the head "petty or ordinary contingencies," and in totals under "hot-weather establishment," "country stationery," and others, for which a fixed allowance has been made, or may hereafter be made, to the controlling officer. The latter officer will here exercise the necessary check, now too often left to post-audit, when the money has been expended and charges passed, which could never have been allowed on the exercise of a strict supervision and a conscientious check on every detail of expenditure, or if a careful scrutiny of the budget provision had been made, and disbursement kept strictly within such provision.

The real check over the ordinary contingent charges rests with the disbursing officer. His check should be most careful and thorough. He is alone responsible for the proper expenditure of his budget grant, and no one else can effectually prevent extravagance. The controlling officer will see that the monthly average is not exceeded without adequate reason. The charges should be drawn in the contingent bills under the various heads or items, without particulars.

4. For items coming under class B., both the disbursing and controlling officers should keep up registers of details. The disbursing officer will forward his detailed bill, with vouchers, for all sums exceeding Rs. 10, as at present, to the controlling officer, and the latter will forward to this office merely the contingent bill after countersigning the several detailed heads or items prescribed. If, in reviewing the bill, the controlling officer sees it necessary to disallow any charge, he will note the number of the voucher objected to, with an explanation of the objection, and forward the bill to this office. He will, at the same time, inform the disbursing officer of the retrenchment, and its amount should, without fail, be recovered by short drawal on the next abstract bill for the same department. Should the item objected to be ultimately allowed, it can be redrawn in a subsequent bill.

The various grants for contingent charges provided in the budget every year are fairly liberal in every department, and they are apparently made so as to provide for exceptional cases also. It will be seen that the general tendency is to spend up to the full amount, even if there be no absolute necessity; and it should, therefore, be guarded with the proviso that only so much as is actually required should be drawn in any one month, and that the total grant for the year should not under any circumstances be exceeded. This precaution on the part of the disbursing and controlling officers will obviate the necessity for applying to Government for transfers and additional grants.

5. With regard to items coming under class C., the vouchers must come to this office for audit of charges in detail as heretofore. Charges for service postage and telegrams should be accompanied by vouchers to this office under special rules. Travelling allowances are subject to rules prescribed in consolidated circular No. 2 of this office, which are not apparently widely known, and are certainly constantly overlooked. Vouchers for English books and liveries of orderlies, where allowed, are required, in order to see that the special orders issued in regard to these items are observed.

6. Disbursing officers will have full power to make transfers from one item of "petty or ordinary contingencies" to another, provided the district total is not exceeded, and the controlling officer will have power to make transfers of grants (other than fixed) from one item to another of the same minor head and in the same district, while the transfer from provincial savings, as a whole, to particular districts will rest with the Local Government. Both the disbursing and controlling officers will take care to furnish satisfactory explanation to Government for any increase of expenditure, and the administration will then have the control of all expenditure in excess of the budget grant.

APPENDIX A.

DETAILS AND CLASSIFICATION OF CONTINGENT CHARGES UNDER THE DIFFERENT MAJOR HEADS IN THE PUBLIC ACCOUNTS.

A.

COLLECTORS AND DEPUTY COMMISSIONERS.

1.—(REVENUE DEPARTMENT) ESTABLISHMENTS.

C. 1. Travelling allowances.
2. *Official postage—
C. (*a*) Purchase of service labels.
A. (*b*) Cash postage and registry charges.
C. 3. Official telegrams.
C. 4. Law charges.
C. 5. Office rent.
6. Purchase of—
C. (*a*) *Tents.
B. (*b*) Furniture.
C. (*c*) Record-racks.
C. (*d*) Books published in India.
C. (*f*) English pattern or American stores.
B. 7. Stone quarry charges.
B. 8. *Tour charges—
(*a*) Carriage of tents and records
(*b*) Extra establishment.
(*c*) Repairs of tents.
9. *Hot-weather charges (fixed in North-Western Provinces).
(A.—Charges in North-Western Provinces; B.—Charges in Oudh).
10. Country stationery (fixed in North-Western Provinces).
A.—Charges in North-Western Provinces; B.—Charges in Oudh.
A. 11. Tahsili fixed contingencies.
A. 12. Ordinary contingencies. This includes the following:—
Carriage of treasures within the district.
Ditto of stationery.
Ditto and coolies for miscellaneous purposes.
Repairs of furniture, tumbrils, rain-gauges, &c.
Bookbinding and country materials for the same (included in "country stationery" where the allowance for the latter is fixed).
Twine, wax-cloth for packing, vinegar for ink, gum, paste, &c.
Cloth for records.
Treasure-bags, boxes, and scales.
Money-testers.
Wood, candles, matches, earthen water-vessels, tumblers.
Badges and belts for peons, cost of seals.
Oil for guards.
Other unenumerated petty items.

2.—CHARGES FOR THE SERVICE OF REVENUE PROCESSES.

C. 1. Travelling allowances.
A. 2. Contingencies (only badges and belts for peons).

3.—LOCAL FUNDS ESTABLISHMENTS.

C. 1. Travelling allowance (only in Kumaun).
A. 2. Contingencies (only stationery).

4.—LAND SETTLEMENT CHARGES.

(See *Settlement Officers.*)

5.—ALLOWANCE TO DISTRICT AND VILLAGE OFFICERS.

B. 1. Contingencies (stationery for village papers).
B. 2. Ditto of villages held under direct management.

6.—REVENUE RECORD-ROOM, NORTH-WESTERN PROVINCES.

A. 1. Contingencies (stationery).

* A portion of the items marked with an asterisk will be charged to Law and Justice by this office.

7.—EXCISE.

(See *Excise.*)

8.—ASSESSED TAXES.

A. Contingencies (fixed).

9.—PROVINCIAL RATES.

1. Collection (Nazul).
A. (*a*) Contingencies (small, and seldom occurs).
2. Collection (Pound)—
A. (*a*) Feed and care of cattle.
A. (*b*) Stationery and contingencies.
B. (*c*) Miscellaneous contingencies

10.—STAMPS.

(See *Stamps.*)

11.—MINOR DEPARTMENTS.

(1)—*Government bull and stallion charges.*

A. 1. Feed of cattle.
C. 2. Purchase of cattle.

(2)—*Public ... fairs.*

C. (1) Local exhibitions and fairs.
C. (2) Cattle and horse fairs—
(*a*) Local.
(*b*) Imperial.

(3)—*Traffic registration.*

B. Contingencies and miscellaneous.

(A represents that the disbursing officer is the auditor and audited in the accounts office. The controlling officer is the Commissioner of the division in all cases except vouchers; C, that the charges are supported by vouchers; B, that the controlling officer retains the contingencies of Stamps, Excise, and Traffice Registration.)

B.

SETTLEMENT OFFICERS.

C. 1.—Travelling allowances.
C. 2.—Cost of instruments and their repair.
3.—Official postage—
C. (*a*) Purchase of service labels.
C. (*a*) Cash postage and registry charges.
C. 4. Official telegrams.
C. 5. Office rent.
6. Purchase of—
C. (*a*) Tents.
B. (*b*) Furniture.
B. 7. Country stationery.
B. 8. Job work.
B. 9. Hot-weather charges.
B. 10. Tour charges—
(*a*) Carriage of tents.
(*b*) Extra establishment.
A. 11. Ordinary contingencies. This will include—
Carriage of stationery.
Carriage and coolies for miscellaneous purposes.
Repair of tents and furniture.
Bookbinding and country materials for the same (included in "country stationery" where the allowance for the latter is fixed).
Twine, wax, &c. (ditto ditto).
Cloth for records.
Badges and belts for peons.
Oil for guards.
Miscellaneous contingencies of field establishment.
Other unenumerated petty items.

N. B.—The Commissioner is controlling officer.

C.

EXCISE.

I do not recommend any alteration in the audit of charges incurred by the Commissioner himself. Amongst the contingencies passed by him and incurred by others, the following occur:—

C. 1.—Travelling allowance.
B. 2.—Rewards.
B. 3.—Commission for collecting excise revenue.
B. 4.—Compensation for closing liquor-shops.
B. 5.—Purchase of furniture and instruments.
A. 6.—Country stationery.
C. 7.—Office-rent (Cantonment Magistrates, Ránikhet, Chakráta, and Jhánsi).
A. 8.—Ordinary contingencies. This includes the following:—
Blankets for abkari peons at hill stations.
Packing charges of opium.
Freight of opium.
Repairs of furniture and instruments.
Other unenumerated petty items.

Official postage will be omitted. The full amount of office-rent of five Cantonment Magistrates, whose excise powers have been withdrawn, will in future be debited to "Law and Justice," and not, as hitherto, a moiety to "Excise (*vide* G. O. No. 225A., dated 21st June 1878).

D.

STAMPS.

I do not propose to make any alterations in the practice in auditing the accounts of the office of Commissioner of Stamps himself. The following charges are passed by him:—

B. 1.—Country stationery.
B. 2.—Purchase of furniture (almirahs, &c).
3.—Miscellaneous.
B. 1.—Rewards.
A. 2.—Carriage of stamps.
A. 3.—Purchase of punches, seals, and ink.
A. 4.—Repairs of furniture.

The Commissioner will retain the vouchers of items marked B. The item "stationery" should either be abolished or fixed.

E.

COMMISSIONERS.

C. 1. Travelling allowances.
2. Official postage—
C. (*a*) Purchase of service labels.
A. (*b*) Cash postage and registry charges.
C. 3.—Official telegrams.
4.—Purchase of—
C. (*a*) Tents.
B. (*b*) Furniture.
C. (*c*) Record-racks.
C. (*d*) Books published in England.
B. 5. Tour charges—
(*a*) Carriage of tents and records.
(*b*) Extra establishment.
B. 6. Hot-weather charges—
(*a*) Materials (tatties, &c.)
(*b*) Establishment.
B. 7. Country stationery.
A. 8. Ordinary contingencies. This will include—
Carriage of stationery.
Ditto and coolies for miscellaneous purposes.
Repairs of tents and furniture.
Bookbinding and country materials for the same (included in "country stationery" where the allowance for the latter is fixed).
Twine, wax, &c. (ditto ditto).
Cloth for records.
Wood, candles, &c.
Badges and belts for peons, seals, &c.
Oil for guards.
Other unenumerated petty items.

In this case B. represents the Board of Revenue as controlling officer.

F.

MINOR DEPARTMENTS.

I do not propose to alter the existing practice in regard to the offices of—

1. Meteorological Reporter.
2. Archæological Department (for transcribing old Sanscrit manuscripts).
3. Emigration.
4. Gazetteer.
5. Botanical gardens.
6. Model farms.

(In the latter two cases the vouchers below Rs. 100 are retained by the Director of Agriculture and Commerce.)

G.

LAW OFFICERS.

C. 1. Law charges (fees to Barristers and Pleaders).
C. 2. Ditto in pauper suits.
C. 3. Travelling allowances.

H.

CIVIL AND SESSIONS JUDGES.

C. 1. Travelling allowances.
2. Official postage :—
  C. (*a*) Purchase of service labels.
  A. (*b*) Cash postage and registry charges.
C. 3. Official telegrams.
4. Purchase of—
  B. (*a*) Furniture.
  C. (*b*) Record-racks.
  B. (*c*) Books published in India.
  C. (*d*) Ditto in England.
B. 5. Tour charges—
  (*a*) Carriage of records.
  (*b*) Extra establishment.
B. 6. Hot-weather charges—
  (*a*) Materials (as punkhas, tatties, &c.)
  (*b*) Establishments (temporary).
A. 7. Allowances to complainants and witnesses.
B. 8. Country stationery.
A. 9. Ordinary contingencies. This will include the following :—
  Carriage of stationery.
  Ditto and coolies for miscellaneous purposes.
  Repairs of furniture.
  Bookbinding and country materials for the same (included in "country stationery" where the allowance for the latter is fixed).
  Twine, wax-cloth for packing, vinegar for ink, gum, paste, &c. (ditto ditto.)
  Wood, candles, matches, earthen water-vessels, tumblers.
  Badges and belts for peons, cost of seals.
  Oil for guards.
  Other unenumerated petty items.

Process-serving Contingencies.

1.—Belts and badges for process-servers.

Contingencies for the offices of Subordinate Judge and Munsif are fixed, and diet allowances of witnesses in those Courts will be checked as at present. No change need be made in the audit of the accounts of the Small Cause Courts.

I.

Magistrates and Deputy Commissioners (Judicial Department).

1. Rewards—
  A. (*a*) Sanctioned by District Officer, (excise, intelligence, &c.)
  B. (*b*) Ditto by Commissioner.
  C. (*c*) Ditto by Government.
C. 2. Office rent.
C. 3. Official telegrams.

B. 4. Cost of—
  (*a*) Books and publications under Act XV of 1867.
  (*b*) Subscriptions to the Vernacular Press.
B. 5. Rewards for the destruction of wild animals.
B. 6. Vagrancy charges—
  (*a*) European.
  (*b*) Khorasani.
B. 7. Allowances—
  (*a*) To complainants and witnesses.
  (*b*) To assessors (Oudh).
A. 8. Donations to charitable purposes—
  (*a*) Maintenance of the indigent (= dieting paupers and lunatics and transfer to asylums).
  (*b*) Dieting orphans.
  (*c*) Burial of paupers.
A. 9. Allowances to Honorary Magistrates for country stationery.
A. 10. Ordinary contingencies. This head will include—
  Execution charges.
  Carriage of corpses, stolen property, and wounded persons.
  Ditto and coolies for miscellaneous purposes.
  Disinfectants and charcoal.
  Repair and construction of doolies, &c.
  Dieting wounded persons.
  Cloth for records.
  Bookbinding and materials for the same (included in "country stationery," where the allowance for the latter is fixed).
  Twine, wax, &c. (ditto ditto).
  Badges and belts for peons, cost of seals, &c.
  Oil for guards.
  Other unenumerated petty items.

Education.

C. Education of European and Eurasian indigent children.

Medical.

B. 1. Country medicines for civil stations.
2. Cholera and other epidemic charges—
  C. (*a*) Pay of extra Native Doctors.
  C. (*b*) Travelling allowance of extra Native Doctors.
  B. (*c*) Medicines.
  B. (*d*) Contingencies.
C. 3. Famine charges.

For the above, A. represents the disbursing officer; B., the controlling officer; and C., the office of accounts (see para. 3 of letter); the Commissioner being the controlling officer all through, except for rewards for apprehension of proclaimed offenders, which are countersigned by the Inspector General of Police.

J.

JAILS.

The contingent charges of the office of the Inspector-General of Jails are not affected by this new arrangement, and I do not propose any change in auditing the charges of the Jails, as I find existing check and control efficient and its continuance desired by the Inspector-General of Jails, who is the officer responsible to the State for the control of this great disbursing department. All receipts exceeding Rs. 100 will, as before, be sent to this office for record.

K.

REGISTRATION.

District Registrars.

C. 1. Travelling allowance (in Kumaun and Oudh only).
2. Official postage—
  C. (*a*) Purchase of service labels.
  A. (*b*) Cash-postage and registry charges.
B. 3. Purchase of furniture.
B. 4. Country stationery for Registrars.
5. Miscellaneous. This includes the following :—
  B. (*a*) Carriage of records.
  B. (*b*) Bookbinding charges.
  B. (*c*) Purchase of stamp punches.
  A. (*d*) Repairs of furniture.

It is not intended to alter the system of audit in regard to the office of the Inspector-General of Registration. The contingencies, including house-rent for the office of Sub-Registrar, are fixed.

L.

POLICE.

C. 1. Travelling allowances.
2. Official postage—
C. (*a*) Purchase of service labels.
A. (*b*) Cash-postage and registry charges.
C. 3. Official telegrams.
C. 4. House-rent or lodging.
C. 5. Purchase of clothing for—
(*a*) Constabulary police.
(*b*) Municipal police.
(*c*) Town police.
(*d*) Village chaukidars.
6. Purchase of—
C. (*a*) Accoutrements and equipments.
B. (*b*) Handcuffs, batons, &c. (Oudh).
C. (*c*) Tents.
B. (*d*) Furniture.
7. Rewards—
C. (*a*) For apprehension of proclaimed offenders.
C. (*b*) For meritorious service.
B. (*c*) For secret service.
8. Medicines for hospital.
C. (*a*) European.
B. (*b*) Bazaar or country.
B. 9. Guards—
(*a*) Temporary escorts and guards.
(*b*) Railway fares and carriage for the same.
(*c*) Watchmen for military camps (Oudh).
B. 10. Tour charges—
(*a*) Carriage of tents and records.
(*b*) Extra establishment.
B. 11. Hot-weather establishment—
(*a*) Materials (punkhas, tatties, earthen water-vessels, &c.)
(*b*) Establishment.
12. Repairs of—
B. (*a*) Arms and accoutrements.
B. (*b*) Handcuffs, batons, &c.
A. 13. Stationery (country)—
(*a*) North-Western Provinces (fixed).
(*b*) Police stations (Oudh).
A. 14. Ordinary contingencies. This will include the following—
Carriage of clothing—
Ditto of stationery.
Ditto and coolies for miscellaneous purposes.
Repairs of—
(*a*) Tents.
(*b*) Furniture.
Bookbinding and country materials for the same (included in "country stationery" where the allowance for the latter is fixed).
Twine, wax-cloth for packing, vinegar for ink, gum, paste, &c. (ditto).
Cloth for records.
Line or grazing fund charges (Oudh).
Sweeping charges for police stations (Oudh).
Oil for police stations.
Oil for quarter-guard (Oudh).
Other unenumerated petty items.

The Inspector-General of Police, North-Western Provinces and Oudh, is the controlling, or B., authority, and will, in consultation with this office, issue such subsidiary instructions as may appear advisable.

M.

EDUCATION.

It is not intended to make any change in auditing the charges on account of the office of Director of Public Instruction.

H41/15

H41/15

Inspectors.

C. 1. Travelling allowance.
2. Official postage—
C. (*a*) Purchase of service labels.
A. (*b*) Cash-postage and registry charges.
C. 3. Official telegrams.
C. 4. House-rent.
5. Purchase of—
C. (*a*) Tents.
B. (*b*) Furniture.
B. 6. Hot-weather charges—
(*a*) Materials (tatties, rope, &c.)
(*b*) Establishment.
B. 7. Tour charges—
(*a*) Carriage of tents and records.
(*b*) Extra establishments.
B. 8. Country stationery.
A. 9. Ordinary contingencies, which include the following:—
Carriage of stationery.
Ditto and coolies for miscellaneous purposes.
Repairs of tents and furniture.
Cloth for records.
Wax, twine, &c, (included in "country stationery" where the allowance for the latter is fixed).
Bookbinding and country materials for the same (ditto ditto).
Badges and belts for peons.
Other unenumerated petty items.

Government Colleges.

Items 1, 2, 3, 4, 6 and 9, as under "Inspectors," and add—
C. 1. Purchase of furniture.
B. 2. Library allowance.
B. 3. Boarding-house allowance.
C. 4. Books and instruments.
B. 5. Garden charges.

The B. or controlling authority for the above is the Director of Public Instruction.

Government Schools.

1. Contingencies have been fixed for *Zila* and *Anglo-Vernacular Schools* in Oudh, and for *Zila Schools* in the North-Western Provinces, by No. 356A., dated 18th October 1877.
2. *Tahsili schools* will have 1 to 4 as under "Inspectors," to which add—
1. Purchase of—
B. (*a*) Furniture.
C. (*b*) Books and apparatus.
B. 2. Country stationery.
B. 3. Hot-weather charges.

The Circle Inspector will be the B. or controlling authority.

3. *Halkabandi school.*—Contingencies will be passed, as at present, by the Local Educational Committee or their Secretary, who will retain all vouchers under Rs. 100.
4. *Girls' schools.*—As Halkabandi schools.
5. *Normal schools* or training Colleges.—Items Nos. 1 to 4 as under "Inspector," to which add—
1. Purchase of—
B. (*a*) Furniture.
C. (*b*) Books and apparatus.
B. 2. Country stationery.
B. 3. Hot-weather charges.

The Circle Inspector, or whoever the Director appoints, will be B. or controlling authority.

Scholarships and Prizes.

No change seems to be necessary; where materials, such as books and apparatus, are presented, the receipt is enough, and where money prizes are given, the number and authority will alone be required.

Grants for encouragement of literature.

C. 1. Prizes for authorship.
C. 2. Purchase of books as rewards to authors.
C. 3. Patronage of the native press.

Grants-in-aid.

All are C. items requiring Government sanction.

MISCELLANEOUS.

C. 1. Purchase of books.
C. 2. Grants to examiners.
B. 3. Examination charges.

N.

ECCLESIASTICAL.

The only contingencies of churches drawn from Government are—
C. 1. Official postage—
(*a*) Purchase of service labels,
(*b*) Cash postage and registry charges,
for which vouchers should accompany bills to this office.
2. Lighting charges, which are fixed.
C. 3. Purchase of furniture, such as communion-plate, safe for its custody, altar-cover, fair linen cloths, napkins, bibes and prayer-books.
The vouchers for all these should also accompany the bills in this office. The other articles are supplied by the Public Works Department and audited by the Examiner of Public Works Accounts.

O.

MEDICAL.

CIVIL SURGEONS.

C. 1. Travelling allowances.
2. Official postage—
C. (*a*) Purchase of service labels.
A. (*b*) Cash postage and registry charges.
C. 3.—Official telegrams.
B. 4.—Purchase of furniture.
5.—Purchase of medicines and appliances—
C. (*a*) European for civil stations.
B. (*b*) Country or bazar for ditto.
C. (*c*) Supplied for sale to Civil Surgeons.
A. 6.—Ordinary contingencies, which will include—
Stationery.
Twine, wax, &c. (included in "country stationery" where the allowance for the latter is fixed).
Repairs of furniture.
Badges and belts for peons.
Other unenumerated petty items.
The controlling or B. authority is the Commissioner of the division.

VACCINATION.

C. 1. Travelling allowance.
2. Official Postage—
C. (*a*) Purchase of service labels.
A. (*b*) Cash postage and registry charges.
C. 3. Official telegrams.
C. 4. Purchase of tents.
B. 5. Rewards.
B. 6. Medical stores.
A. 7. Ordinary contingencies (fixed).
The controlling or B. authority is the Superintendent-General of Vaccination.

MEDICAL SCHOOL—(AGRA).

1. Official Postage—
C. (*a*) Purchase of service labels.
A. (*b*) Cash postage and registry charges.
B. 2. Hot-weather charges—
(*a*) Materials (tatties, &c.)
(*b*) Establishment.
B. 3. Scholarships.
B. 4. Prizes and rewards.
B. 5. Clothing to native medical pupils.
B. 6. Purchase of furniture.

441/16

441/16

A. 7. Ordinary contingencies, which will include—
Stationery and carriage thereof.
Repairs of furniture.
Twine, wax, &c.
Badges and belts for peons.
Other unenumerated petty items.
The controlling or B. authority is the Inspector General of Civil Hospitals and Dispensaries.

HOSPITALS.

(*Agra, Thomason, and Allahabad European Civil Hospitals.*)

A. 1. Diet of patients.
A. 2. Clothing ditto.
3. Medicines and appliances—
C. (*a*) European.
B. (*b*) Country or bazar.
B. 4. Hot-weather charges—
(*a*) Materials (tatties, &c.)
(*b*) Establishment.
A. 5. Ordinary contingencies.
The controlling officer or B. authority is the Inspector General of Civil Hospitals and Dispensaries.
Dispensaries in the North-Western Provinces entirely under Local Committees: in Oudh the charges will be audited as for "Hospitals."

LUNATIC ASYLUMS.

A. 1. Diet of patients.
A. 2. Clothing of patients.
3. Medicines and appliances—
C. (*a*)—European.
B. (*b*)—Country or bazar.
B. 4. Raw materials for factory.
B. 5. Hot-weather charges.
B. 6. Purchase of furniture.
A. 7. Ordinary contingencies.
The controlling authority is the same as in "Hospitals." Postal charges will be met from the head "Civil Surgeon."

CHEMICAL EXAMINER.

1. Official postage—
C. (*a*) Purchase of service labels.
A. (*b*) Cash postage and registry charges.
C. 2. Medical stores and chemicals.

P.

SANITARY COMMISSIONER.

The only contingencies passed by this officer, with the exception of those of his own office, which are not affected by this measure, are the fixed allowance of one rupee per mensem passed to the clerks of the District Mortuary Registers, and which will henceforth be admitted under the countersignature of the Civil Surgeons as District Mortuary Registrars.

Q.

GOVERNMENT PRESS.

The present special audit of this Department should continue.

R.

OTHER DEPARTMENTS.

It is not intended to alter, in any important respect, the present practice in auditing the charges incurred in the offices of the following departments:—
1. Household of His Honour the Lieutenant-Governor and Chief Commissioner.
2. Civil Secretariat.
3. Accountant General.
4. Board of Revenue.
5. High Court.

6. Inspector-General of Police.
7. Ditto of Jails.
8. Superintendent-General of Vaccination.
9. Inspector-General of Schools.
10. Inspector-General of Excise, Stamps, and Registration.
11. Director of Agriculture and Commerce.

APPENDIX B.

SUMMARY OF THE DETAILS AND CLASSIFICATION OF CONTINGENT CHARGES GIVEN IN APPENDIX A.

Class C.

Travelling allowances.
Official postage.
Official telegrams.
House-rent.
Law charges.
Purchase of—

(*a*) Tents.
(*b*) Record-racks.
(*c*) Books published in England.
(*d*) Padlocks and European or American stores.
(*e*) Bulls and stallions.
(*f*) Instruments (settlement).

Charges connected with—

(*a*) Local exhibitions and fairs.
(*b*) Horse and cattle fairs.
(*c*) Cholera epidemics.
(*d*) Famine.

Rewards requiring sanction of Government.
Clothing charges of constabulary, police, and watchmen.
Accoutrements and equipment of ditto.
Charges requiring special sanction of Government (such as grants-in-aid, grants for encouragement of literature, &c.).
European medicines charged by transfer in accounts.

Class B.

Purchase of—

(*a*) Furniture (as a rule).
(*b*) Books published in India.
(*c*) Books and publications under Act XXV of 1867.
(*d*) Vernacular newspapers.
(*e*) Handcuffs, batons, &c. (Oudh).

Stone-quarry charges.
Tour charges.
Hot-weather charges (where not fixed).
Country stationery (ditto).
Contingencies of villages held under direct management.
Job work (settlement).
Rewards requiring sanction of departmental head.
Charges requiring special sanction ditto.
Commission for collecting excise revenue.
Compensation for closing liquor-shops.
Rewards for the destruction of wild animals.

Allowances—

(*a*) To complainants and witnesses.
(*b*) To assessors (Oudh).

Vagrancy charges—

(*a*) European.
(*b*) Khorasani.

Bazaar medicines.
Guards and escorts (temporary).
Repairs of arms, &c. (police).
Allowances for (colleges).

(1) Boarding-houses.
(2) Library.
(3) Garden.

A41/17

Scholarships, prizes, and rewards, Agra Medical College.
Raw materials for factories (jails and asylums).

Class A.

1. Cash postage and registry charges.
2. Tahsili contingencies (fixed).
3. Hot-weather charges (where fixed).
4. Country stationery (ditto).
5. Contingencies generally (ditto).
6. Revenue record-room stationery.
7. Pound charges.
8. Nazul ditto.
9. Feed of Government bulls and stallions.
10. Rewards requiring only disbursing officer's sanction.
11. Allowances to complainants and witnesses (Judges).
12. Donations to charitable purposes:—
    (*a*) Maintenance of the indigent.
    (*b*) Dieting orphans.
    (*c*) Burial of paupers.
13. Fixed allowances to Honorary Magistrates.
14. Diet of patients, clothing of patients in hospitals in the North-Western Provinces and dispensaries in Oudh.
15. Ordinary contingencies.

Under the last head (15) are included the following and other unenumerated petty items, according to the department or office in which they occur:—

Carriage of stationery.
Ditto treasure within a district.
Ditto clothing (police).
Ditto corpses, stolen property, and wounded persons.
Ditto and coolies for miscellaneous purposes.
Repairs of tents.
Ditto furniture, tumbrils, and rain-gauges.
Ditto doolies and their construction.
Execution charges.
Disinfectants and charcoal.
Dieting wounded persons.
Treasure bags, boxes, and seals.
Money-testers.
Cloth for records.
Twine, wax-cloth for packing, vinegar for ink, gum, paste, &c. (included in "country stationery" where the allowance for the latter is fixed).
Bookbinding and country materials for the same (ditto ditto).
Wood, candles, matches, earthen water-vessels, tumblers, cat's meat.
Badges and belts for peons; cost of seals.
Oil for guards.
Miscellaneous contingencies of field establishment (settlement).
Line or grazing fund charges (Police, Oudh).
Sweeping charges for police-stations (Oudh).
Blankets for abkári peons at hill stations, packing charges of opium, freight of opium purchase of punches, seals, and ink.

True Copy
Regr Dept of Finance & Commerce

Govt. Central Press.—No. 475 C. P.—20-1-81.—250.

Dept 29/3

Fmd Department.

1441/16

List showing the distribution of the Proceedings of Government, dated 15th January 1881 No. 441

Revenue Department, for information and for communication to Subordinate Officers			.. 11
Public Works Department,	do.	do.	.. 31
Military Department,	do.	do.	.. 31
Board of Revenue			31

Judicial.

Honorable the Judges of the High Court, for information and for communication to Subordinate Officers	do.	do.	.. 31
Inspector-General of Police,	do.	do.	.. 30
Inspector-General of Jails,			.. 30
Magistrates of the Town Police Court	.. ..	..	.. 3
Do. of the Egmore Police Court	.. ..	..	.. 3
Judges of the Madras Court of Small Causes	.. ..	..	.. 3
Advocate-General	.. ..	..	.. 1
Government Solicitor	.. ..	..	.. 1
Administrator-General	.. ..	..	.. 1
Coroner of Madras	.. ..	..	.. 1
Inspector-General of Registration ..	.. ..	..	.. 1
Sheriff of Madras	.. ..	..	.. 10
Government Pleader	.. ..	..	.. 1
Registrar of the Joint Stock Companies	.. ..	..	.. 1

Public.

Surgeon-General with the Government of Madras, for information and for communication to Subordinate Officers ..	.. ..	..	.. 4
Sanitary Commissioner	.. ..	..	.. 3
Health Officer	.. ..	..	.. 1
Committee for the Examination of Assistants ..	.. ..	..	.. 1
Private Secretary to the Right Honorable the Governor	.. ..	..	.. 1
Government Astronomer	.. ..	..	.. 1
Superintendent, Government Central Museum ..	.. ..	..	.. 1
Chemical Examiner	.. ..	..	.. 1
Superintendent of Stationery ..	.. ..	..	.. 1
Superintendent of the Government Press ..	.. ..	..	.. 1
Protector of Emigrants	.. ..	..	.. 1
Tamil Translator to Government ..	.. ..	..	.. 1
Telugu do. to do. ..	.. ..	..	.. 1
Malayalum do. to do. ..	.. ..	..	.. 1
Canarese do. to do. ..	.. ..	..	.. 1
Hindustani do. to do. ..	.. ..	..	.. 1
Postmaster-General	.. ..	..	.. 1
Superintendent, Electric Telegraphs ..	.. ..	..	.. 1
Examiner of Medical Accounts ..	.. ..	..	.. 1
Committee for the Management Government Workhouse, Madras	.. ..	..	.. 1

Political.

Resident in Travancore and Cochin ..	.. ..	..	.. 6
Government Agent at Chepauk ..	.. ..	..	.. 1
Do. 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
British Consular Agent, Pondicherry ..	.. ..	..	.. 6
Do. Karikal ..	.. ..	..	.. 6

Ecclesiastical.

The Right Reverend the Bishop of Madras ..	.. ..	..	.. 6
Venerable Archdeacon of Madras ..	.. ..	..	.. 10
Senior Chaplain of the Church of Scotland	.. ..	..	.. 6

G.O. (Fmd.) 441/81.

Dept Journal

In Fmd: 24-5/81.

MARINE.

Master Attendant, Madras, for information and for communication to Subordinate Officers 28

FINANCIAL.

Accountant-General 6
Commissioner of Paper Currency 1

EDUCATIONAL.

Director of Public Instruction 20
Commissioner for the Uncovenanted Civil Service Examinations 1

441
19 / 8

(Corrected copy—to be substituted for the one previously sent.)

No. 133.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

Accounts and Finance.

Fort William, the 21st January 1881.

Read the undermentioned papers regarding certain changes in the existing system of audit and check of contingent expenditure:—

For the second time—

Financial Resolution No. 3522, dated the 6th October 1877, describing the disadvantages of the present system, and inviting the opinion of Local Governments and Accountants General on a proposal to dispense with detailed check for the mass of ordinary contingent expenses, and instead, to fix annual grants limiting the expenditure.

For the first time—

Replies to the above—

From Deputy Accountant General, Mysore, No. 4947, dated the 17th December 1877.
From Deputy Accountant General, Hyderabad, No. 3864, dated the 10th January 1878.
From Accountant General, Punjab, No. 988, dated the 24th January 1878.
From Accountant General, Bombay, No. 15205, dated the 25th January 1880.
From Deputy Accountant General, Assam, No. 24—5489, dated the 16th February 1878.
From Resident, Hyderabad, No. 104G.B., dated 5th February 1878.
From Chief Commissioner, Mysore, No. 9980—F.49, dated the 14th February 1878.
From Accountant General, Madras, No. 12898, dated the 2nd March 1878.
From Chief Commissioner, Ajmere, No. 255, dated the 27th April 1878.
From Chief Commissioner, Central Provinces, No. 1672—83, dated the 1st May 1878.
From Comptroller General, No. 871, dated the 1st August 1878.
From Government of Madras, No. 1109, dated the 25th June 1878.
From Government of Madras, No. 2802—218, dated the 18th October 1879.
From Chief Commissioner, British Burma, No. 2163, dated the 31st July 1879.
From Deputy Accountant General, British Burma, No. 2163, dated the 31st July 1879.
From Comptroller General, No. 809, dated the 1st August 1879.
From Government of Bombay, No. 3662, dated the 21st October 1879.
From Government of Bombay, No. 3642, dated the 4th November 1879.
From Chief Commissioner, Assam, No. 443, dated the 2nd February 1880.
From Chief Commissioner, Assam, No. 634, dated the 16th February 1880.
From Government of Bengal, No. 2237, dated the 19th August 1879.
From Government of Bengal, No. 648, dated the 22nd March 1880.
From Government of Benagl, No. 648, dated the 30th April 1880.
To Government of Bengal, No. 356, dated the 30th April 1880.
From Government, North-Western Provinces, No. C.A.—12151, dated the 7th January 1878.
From Government, North-Western Provinces, No. 962A., dated the 2nd August 1878.
From Government, North-Western Provinces, No. 765 dated the 30th April 1880.

DISPOSED OF
15 MAR 81
BY G. O. No.

OBSERVATIONS.—In the Resolution of the 6th October 1877, read in the preamble, the Government of India expressed an intention of discontinuing the numerous checks at present applied to contingent expenditure, which, though entailing much trouble on the officers concerned, have failed to secure their objects, and of assigning fixed money limits for all ordinary contingencies, excluding such items only as are fluctuating or are not recurring.

The Local Governments were requested to express their opinions on this proposal, and to report what items of contingent expenditure should be treated as *ordinary*, and what items should be excluded from the fixed grants.

The principle of the scheme has been accepted by all the Local Governments, and the scheme is now in full operation in Bengal and in the North-Western Provinces and Oudh.

The Chief Commissioner of British Burma while admitting the soundness of the principle considers that, in the present state of that Province, a fixed limit can only be applied to a very small number of items.

As regards the details of the scheme, there naturally exists much diversity of opinion among the several Local Governments; nor is it necessary that there should be exact uniformity of procedure.

RESOLUTION.—The Governor General in Council, therefore, authorises the introduction, in all Provinces, of arrangements based generally on the plan sketched in the Resolution of October 1877, but modified to suit the particular circumstances of each Department and Province. The details should be settled by the Local Governments in communication with the Account Department.

The measures adopted by the Government of Bengal for giving effect to this scheme are approved, and the papers noted on the margin, which fully describe these measures, are forwarded for the information of other Local Governments, to whom they will, no doubt, be of much practical assistance, as indicating the nature of the details to be settled and the manner in which they have been settled by one Local Government.

Resolution by Government of Bengal, No. 11, dated 22nd March 1880.

Circulars by Accountant General, Bengal, Code V (No. 80, dated the 19th April 1880), with Appendix B.

A copy of the circular from the Accountant General, North-Western Provinces, No. 3, dated the 14th May 1880, showing the plan adopted by the Government of those Provinces, is also appended, and may be usefully studied.

ORDERED, that copies of this Resolution and of the papers referred to in the last two paragraphs be forwarded to all Local Governments, to the Comptroller General, and to all Accountants General and Comptrollers.

STEPHEN JACOB,

Asstt. Secretary to the Government of India.

Govt. Central Press.—No. 474 C. F.—2-81.—250.

A41/20

G.127. 80/87
Dep.258 VP 8-2-87

No 258

Referred to the Accts Genl with request that he will state whether he considers any further orders are required on the 12th para of Mr Scobyn's letter of the 11 Jany 1879 No 97 (Fin'l Proc. No 292 17th Feby 1879) it was said that if the budgets were carefully revised and the expenditure carefully kept within budget limits, nothing further was necessary.

8th Feby 1881

J Davidson
Chief Secretary

ACCOUNTANT GENERAL'S OFFICE
21 FEB 81
FORT ST GEORGE MADRAS

To
The Accountant General.

To be substituted for the G.O. of the same number & date which please return.

cc

Financial (188/) Department.

(Contingent expenditure)

From
The Govt of India
Dept of Finance & Commerce

No. 133.

Dated 21st January 1881
Recd. 15 February 1881

No. 240

Subject.

Forwarding copy of Resolution and of certain papers regarding certain changes in the existing system of audit and check of contingent expenditure.

Referred

Treasury Account Departt.

Fort Saint George
Accountant General's Office
4th March 1881.

No. 847

1441/21

From
The Accountant General
to the Government of Madras,

To
The Chief Secretary
to Government,
Financial Department
Fort Saint George.

Sir,

With reference to your Endorsement No. 258 dated the 8th of February 1881 on Resolution of the Government of India in the Financial Department No. 133 dated 21st January 1881 on the subject of the classification and audit of Contingent expenditure, I have the honor to report that the system which under the order of Government No. 292 dated 17th February 1879 Financial Department has been in force in this Presidency since 1879/80 is in accordance with the orders of the Government of India contained in their Resolution. I do not therefore consider any further orders necessary.

I have the honor to be,
Sir
Your most obedt. Servt,

A Macpherson
Offg Accountant General.

DISPOSED OF
15 MAR 81
BY G.O. No.

DD

Jr. 272 - 12 - 2 - 79
276 - 21 - 2 - do
1001 - 25 - 6 - 79
2595 - 26 - 8 - 79.

4P

240/81
543

15th March 81 No 441

Three papers will be recorded.

Dept.

To the Acct. Genl. 19/3
Genl. Secretariat
Dept. of Dept.

M8/3

Financial Department
(1881)
(Contingencies)

From
The Accountant General
Madras.

To
The Chief Secretary
to Government
Financial Dept.

R. D.
81

Dated 3d March 81
Recd 5

Rho: 240 etd
No. 543

Report regarding the system of classification & Audit of Contingent Expenditure referred to in G.I. F.D. No. 133 dated 21st January 81 under End. No 258 dated 8th of February 81.

Withdrawn

1441
92

Nos 15/3

Govt. of 1881 Madras.

Fin 6

DISPOSED OF

15 MAR 81

BY G. O. No. 441.

22

188 No.

Nos. 71-73

Contingent Expenditure

Recr of P. I. on the subject of the classification and audit of contingent expenditure, together with report of the Accountant Genl thereon, recorded.

Contingent Expenditure

240-400