

Financial (1899) Department.

ORDINARY M.S.

G.O., No. 708

DATED 19 - 6 - 99

INDEXED.

13/14

The Notes
in these Proceedings have been printed.

[Despatch Abstract.]

Defining the exact position of a collector in
regarding regard to the contingent expen-
diture of officers subordinate to him, and
requesting the A.G. to remodel the form of
contingent registers after those in use in
mercantile firms.

PRINTED IN G.O., dated

22-7-1899, No. 858

T
24-6-99

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
2359/4 4542/00							

NOTES CONNECTED WITH G.O., NO. 708, FINANCIAL,
DATED 19TH JUNE 1899.

FINANCIAL DEPARTMENT.

From the Accountant-General, dated 16th May 1899, No. T. Genl. 86-1711.

Note—

Under the existing system the position of a Collector in regard to the contingencies of offices subordinate to him is as follows:—

“Officers subordinate to him draw sums from sub-treasuries on abstract bills whenever it is necessary to recoup their permanent advance, submitting detailed bills at the close of the month to the Collector for countersignature, who has to retain all vouchers for sums above Rs. 10 and below Rs. 100 (except service-postage stamps and State telegrams) after auditing them.”

2. This system was introduced with the approval of the Comptroller-General, who thought that “while it would not entail a large amount of personal work on the Collector it would enable him to exercise an effective check over the expenditure of his subordinates, as it would be necessary for him to examine and countersign once a month a detailed bill of every subordinate officer in independent charge.” In the draft circular regarding contingent expenditure which accompanied his letter, No. 6312, dated 17th December 1898, Mr. Biggs, the Accountant-General, stated “that the contingencies of the departments under the control of Collectors have been treated as ‘countersigned’ and so no change made in the present practice.”

3. The position of a Collector in regard to contingencies not being quite well understood, in some cases he being a drawing officer and in others a countersigning officer, it was thought that his position as a countersigning officer should be made clear in the circular regarding contingent expenditure to be issued by the

Accountant-General, and “that so far as is consistent with his undoubted responsibility for scrutinizing and checking the propriety and necessity of contingent expenditure and for checking fraud, the Collector should be relieved of all personal labour in connection with this expenditure as far as possible.” With this view it was ruled that the Treasury Deputy Collector will under the Collector be primarily responsible for auditing this expenditure and bringing to the notice of the Collector any bills calling for correction or objection on the ground that the charge ought not to have been incurred, but (that) he will deal himself with all mere audit objections and (that) he will initial the registers and countersigning officer's certificate before their submission to the Collector.”

Proposals were called for strengthening the Account department of the Collector's office “to enable the contemplated change to be carried out.”

4. In paragraph 1 of the Accountant-General's letter under reference that officer says that no change in the relative positions or responsibilities of Collectors and of his (the Accountant-General's) office is involved in the consolidated instructions

What the Accountant-General says is on the face of his own circular only partially correct. That the Collector is a countersigning officer under the Comptroller's circular every one admits, but he is besides a drawing officer here, and that he is so is plain from Appendix G to the circular, for if he were not the advances to Tahsildars, Divisional-officers, &c., would be shown on their receipt—not his.

(Intld.) G.S[TOKEs].
10-5-99.

He evidently thinks that there is no occasion for strengthening the Collector's office. It is submitted that though the present system has worked from 1894 the Of course it is not, as every one who has any practical knowledge of the matter can tell.

(Intld.) G.S[TOKEs].
10-6-99.

eral expects to result from a reduction in the number of detailed heads will not, it is submitted, be much.

5. It was at first thought that the consolidated instructions in regard to contingent charges should issue as a circular. The instructions have been embodied in a Treasury Manual which the Accountant-General has since issued for the guidance of all Treasury offices and which is to supersede all the previous circulars and orders

I suppose the Financial Government Order will go to all Collectors. If it does it does not matter whether the Accountant-General's circular does so or not; surely, the information as to strengthening the Collector's offices is not being called for through the medium of the Accountant-General's circulars but through the Board*.

(Intld.) G.S[TOKEs].
10-6-99.

* Submitted that the Board has been asked for report after reference to Collectors, paragraph 4 of G.O., No. 550, Financial, dated 24th April 1899.

(Intld.) C.M.S.
24-4-99.

It is therefore important that this point should be made clear and a paragraph to this effect should be inserted in the circular which covers the Manual. But in order to ascertain whether any, and, if so, what, extra establishments will be required in Collectors' offices to deal adequately with the scrutiny and audit of contingent expenditure, the enquiry in paragraph 4 of G.O., No. 550, Financial, dated 24th April 1899, should, it is submitted, proceed.

6. In paragraph 5 of G.O., No. 550, Financial, dated 24th April 1899, two improvements were suggested in the draft circular submitted by the Accountant-General. He says that the suggestion to append the form of reappropriation was not acted upon as he thought it advisable to exclude forms from the Manual as far as possible, but that he has appended a list of authorised forms to it, the form of reappropriation being No. 72 in the list of forms.

The suggestion to make it clear that the list of permanent advances has been arranged according to budget heads was not acted upon as the Manual was ordered to be struck off prior to the receipt of the suggestion.

regarding contingent expenditure; that the Collector has been the countersigning officer in respect of the contingent expenditure of officers subordinate to him since 1894, when the system of "counter-signed contingencies was introduced"; that it is not proposed to throw any additional work on the Collector's office; but that on the contrary there will be diminution of work by the reduction in the number of detailed heads.

scrutiny of the contingent bills in Collectors' offices, already overworked as they are, could not have been as efficient and thorough as is desirable. The reduction of work which the Accountant-General expects to result from a reduction in the number of detailed heads will not, it is submitted, be much.

issued by him, and he thinks that no separate circular specifying the position of the Collector and the Treasury officer in regard to contingent expenditure need be issued. He has, however, sent a copy of a circular which he proposes to issue along with the Manual. It is submitted that under the existing system the Collector is held primarily responsible for charges for auditing of which he has not got sufficient machinery. G.O., No. 550, Financial, dated 24th April 1899, clearly defines the position of the Collector and his Treasury Deputy and to an extent relieves the Collector of responsibility.

7. The last point which requires notice is the form of the contingent register Form 10 in the Civil Account Code is the prescribed form. The forms are supplied by the Accountant-General who has printed a number of detailed heads in them.

In 1896, he was requested "to revise the forms of *contingent registers* which are now incomplete and defective and prescribe books according to the requirements of each department ensuring an exhaustive, progressive and continuous record of the expenditure under each detailed head as well as under each main section."

In the draft circular on which orders were passed in G.O., No. 550, Financial, dated 24th April 1899, the Accountant-General made no allusion to the revision of forms. This was pointed out to him; his attention was also drawn to the fact that the forms at present in use are cumbrous and exceedingly inconvenient to deal with, and he was requested to consider the advisability of simplifying the registers and introducing, if possible, a system of ledger and cashbook for contingent expenditure.

8. In the current read above the Accountant-General says that the form of the register is being modified so as to show separate totals for "contingencies" and "supplies and services," and that the number of headings having now been considerably reduced, the register will not now be so cumbrous and that therefore he thinks the introduction of a system of ledger and cashbook is unnecessary.

9. It is submitted that the Accountant-General seems not to have fully appreciated the point of the suggestions of Government in G.Os., No. 309 of 1896, and No. 550 of 1899. The system of ledger and cashbook which is in use in every mercantile firm and is generally well understood will, it is submitted, be more convenient. The daybook gives the charges incurred every day and the entries therein are afterwards posted in the ledger under appropriate heads, so that at any time a glance at the ledger will show the amount spent up to date on account of a particular kind of charge.

I quite agree.

(Intld.) G.S[TOKEs].
10-6-99.

I think so.

(Intld.) G.S[TOKEs].
10-6-99.

The Accountant-General may be further consulted on the matter?

10. The Treasury Manual is, the preface to it says, a supplement to the Civil Account Code, and contains supplementary and explanatory rules. It brings into a convenient form for reference all local rulings spread over a number of circular orders of the Accountant-General, Government Orders and Board's Proceedings. It was a good idea to arrange the Manual chapter after chapter after the Civil Account Code and it will be of very great use to Treasury officers.

(Intld.) T.H.R.
7-6-99.

(Intld.) C.M.S.
9-6-99.

Financial (1899) Department.

CURRENT No. 1919



The Accountant-General
Madras.

Order

J. Genl. 86

No. 1711

Dated 16th May 1899

Received { 19th

Registered

Enclosures 2 + 2 bks
(one original)

Spare copies -

SUBJECT.

Forwarding two copies of the Treasury Manual together with a copy of the introductory circular and Submittal that no change in the relative position or responsibilities of officers and of this office is involved in the consolidated instructions regarding contingent expenditure.

BACK PAPERS.

G.O.	No.	Department.	Date.
100	530	Finl	24-4-99
100	1258	—	27-12-98

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Treasury Account Department.

General Letter.

Fort St. George
Accountant General's office
May 1899.

From the Accountant General
to the Government of Madras,
To all collectors and Treasury officers
and Heads of Departments and offices.

Sir,

I have the honour to forward herewith copies of the Madras Treasury Manual, and to invite your special attention to chapter 6 thereof, which contains revised instructions regarding contingent expenditure which have been approved by Government in its Order No 550, Financial, dated 24 April 1899.

2. It will be observed from appendix E to the manual that countersignature which was hitherto required in the case of contingent expenditure of the following officers has been dispensed with under the new system. In these cases therefore contingent expenditure should not be drawn on abstract bills (form 11 civil account code) but on detailed bills (form 12

civil

civil Account code) as laid down in paragraphs 85 to 87 of the Treasury Manual.

3. Land Revenue - Land Records and Agriculture.
By: Director.

12. Registration.

District Registrars.

19. Law and Justice

Sub Judges

District Munsifs

20. Police

Commissioners of Police

By: Inspectors General of Police

By: Superintendents of Police

Inspector of Steam Boilers.

21. Marine

Agent for Government Consignments.

22. Education

Inspectors, Inspectresses and asstt. and
Sub Asstt: Inspectors.

Heads of Colleges (excepting College of
Agriculture)

Heads of Schools

Curator Oriental Manuscript Library.

Registrar of Books

Secretary Teacher's certificate examinations

23. Ecclesiastical.

Chaplains and Lay Trustees

24. Medical.

By: medical & sanitary officers

medical

Medical officers in charge of Hospitals & Dispensaries

Principal Medical College

Superintendents of Lunatic Asylums

26. Scientific & Department

Government Examinations

Superintendent of Examinations

Superintendent & By: Supdt: of Civil Veterinary
Department

30. Stationery and Printing.

officers specified above.

32. Miscellaneous

officers specified above. Particular care must
be taken not

Particular care must be taken not to exceed without
previously obtaining an extra grant the amount
allotted to each officer under any detailed head.

3. Government has also sanctioned a reduction
in the No of contingent heads as follows:

These should be
shown under
one head,
"Purchase
of Furniture"

Purchase of European articles each costing less
than Rs 5

— do — do — not less than Rs 5

Purchase of country articles each costing less than
Rs 50

— do — do not less than Rs 50

Record Racks Boards &c

Rattan mats and Blinds

Table cloth

Office Scales and weights

These should be shown
under one head
"Purchase of Furniture"

Leons belts and badges
 Lighting charges
 Cloth for Records
 Binding charges
 Advertisements
 Window delivery ticket
 Brickly pear destruction charges
 Dhoby and barbers charges
 Supply of drinking water
 Money order commission
 Gardening charges

These should be
 shown under
 "Office Expenses"

Tolls
 Packing charges
 Petty carriage and coolie charges
 Carriage of stationery and Records

These should
 be shown
 under
 "Travelling charges"

Sweepers' allowances
 Scavenging expenses

These should be
 shown under
 "cleaning charges"

The heads mentioned on the left side should
 therefore be scored out of the Treasury accounts
 and contingent Registers and the newly prescribed
 heads inserted. Revised forms of contingent
 bills, Registers, and Treasury accounts will
 be supplied as soon as the stock in hand
 is exhausted.

It should be noted in this connection
 that under G. O. No 1258 Financial, dated
 27 December 1898, expenditure on account of
 periodicals and newspapers should not in
 future be shown under the departments in
 which

which it is incurred, but under the major
 head "32 Miscellaneous" in all cases. Cost
 of books will continue to be shown in the
 accounts as heretofore.

I have seen
 (sd.) W. A. Dawson
 Offg. Accountant General.

(True copy)

G. S. Board
 Chief Superintendent.

981 tot

Register of Contingent Charges of the Jail

Date.	To whom paid.	Sub-Voucher. Contingent Abstract.	DETAILED HEADS													
			Supplies and Services.													
		No. of	Elephant charges	Petty work of construction - in District	Remittance of fines within the District	Law charges	Fee for Seal - in Re-gistra-tion office	Regis-tration Charge	Cost of treasure bags	Medical Contn-gence	Resum-ption to Capt. into and Examining	Total. Supplies and Services	Purchase of Furni-ture	Purchase of Books	Petty repairs to Build-ings	Repairs to Furni-ture
	Budget Grant for each Head.															

DISTRICT JAILS ONLY

Department of the

District for 189 -190 .

OF BUDGET.								Total of each Contingent Abstract.	Total of each Month's Bill.	Date of Detailed Bill.	Date of Admission with Initials.	REMARKS.
Contingencies												
Town charges	Hotel and cold water charges	cleaning charges	Postage charges	Telegraph charges	Office expenses	Miscellaneous	Total Contingencies					

19, MAY 1899

Register of Contingent Charges of the ^{Land} Jail

Supplies and Services

DETAILED HEADS

To whom paid.

Sub-Voucher.
Contingent Abstract.

Budget Grant for
each Head.

No. of

Elephant
charges

Petty
workbook
Construction
- ion

Remit-
-tance of
Treasure
within
the
District

Lavo
Chargé

Free
search
in
Registra
tion
Office

Registration
- tion
charge

cost of
Treasury
bags

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	to
	Build

Rep
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Turn

~~DISTRICT JAILS (N.Y.)~~

Department of the

District for 189 -190 .

OF BUDGET.

Contingencies

Tour
charge

No	colv
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Сам	С
мса-	С
ср	

Meaning
Chargao

Poolage
Charges

Deleg
Chur

graphs	Cap
ques	Exp

Office
cases

Total of each
Contingent
Abstract.

Total of each Month's Bill	
1	2
3	4
5	6
7	8
9	10
11	12
13	14
15	16
17	18
19	20
21	22
23	24
25	26
27	28
29	30
31	32
33	34
35	36
37	38
39	40
41	42
43	44
45	46
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49	50
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59	60
61	62
63	64
65	66
67	68
69	70
71	72
73	74
75	76
77	78
79	80
81	82
83	84
85	86
87	88
89	90
91	92
93	94
95	96
97	98
99	100

Date of Detailed Bill.

Date of Admission
with Initials

REMARKS.

CURRENT NO. 919

FORT ST. GEORGE,
Accountant-General's Office,
16th May 1899.

Treasury Account Department.

Encl 7th 8th 19/6/99
No. 7th Genl. 86
1711

From

W.H. DAWSON ESQ.,
Offg: ACCOUNTANT-GENERAL TO THE
GOVERNMENT OF MADRAS,

To

The Chief Secretary to Government,
Financial Department.

SIR,

With reference to G.O.No.550, Financial, dated the 24th of April 1899, I have the honour to submit that no change in the relative positions or responsibilities of Collectors and of this Office is involved in the consolidated instructions regarding contingent expenditure. The Collector has been the countersigning Officer in respect of the contingent expenditure of Officers subordinate to him ever since 1894, when the system of "countersigned contingencies" was introduced in the departments under him. When he despatches detailed bills to this Office he retains the vouchers for items not in excess Rs.100 (except vouchers for stamps and telegrams). It is not proposed to throw any additional work on the Collector's Office. On the contrary work will be diminished by the reduction in the No. of detailed heads. I regret that this was not made clear in para 12 of this Office letter No.6342, dated 17th December 1898.

2. The consolidated instructions have been incorporated in a Treasury Manual of which 2 copies are herewith submitted

Encls 4.
including
2 Bks

AG. No 6127 18.7.99

1899
Encls. No. 1
Dept. Tre.
C. No. 1919

* 4 copies have been
sent by post.

together with a copy of an introductory Circular. If Government are pleased to accept the view stated in the preceding para, it will be unnecessary to issue a separate circular on the subject of contingencies defining the position of the Collector and the Treasury Officer.

3. With reference to para 5 of the G.O., I have the honour to say that the List of Permanent Advances having been already printed as an appendix to the Manual, I am unable to give effect to the suggestion (a) in the present edition. The list should as pointed out in the suggestion show clearly the system on which the items are arranged and this will be attended to in the next edition. As regards suggestion (b) it was thought advisable to exclude Forms from the manual as far as possible. A list of forms is appended to it, and steps have been taken to prevent unauthorised modifications of any of the forms included in the list. The reappropriation statement is No.72 in the list.

4. With reference to para 6 of the G.O. the form of contingent Register is being modified so as to show separate totals for "contingencies" and "supplies and services" and the number of headings having now been considerably reduced the register will not be so cumbrous. A sample form is enclosed. The introduction of a system of ledger and cash book for contingent expenditure will, it is thought be necessary.

I have the honour to be,

Sir,

Your most obedient servant,

W. H. Dawson
Offg: Accountant-General.

Pages 22 & 23 of Notes in
G.O.No.550 Finl. d/24-4-99

Letter No.623/28-7-94 on page
5 of G.O.No.550 Finl.d/24-4-99

G.O.550 Finl.d/24-4-99
Para 12 of the letter.

Financial Department.

Note

Under the existing system the position of a Collector in regard to the contingencies of offices subordinate to him is as follows:-

Officers subordinate to him
"draw sums from sub-treasuries on
"abstract bills whenever it is
"necessary to recoup their permanent
"advance, submitting detailed bills
"at the close of the month to the
"Collector for countersignature, who
"has to retain all vouchers for sums
"above Rs.10 and below Rs.100 (except
"service postage stamps and state
"telegrams) after auditing them"

2. This system was introduced with the approval of the Comptroller General, who thought that "while it would not entail a large amount of personal work on the Collector it would enable him to exercise an effective check over the expenditure of his subordinates, as it would be necessary for him to examine and countersign once a month a detailed bill of every subordinate officer in independent charge" In the draft circular regarding contingent expenditure which accompanied his letter No.6342 d/ 17-12-98 Mr. Biggs, the Acct. Genl. stated "that the contingencies

"contingencies of the departments under the control of Collectors have been treated as "countersigned" and so no change made in the present practice!"

3. The position of a Collector in regard to contingencies being not quite well understood, in some cases he being a drawing officer and in others a countersigning officer, it was thought that his position as a countersigning officer should be made clear in the circular regarding contingent expenditure to be issued by the Acct. Genl. and "that so far as is consistent with his undoubted responsibility for scrutinizing and checking the propriety and necessity of contingent expenditure and for checking fraud, the Collector should be relieved of all personal labour in connection with this expenditure as far as possible!" With this view it was ruled

"that the Treasury Dy. Collector will ^{primarily} under the Collector be ~~finally~~ responsible for auditing this expenditure and bringing to the notice of the Collector any bills calling for corrections or objection on the ground that the charge ought not to have been incurred, but (that) he will deal himself with all mere audit objections and (that) he will initial the registers and countersigning officers' certificate before their submission to the Collector!"

Proposals were called for strengthening the Account dept. of the Collector's office "to enable the contemplated change to be carried out!"

Para 1 of G.O. above quoted

Para 3 ..

Para 3 ..

Final C. No 1919

What the Acct. Genl. says is on the face of his own Circular only partially correct: That the Comr. is a countersigning officer and the Comptroller Circular says an advice but he is besides a drawing officer here and that he is to be plain from Mr. G. In if he were not the advances to Treas. Dis? Affairs to which there are their receipt not his. R. 10/6/19

Of course it is not as everyone who has any practical knowledge of the matter can tell. R. 10/6/19

4. In para 1 of the Acct. Genl's letter under reference that officer says that no change in the relative positions or responsibilities of Collectors and of his office is involved in the consolidated instructions regarding contingent expenditure, that the Collector has been the Countersigning officer in respect of the contingent expenditure of officers subordinate to him since 1894, when the system of "countersigned contingencies was introduced; that it is not proposed to ~~throw~~ any additional work on the Collector's office; but that on the contrary there will be diminution of work by the reduction in the number of detailed heads.

He evidently thinks that there is no occasion ^{for} strengthening the Collector's office. It is submitted that though the present system has worked from 1894 ~~without any change~~ ~~in the system~~ ~~of countersigned contingencies~~ ~~the scrutiny of the contingent bills in Collectors' offices, already overworked as they are, could not have been as efficient and thorough as is desirable. The reduction of work which the Acct. Genl. expects to result from a reduction in the number of detailed heads will not, it is submitted, be much.~~

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Treasury

Treasury Manual which the Acct. Genl. has since issued for the guidance of all Treasury offices and which is to supersede all the previous circulars and orders issued by him and he thinks that no separate circular specifying the position of the Collector and the Treasury officer in regard to Contingent expenditure need be ~~submitted~~. He has, however, sent a copy of a circular which he proposes to issue along with the Manual. It is submitted that under the existing system the Collector is held primarily responsible for charges for auditing of which he has not got sufficient machinery. G. O. No. 550 Finl., d/24-4-99 clearly defines the position of the Collector and his Treasury Deputy and to an extent relieves ~~the~~ of responsibility.

It is therefore important that this point should be made clear and a para to this effect ~~may~~ ^{should} be inserted in the circular which covers the Manual.

In para 5 of G. O. No. 550 Finl. d/24-4-99 ~~contain~~ two improvements were suggested in the draft circular submitted by the Accountant-General. He says that the suggestion to append the form of re-appropriation was not acted upon as ~~the~~ thought it advisable to exclude forms from the Manual as far as possible, but that he has appended a list of authorised forms to it, the form of reappropriation being No. 72 in the list of Forms.

^{make it clear that}
The suggestion to ~~append~~ the list ~~has been made according to budget heads~~ of permanent advances was not acted upon as the Manual was ordered to be struck off prior to the receipt of the suggestion.

*I suppose the Finl. & Co. will
be all right. If it does it does
not matter whether the A.G.'s circular
is issued or not. But the
impression is as to the thought of the
A.G.'s office is not being called
in this the meaning of the A.G.'s
circulars but thus the U.S.*

*But in order to ascertain whether any, if so,
what, extra establishments will be
required in Collector's offices to deal
adequately with the scrutiny &
and it of contingent expenditure
the enquiry in para 4 of
G.O. No. 530 Finl. d/24-4-99
should, it is sub, proceed*

G.O. 309 Finl/2-5-96, para 8.

7. The last point which requires notice is the form of the contingent register. Form 10 in the C.A. Code is the prescribed form. The forms are ~~supplied~~ ^{suggested} by the Acct. Genl. who has printed a number of detailed heads in them. In 1896, he was requested "to revise the forms of contingent registers which are now incomplete and defective and prescribe books according to the requirements of each dept ensuing an exhaustive progressive and continuous record of the expenditure under each detailed head, as well as under each main section!"

In the draft circular on which orders were passed in G.O. No. 550 Finl. d/24-4-99 the Acct. Genl. made no allusion to the revision of forms. This was pointed out to him ~~and also~~ ^{his attention was also drawn to the fact} that the forms at present in use are ~~numerous~~ ^{cumbrous} and exceedingly inconvenient to consider the advisability of simplifying the registers and introducing, if possible a system of ledger and cash book for contingent expenditure.

8 In the current read above the Acct. Genl. says that the form of the register ~~is~~ being modified so as to show separate totals for "contingencies" and "supplies and services" and that the number of headings having now been considerably reduced, the register will not now be so cumbrous and that therefore he thinks the introduction of a system of

of ledger and cash book is unnecessary.

9 It is submitted that the Acct. Genl. seems not to have fully appreciated the point of the suggestions of Govt. in G.O. Nos. 309 of 1896 and 550 of 1899. The

system of ledger and cashbook which is in use in every well understood in every mercantile firm will, it is submitted, be more convenient and is generally well understood. The day book gives the charges incurred every day and the entries therein are afterwards posted in the ledgers under appropriate heads; so that at any time a glance at the ledger will show ~~that~~ ^{the} amount spent up to date on account of a particular kind of charge.

The Acct. Genl. may be further consulted on the matter?

10. The Treasury Manual is, the before to it says, a supplement to the Civil Account Code, and contains supplementary and explanatory rules. It brings into convenient form for reference all local rulings spread over by number of circular orders, the Act General, for, and
3. 2. It was a good idea to arrange the manual chapter after chapter, after the Civil Account Code. ~~It is a very~~ ^{and it will} ~~very~~ great use to Treasury

first
of p
as t
off
6/29
CMB.
9.6.98

B
M

I think so.

M. J. P.

I think so.

M. J. P.

[G
24]
1,000-25-3-90

C157/1/29
R17/1/29

Financial DEPARTMENT.

Read again G.O. No. 550 Finl., d/24-4-99

C. No. 1919 From the Acct. Genl. No. 86 Genl. dated 16-5-1899
1711
" " " " 189
" " " " 189
" " " " 189

W. 2/6/99

H. L.

MT
15.6.99

J. J. P.

ORDER No. 708 of 19-6-98

The remark of the Acct. Genl. that the Collector is the countersigning officer in respect of the contingent expenditure of officers subordinate to him is only partially correct; for he is, besides, a drawing officer in this Presy. That this is the case is plain from appendix G to the Acct. Genl's Treasury Manual, where the permanent advances of a collector includes those of officers subordinate to them.

2. The Govt. has no objection to the issue of the circular, copy of which has been recd. forwarded with the Acct. Genl's letter read above; but this circular is incomplete without any definition of the relative positions of the Collector and his Treasury Dy. Collector as set forth in para 3 of G.O. No. 550 Finl., d/ 24th April 1899. The Govt. considers that the enquiry instituted in paragraph 4

M

3

of

of the same proceedings should continue, as it seems to be clear that the audit of contingencies in Collectorates cannot, under present circumstances, be efficient.

4. The Acct. Genl. will be requested to reconsider the question of the form of contingent registers. The suggestion of Govt. is that there should be introduced the system of cash book and ledger which is in use in several every mercantile firm and is generally well understood. In the cash book, or day book, would be entered all transactions as they occurred and the charges would be posted therefrom into the ledger under appropriate heads. Such a system would enable ^{an} ~~the~~ officer at any time to immediately calculate the amount spent up to date under any particular head. With appropriate headings for entering the budget allotment under each head the ^{system} ~~procedure~~ would ^{enable} ~~allow~~ a greater check ~~to be maintained~~ over current expenditure under each head. ^{and} ~~It~~ would ^{further} result in a large saving of stationery, since every line of the registers would ~~can~~ be used, and in the time of establishments and officers who have to deal with contingent expenditure.

Cms.
13.6.88

H. 14/6/88

Acct. Genl. (as above)

Sc 21.6.88

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