

~~Political~~

(1899) Department.

ORDINARY PRINTED.

G.O., No. 838

DATED 22-7-88

INDEXED.

12/13

[Despatch Abstract.]

Contingent expenditure

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on the question of the relative positions of the collector & his Treasury in regard to the control of — pending the receipt of a report thereon from the Board of New, and requesting that body to furnish its opinion on the subject of an alteration in the present forms of the A. B. C. Printers.

The Notes

The Notes
in these Proceedings have been printed.

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24/2/88

Date taken out.	Department.	C. No.	Year.	Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
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ARTMENT.

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[20-26-8-97.]

Financial

~~Political~~ (1899) Department.

ORDINARY PRINTED.

G.O., No. 838

DATED 22-7-89

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[Despatch Abstract.]

Contingent expenditure

Recording letter from the A.G. on the question of the relative positions of the collector & his Treasury in regard to the control of the receipts of a report thereon from the Board of her, and requesting that body to furnish its opinion on the subject of an alteration in the present forms of the returns.

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T
24/2/89

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
666/00							

Government {1899} of Madras. FINANCIAL.

Recd.

Regd.

} 1899.

Enclosures

Spare copies

G.O., No. 838, 22nd July 1899.

JULY.

Contingent Expenditure.

Recording letter from the Accountant-General on the question of the relative positions of the Collector and his Treasury Deputy Collector in regard to the control of — pending the receipt of a report thereon from the Board of Revenue, and requesting that body to furnish its opinion on the subject of an alteration in the present forms of contingent registers.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following papers:—

G.O., No. 550, Financial, dated 24th April 1899.

ABSTRACT.—Approving, with remarks, the Accountant-General's consolidated circular in regard to the better checking and auditing of contingent expenditure in public offices; and defining the position and responsibility of Collectors in the matter.

G.O., Mis. No. 708, Financial, dated 19th June 1899.

Read—the following letter from W. H. DAWSON, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 16th May 1899, No. T. Genl.-86—1711:—

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 of 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 number of detailed heads. I regret that this was not made clear in paragraph 12 of this office letter, No. 6342, dated 17th December 1898.

2. The consolidated instructions have been incorporated in a Treasury Manual of which two * copies are herewith submitted, together with a copy of an introductory circular. If Government are pleased

to accept the view stated in the preceding paragraph, 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 paragraph 5 of the Government Order, 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 (b) 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 (a) 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 re-appropriation statement is No. 72 in the list.

4. With reference to paragraph 6 of the Government Order 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 unnecessary.

Order—Mis. No. 708, Financial, dated 19th June 1899.

The remark of the Accountant-General 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 Presidency. That this is the case is plain from Appendix G to the Accountant-General's Treasury Manual, where the permanent advances of Collectors include those of officers subordinate to them.

2. The Government has no objection to the issue of the circular, copy of which has been received with the Accountant-General's letter read above; but this circular is incomplete without any definition of the relative positions of the Collector and his Treasury Deputy Collector as set forth in paragraph 3 of G.O., No. 550, Financial, dated 24th April 1899.

3. The Government considers that the inquiry instituted in paragraph 4 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 Accountant-General will be requested to reconsider the question of the form of contingent registers. The suggestion of Government is that there should be introduced the system of cash book and ledger which is in use in every mercantile firm and is generally well understood. In the cash book, or day book, would be entered all transactions as they occur and the charges would be posted therefrom into the ledger under appropriate heads. Such a system would enable an 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 would ensure a greater check over current expenditure under each head. It would further result in a large saving of stationery, since every line of the registers would be used, and in the time of establishments and officers who have to deal with contingent expenditure.

(True Extract.)

(Signed) G. STOKES,
Chief Secretary.

To the Accountant-General.

Read—also the following paper:—

From W. H. DAWSON, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 3rd July 1899, No. T. Genl.-171—3414.

With reference to G.O., No. 708, Financial, dated the 19th of June 1899, I have the honour respectfully to submit that the Collector is a drawing officer only as regards the contingent expenditure of his own office; and that officers subordinate to him, although their permanent advances are fragments of the Collector's advance for the whole district, are allowed as heads of offices to draw bills which are countersigned by the Collector.

2. With reference to paragraph 2 of the abovementioned Government Order, I understand paragraph 3 of G.O., No. 550, Financial, dated 24th April 1899, to relate to the labours and responsibilities incident to the position of the Collector as a Controlling officer in the Revenue and certain other departments. The functions assigned to the Treasury Deputy Collector in that paragraph in so far as they extend beyond the duties imposed on him by articles 309 *et seq.* of the Civil Account Code belong to him not as *Treasury Officer* but in virtue of the position assigned to him in that Government Order as an Assistant to the Collector in connection with the control of expenditure in the departments under the Collector's control. For this reason it did not seem to me suitable to include the orders in question in a circular issued from this office.

3. In connection with this matter I may also invite the attention of Government to a proposal which I have submitted to the Board (see paragraphs 1, 4 and 5 of letter No. 932, dated 10th March 1899, copy enclosed) that the Collector should draw

the contingent bills of all officers subordinate to him. If this proposal is carried out, it will greatly facilitate the control over the expenditure which the Treasury Deputy Collector is intended to exercise on behalf of the Collector.

4. With reference to paragraph 3 of the G.O., No. 708, Financial, of 19th June, I have the honour to submit a copy of a letter received from the Treasury officer of Malabar which illustrates the contention in paragraph 1 of my letter of 16th May 1899 that the work of Collectors' offices is being reduced instead of increased.

5. Referring to paragraph 4 of the Government Order, I would observe that according to the plan suggested by Government it would be necessary to maintain three books, viz.—

(1) The Cash book.

(2) The Ledger.

(3) An abstract of the ledger in which the figures under each ledger head for the month could be shown in one sheet and compared with the budget grant under each head.

The contingent register form prescribed by the Civil Account Code is a combination of all the three books abovementioned, and it gives certain other necessary information. There is no doubt some loss of space, but this is unavoidable where printed forms have to be prescribed to suit the requirements of officers of various departments; and it is doubtful whether there would be any saving in the cost of stationery if three books have to be maintained instead of one. Moreover, the labour of posting the books would be greatly increased. In the day book detailed descriptions of the charges will have to be given to enable postings into the ledger being made from it. The ledger heads will be in different pages and in making each entry it will be necessary to turn up the proper page. Whereas, in the present form of contingent register, the charges are classified in one page from the vouchers themselves. Apart, however, from the question of advantages or disadvantages, I may point out that this office has not the authority to alter any form or procedure prescribed in the Civil Account Code, and that if a change is desired it would be necessary for Government to address the Government of India.

ENCLOSURES.

From T. HESKETH BIGGS, Esq., Accountant-General, to the Secretary to the Commissioners of Land Revenue, dated Fort St. George, 10th March 1899, No. T.-932.

In accordance with Comptroller-General's orders, a copy of which was communicated to the Board in my letter No. 2353, dated 4th August 1894, officers subordinate to the Collector have been drawing separate bills on account of pay, travelling allowance, and contingencies of their establishments. This procedure has led to a multiplication of bills and consequent increase of work and to an extension to low-paid officials of the privilege of drawing bills on the treasury, which appear to me to call for a change in the direction of the system previously in force. The matter was brought to notice by the Deputy Auditor-General in his inspection of this office and his remarks are attached for the Board's information. I have the honour therefore to propose the following changes.

2. *Establishment bills.*—Arrangements due to the absence on deputation of officers in the departments under the Collector being scattered over various offices subordinate to him, difficulty is often experienced under the present system in checking the correctness of acting and leave allowances, as the leave statement supporting each subordinate office bill extends only to the arrangements confined to that office. It has been proposed by the Collector of Kurnool in this connection that a consolidated leave statement showing the arrangements for the whole district signed by the Collector may be substituted for the several leave statements attached to each office bill. This would facilitate the work of my office and save a certain amount of correspondence; but there are obvious advantages in the simultaneous preparation of the bill and leave statement and I would propose to revert therefore to the system of consolidated bills, but to obviate the objection to which the system was open formerly the amount due to each subordinate office should be distributed by means of cash orders on the nearest sub-treasury. The same procedure exists in the Police department and, inasmuch as even under the present system the salary bills are pre-audited at the district treasury in nearly all districts, there could be no objection on the score of increase of work at head-quarters of districts to its adoption in the Revenue Department.

3. *Travelling allowance bills.*—I am addressing the Board separately on this subject. I do not propose a consolidated travelling allowance bill for the whole district.

4. *Contingencies.*—At present each subordinate officer draws an abstract bill for the contingent expenses of his office, and accounts for the expenditure subsequently by the submission of detailed bills to the Collector who countersigns them and forwards them to me.

These subordinate officers have been allowed permanent advances for their current expenditure and I would propose that they should recoup themselves by obtaining cash orders from the District Treasury. They would send paid vouchers to the Collectors who would present at the Huzur Treasury from time to time bills on account of the requirements of all subordinate officers and obtain cash order for the amount payable to each officer away from head-quarters. The system is described in illustration A in note 1 under Article 89, Civil Account Code.

5. Under this plan there would be no abstract bills but only consolidated detailed bills which will be much fewer in number than at present, as the expenditure in several offices would be included in one bill by the Collector. This course will relieve Collectors (1) of the duty of watching the receipt of detailed bills for the abstract bills cashed by their subordinate officers, and (2) of the labour of countersigning the numerous detailed bills of each subordinate officer.

6. It would be convenient if the change could be introduced from the commencement of the next official year as I would ask for early orders on the subject.

From M.R.Ry. V. RAJAGOPALACHARI Avargal, B.A., B.L., Treasury Deputy Collector of Malabar, to the Accountant-General, dated Calicut, 23rd June 1899, Ref. C. No. 864-H—Accts.

The Government in paragraph 4 of its Order No. 550, Financial, dated 24th April 1899, printed in Board's Proceedings (Land Revenue), No. 131, of the 18th May last, has called on the Collector to report what additional establishment is required in his office "to deal adequately with the scrutiny and audit of items of contingent expenditure below Rs. 100 other than service stamps and State telegrams," and I have been called on by the Collector to submit my remarks.

The vouchers for the contingent expenditure up to Rs. 10 are now retained in the offices of the drawing officers and are therefore neither audited nor checked by this office.

It is not very clear as to whether vouchers between Rs. 10 and 100 only need be audited as at present or vouchers below Rs. 10 also should be audited and checked by this office. If the former, then there is really no change in the existing system and in consequence no increase in the work necessitating additional establishment on that score.

As information on this point is necessary to enable me to reply to the Collector's reference, I beg to request that I may be favoured with your opinion on the subject.

ORDER—No. 838, Financial, dated 22nd July 1899.

Recorded pending receipt of the report from the Board of Revenue called for in paragraph 4 of G.O., No. 550, Financial, dated the 24th April 1899.

2. The Board will be requested, in submitting that report, to furnish its opinion, after consulting such officers as it deems expedient, on the subject of an alteration in the present forms of contingent registers. The present forms are antiquated and cumbersome and might, the Government considers, be advantageously replaced by a system of ledger and cash book. The necessity under this system for a third book containing an abstract of the ledger, as suggested by the Accountant-General, is not apparent; since it could easily be arranged that the ledger itself should contain columns for the entry of the Budget grant and of the monthly totals.

(True Extract.)

G. STOKES,
Chief Secretary.

To the Accountant-General.

„ Board of Revenue (Land Revenue).
„ Revenue Department.

Exd. A. F. Eccleston.

NOTES CONNECTED WITH G.O., NO. 838, FINANCIAL, DATED
22ND JULY 1899.

FINANCIAL DEPARTMENT.

From the Accountant-General, No. 3414, dated 3rd July 1899.

Note—

The first paragraph of the current deals with the position of a Collector as a *drawing officer* in regard to contingent expenditure. The Accountant-General says that he is a drawing officer only in regard to the contingencies of his own office. G.O., No. 708, Financial, dated 19th June 1899, drew attention to appendix G to the Accountant-General's Treasury Manual, where the permanent advances of Collectors include those of offices subordinate to them. Under the old state of things Collectors were responsible to the same extent as they would be if they were themselves recouping the permanent advances of their subordinate offices. Their position has been definitely settled in G.O., No. 550, Financial, dated 24th April 1899, and it is submitted that no further action seems necessary.

2. In paragraph 2 of G.O., No. 708, Financial, dated 19th June 1899, it was mentioned that the circular which the Accountant-General intended to issue along with his Treasury Manual would be incomplete without any definition of the relative position of the Collector and his Treasury Deputy Collector as set forth in paragraph 3 of G.O., No. 550, Financial, dated 24th April 1899. This suggestion, however, has not been carried out by the Accountant-General, because he thought it was not suitable to include in a circular issued from his office orders of Government assigning to the Treasury Deputy Collector functions extending beyond the duties imposed on him by article 309 *et seq.* of the Civil Account Code, and which additional duties belong to him not as a *Treasury officer* but in virtue of the position assigned to him in G.O., No. 550, Financial, dated 24th April 1899, as an assistant to the Collector.

3. The distinction drawn by the Accountant-General between duties imposed on a Treasury officer by the Civil Account Code and duties assigned to him as an assistant to the Collector in G.O., No. 550, Financial, dated 24th April 1899, would appear to be rather far-fetched. A glance at the Treasury Manual shows that rulings made by Government and heads of departments have found a place in it, and moreover article 301 (1), Civil Account Code, says that "the several local Governments have been requested to lay down in writing the responsibility of the District and the Treasury officer, respectively." Such being the case the omission is not understood.

4. The Accountant-General submits copy of a letter addressed to the Board of Revenue in regard to a proposal that the Collector should draw the contingent bills of all officers subordinate to him. The Accountant-General is of opinion that his proposal will greatly facilitate the control over contingent expenditure which the Treasury Deputy Collector has to exercise on behalf of the Collector.

It is submitted that, pending the receipt of a communication from the Board of Revenue, the proposal need not be considered.

5. Further the Accountant-General submits copy of a letter from the Treasury officer, Malabar, in support of the Accountant-General's contention that the new system throws no additional labour on the Collector's office.

Reference is solicited to paragraph 4 of the notes connected with G.O., No. 708, Financial, dated 19th June 1899, where the necessity for strengthening the Account department of the Collector's office is considered. Pending receipt of the report called for in paragraph 4 of G.O., No. 550, Financial, dated 24th April 1899, no further action appears needed.

6. The last point dealt with by the Accountant-General is as regards the change in the form of the contingent register. Please see paragraph 9 of notes above referred to. The Accountant-General is of opinion that the present form of the contingent register combines in itself all the advantages of the system of a day-book and a ledger, and more. Against the single evil of loss of space incidental to a form which has to be prescribed to suit the requirements of offices of various departments, he states that the proposed system involves the maintenance of three books, that it is doubtful if there would be any saving in stationery if three books have to be maintained instead of one, and that in this system the labour of posting the books would be greatly increased.

7. The three books referred to by the Accountant-General are—

- (a) A day-book,
- (b) A ledger, and
- (c) An abstract of the ledger in which the figures under each ledger head for

the month could be shown in one sheet and compared with the budget grant under each head.

The third book appears unnecessary as the budget grant and the monthly total under each item could be obtained from the ledger itself.

As regards saving in stationery, though two books may have to be maintained, every page of them will be more or less written up and not as in the present form of the contingent register columns after columns left blank.

The labour involved, it is submitted, cannot appreciably be more than what is acquired for posting and checking in the present unwieldy form of the contingent register, the size of which is sufficient to turn anyone away from it (it requires a table built to order). It appears that the Accountant-General has not viewed the suggestion to alter the form of the contingent register with favour. He closes with stating that he has not the authority to alter any form or procedure prescribed in the Civil Account Code and that the Government of India should be addressed by the Local Government in the matter.

All that was required from him was his opinion as to the practicability of the system suggested by Government and it is for orders seeing that the Accountant-General is opposed to the system of a day-book and a ledger whether the question may be mooted to the Government of India.

(Intld.) T.H.R.
13-7-99.

For the Chief Secretary—

The Accountant-General's letter may, it is submitted, be, so far as all but the contingent register question is concerned, "recorded, pending the receipt of the Board's reply to paragraph 4 of G.O., No. 550, Financial, dated the 24th April 1899." As regards the registers, the Board may, it is submitted, be asked for its opinion with the intimation that Government considers some change, in substitution of the present antiquated forms, to be called for.

(Intld.) C.M.S.
17-7-99.

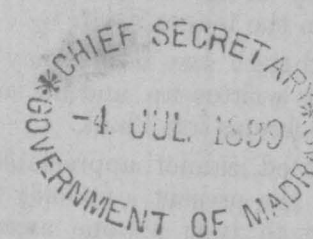
Yes.

(Intld.) G.S.^[TOKFS].
18-7-99.

Financial (1899) Department.

CURRENT No. 2369

BC
5/2/99



From The Chief Secy.
Madras

Order

No. 3414

Dated 3-7-99

Received 4

Registered 5

Enclosures 2

Spare copies -

SUBJECT.

Recording his remarks with
reference to G.O. No 708, dated,
19th June 1899 regarding the scrutiny
and audit of contingent expenditure.

BACK PAPERS.

G.O.	No.	Department.	Date.
Mc.	708	Fin.	19.6.89
Sp.	550	-	24.4.89
Sp.	309 310	-	2.5.86

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Treasury Acct DEPARTMENT.

FORT ST. GEORGE,

Accountant-General's Office,

32 July 1899.

No. *Genl. 171*
3414

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.708, dated the 19th of June 1899, I have the honour respectfully to submit that the Collector is a drawing Officer only as regards the contingent expenditure of his own Office; and that Officers subordinate to him, although their permanent advances are fragments of the Collector's advance for the whole district, are allowed as heads of Offices to draw bills which are countersigned by the Collector.

2. With reference to para 2 of the above mentioned G.O. I understand para 3 of G.O.No.550 Financial, dated 24th April 1899 to relate to the labours and responsibilities incident to the position of the Collector as a controlling Officer in the Revenue and certain other departments. The functions assigned to the Treasury Deputy Collector in that para in so far as they extend beyond the duties imposed on him by articles 309 Et. Seq. of Civil Account Code belong to him not as Treasury Officer but in virtue of the position assigned to him in that G.O. as an Assistant to the Collector in connection with the control of expenditure in the departments under the Collector's control. For this reason it did not seem to me suitable to include the orders in question in a

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Two.

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circular issued from this Office.

3. In connection with this matter I may also invite the attention of Government to a proposal which I have submitted to the Board (See paras 1, 4 and 5 of letter No. 932, dated 10th March 1899, copy enclosed) that the Collector should draw the contingent bills of all Officers subordinate to him.

If this proposal is carried out, it will greatly facilitate the control over the expenditure which the Treasury Dy.

Collector is intended to exercise on behalf of the Collector. *SR*

4. With reference to para 3 of the G.O. No. 708 of 19th June I have the honour to submit a copy of a letter received from the Treasury Officer of Malabar which illustrates the contention in para 1 of my letter of 16th May 1899 that the work of Collectors' Offices is being reduced instead of increased. *B info No. 708 of 19.6.99*

5. Referring to para 4 of the Government Order, I would observe that according to the plan suggested by Government it would be necessary to maintain three books, viz.

1. The cash book

2. The Ledger

3. An abstract of the Ledger in which the figures

under each Ledger head for the month could be shown in one sheet and compared with the Budget grant under each head. The contingent Register form prescribed by the Civil Account Code is a combination of all the three books above mentioned, and it gives certain other necessary information. There is no doubt some loss of space, but this is unavoidable where printed forms have to be prescribed to suit the requirements of Offices of various departments; and it is doubtful whether there would be any saving in the cost of Stationery if three books have to be maintained instead of one. Moreover, the labour of posting the books would be greatly increased. In the day-book detailed descriptions of the charges will have to be given to enable postings into the Ledger being made from it. The Ledger heads will be in different pages and in making each entry it will be necessary to turn up the proper page. Whereas, in the present form of contingent Register the charges are classified in one page from the vouchers themselves. Apart, however, from the question of advantages or disadvantages, I may point out

58 4
that this Office has not the authority to alter any form or the procedure prescribed in the Civil Account Code, and that if a change is desired it would be necessary for Government to address the Government of India.

I have the honour to be,

Sir,

Your most obedient servant,

W. Dawson

Offg: Accountant General.

*Why? The
page of the
book will give the
at a glance.
Clear*

Date	Form	Supers	Total

Note connected with G.O. No. 838 Finl. d/ 22-7-99

Financial Department.

From the A.G. No. 3416 d/ 3-7-99

C.No. 2369

Note.

The first paragraph of the current deals with the position of a Collector as a drawing officer in regard to contingent expenditure. The Accountant-General says that he is a drawing officer only in regard to the contingencies of his own office.G.O.

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R 2. In para 2 of G.O.No.708, Finl., d/-19-6-99 it was mentioned that the circular which the Accountant-General intended to issue along with his Treasury Manual would be incomplete without any definition of the relative positions of the Collector and his Treasury Deputy Collector as set forth in para 3 of G.O.No.550 Finl., dated 24th April 1899. This ^{suggestion} however, has not been carried out by the Accountant-General

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General, because he thought it was not suitable to include in a circular issued from his office, orders of Govt. assigning to the Treasury Dy. Collector functions extending beyond the duties imposed on him by articles 309 et seq of the Civil Account Code, and which additional duties belong to him not as a Treasury Officer but in virtue of the position assigned to him in G.O.No.550 Finl., d/-24-4-99 as an assistant to the Collector.

3. The distinction drawn by the Accountant-General between duties imposed on a Treasury officer by the Civil Account Code and duties assigned to him as an assistant to the Collector in G.O.No. 550 Finl., d/-24-4-99 would appear to be rather far-stretched. A glance at the Treasury Manual shows that rulings made by Govt. and heads of depts. have found a place in it, and moreover Article 301 (1), Civil Account Code, says that "the several Local Govts. have been requested to lay down in writing the responsibility of the District and the Treasury officer respectively. Such being the case the omission is not understood.

4. The Accountant-General submits copy of a letter addressed to the Board of Revenue in regard to a proposal that the Collector should draw the contingent bills of all officers subordinate to him. The Accountant-General is of opinion that his proposal will greatly facilitate the control over contingent expenditure which the

Treasury

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7
Treasury Dy. Collector has to exercise on behalf of the Collector.

It is submitted that pending the receipt of a communication from the Board of Revenue the proposal need not be considered.

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5. Further the Accountant-General submits copy of a letter from the Treasury officer, Malabar, in support of the Accountant-General's contention that the new system throws no additional labour on the Collector's office.

Reference is solicited to para 4 of the notes connected with G.O.No.703 Finl., d/-19th June 1899 where the necessity for strengthening the Account Department of the Collector's Office is considered. Pending receipt of the report called for in paragraph 4 of G.O.No.550 Finl., d/-24-4-99, no further action appears needed.

6. The last point dealt with by the Accountant-General is as regards the change in the form of the contingent register. Please see para 9 of notes above referred to. The Accountant-General is of opinion that the present form of the contingent register combined in itself all the advantages of the system of a day-book and a ledger, and more. Against the single evil of loss of space incidental to a form which has to be prescribed to suit the requirements of offices of various departments, he states that the proposed system involves the maintenance of three books, that it is doubtful if there

8
there would be any saving in stationery if three books have to be maintained instead of one, and that in this system the labour of posting the books would be greatly increased.

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- (a) a day book
- (b) a ledger and
- (c) an abstract of the ledger in

which the figures under each ledger head for the month could be shown in one sheet and compared with the budget grant under each head.

The third book appears unnecessary as the budget grant and the monthly total under each item ~~may~~ ^{could} be obtained from the ledger itself.

As regards saving in stationery, though ~~three~~ ^{two} books may have to be ~~maintained~~ ^{made}, every page of them will be more or less written up and not as in the present form of the contingent register columns after columns left blank.

The labour involved, it is submitted cannot appreciably be more than what is ~~required for~~ ^{ing & checking} necessary to post in the present unwieldy form of the contingent register. It appears that the Accountant-General has ~~not~~ viewed the suggestion to alter the form of the contingent register with favour and bestowed upon it much attention. He closes with stating that he has not the authority to alter any form or procedure prescribed in the Civil Account Code and that the Govt. of India should be addressed by the Local Govt. in the matter.

All that was required from him was

the size of which is sufficient to turn anyone away from it (it requires a table built to order).

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was his opinion as to the practicability of the system suggested by Govt. and it is for orders seeing that the Accountant-General is opposed to the system of a day book and a ledger whether the question may be mooted ~~before~~ ^{to} the Govt. of India.

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The Asi letter may, it is
so far as all but Registrar subd. to "Recorded pending the
the contingent Register "Receipt of the Board's reply to
Question is concerned. ~~for para 4 of P.O. No 550 dated 17.~~
K the 24. April 1892. As regards
the Registrar, the Board may
it is subd. be asked for its
opinion with the intimation
that for considering some
change in substitution of the
present antiquated forms, to
be called for

Civil
17. 1892

Yr. Mgr.

cu-7-99-
222-7-99

Read again G.O. No 550. Feb. 7 24. 4. 99 (P)

G.O. No 708 Feb. 7 19. 6 98.

(C. No 1919 without enclosure A)
Order = A)

C. No. 2369 From the Act. Genl. No. 3414, dated 3. 7. 99 (A)

189
189
189

Order No 838 dated 22nd Feb 1899.

Recorded pending receipt of
the report from the Board of Rec.
called for in
para 4 of G.O. No 550. Feb. 7
the 24th April 1899.

2. The Board will be requested,
in submitting that report,
to furnish its opinion, after
consulting such officers as it
deems expedient, on the subject
of the an alteration in the
present forms of Contingent
Registers. The present forms are
antiquated and ~~confusing~~ ^{cumbrous} &
might, the Govt considers, be
replaced by advantageous re:
placed by a system of ledger
& Cash book. The necessity under

H. M.

MA 21.7.99 M.

Ann. 11/11/99

This system for a thin book
containing an abstract of the
ledger, as suggested by the
Acct. Genl, is not apparent;
since the ledger itself could easily be arranged that it should
contain ^{columns} ~~provisions~~ for the entry
of the Budget Grant & ^{of the} monthly
totals

Cms. S.
B. W. R.

Wm. R.

Acct. Genl.
Board of Rev. (L. R.).
Rev. Dept.

despd.
3/8/29

st copy sent to Press.

returned for signature.

dispatched in print.

AGAIN G.O., No.
132

URGENT No.

Print as marked
my

ENCLOSURE TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DETAIL.

PAPERS NOT FILLED UP, BEING MEANT FOR RECAPTURE
IN ORIGINAL.

N.B.—

A = Print in full.
H = Not to be printed.
P = Print abstract only.
Q = Print heading only.