[L. & M.
3,000—19-11-96.]

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., No. 1138L

DATED 20th June 1896

[Despatch Abstract.]

Contingent Expenditure.

Communicating to the Sanitary Commissioner and the Sanitary Engineer, G. O., Financial, issuing the instructions for improving the exhisting arrangements for the control of --.

BACK PAPERS.

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

FURTHER PAPERS.

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

[Tab]

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.
G.O., DATED 20-6-96
No. 1138 L

INDEXED.

When given for copying.

[Despatch Abstract.]

Contingent Expenditure

Communicating to the Sanitary Commissioner and the Sanitary Engineer, for financial sanction instructions for improving the existing arrangements for the cartage of ——.

Dairy 28/11/96

BACK PAPER, No. OF 18

READ AGAIN ORDER OF GOVERNMENT, DATED
189 , No. , MISCELLANEOUS.

FURTHER PAPER, No. OF 189 .

ENCLOSURES.

CURRENT No.

STATEMENT WITH DITTO.

ORDER OF GOVERNMENT

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL (not paged).

N.B.—
A — Copy in full.
B — Not to be copied.
P — Copy abstract only.
Q — Copy heading only.

Copied by

Examined by

Statement showing the actual contingent expenditure incu
by the Local & Municipal Department of the chief Secretariat, Madras, in

Heads.	Amount Rs	As	Ps	
Petty repairs	8	8	"	✓
Money order Commission	"	2	"	✓
Purchase and repair of furniture	34	"	"	✓
Hotweather charges	69	6	"	✓
Carriage of stationery and records	42	15	1	✓
Cloth for records	8	4	6	✓
Advertisements	13	8	"	✓
Postage Charges	1631	13	6	✓
Telegraph Charges	39	2	"	✓
Purchase of books	"	4	"	✓
Peons' belts and badges	30	"	"	✓
Umbrellas for peons	1	5	"	✓
Padlock	"	8	"	✓
Rattan mats	184	"	7	✓
Record racks and boards	82	"	"	✓
Lightning Charges	11	4	"	✓
Hire Type Writers	1366	4	"	✓
Office Expenses, including such articles as pumpots, etc.	23	1	6	✓
Miscellaneous.	122	13	3	✓
Total	3699	3		

Statement showing the contingent expenditure incurred by the Local & Municipal Department of the Chief Secretariat, Madras in 1895-96

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following papers:—

Extract, paragraph 13, of circular from the Government of India, No. 4551, dated 18th September 1863 [G.O., No. 663, Financial, dated 10th October 1863].

"In regard to unfixed or contingent charges, the estimates should, as a rule, provide for the average actual expenditure of the last three years. If less will be required, the reduction should be made. If more, a full explanation must be furnished in justification. There should be no reserves irrespective of the necessary provision for contingent charges."

G.O., No. 292, Financial, dated 17th February 1879.

Abstract.—Introducing the system of I-*b* Contingent charges.

G.O., No. 602, Financial, dated 20th August 1895.

Abstract.—Circulating instructions relating to the preparation of Budget estimates.

G.O., No. 1788, Judicial, dated 28th August 1895.

Abstract.—Communicating letter of the Government of India regarding the revision of the books of the Account Department, so as to bring them in accord with the classification of Jail charges prescribed in Resolution No. 10-Jails—668-679, dated 13th December 1894.

Memorandum, No. 2175, Financial, dated 16th September 1895.

The Accountant-General is requested to be so good as to revise and complete the accompanying draft rules explaining the distinction between—

Supplies and Services,
Special Departmental charges, and
Contingencies.

It appears to be desirable that the classification of the items under these headings should be correctly determined once for all by the Comptroller-General and embodied in the Civil Account Code. There are considerable discrepancies between the classification adopted in Article 80 (2) of the Code, the preface to the Civil estimates of 1887-88 and the arrangements now introduced in the Civil estimates for 1895-96. The recent improvements in the form of the budget have necessitated various changes in the exhibition of details, and it is of some importance to define the exact nature of the three classes of expenditure specified above.

Read—also the following extract from letter from the Accountant-General, No. 3560, dated 19th December 1895 :—

* * * * *

5. In conclusion, I would urge upon Government that the present is a convenient time to consider whether the present system of controlling contingent expenditure is not susceptible of improvement. When Mr. Lesley Probyn was Accountant-General here, he suggested the creation of a class of expenditure (1-*b*. Charges), the regulation of which was in effect carried out by requiring that a given lump provision should be placed at the disposal of certain offices for petty expenditure. Since then no change has been made here, whereas throughout India this scheme has been so expanded so as to revolutionize the procedure formerly prevalent. Here (and formerly in other provinces) contingent expenditure is first incurred and held under objection by me until an account of it is submitted to a controlling officer who countersigns that account and sends it to me. The objections to this system are—firstly, the check is too late, for the expenditure has already been incurred and in practice is never retrenched; secondly, it is twice billed for; thirdly, every item, however innocent, has to be objected to by me formally until adjusted by the detailed bill—this procedure gives much trouble and causes endless and infructuous letter-writing; fourthly, the work of countersigning becomes a mere matter of routine—thus being worse than useless as it induces a sense of security and supervision where little exists; fifthly, the expenditure is not checked by scales or a comparison and knowledge of the similar expenditure upon similar objects in the same and other localities.

6. On the other hand in the North-West Provinces, Assam, Bengal and Bombay, and I believe elsewhere, contingent expenditure is in practice divided into three main classes :—expenditure of a special or unusual character which requires sanction before incurment; unavoidable expenditure of a recurring nature or for which scales can be laid down; and, lastly, expenditure which is found over a series of years to be susceptible of averaging. All these classes of expenditure are drawn upon one bill—not two—and are not countersigned. Expenditure of the third class is regulated by an elaborate and efficient check. The expenditure of each office for the last three years on each head of account is tabulated. It is then calculated what grant for each head should suffice and the sum so ascertained is granted once for all for three years. Some elasticity has to be allowed for in the matter of transfers and increases, but effective financial control is secured by the only sound method possible, viz., by a comparison of the expenditure of past years in different offices and localities upon the same class of expenditure.

7. The above, of course, is the barest sketch of what it would take pages to describe with accuracy, but if Government is disposed to move in the matter, I shall be ready to make practical suggestions.

Order—No. 309, Financial, dated 2nd May 1896.

His Excellency the Governor in Council is entirely in accord with the Accountant-General in considering that the existing arrangements for the control of *contingent expenditure* are susceptible of improvement. The recent orders requiring full particulars of this expenditure to be given in each departmental budget estimate have brought to light various unsatisfactory features. Several heads of departments have been unable to furnish any details of the expenditure incurred, whilst with others the tabulation of the items under specific heads has apparently been an impossibility, thus leading to the conclusion that *Contingent registers* are not generally maintained with that clearness and accuracy necessary for purposes of record. The Acting Accountant-General, Mr. Harrison, has already directed his personal attention to the matter and has, it is understood, instituted many desirable changes in the manner in which charges are booked in the audit registers and accounts.

2. The Government has reason to believe that the system of assigning lump grants for I-*b*, *Contingencies which are admissible without detailed audit*, is liable to lead to irregularities, in that it does not provide for any check on unauthorised expenditure or prevent the disbursement from the treasury of the full sanctioned allotment at the close of the year, although it may not be actually required for departmental purposes within that year. This system will therefore be abolished with effect from the 1st April 1897.

3. Contingent expenditure has of recent years been sub-divided into various classes, which are not recognised in chapter 6 of the Civil Account Code. The classification should therefore be revised once for all under several *main headings*, which should be more or less uniform for all departments, although the details may vary greatly in the case of different departments.

4. Advantage will be taken of this revision to reconcile the classification in the finance accounts with the forms prescribed for the statistical tables in departmental administration reports. The Government of India has worked out an elaborate scheme for establishing such a reconciliation in the case of the Jail Department (*vide* Appendix A to these proceedings), and there appears to be no reason why the same procedure should not be followed in the case of other departments. For this purpose it appears to be essential that the various classes of expenditure should be recorded in separate *volumes* or *ledgers*, the totals under each detailed entry being carried forward from page to page and from month to month, so that at the close of a year or on any date during its currency a head of a department may be in a position to quote the actual expenditure under any particular head or heads without being compelled to resort to a re-classification or a fresh compilation of the entries already recorded in his contingent registers.

5. It seems further to be essential that *departmental charges peculiar to each section of the administration* should be recorded under separate totals from charges which are more or less common to all departments. The control exercised over this special class of expenditure is subject to administrative arrangements of a varying character, special or general sanction of some kind being as a rule necessary before the charges can be incurred and separate departmental accounts, store returns, &c., being maintained as a check over outlay. It is, moreover, a matter of great importance to know, for administrative purposes, what proportion of the revenues realised by each department is devoted to special objects peculiar to that department as distinguished from that devoted to expenditure of an incidental character incurred in all departments.

6. Heads of departments will therefore furnish the Accountant-General, without delay, with complete statements showing the actual expenditure in 1895–96 under each of the heads specified in Appendix B to these proceedings, increasing the number of sub-heads, when necessary, so as to bring them into complete accord with the grouping of details in the annual administration reports and the departmental accounts.

7. The Accountant-General will be requested to then consider what modifications are necessary in the re-arrangement of details as well as in the general classification under main heads and to forward corrected statements in print to each head of a department for incorporation in future budget estimates. There will be no need, of course, to insist on a reconciliation of such altered statistics with the figures already recorded in the Accountant-General's books, as the main object is to correct the erroneous procedure of the past and not to rectify past accounts.

8. The Accountant-General will then proceed 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—somewhat on the plan sketched out in Appendix C to these proceedings.

9. With reference to the remarks in paragraph 6 of the Accountant-General's letter No. 3560, dated 19th December 1895, extracted above, the Government is not in favour of the system of granting a lump assignment to each office once for all for three years on account of contingent expenditure which is found to be susceptible

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9. With reference to the remarks in paragraph 6 of the Accountant-General's letter No. 3560, dated 19th December 1895, extracted above, the Government is not in favour of the system of granting a lump assignment to each office once for all for three years on account of contingent expenditure which is found to be susceptible

of averaging. In spite of the fact that it is the invariable practice in this Presidency to review annually each departmental budget in detail, rectifications are constantly required both in the form and in the substance of the estimates under each head.

10. Subject to these remarks, the Accountant-General will be requested to work out the details of his scheme as proposed in paragraph 7 of his letter, so that the new arrangements may be brought into operation, as early as possible.

11. The rules in Appendix B to these proceedings will be added to those circulated with G.O., No. 602, Financial, dated 20th August 1895, as Nos. 75-A to 75-C, the heading above the present rule 76 being deleted.

(True Extract.)

for Chief Secretary.

To the Accountant-General.
„ the Departments of the Secretariat.
„ all Heads of Departments under the Chief Secretary.
Copy to the Comptroller-General.

Endorsement—No. 310, Financial, dated 2nd May 1896.

Copy to the Government of India, Finance and Commerce Department.

J. F. PRICE,
Chief Secretary.

Exd. C. M, Brisson.

APPENDIX A.

Schedule appended to Government of India, Home Department, Resolution, No. 10-Jails—668–679, dated 13th December 1894, showing items of Jail Expenditure classified according to the classification adopted in the revised Financial Statement No. IX.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Establishment ..	....	Calls for no remarks.
Dietary charges .	A.—Rations ..	This sub-head should include cost of provisions and fuel.
	B.—Miscellaneous dietary charges.	This sub-head should include ordinary recurring expenditure on such items as earthen pots and plates, leaves for plates, jars for pickle, sacks for grain, sifters, *tawas*, *súps*, grain-baskets, tinning cooking utensils, repairing grindstones or any culinary utensils or receptacles for provisions, diet of children in jail with their mothers, fish fry for stocking jail tanks, articles for fishing or expenses in getting fish from jail tanks, diet of prisoners in *héjats* or camps, cartage of provisions to the jail; also the cost of metal pots and plates and wooden platters, and paddy mills and dhenkis—if these articles are not likely to last for three years, but if they are, the cost should be included in column 13-B ("Dietary dead-stock").
	C.—Garden or agricultural expenses.	This sub-head should include ordinary recurring expenditure on such items as seeds, manure, country ploughs, "*mots*" and ropes for irrigation, garden baskets, or bamboos or cane for making them, *tokas* or sun-hats, nets for fruit trees, *kudális* or "*phaoras*" (hoes), and *dáue* or knives not likely to last three years.
	D.—Proportion of dairy expenses.	The working expenses of the dairy should be divided between this head and "hospital charges" in the proportion in which the produce of the dairy is used for the general dieting of the prisoners, or for the sick and infirm. Such items as fodder, straw, medicines, fuel, rope, bamboos, attendants (if not on the regular establishment) should be included here, but not expenditure for live-stock, plant, or appliances likely to last for three years or upwards.
Hospital charges ..	A.—Sick diet and extras for patients.	This sub-head is for food and fuel only.
	B.—Cost of extra or special diet, etc., for prisoners who are in weak health, but who are not in hospital.	No remarks.
	C.—Medicines and hospital equipment.	This sub-head will show the cost of medicines, whether purchased locally or supplied by the Medical Store Department, also of rum procured for the sick from the Commissariat Department. Hospital equipment will include such articles as hospital pillows, bedding and clothing, splints, hospital bed pans and urinals (if not coming under the definition of extraordinary expenditure), expenses for repairing such articles, cloth for bandages, *sajji matti* or soap for hospital use, etc.
	D.—Proportion of dairy expenses.	See above, "Dieting Charges" (D).
Clothing and Bedding of Prisoners.	....	Not only the cost of new clothing and bedding, but all charges for repairs (needles, thread, cloth, etc.,) should be included under this head. The cost of new bedsteads (wood or iron) should be included under "extraordinary expenditure," Miscellaneous, column 13 (J).
Sanitation charges .	A.—Conservancy, washing, and purifying.	Under this sub-head should be included all municipal charges for special conservancy work done, expenditure for brooms, tar or pitch, privy and dry earth baskets, or bamboos for making such baskets; rope for *mehtars* or jute for making it; *kudális* or hoes for conservancy, soap or *sajji matti* for washing prisoners' clothes; shell lime for white-washing (if not treated as a Public Works charge); earthen pots and vessels for conservancy; repairing conservancy utensils, carts, etc.; cartage of river mud for mud washing; disinfectants, sulphur for fumigation, and other conservancy items not coming under the definition of "Extraordinary expenditure."
	B.—Charges for water-supply.	Water-tax or rate paid to a municipality will be an exception to the rule that Municipal taxes shall be included under the head of "Contingencies;" it should be included here (unless no service is rendered for it). Likewise such charges as ropes for drawing water for service of the jail; *mashaks*, *mots*, and other appliances for this purpose; glasses for examination of water, and expenses in connection with water-analysis; repairs of pumps, pipes, reservoirs or tanks, water receptacles, carts or other appliances for distributing water, and renewal of parts: coal or firewood for boiling drinking water; "Extraordinary expenditure" being excluded.

Schedule showing items of Jail Expenditure classified according to the classification, &c.—*cont.*

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Sanitation charges —*cont.*	C.—Extraordinary charges.	This sub-head should contain the cost of cholera camps and other measures taken in emergencies to preserve health. Cholera camp charges will include cost of temporary shelter, bamboos, string, mats, straw for bedding, carriage of water, materials for sick prisoners, and other charges strictly due to camping out the prisoners. The cost of *extra* guards will be included under this head, but not of those deputed from the ordinary establishment.
Charges for moving Prisoners.	A.—Transfer charges and road subsistence for convicts and under-trial prisoners.	This sub-head should include railway fares and carriage of transfers, and subsistence and other expenses for dieting prisoners in transit (except when transportation prisoners are despatched from the collecting jail for deportation); railway fares and carriage when necessary of released convicts; subsistence allowance or gratuities given to convicts or release if granted for subsistence on the journey home but not if granted as regards clothes for released convicts; transfer charges for lunatics sent to asylums; and charges for conveyance of under-trial prisoners.
	B.—Transportation charges.	Only charges connected with the despatch of convicts from their provinces for deportation to Port Blair should be included in this column, not charges for maintenance, clothing, etc., whilst detained in the provinces awaiting deportation, or transfer charges for removal to the collecting Central Jail of the province. Such items as railway fares and carriage, subsistence on the journey, cost of clothing, blankets, bedding, fetters, hand-cuffs and hand-rings sent away with the prisoners will come under this heading.
Miscellaneous services and supplies.	A.—Lighting ..	This head should include such items as gas-rates, provided the gas is used (this rate will also be an exception to the rule that Municipal rates shall be charged to contingencies, if the gas-works are under a Municipality); kerosine or other lamp oil, wicks, renewal of lamp glasses, repairing gas-pipes, lamps, etc., oil pumps. "Extraordinary charges" are to be excluded.
	B.—Disciplinary charges.	This head should include such items as materials for repairing neck rings, ankle rings, wrist rings or fetters; iron for rivets; smithy coal, neck tickets, leather or canvas for gaiters; canes for flogging; *bhela* nut for marking clothes, etc., combs for females; shaving or hair-cutting charges, repairing locks and keys. "Extraordinary charges" excluded.
	C.—Uniform and equipment of warders.	This head should include such items as uniform, shoes, great-coats, umbrellas for warders, ammunition (when paid for); repairs to arms, accoutrements or uniform; oil for arms. "Extraordinary charges" for new arms, accoutrements, arm-racks, etc., are to be excluded.
	D.—Money payments as reward for recapture and service.	This head should include such items as rewards for recapturing prisoners; gratuities to prisoners for good conduct or extra work; allowances to convict warders; allowances to recovered lunatics; rewards for meritorious service.
	E.—Execution charges.	This head should include such items (if paid by the Jail Department) as the cost of temporary gibbets, execution ropes, cap, pay of executioner and *doms*, cremation or burial. Expenditure for permanent plant should be included under "Extraordinary charges," Miscellaneous, column 13 (J).
	F.—Other miscellaneous services and supplies.	This head should include such items as oil for unction for females, aged and infirm, coolie hire, carriage and freight, packing, umbrellas for convict overseers, books, pamphlets and slates for education, brass wire, wire netting (unless required for the garden), dyes, camphor, "rough on rats," packing charges, paint and paint brushes, linseed oil, saws, enamel, solder, "*gurgás*," burial charges, purdahs for ward windows, mats for closing windows or for prisoners to sit upon, bamboos for making these, chalk, glue, fodder, straw and medicines for draught cattle, shoeing of bullocks. "Extraordinary charges" should be excluded.
Travelling Allowances.	..	This sub-head should include travelling allowances of non-gazetted officers, not allowances paid to gazetted officers.
Contingencies ..	A.—Rent, rates and taxes.	Water-rates and gas-rates are to be *excluded*; the former will be included in column 8 (B), and the latter in column 10 (A). Water-rates and lighting and conservancy taxes may, however, be included under this head, if no service is rendered, and the payments are simply made as taxation, the water-supply, &c., being otherwise arranged for.
	B.—Service postage.	To include cost of postage stamps and postage on unpaid covers.
	C.—Telegraph and Telephone charges.	To include cost of telegrams and rent of telephone lines.
	D.—Current office expenses.	To include country stationery, book-binding, garry-hire of officers (if allowed), dusters, matches, oil for punkah-wheels, cot of hanging and removing punkhas, punkha-rope, repairing and polishing furniture, and similar charges.
	E.—Office furniture.	To include cost of almirahs, racks, shelves, tables, desks, chairs, stools, mats, floor-matting, *daris* or carpets, *pardahs*, iron safes, punkhas and punkha-fringes, clocks, gongs, letter scales and weights, water goblets and glasses for officers, and the like. This is an exception to the rule that "Extraordinary expenditure" is to be shown separately.
	F.—Registrars and stationery.	To include Stationery Department charges and all printing charges.

Schedule showing items of Jail Expenditure classified according to the classification, &c.—*cont.*

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Extraordinary charges for Live-stock, Tools and Plant.	A.—Conservancy and water-supply, dead-stock.	This sub-head should include such items as Donaldson's Ejectors iron urine tubs, conservancy pans, &c., iron blanket-boilers,* water-pumps,* pipes,* or reservoirs,* water-carts, iron water tanks or drums, iron or brass taps, iron or wooden buckets, hot-water apparatus (if of a lasting kind and for boiling drinking-water). * NOTE.—Where these articles are supplied by Public Works Department Workshops, the Jail Department should be debited and the Public Works Department credited with their value. (Expenditure on buildings, however, is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department).
	B.—Dietary dead-stock.	To include cooking ranges or "Donaldson's Chulas," grain carts, wheat mills, scales and weights for grain godowns or cooks, if of metal, iron or copper cooking utensils, ovens, if of iron or other lasting materials; iron or brass cups or plates, axes, and the like.
	C.—Hospital dead-stock.	To include cost of iron beds, covered iron pans, iron urinals or metal bed-pans, excreta desiccators, and similar lasting appliances.
	D.—Garden and agricultural plant.	To include iron ploughs, fencing, pumps for irrigation, wells (if not treated as a Public Works charge), or other lasting plant.
	E.—Lighting dead-stock.	Here should be shown the cost of laying down gas-pipes or of new kerosine or other lamps of a substantial kind likely to last for three years or upwards, iron oil tanks, and such like lasting plant.
	F.—Disciplinary stock.	To include the cost of weighing machines or scales for weighing prisoners, measuring rods, or instruments for anthropometry, iron for fetters and wrist-rings, blacksmiths' implements for making fetters, &c. (if likely to last three years), new locks, hand-cuffs, removeable fetters, flogging triangles, hair-clippers, scissors or razors (if lasting for three years and upwards), steel dies and types for numbering neck tickets, and similar lasting stock.
	G.—Arms and accoutrements.	To include original cost of arms (if charged for), belts, badges, pouches and bayonet scabbards, batons, arm racks, snap caps, alarm rattles, &c.
	H.—Dairy live-stock and plant.	To include cost of cows, cream separators, iron or metal milk pails or receptacles, lactometers, metal or wooden churns, cow-sheds (if they are not buildings erected by the Public Works Department), and other lasting plant. Maintenance charges to be included under "Dietary charges" (D) and "Hospital" (D).
	I.—Draught cattle.	To include the cost of bullocks, horses, ponies, and sheds for sheltering them (if not charged to Public Works). Maintenance charges to be included under "Miscellaneous services" (F).
	J.—Other Miscellaneous dead-stock not coming under the above heads.	To include iron cots or beds (except when intended for the hospital), permanent gibbets, ladders, and other stock which cannot be classified under above heads.

APPENDIX B.

(*c*) SUPPLIES AND SERVICES AND CONTINGENCIES.

75-A. I. SUPPLIES AND SERVICES are contingent charges more or less peculiar to the departments in which they are incurred.

II. CONTINGENCIES are all other contingent charges.

Expenditure of the former class, which is more appropriately termed Special Departmental charges, includes amongst others, all departmental payments defined in article 107 of the Civil Account Code, and is generally incurred under some special or general sanction. It is usually recorded in separate store or other accounts and requires special supervision as forming part of a system of expenditure peculiar to the department concerned. Charges of this character should be separately totalled and recorded in the budget estimates and the audit registers.

75-B. The following are classed as *Supplies and Services* or Special Departmental charges :—

SPECIAL DEPARTMENTAL CHARGES.

3. Land Revenue—District Administration—
- Elephant charges.
- Law charges.
- Cost of land.
- Registration charges.
- Remittance of treasure within the district.
- Service of revenue processes.
- Fees for searches in registration offices.
- Remuneration to copyists.
- Management of estates.
- Stone-quarry charges.
- Coir charges.
- Commission for collection of water-tax.
- Petty works of construction.
- Harbour dues.
- Purchase of demarcation stones.
- Translating Mahratta paimash accounts.
- Cost of treasure bags.

Fishery Collections—
- Chank fisheries.
- White-washing godowns.

Revenue Survey—
- Purchase of tents.
- Purchase and repair of survey instruments.
- Purchase of chemicals.
- Boundary pillars.
- Measurers and hired labourers.
- Lithographic and photographic charges.
- Section writing.
- Petty works of construction.
- Harbour dues.
- Purchase of bicycles.
- Mounting charges.

Revenue Settlement, Land Records and Agriculture—
- Binding settlement registers.
- Mounting maps.
- Measuring chains.
- Purchase and repair of instruments.

5. Salt—
- Manufacturing charges.
- Law charges.
- Cost of land.
- Purchase of tents.
- Registration charges.
- Rewards.
- Petty works of construction.
- Harbour dues, Customs duties, &c.
- Purchase of bicycles.
- Freight for export and import.
- Charges for destroying spontaneous salt.
- Remittance charges.
- Examination of salt heaps.
- Conveyance of salt to French Government.
- Conveyance of salt to fish-curing yards.
- Boat charges.
- Arms, ammunition and accoutrements.
- Salt-weighing machines.
- Compensation for suppression of manufacture of salt.

7. Excise—
- Cost, freight, &c., of spirits.
- Rewards.
- Purchase of casks.

9. Customs—
- Fees for accompanying draw-back goods.
- Rewards.
- Petty works of construction.
- Boat hire.
- Cost of sample spirits.

10. Assessed Taxes—
- Subsistence allowance to income-tax defaulters in jails.
- Translation of Marwadi accounts.
- Commission paid to companies.

12. Registration—
- Remuneration for the service of females.
- Apparatus for taking finger prints in registration offices.
- Section writing.
- Petty works of construction.

15. Post Office—
- Torch allowance.
- Boat charges.

18. General Administration—Governor's Band—
- Compensation in lieu of rice.
- Subscription to music.
- Purchase of musical instruments.
- Clothing to bandsmen.
- Purchase of tents.
- Vegetable oil, &c.
- Blankets, carpets, &c.

19-A. Law and Justice—Courts of Law—
- Printing and translation executed on behalf of suitors.
- Retaining fee of Government Pleaders.
- Fees to Pleaders in Civil suits, Pauper suits and Criminal cases.
- Stamps in Civil and Criminal cases.
- Petty works of construction.
- Charges of Notaries Public.
- Fees to Interpreters.
- Diet and road money to prosecutors and witnesses and accused persons.
- Fees for chemical analysis.
- Elephant charges.
- Fees to medical officers.
- Conveyance of corpses and wounded persons.
- Conveyance of property in Criminal cases.
- Rewards for the apprehension of offenders.
- Civil and Criminal lunatic charges.
- Food for stolen cattle.
- Charges for copies of judgments.
- Translations of judgments and records in Sessions cases.
- Purchase of judgments from the High Court, Original and Appellate Sides.
- Copies of depositions given to other departments.
- Diet to under-trial prisoners.
- Presents to Khond Chiefs.
- Batta to paiks.
- Translation charges.

19-B. Law and Justice—Jails—
- Dietary charges.
- Hospital charges.
- Clothing and bedding of prisoners.
- Sanitation charges.
- Transfer charges.
- Transportation charges.
- Disciplinary charges.
- Uniform charges.
- Execution charges.
- Extraordinary charges for live-stock, tools and plant.

20. Police—
- Photograph charges.
- Clothing and uniform.
- Arms and accoutrements.
- Rewards to informers.
- Petty works of construction.
- Rewards for saving life.
- Rewards for the apprehension of offenders.
- Purchase of tents.
- Batta to prisoners.
- Hospital charges.
- Secret service money.
- Purchase of horses (Mounted police).
- Purchase of elephants (Hill tracts).
- Cost of feeding (including syces, grass-cutters, &c.).
- Way charges of escorts.
- Hire for removing dead bodies.
- Construction and repair of boats.
- Moharrum charges.
- Extradition charges.
- Steam-boiler apparatus.
- Construction and repair of pounds.
- Feeding charges.

21. Marine—
- Cost of coal.
- Engineer's expenditure and dead-stock.
- Deck stores.
- Saloon stores.
- Provisions for the crew.
- Other Marine stores.

22. Education—
- Library books and maps.
- Reading-room allowances.
- Prizes.
- Scholarships.
- Stipends.
- Petty works of construction.
- Remuneration to Examiners.
- Laboratory charges.
- Gymnasia.
- Special furniture and apparatus.
- Farm annexé.

- Botanical gardens (Agricultural College).
- Result portion of salaries.
- Cost of striking medals.
- Batta and carriage to Engineering students.
- Riding and workshop fees.
- Lithographic charges.
- Class books and maps.
- Materials for School of Arts and Reformatory School.
- Rations (Reformatory school).
- Hospital charges.

24. Medical—Hospitals and Dispensaries—
- Diet of patients.
- Clothing and bedding.
- Medicines supplied by Military Department.
- Country medicines.
- Hospital necessaries.
- Funeral expenses.
- Cholera expenses.
- Compensation in lieu of rents or quarters.
- Petty works of construction.
- Harbour dues, Customs duties, &c.

Sanitation and Vaccination—
- Batta to mothers of vaccinated children.
- Remuneration to vaccinators.
- Cost of lymph.
- Water-supply.
- Village-site.
- Fairs and festivals.
- Purchase and repair of carts.
- Purchase and feeding of cattle.
- Other sanitary outlay.

Medical College—
- Purchase of instruments and chemicals.
- Scholarships and library allowance.
- Training of Sanitary Inspectors.
- Honoraria to the Medical Board of Examiners.
- Stipends to students.

Lunatic Asylum—
- Medicines.
- Amusement and recreation of patients.
- Materials for manufacturing departments.
- Passage and boat-hire for insanes.

Chemical Examiner—
- Articles for experimental work.

26. Scientific and other Minor Departments—Veterinary Department—
- Feeding and maintenance of stallions.
- Keep of ponies while under castration.
- Purchase of ponies.
- Rewards for castration.
- Purchase of donkey stallions.
- Maintenance of donkey stallions.
- Stabling charges.
- Fees for foals.
- Prizes at shows.

Archæological Department—
- Plates for reports.
- Photographic plates, chemicals, &c.
- Measuring coolies.

Provincial Museums—
- Cost of specimens purchased on tours.
- Cost of specimens, objects of interest, and coins purchased at head-quarters.
- Preparation of fittings, furniture, &c., for the collections.
- Lithographic plates.
- Cost of books and publications.

Public Observatories—
- Public clock charges.

Chinchona Plantations—
- Manure.
- Collection and carriage of crops.
- Propagation.
- Other working charges.

Botanical Gardens—
- Working charges.
- Horticultural implements.
- Garden buildings.
- Labelling.
- Experimental gardens.
- Cabinets and materials for the herbarium.
- Library charges.
- Developing the vegetable products of other countries.
- Cost of supplying seeds to soldiers' gardens.
- Hired labour.

Examinations—
- Fees to Examiners.
- Fees to Superintendents and clerks.
- Stationery purchased for examination.
- Extra coolies and peons.
- Cost of chemicals and models.
- Materials for tailoring examination.
- Needle-work material.
- Tabulation charges.

27. Territorial and Political Pensions—
- Fees for the examination of Gosha females.
- Maintenance of tombs.
- Guards of honour.

30. Stationery and Printing—
- Purchase of printing plant, materials and stock.

32. Miscellaneous—European Vagrants.
- Deportations and railway fares of vagrants.
- Clothing and rations.
- Photographs.

Pearl-fishery Charges.
- Cost of examining Pearl banks.
- Coal for pearl-fishery steamers.

75-C. The following are classed as *Contingencies* :—

CONTINGENCIES.

- Petty repairs.
- Sweepers' allowances.
- Money Order commission.
- Cooly to tent lascars.
- Supply of drinking water.
- Dhoby and barbers' charges.
- Rents, rates and taxes.
- Purchase and repair of furniture.
- Hot and cold weather charges.
- Carriage of stationery and records.
- Cloth for records.
- Advertisements.
- Scavenging expenses.
- Postage charges.
- Telegraph charges.
- Printing at private presses.
- Landing and shipping charges.
- Clock winding.
- Binding charges.
- Purchase of books.
- Purchase of periodicals.
- Subscription to newspapers.
- Peons' belts and badges.
- Packing charges.
- Europe stores (including freight).
- Tour expenses and hill journey charges.
- Telephone charges.
- Liveries and clothing to servants.
- Office scales and weights.
- Record racks, boards, &c.
- Clocks, time-pieces, &c.
- Rattan mats and blinds.
- Office boxes.
- Tolls.
- Umbrellas for peons.
- Padlocks.
- Table cloth.
- Mats.
- Prickly-pear destruction charges.
- Lighting charges.
- Office expenses, including such articles as gum pots, rat traps, mixture to prevent destruction of records, brooms, lamps, lanterns, nails, soap, vinegar, water pots, ropes, match boxes, firewood or other fuel, chalk, food for cats, glue, paste, thread, &c.
- Miscellaneous, including items not specified above. The items should, however, be described in detail in the bills.

APPENDIX C.

Departmental Charges.

Date of payment.	A. Items requiring previous sanction.			B. Recurring charges for which definite scales or periods of limitation have been prescribed.			C. Charges based upon the average of past actuals.			
	Purchase of elephants.	Purchase of tents.	Purchase of bycicles.	Remuneration to copyists.	Rewards.	Fees to Interpreters.	Charges for remittance of treasure.	Charges for examination of salt heaps.	Mounting maps.	Food for stolen cattle.
	Grant.	Grant.	Grant.	Grant.	Grant.	Grant.	Grant.	Grant.	Grant.	Grant.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Month's Total ..										
Total expenditure in previous months ..										
Progressive Total ..										

Contingencies.

Date of payment.	A. Items requiring previous sanction.		B. Recurring charges for which definite scales or periods of limitation have been prescribed.		C. Charges based upon the average of past actuals.		
	Rents.	Books.	Clothing to servants.	—	Postage charges.	Binding charges.	Hot and cold weather charges.
	Grant.	Grant.	Grant.		Grant.	Grant.	Grant.
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
Month's Total ..							
Total expenditure in previous months							
Progressive Total ..							

Local & Municipal Dept.

CURRENT No. 14142

Govt. of {1896} Madras.

FINANCIAL.

N
Mis Order No 1138 Lmis dt 20-6-96
Communicated to the Sanitary Commissioner and the Sanitary Engineer.
2. The annexed statement will be furnished to the Accountant-General

V.R. 14/6/96 W.W.S 18.6.96

Issued

Recd.

Encl.
4 spare copies

G.O., &c., Nos. 309, 310,
2nd May 1896.

MAY.

To The Sanitary Commissioner. Sp.C
" " Engineer.
" Accountant. General, with a statement
Despd 21/6/96

Contingent Expenditure.

Issuing instructions for improving the existing arrangements for the control of —, and forwarding copy of the Proceedings to the Government of India.

(with order)

A 15/6
22/5

When given for copying ____
When copied ____
When examined ____
When signed ____
} 189

READ AGAIN G.O., No. DATED
189

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT	A	A	A	A	A	A	A
LETTER OF GOVERNMENT							
STATEMENT WITH DITTO							
PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.							

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