PROCEEDINGS OF THE PLAGUE COMMISSIONER.

(1899)

MISCELLANEOUS.

No. 888

Dated 29. 3. 99

Despatched

Indexed H.P.
7.4.99

[Despatch Abstract.]

Tents

Recording papers relating to the Correspondence with the Superintendent central Jail Yerrowda about the Cost of ~~te~~ —— supplied to the several officers on plague duty.

BACK PAPERS.

No.	Date.	No.	Date.

1

FURTHER PAPERS.

No.	Date.	No.	Date.

PLAGUE COMMISSIONER'S OFFICE.

(1899)

CURRENT No. 3483

The reference ~~to which~~ on which this is the reply, was whether tents ~~[illegible]~~ were required for Dr. Murray. When making that reference it was thought that the Supdt. Central Jail Yeravda had not yet complied with this office requisition for a supply of tents to Dr. Murray. ~~[illegible]~~ ~~[illegible]~~. These tents, however, appear to have been supplied long ago i.e. in January last. The invoice relating to them was also countersigned & returned to the Supdt. on the 18th inst.

These papers may be recorded pending receipt of the original of invoice No. 7 from the Supdt.

to 22-3-99 401

Sd 23/3/99

Swice rec'd

Rec no 8880 / 29.3-99

Progs.
Letter
Ref.

From The Collector Ahmednagar

Dis **No.** 401

Dated 20th March 1899

Received 22 : C.

Registered 22-3-99

Enclosures

Spare copies

SUBJECT.

Reporting that no more tents are reqd. by the Medl. Officer with the Dr.

BACK PAPERS.

No.	Date.

FURTHER PAPERS.

No.	Date.

Dis No. 401/P

ANANTAPUR COLLECTOR'S OFFICE,
Dated 20th March 1899.

FROM,
Bannatyne Macleod ESQ., M. A Barat Law
COLLECTOR OF
Anantapur,

TO
THE
Plague Commissioner
Madras

SIR,

Enclosures.

In reply to your Refnl No. 2569/6. 3.99, I have the honour to state that the Medical officers require no more tents for the present.

I have the honour to be
Sir
Your most obedt servant
W Macleod
Collector

AB

REVENUE DEPARTMENT.

FROM

THE COLLECTOR OF

Anantapur,

TO

THE

Dated
Despatched
Received

189

No.

ENCLOSURES.

SUBJECT.

PLAGUE COMMISSIONER'S OFFICE.

(1899)

CURRENT No. 3679

From The Superintendent Central Jail Vellore

Order

No. m/1212

Dated 27-3-99
Received 28-3-99
Registered 28-3-99
Enclosures
Spare copies

SUBJECT.

Forwarding invoice No 7 for Rs 454

No. $\frac{\text{M}}{1212}$

Vellore Central Jail

27th March 1899.

28 MAR 1899

From,

G. CLONEY Esq,
Ag. Superintendent,
Central Jail Vellore,

To,

The Plague Commissioner,
Madras

Sir,

In continuation of this office No. $\frac{\text{M}}{1065}$ dated 15-3-99 I have the honour to enclose herein the Invoice No 7 for [illegible] as requested.

I have the honour to be,
Sir,
Your most obedt servt

BACK PAPERS.

No.	Date.

FURTHER PAPERS.

No.	Date.

CM 2137

Plague Commissioner's Office,
FORT ST. GEORGE,
Dated 189

From
L. E. BUCKLEY, Esq., I.C.S.,
Plague Commissioner,

To
The Supdt. Central Jail
Vellore

Sir,

Eight

It was asked that Seven sets of tents ~~were requested~~ might ~~to~~ be supplied to the Collectors of North Arcot, Anantapur, Bellary & Salem. Invoices* have been received only for four sets, and I have the honour ~~to~~ request that the remaining invoices may be forwarded at an early date to enable me to report the expenditure to Govt. before the close of the official year.

* Nos. 165, 153, 202 & 168

O.C.

L 27/2

Note

Another draft below

Lang
14/2/99.

Despd 25.2.99
M.

PLAGUE COMMISSIONER'S OFFICE.

(1899)

CURRENT No. 2569

8/ 6/3

~~Ref on Cur: 2569~~

From The Superintendent Central Jail Vellore

~~**Order**~~

To

The Supdt Central Jail Vellore

Sir,

Referring to your letter No: $\frac{818}{M}$ of 27-2-99

I have the honor to ~~observe~~ state that only

3 Sets of tents appear to have been supplied to the

Anantapur Dt; while 4 sets were ~~required~~ ordered

~~to be supplied~~ in the undermentioned Commu-

-nications

1. Telegram of 16-11-98 — ~~Bom: $\frac{697}{98}$~~
2. Pro: No: 828 of 1-12-98 –
3. " " 936 of 17-12-98
4. " " 50 of 6-1-99.

Another draft below

14/3/99

Apparently the one ordered in the last of the said

Communications has not yet been supplied & I

request that the ~~same may be despatched at once~~ order may be held in abeyance

~~&~~ and the cost intimated to me ~~at once~~ as soon as possible

OC

PC

4.3.99 6/3/99

No. $\frac{818}{M}$

Dated 27-2-99

Received 28-2-99

Registered 28-2-99

Enclosures

Spare copies

SUBJECT.

Giving the cost of 7 sets of tents supplied to certain officers and the months in which the amounts were adjusted.

I think not. We may do away with Dr. Murray any day now. Ask him if tents still required.

D

7/3/99

BACK PAPERS.

No.	Date.

FURTHER PAPERS.

No.	Date.

M/818

P. C.
28 FEB. 1899

CM

Include this in Plague statement

included

Vellore Central Jail
27th February 1899

From

The Superintendent
Central Jail,
Vellore.

To

The Plague Commissioner,
Madras.

Sir,

With reference to your R.C. No 2437 d 22nd February 1899. I have the honour to give below the cost of 7 sets of tents supplied and the months in which the amounts were adjusted.

			Rs. as. ps.	
Invoice No	165	for Collector, Anantapur for	457-0-0	in Novr 98
"	168	for Collector North Arcot for	450-8-0	- Do -
"	176	for Collector Bellary for	458-8-0	- Do -
"	187	for Collector Salem for	453-0-0	in Decr 98
"	193	for Collector Anantapur for	460-8-0	- Do -
"	202	for Collector, Anantapur for	462-0-0	- Do -
"	⊗ 7	for Collector, Salem for	454-0-0	in January 1899
			3195-8-0	

⊗ This was by an oversight omitted to be entered in the register of tents kept in the Office

Invoice Nos 176, 187 and 7 dated 30th Novr 1898, 9th Decr 1898 & 17th Jany 99 were submitted direct to the Officers supplied and the amounts adjusted.

I have the honour to be,
Sir,
Your most obedient servant

Superintendent.

Vellore Central Jail

27th February 1899

From

The Superintendent

Central Jail

Vellore

To

The [illegible]

Sir,

With reference to your [illegible] 22nd February 1899 I have the honour to [illegible] 7 sets of tents supplied [illegible] the invoices were [illegible]

Invoice No 165 for Collector [illegible]

" 185 for Collector [illegible]

" 176 for Collector Bellary

" 187 for Collector Salem

" 193 for Collector [illegible]

" 202 for Collector [illegible]

" 7 for Collector Salem

[illegible]

Superintendent Central Jail

P.C

~~Ref~~ on Curr 2569/99

To

The Collr of Salem

B/6/3

Sir,

The Supdt, Central Jail, Vellore writes that ~~It appears that invoices relating~~ invoices No 187/98 & 7 of 1899 for tents supplied ~~for the 2 sets of tents supplied to you at~~ by him for the use of the Registn offices in your Dist ~~to Vellore Central Jail~~ were sent to you direct ~~by the Supdt~~ for countersignature & return. I have the honor to request that the duplicate & the triplicate copies of the invoices may be forwarded to ~~this office at an early date~~ me at once as the cost of tents is adjusted in the accounts of this office.

~~187 of 1898 & 7 of 1899~~

OC

P.C

Despd 7/3/99

Lw 6/3/99

To

The Collr of Bellary

Sir,

The Supdt, Central Jail, Vellore writes that ~~It appears that invoice relating~~ invoice No 176 for tents supplied for ~~the tents supplied to you at Dt Medical~~ the use of the D M O Bellary was ~~& Sanitary officer from the Vellore Central Jail were~~ sent to you direct ~~by the Supdt~~ for countersignature & return. I have the honor to request that the duplicate & the triplicate copy of the invoice may be forwarded ~~to this office~~ to me at once, as the cost of tents is adjusted in the accounts of this office.

~~No 176~~

OC

P.C

Despd 7/3/99

Lw 6/3/99

4-3-99

No. 0ll

9th March 189 9.

PLAGUE COMMISSIONER'S OFFICE.

(189 9)

CURRENT No. 2984

From The Superintendent
Central Jail
Vellore

No. 965-

Dated 8-3-99
Received 9-3-99
Registered 9-3-99.
Enclosures
Spare copies

SUBJECT.

Stating that on the whole 8 sets of tents have been supplied &c

Order Refer. Cur no: 2984/99

To

The Coll. of Anantapur

Sir;

I have the honour to request that you will be good enough to ~~return~~ ~~to this~~ forward to this office, at an early date, the duplicate & triplicate copies of the invoice, relating to the supply of tents, forwarded to you by the Supt Central Jail Vellore with his letter No. M/350 of 23.1.99 for Countersignature. The original may be returned to the Supt. direct. The cost of the tent has to be adjusted in this office before the close of the current month

Despd ARS 10/3/99

OC
10/3/99
for P.C.

B/9.3.99

BACK PAPERS.

No.	Date.

FURTHER PAPERS.

No.	Date.

No. 755

8th March 1899.

From,

G. Blomey Esq.
Offg. Superintendent,
Central Jail, Vellore.

To,

The Plague Commissioner,
Madras.

P.C.
9 MAR 1899

CN

Sir,

With reference to R.C. No. 2569 d. 6th March 1899. I have the honour to state that the whole 8 sets of tents have been supplied and not seven as stated in our No. M/818 d. 27th Decr 1898.

The set of tents ordered for the Collector of Anantapur in your proceedings No. 50 d. 6th January 1899 was supplied and the invoice for Rs 457-4-0 was sent to the Collector of Anantapur with this office No. M/350 d. 23rd January 1899 for favour of countersignature and return.

I have the honour to be,
Sir,
Your most obedient Servt.

G. Blomey
Superintendent

From,

The SUPERINTENDENT,
Central Jail, Vellore.

To,
The Plague Commissioner
Madras

Dated }
Received } 189

No.

Enclosures.

Subject.

PLAGUE COMMISSIONER'S OFFICE.

(1899)

CURRENT No. 3032

Progs. Refer: No: 3032/99
Letter
Ref.

To
The Supdt Central Jail
Vellore

Sir,

I have the honour to request that ~~immediate transmission to this office~~ of one of the 2 copies of invoices nos: 187 of 1028 & no 7 of 1029 relating to the supply of tents to Salem Dt, returned to you by the Collector after countersignature, with his letters nos: ~~18~~ 1085 & 632 dated 27-12-98 and 6-2-99 respectively ~~They are~~ may be forwarded ~~required~~ for transmission to the Accountant General with the Contingent bill of this office.

OC
Secy
for P.C
13/3/99

6/4-3-99

Despd 13/3/99

From The Ag Collector
Salem

No. 533/Plague

Dated 9-3-99

P.C.
11 MAR 1899

Received

Registered

Enclosures 2

Spare copies

SUBJECT.

Submitting certain invoices for tents supplied by the Supdt Central Jail Vellore

BACK PAPERS.

No.	Date.

FURTHER PAPERS.

No.	Date.

Original 7/3032

No 7.

Invoice for goods supplied to Government Department

The Collector of Salem - Dr

To the Superintendent of the Vellore Central Jail

For the 2d Medical officer on Plague duty Hosur

1899 January 7.	1 Servants' Tent 10' x 10' -	60 - 0
	1 Necessary Tent 4' x 4' -	45 - 0
	Forwarding charges -	2 - 8 - 0
14.	1 Hill Tent 14' x 14' -	340 - 0
	Forwarding charges -	6 - 8 - 0
		454 - 0 - 0.

17.1.99. (Sd) G. Cloney
Supdt Vellore Central Jail
Vellore

(Sd) Robert B. Clegg
Collector

Accepted & Countersigned
(Sd) J. Victor Tebb
2d A.M.O. Hosur

Copy for record
(Sd) R.A. Jenkins
For Collr

(True copy)

Ag

Dy Collector

CIVIL ACCOUNT CODE, VOL. I,

CHAPTER 6.

CONTINGENT CHARGES.

RULE 96.

Work done by Government Factory.

In the case of work being done by a Government Factory, the Officer in charge will prepare an invoice of the quantity and price of the work done, and forward it in triplicate to the Officer served, who, on approving the invoice, will countersign all, and return one copy to the Supplying Officer. Another copy he will file in his own Office, and the third he will attach to his Contingent bill for the current month, noting the amount in the Statement of Account at foot in order to work out the available balance of his grant, but not including it as a disbursement among the charges of his bill. Before despatching his monthly bill, however, he should post the amount of the work bill in his Contingent Register, and include it in the forward total, in order that he may agree that forward total with that shown in the Statement of Account on his Contingent bills. In the Register of the Countersigning Officer the amount of such a bill should, in like manner, be separately entered. Such invoices will never be retained by the Countersigning Officer.

Such adjustments for services rendered are forbidden when their effect would be only a transfer of formal charge from one section to another under the same head of Imperial charge. *No adjustments are therefore necessary for supplies made from one Jail to another Jail.*

The Officer served cannot *charge* the amount in his Contingent bill as no cash payment is made, but only a book adjustment in the Account Office; but the amount available for Contingent expenditure is reduced, and so, to work out the available balance, note is made in the Register of Contingent Expenditure and in the Statement of Account at foot of the bill.

All payments of amounts due by one public department to another should be made by book transaction, except in the following cases :—

(1) When such book transfers do not suit the methods of account or of business adopted by the relieving department.

(2) When the payments do not exceed Rs. 50, and are dealt with as contingent expenditure of the paying department.

To be adjusted as follows :—

	RS.	A.	P.
Amount to be credited in Adjustments of Advances ..			
Do. do. to "Jails"			
Total Rupees ..			

Cno 3057

SALEM COLLECTOR'S OFFICE,

9th March 1899.

DESPATCHED
10 MAR 1899

No. 533/Plague

FROM

Robert B. Clegg, Esq.,
of COLLECTOR AND DISTRICT MAGISTRATE,
Salem,

To

THE ~~SECRETARY TO THE~~ Plague COMMISSIONER ~~OF~~
Madras.

SIR,

With reference to your letter No. 2569 of 6th instant, I have the honor to state that the duplicate and triplicate invoices for tents supplied by the Superintendent Central Jail Vellore to the additional Medical Officers Doctors Noble and Virtue Tebbs were countersigned and forwarded to him with my letter No. 1085 of 27.12.98 and letter No. 632 of 6.2.99 respectively. The original invoice relating to the tents supplied to Dr Noble is sent

10,000—8-3-95. Original

FORM No. 74.

No. 187

INVOICE for goods supplied to Government Departments.

The Collector, Salem Dr.

To the Superintendent of the Vellore Central **Jail.**

			Rs.	a.	p.	Rs.	a.	p.
1898		For the additional Plague officer House						
Decr	5	1 Hill tent 12' x 12'				340	0	0
		1 Servant's tent 10' x 10'				60	0	0
		1 Necessary tent 4' x 4'				45	0	0
		Packing and forwarding charges				8	0	0
					TOTAL Rs. ..	453	0	0

Vellore Central Jail,
7 December 1898.

A. Mney
as Superintendent, Central Jail.

1/3032

vide Rule 1282 of the Jail Code.

Accepted and countersigned.
~~H. A. E. Noble~~
(Signature of officer supplied).

A. A. E. Noble
addl med officer

Cno 3032
SALEM COLLECTOR'S OFFICE,

supplied to Dr Noble is

herewith and the other is with Dr. Virtue Tebbs and a copy thereof kept in my office is sent herewith.

I have the honor to be,
Sir,
Your most obedient servant,
[illegible]
for Collector

XO
103 [illegible]

PLAGUE COMMISSIONER'S OFFICE.

(1899)

on

This invoice may be filed in this office as one of the other 2 copies has been sent to the A.G. by the Collr.

b
10.3.99

But the amount has to be included in the accounts of this office. Ask A.G.'s office how this can be done
14/3 [illegible]

on

They say that this can be done by making a note in the Cont. bill to the effect that the invoice relating to the amount was sent to A.G. direct by the A. Collr. I shall do so in the next Cont. bill.
b
17.3.99
Seen [illegible] 17/3

The auditor concerned was absent for the last 2 days. Hence the delay in ~~[illegible]~~ consulting A.G.'s office as ordered
b

Progs.
Letter
Ref.

CURRENT No. 3038

From

The Collector,
Bellary

~~Dis. [illegible]~~ No. 495-P

Dated 9.3.99

Received

P.C.
11 MAR 1899

Registered

Enclosures 1

Spare copies

SUBJECT.

Forwarding a copy of the invoice no. 176 received from the Superintendent Cent[ral] Jail, Vellore, for tent[s] by him for the [collector]
Medical + Sanit[ary]

BACK PAPERS.

No.	Date

APERS.

Date.

CIVIL ACCOUNT CODE, VOL. I,

CHAPTER 6.

CONTINGENT CHARGES.

RULE 96.

Work done by Government Factory.

In the case of work being done by a Government Factory, the Officer in charge will prepare an invoice of the quantity and price of the work done, and forward it in triplicate to the Officer served, who, on approving the invoice, will countersign all, and return one copy to the Supplying Officer. Another copy he will file in his own Office, and the third he will attach to his Contingent bill for the current month, noting the amount in the Statement of Account at foot in order to work out the available balance of his grant, but not including it as a disbursement among the charges of his bill. Before despatching his monthly bill, however, he should post the amount of the work bill in his Contingent Register, and include it in the forward total, in order that he may agree that forward total with that shown in the Statement of Account on his Contingent bills. In the Register of the Countersigning Officer the amount of such a bill should, in like manner, be separately entered. Such invoices will never be retained by the Countersigning Officer.

Such adjustments for services rendered are forbidden when their effect would be only a transfer of formal charge from one section to another under the same head of Imperial charge. *No adjustments are therefore necessary for supplies made from one Jail to another Jail.*

The Officer served cannot *charge* the amount in his Contingent bill as no cash payment is made, but only a book adjustment in the Account Office; but the amount available for Contingent expenditure is reduced, and so, to work out the available balance, note is made in the Register of Contingent Expenditure and in the Statement of Account at foot of the bill.

All payments of amounts due by one public department to another should be made by book transaction, except in the following cases:—

(1) When such book transfers do not suit the methods of account or of business adopted by the relieving department.

(2) When the payments do not exceed Rs. 50, and are dealt with as contingent expenditure of the paying department.

To be adjusted as follows :—

	RS.	A.	P.
Amount to be credited in Adjustments of Advances ..			
Do. do. to "Jails"			
Total Rupees ..			

PLAGUE.

Cno 3038

BELLARY COLLECTOR'S OFFICE.

No. 495 P

Dated 9. 3. 1899.

FROM R. H. Campbell Esqr.
as COLLECTOR OF
BELLARY.

To
THE Plague Commissioner
Madras

SIR,

In reply to your R. C. $\frac{25^{69}}{6.3.99}$ I have the honour to forward herewith a copy of the invoice No 176 received from the Superintendent, Central Jail, Vellore, for tents supplied by him for the use of District Medical and Sanitary Officer Bellary and to state that the other copy was sent to the Accountant General on 11.1.99 as he called for it.

I have the honour to be
Sir,
Your most obedient Servant

R H [illegible] 10/3/99
for Collector

B 10/3/99

BACK PAPERS.

No.	Date.

FURTHER PAPERS.

No.	Date.

PLAGUE.

BELLARY COLLECTOR'S OFFICE.

No. 3038

10,000—8-3-95.

Original

FORM No. 74.

No. 176

Invoice for goods supplied to Government Departments.

The Collector & District Magistrate - Bellary Dr.

To the Superintendent of the Vellore Central Jail.

Bellary Collector's Office
Reg. No. C 2660-P
4-DEC. 1898

1898			Rs.	a.	p.	Rs.	a.	p.
Novr	28	1 Hill tent 12'×12'				340	-	-
		1 Servants tent 10'×10'				60	-	-
		1 Necessary tent 4'×4'				45	-	-
		Packing & forwarding Charges				13	8	-
					Total Rs. ..	458	8	-

Vellore Central Jail
30th Novr 1898.

Superintendent, Vellore Central Jail.

vide Rule 1282 of the Jail Code.

Accepted and countersigned.

Ag. Collector
(Signature of officer supplied).

23/12/98

3038

Your most obedient Servant

for Collector 10/3/95

REVENUE DEPARTMENT.

FROM

THE COLLECTOR OF
BELLARY.

To

THE

No.

Dated
Despatched
Received
189 .

Enclosures.

Abstract.

PLAGUE COMMISSIONER'S OFFICE.

(1899)

CURRENT No. 8269

From The Superintendent
Central Jail
Vellore.

Order

No. M/1065

Dated 15-3-99

Received 16-3-99

Registered 16-3-99

Enclosures

Spare copies

SUBJECT.

Forwarding Invoice No 187 and stating that the Invoice No 7 which was sent to the Inspector General of Prisons has been called for.

No. ~~Ch~~ 1065

Vellore Central Jail
15th March 1899.

From,
G. CLONEY Esq,
Ag. Superintendent,
Central Jail Vellore.

To,
The Plague Commissioner
Madras

Sir,

With reference to your P.C. No. 3032 d. 13-3-99, I have the honour to enclose herein the Invoice No. 187 and to state that the other Invoice No. 7 which was sent to the Inspector-General of Prisons has been called for to-day.

I have the honour to be,
Sir,
Your most obedient servant
G. Cloney
Superintendent.

BACK PAPERS.

No.	Date.

FURTHER PAPERS.

No.	Date.

PLAGUE COMMISSIONER'S OFFICE.

(1899)

CURRENT No. 3263

P. C.
17 MAR. 1899

Progs.
Letter
Ref. an. Curr: 3263 of 99

To
The Supt. Central Jail
Vellore. 18/3

Sir,

I have the honor to forward herewith after countersignature one of the copies of invoice No. 11, relating to the supply of tents to the 3rd addl. medical officer Anantapur, forwarded by you to the Colr, with letter No: $\frac{M}{350}$ of 23-1-99.

18/3 P.C

18/3/99
183 C

Note
Invoice flapped C & D ~~may~~ to be kindly signed by P.C

Despd 20/3/99
81

From The Collector of Anantapur

No. 784

Dated 13th March 1899

Received 17-3-99

Registered 17-3-99

Enclosures 3

Spare copies

SUBJECT.

Forwarding invoices in triplicate after verification

BACK PAPERS.

No.	Date.

FURTHER PAPERS.

No.	Date.

C No 3263

Refl C No. 784
P

ANANTAPUR COLLECTOR'S OFFICE,
Dated 10° March 1899.
Despd 13°

FROM

Bannatyne Macleod Esq., M. A. Bar at Law
COLLECTOR OF
Anantapur,

TO
THE
Plague Commissioner
Madras

SIR,

Enclosures.

I have the honour to forward herewith after verification Invoice No 11 (in triplicate) for tents supplied to the 3d Additional Medical Officer Gooty.

I have the honour to be
Sir
Your most obedt servant
Mmacleod
Collector

ASt

When given for
When copied
When examined
When signed
189

Original

~~FORM~~ No. 74.

10,000—8-3-95.

No. 11

INVOICE for goods supplied to Government Departments.

The Collector of Anantapur Dr.

To the Superintendent of the Vellore Central **Jail.**

25 JAN 99

2? FEB 99

			Rs.	a.	p.	Rs.	a.	p.
1899		For Dr. Murray 3rd Medical Officer						
January	9	1 Servants' tent 10' × 10'				60	0	0
		1 Necessary tent 4' × 4				45	0	0
		Forwarding Charges				4	4	0
	21	1 Hill tent 12' × 12'				340	0	0
		Forwarding Charges				8	0	0
					TOTAL Rs. ..	457	4	0

23rd January 1899.

Superintendent, Vellore Central Jail.

vide Rule 1282 of the Jail Code.

Accepted and countersigned.

Plague Commissioner

W. McLeod

(Signature of officer supplied.

Collector

REVENUE DEPARTMENT.

FROM

THE COLLECTOR OF

Anantapur,

TO

THE

Dated

Despatched } 189

Received

No.

ENCLOSURES.

SUBJECT.

REVENUE DEPARTMENT.

FROM

Th

To

Th

Dated

Despatch

Received

CIVIL ACCOUNT CODE, VOL. I,

CHAPTER 6.

CONTINGENT CHARGES.

RULE 96.

Work done by Government Factory.

In the case of work being done by a Government Factory, the Officer in charge will prepare an invoice of the quantity and price of the work done, and forward it in triplicate to the Officer served, who, on approving the invoice, will countersign all, and return one copy to the Supplying Officer. Another copy he will file in his own Office, and the third he will attach to his Contingent bill for the current month, noting the amount in the Statement of Account at foot in order to work out the available balance of his grant, but not including it as a disbursement among the charges of his bill. Before despatching his monthly bill, however, he should post the amount of the work bill in his Contingent Register, and include it in the forward total, in order that he may agree that forward total with that shown in the Statement of Account on his Contingent bills. In the Register of the Countersigning Officer the amount of such a bill should, in like manner, be separately entered. Such invoices will never be retained by the Countersigning Officer.

Such adjustments for services rendered are forbidden when their effect would be only a transfer of formal charge from one section to another under the same head of Imperial charge. *No adjustments are therefore necessary for supplies made from one Jail to another Jail.*

The Officer served cannot *charge* the amount in his Contingent bill as no cash payment is made, but only a book adjustment in the Account Office; but the amount available for Contingent expenditure is reduced, and so, to work out the available balance, note is made in the Register of Contingent Expenditure and in the Statement of Account at foot of the bill.

All payments of amounts due by one public department to another should be made by book transaction, except in the following cases :—

(1) When such book transfers do not suit the methods of account or of business adopted by the relieving department.

(2) When the payments do not exceed Rs. 50, and are dealt with as contingent expenditure of the paying department.

To be adjusted as follows :—

		RS.	A.	P.
Amount to be credited in Adjustments of Advances	..			
Do. do. to "Jails"	..			
Total Rupees	..			

When given for copying ______
When copied ______ 189
When examined ______
When signed ______