No. 126 of 1879 80

District Secretary to Government P.W.D. Office. List of Disallowances

Contingent Bill for November 1879.

	Explanation by Executive and District Officers.
(1) One box of J. pens — Rs 1-4-0 One dozen soft blacklead pencils — Rs 1-8-0 Six ink-erasures — Rs 2-4-0 Total Rs 5-0-0	(1) Passed. The attention of Govern-ment is however invited to the fact that similar charges when preferred by Superintending or Executive Engineers in their Contingent bills are usually disallowed by this Office, as all articles of Stationery should invariably be obtain-ed from the Office of Superintendent of Stationery.

(Signed) Geo. Brown.
Dy: Examiner
P.W. Accounts.

(True Copy)

Geo Brown
Dy: Examiner
P.W. Account.

92/10/4 6 L
9-4-80

9/4/80.

Name and Rank.	Amount disallowed.	Reason of Disallowance.	Explanation by Executive and District Officers.
Brought forward ...			

This space should not be written upon as it is required for binding.

Stationery despatch at all times?

J.P. 25/4

87 ot d 3.5.80

C Please see this note — I could at once dispose of the particulars disallowances by saying that I am embarrassed by Govt to pass certain charges to a limited extent without reference, but prefer to send you the C A W's note in extenso as it contains observations with reference to the schedules of the Stationery Dept. which I can in great measure confirm myself, and which I have every reason to believe are strictly accurate — I never myself use either the stationery dept. pens inks, or blotting papers — The latter is simply infamous stuff. I should probably before long move Govt to consider the question of these schedules and rule they be relieved but meanwhile I shall be glad if you will direct your Office to accept these charges under any circumstances

28/4/80

87 2 ot d 3.5.80

Remarks in connection with the stationery supplied to the Dept are fairly concurred in - Much of it is almost unusable & is certainly unsuitable for any comfort & the waste in supply of articles of good quality & speedily breaking considering the stringent orders of the Dept in regard to engine articles which can be supplied by the Dept of Stationery - It is believed the Dept has properly departed from the chapter & rep. such articles but I have taken the responsibility of ordering that small charges under 10/- may be admitted without special reference to Dept in each case - The approval of the Dept of this course is

Name and Rank.	Amount disallowed.	Reason of Disallowance.	Explanation by Executive and District Officers.
Brought forward ...			

N.B.—This space should not be written upon if the return appears to be satisfactory.

It hardly seems necessary for a deputy Examiner to comment the attention of Govt. to the nature of charges made on the authority of a Secretary to Govt.?

It has been for years a recognised practice for Secretaries of Dept. (Central Members) with Letters in which a limited amount of Govt. Money is entrusted, and the Hon. the Undersecretary formally sanctioned such a course last year. Same further proposals of the same effect are pending from one

Name and Rank.

Price - Rate - of paper
of the Dy. W., should
be made.
With the words "Allowance
to" begin "Genl.", the
Deputy Dir. Endorsement
would have been
unobjectionable.

As regards the subject
of the Rule the
Staff Blackhead pencils
were ordered by Genl.
Staff. The Surgeon
were for myself. The
Cl. erk and for
yourself and the
Office.
If necessary, I will
pay myself for the
Surgeon, but if it
submitted that Genl.
might reasonably
supply such articles.

the appointment is taken
of drawing attention to
the quality of the
articles supplied from
the Stationery Office.
It is very necessary that
the writing materials in
Genl. offices should
be of the best description
possible, and those
supplied from the
Medical Stationery
Office are of the
worst.
It is not economy, but
the very reverse, to
insist on electro using
bad writing materials
when by paying a
little more they might
have good ones.
Time is lost, double
labour often caused,
pens are spoiled, worse
ink, if pens & paper
are bad, and I

Name and Rank

believe paper must be
several leaves by the
Stationery supplied from
their office.

The paper * cannot be
written on; the pens
cannot be written with;
the blotting-paper will
not blot; the sealing-
wax will not seal;
the pencils can only
erase, and require
different erasers to rub out
the marks made by
them; the pen knives
will not scratch out;
and the ink seems
to corrode the pens
with the most remarkable
infidelity.

There is no exception to
these general matters; part
of what is said above
you will, it is thought,
be able to confirm.
The only point on which
I cannot speak from

* it is full of small hairs,
and becomes greasy after
exposure to the air

† this is of less consequence
as much of the paper
is so thin that it will
not bear scratching.

Requested—

My attention is requested
to the opening para 3
l. 4 of this book in lines 3
which is objectionable &
unnecessary— The omission
of the word secretary has
probably a mistake (possibly
in pasting) & would
at once have been corrected
if printed out—
The list will be passed as
requested—

DM
1/5

my own experience as
to the quality of the
pens, which all the
clerks here agree
in condemning. They
have actually at their
own expense bought
some pens lately
which are good enough
to be written with.

It seems very difficult
to get pens anywhere
now which is of
much use, but the
worst I have come
across are made from
pens supplied
from the Stationery
office.

Lately it appears that
they have run out of
their stock, and pens
have had to be
bought in the market.
Such articles as pens
& interiors should
surely be available in a

Name and Rank.

Attorney despatch at all times.

J.P.
28/4

R7 OT dy 3.5.80

C Please see this note — I could at once disprove of the particular disallowances by saying that I am entrammelled by Govt to pass certain charges to a limited extent with reference, but perhaps I had rather on the C & W's note in extenso as it contains observations with reference to the Instructions of the Stationery Dept. which I can in that manner confirm myself, and which I have my name to believe are strictly accurate — I reserve myself use either the Stationery Dept: pens inks, or blotting paper — The latter is simply infamous stuff.

I shall probably before long move Govt to examine the matter of these Instructions and note may be relieved thereby. I shall be glad if you will direct your to accept these and to

R9 OT dy 3.5.80

Jy

The remarks in connection with the Stationery Supplied to the Dept are entirely concurred in. Much of it is almost unreadable & certainly unavailable for any comfort to the writer. The supply of articles of good quality is specially necessary considering the stringent orders of the Dept in regard to keeping articles which can be supplied by the Dept of Stationery — It is believed the Dept has previously forwarded the charges for such articles but I have taken the responsibility of ordering that small charges under 5/- may be admitted without special reference to Dept in each case — the approval of Dr. Atkinson Esqre is

28/4/80 JPH

to JP.

With reference to the C comments on the case of part of the office note dated 28/4. I had no intention whatever of writing in an objectionable manner. The wording of the disallowance by the deputy Examiner appeared "out of order" considering the authority on which the charge in question was made, and I suggested this — not expecting indeed that the first part of the note (the second part was purposely worded as separate sheets so that

Name and Rank.

if necessary it might
be disconnected from
the first) would go
to the C.
As regards the necessity
for the remark, it is
perhaps as well to
bring to notice any
case in which the
proper form of address
to a superior officer
appears to have been
departed from.
It has become the custom
to word "disallowances" in
an exceedingly brief
way, and in some
cases which have passed
through the office the
brevity has made them
discourteous: this case
was supposed to be
one of these.
The words "deputy Examiner"
have made use, because the
officer who signed the
disallowance is known to
Everyone to be in charge

of the branch of
the C. office in which
these matters are dealt
with.

J.O.P.
4/5

C. A. V.

Your disclaimer
was not needed
and the matter in
this respect may be
allowed to drop
I have already asked
Mr. W to submit
a note in regard
to various trifling
matters with which
the Secretary might
be allowed to deal
finally, and such
changes as those involved
in the present reference
might be included
with advantage -

Name and Rank

The money Credited
under the R 50 per
annum

Q Regards the
indistinct character
of the Stating Officer
by the S.J Stating
please draw also a
formal Statement for
the order of Govt.
Unofficial are adopted
to bad

Ack

5/5/80

Ack
A note in red
of the charges
for
[illegible]

1804.]

[P. W. D. Madras. Form No. M 62.]

of 1881-82

Office. List of Disallowances

May 1881.

son of Disallowance.	Explanation by Executive and Superintending Engineers.
Passed provisionally only ing Accounts for Stationery was ed from the Market ad of from the ouery Deptt.	
Passed as state the ances under the charges not brought ard for audit the bill for 1881.	
Audit deferred ding receipt of nation of the umstances under ch the charge been incurred hy why it has been ught forward a Contingent bill-	

(C)

Audit No 26646 of 2nd Aug 1879

Name and Rank.	Amount disallowed.	Reason of Disallowance.	Explanation by Executive and Superintending Engineers.
Brought forward ..	8 " "		P.W.C. No. 3748
(d) Printing letter heads on 2500 Note papers - W 34-12-"		(d) Passed provisionally pending explanation why the printing was not done by Government Press	Rec'd 27 June '81. E.27
So Lab	8 " "		

Geo Brown
Dy Comptroller P.W. Accts
E.27
23/6.
1881
23/6

Entd in Receipt Register.

N.B.—The explanations by Executive and Circle Officers should always be given on this paper the one under the other in the col. provided for the purpose.

N.B.—This space should not be written upon as it is required for filing the list

7

...to No 2666 W. 24 Oct 1879.

Name and Rank.	Amount disallowed.	Reason of Disallowance.	Explanation by Executive and Superintending Engineers.
Brought forward ..	8 " "		P.W.C. No. 3748
(d) Printing letter heads on £100 Note papers - R 34 - 12 - "		(d) Passed provisionally pending explanation why the printing was not done by Government Press.	Recd. 27 June '81. E.27
To Lab	8 " "		

Leo Brown
Dy Examiner P.W. Accts
E7
23/6.
2326
23/6

N.B.—This space should not be written upon as it is required for filing the list.

Stated in Receipt & Exp. R.

N.B.—The explanations by Executive and Circle Officers should always be given on this paper the one under the other in the col. provided for the purpose.

Referring to the remarks dated 27th June 81 to the effect that the printing was not done by Government Press, I beg to state that the letter heads were ordered to be printed by the Government Press, but as the Press was unable to undertake the work in the time required, the Secretary was authorized to get it done by private agency. The Secretary was also directed to consider them on general grounds, for which the papers were referred to above will be required.

R.K.
29.6

is an Audit charge I believe, & I don't know the circumstances under which it was incurred.

(d) This is note paper with printed heading, obtained from the Government Press in July last for official use. Similar charges have been incurred previously without objection. Vide C.K. quoted Govt. No. 2666 W dated 24.10.79 as authority, but this Govt does not refer to such charges.

G
28/6/81.

S.A.W.

All these questions were laid to rest some time ago. There is some official note correspondence with the Govt Examiner previous to which charges of this nature for

28.6.81

No 488
12/8/81.

TO H. [illegible]

I AM UNABLE TO TRACE THE CORRESPONDENCE YOU REFER TO. PERHAPS YOU ALLUDE TO G.C. NO. 1159 E. DATED 22ND. OCTOBER 1877.

C.

12/8

QUESTION RELATES.

C.

23/7

No 725 N.

No 6

What we want particularly is certain office note correspondence which passed between this office and your predecessor in connection with a disallowance list on one of our contingent bills. The month cannot be given, but the point discussed was the purchase of petty articles of stationery in the local market, and it was eventually decided that such purchases might be admitted up to a limit of Rs 10/ in each month.

2. If this correspondence can be traced please send it to me for reference as it is wanted for the disposal of your disallowance list No. 50 of 1881-82, referred to in your reminder No. 106 A/D d/ 26th July 1881.

3/8/81.

D.J.W.

No. 688 N.

GOVT. OF MADRAS. } 1881. P. W. DEPT.

SECRETARY.

Chepauk, 19th July 1881.

OFFICE NOTE.

To

C.

Please let me have for reference your disallowance list No. 26 of 1880-81, on the contingent bill of this office, with this office replies thereto.

C.C.I

C

Dy/Ar.

19.7.81

No 420 dt 21/7/81

TO "A"

DISALLOWANCE LIST NO. 26 OF 1880-81 CALLED FOR BEARS REFERENCE TO CONTINGENT BILL OF COIMBATORE DIVISION. PLEASE STATE THE MONTH TO WHICH THE CONTINGENT BILL IN QUESTION

C. A. W.

I have now send to you C. No 3748 with the Office note Corresp that has taken place with reference to your note of the 29th June last.

"You will see that all attempts to trace the Corresp alluded to by you have failed.

I ascertained verbally from C's Office that at all two A place on a disallowance list of 1880-81, but a wrong No (26) was quoted, whether wilfully or not I cannot say, & now C's office say officially that no such Corresp can be traced!

The G.O. quoted by C. (No 1159 W of 22.10.77) is not what we want — we had it put up before we addressed the C — what is to be done now?

11.8.81.

C 16/8/81

GOVT OF MADRAS. 1881. P. W. DEPT.

SECRETARY.

Octacamund, 19th August 1881.

~~Chepauk,~~

OFFICE NOTE.

To

W.

C's Disallowance List No 50 of 1881-82.

This paper has been delayed searching for some Office Note Correspondence between you and Major Spaill which took place last year in Connection with similar objections raised by C's Office.

The Correspondence has now been found, and it will be seen from this that Major Spaill agreed to accept small items of Contingent Expenditure under your signature without further

reference. Mr Gordon may not, however, consider himself bound by Major Spill's decision - and it seems desirable that such matters should be placed on a proper footing once for all.

It will serve no useful purpose to "explain" to the Examiner the "necessity" for items of contingent expenditure in the Secretariat Office. The Secretary is the only judge as to such "necessity" - and as no item of charge is incurred without his authority in detail as shown by initials in the Cash Book, the matter should, it is thought, end there.

Objection of the characters now raised by C' Office are of comparatively recent origin. The W. Secretary's signature to a Contingent bill has hitherto been regarded as sufficient guarantee of the propriety of the charge, and it is still so regarded in other Departments of the Secretariat.

It may of course sometimes happen that an item debited to "Contingencies" is chargeable to some other head of account, and in this case the intervention of the Examiner would be proper, and would no doubt be thankfully accepted - but as to the "necessity" for the charge itself, the Secretary is the best and only judge.

It seems anomalous that the Chief Engineer and Secretary who, under the Govt, administers the whole financial resources of the

Department should be precluded from spending a few annas on the purchase of an item of "Contingencies"

The matter has probably only to be represented to Govt to be rectified.

R.F.
19.8.81.

Charges —
Please put the facts together in a brief note to Govt.
In my initials

Ptt
19.8

Read the following:—

List of Disallowances from the Examiner P. W. Accounts, for 30 pf 1881-82.

FOR ORDERS.

In this paper the Examiner has taken exception to certain small items of Contingent expenditure of the P. W. Secretariat, calling in some cases for "explanation of the circumstances under which the charge has been incurred" &c.

2. Similar objections were raised by Major Traill as a former

I think the Govt should take up the first charge — Establishment in the Govt Secretariat and the Secretariat Establishment accepted as exceptional by Govt.

VB

Under that head the bill is signed by the Secretary to Govt.

It is so signed always

R.F. Yes.

R.F.
23/8

occasion - but after some
office note correspondence
between him and the
Secretary it was arranged
that "small charges
under Rs 5 may be
admitted without special
reference to Government
in each case" Mr. Gordon
does not seem disposed
to continue the arrange-
-ment - and it is con-
-sidered that the matter
should be placed on a
proper footing once
for all -

3- It can serve no
useful purpose to
explain to the Examiner
"the circumstances" under
which a certain amount
of Section writing was
done in the Secretariat
or why it was considered
necessary to do some
printing at a private
press, &c -

4- It seems anomalous
that the Chief Engineer
and Secretary who, under
the Government, is
entrusted with the
administration of the
whole financial re-
-sources of the Depart.
should not have
power to spend a
rupee or two on "office
Contingencies" - It is

believed that no such restriction exists in practice in other Departments of the Government, and that the propriety of charges entered in a contingent Bill signed by a Secretary is not questioned by the Accountant General.

5. In the P.O. Secretariat every item of charge is personally scrutinized by the Secretary or Under Secretary, who initials the Cash book either daily or weekly. And

there can thus be no charge made of which the Secretary has not specifically approved.

6. This being done, a further check by the Examiner is, to say the least, superfluous.

7. Should it happen that an item which has been entered "under contingencies" is more properly chargeable to some other head of account, the intervention of the Examiner would be legitimate, and his instruction would

be thankfully accepted.
But as to the pro-
priety of the charges
themselves, the Secretary
is, it is submitted,
the best judge.

8- An order in general
terms authorising the
Secretary to Government,
P.G. Departt, to incur
such contingent charges
as he may consider
necessary - would
perhaps suffice - the
Examiner being told
that his audit should
be confined to the
debit of the charges

to

to the proper heads
of account.

C. A. Lawley
Lt. R.E.
Secretary to Government
P.G.D.

26695
11-2-96

For Orders.

Read Examiner's
Disallowance Link
No 80 of 1881-82.

B Order Memo.
No. 2125 W. dt. 26th Aug/81

The Examiner
of Public Works Accounts
will understand
that charges entered
in the Government
Secretariat Contingent
Bill under the Signature of the Secretary
or Under Secretary are
to be accepted and
sanctioned by Government.

Sd/ R. H.
2nd Dec
26-8-81

Bill 2125 W/26 Aug/81

2. 26.8.81.
Rld. 22/8. Cir 22/8. Re 26/8.

FROM THE EXAMINER P.W.ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

OOTACAMUND.

NO. 113-M. MADRAS, 31st AUGUST 1881.

SIR,

I HAVE THE HONOR TO ACKNOWLEDGE RECEIPT OF G.O. NO.2125 W.DATED 25TH.AUGUST 1881.AND BEG TO EXPLAIN AS FOLLOWS FOR THE INFORMATION OF GOVERNMENT:-

Charge to be attested by G.O.2125/81. Mg. Letter 79- The line of argument taken by him leaves it free to him to submit reports or not as he himself may think fit. R.S. 4-9-81

2. I DID NOT CONSIDER IT NECESSARY TO FURNISH GOVERNMENT WITH A COPY OF MY REFERENCE TO THE ACCOUNTANT GENERAL, P.W.DEPARTMENT, BECAUSE THAT REFERENCE WAS NOT MADE UPON THE PROCEEDINGS OF THIS GOVERNMENT BUT UPON THE EFFECT THAT A RULING OF THE GOVERNMENT OF INDIA EXERCISED UPON THE CONNECTED RULES AND PROCEDURE UNDER THE GOVERNMENT OF INDIA CODE AS WELL AS UNDER THE MADRAS CODE.

3. THE GOVERNMENT OF INDIA LETTER (MADRAS G.O.NO.730 - DATED 17TH.MARCH 1881) USES THE WORDS 'FOR ANY LENGTH OF TIME' AND IF INTENDED TO BE FREELY APPLIED, NULLIFIED THE CODE RULE PRESCRIBING A LIMIT OF 15 DAYS.THE TRANSMISSION OF THE PROCEEDINGS OF THIS GOVERNMENT ONLY SERVED TO

ILLUSTRATE MY CASE,BUT THE DIRECT SUBJECT OF MY REFERENCE

WAS THE GOVERNMENT OF INDIA RULING PUBLISHED IN THE ABOVE

QUOTED G.O.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEDIENT SERVANT,

D. C. Cousens

EXAMINER P.W.ACCOUNTS.

266955
11-2-26

Ref. No 730 W. 17/3/81
Q.C. 1509 W. 16/6/81
B. No 2122 W. 25/8/81

FROM THE EXAMINER P.W.ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVT.

P.W. DEPARTMENT.

No. 113-W.

DATED 3/.. AUGUST 1881.

RECD.

EXPLAINS WHY A COPY OF HIS REPORT TO THE ACCOUNTANT GENERAL P.W. DEPARTMENT WAS NOT FURNISHED TO THE LOCAL GOVT.

Recorded.

Entd. in Receipt Regr.

Recommended W.O. 5-9-81

Recorded.

...rected has been ...Monthly observed and that to prevent ... this afforchement in future an S.O. should ... now be framed for insertion in ... Code as a new para No 388 A

7-9-81

26695

Agent

For orders

I have no wish to
pursue a point of this
kind too much against
the Examiner who I think
has every desire to
meet the wishes of Govt.
as well as my own in
all ordinary matters
The rule laid down
in the marked passage
S.O. 5th October 1875 No
2544 O is not a Code
one and it is very desirable
that his attention was
not drawn to it by
his Office
If the Auditor Genl
objects I would use
every test while accepting
the explanation offered
the Govt cannot
think that the omit-
ting of the name of the order

Air 7/9
pt 5.5/9.2 Augt

Passed 50
para 388 A

In cases in which the
orders of Government on
matters concerning the
Accounts Branch, are in
the opinion of the Examiner
not in accordance with
the rules and regulations
of that branch of the Service
he should address the
Accountant General, re-
porting fully the circumstances
of the case; but in all
such cases, or in any other
that he may do refer
to the head of the Department
in which his opinion differs
from that of Government
he will in making his
reference furnish a copy
of it at the same to the
Government

Att

7.8.81

26695

No. 2249 W PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 12th Septr 1881

Read the following :—

From,

The Examiner, P.W. Accts (H.L. No. 1138 of 31st August 1881)

While accepting the explanations offered by the Examiner P.W. Accounts, the Honorable the Governor in Council cannot think that the spirit of the order in question has been sufficiently observed. To prevent misapprehension in future the accompanying Standing Order will now

n 6 169 11-2-96

now be inserted as
page 388 A of the
Indian Public Works
Code.

8/5/81

No 221/98/42 dept 2/81
B

To
The Secy. P.W. Accts
with Standing Orders
Read
1/9/87

No 2519 W. PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 15th October 81
read the following :—

G.O. 2219 W, dated 13th September 1881.

Read also the following

office note from the Examiner P.W.
Accounts, dated 16th September 1881.

It is now pointed
out by the Examiner
P.W. Accounts that the
existing rules on the
subject are insufficient
to meet cases of the
kind referred to
in the Proceedings
recorded above - and
that the issue of the
proposed Standing
order is unnecessary -
In this case it seems

For orders

In sending up the
matter originally in
order it appeared
to me that the
Code rules as they
stood were not so
comprehensive as was
desirable to ensure the
Examiner's compliance
with the instructions
previously issued by
this Govt, but as
the Govt representation
and in consideration
of the Director I have
no desire to press the
matter & add anything
to the words of the Code
So make the Examiner's
duty clear it would
perhaps be better to omit
the words "in reference to
technical matters" from
Rule 376 E - If this
be allowed the G.O.
cited be confirmed & this
modification

7/10/81

11-2-86

9/16

evident that the Examiner did not sufficiently observe the rules.

2- It will probably make the Examiner's duty clear, if the words "in reference to technical matters" be omitted from para 376 E of the Code.

3- The Standing order to be issued will accordingly be confined to this modification.

No. 2519 R. & S./15-Oct-/86
B.

11/10/86

To,
The Examiner,
Local P. W. Accts.
15/10/86
Encls. returned to A.G. 12-11-86.

QS 5/10
M. 13.10.86 R.K. 16.10.86

All communications should be addressed to the Secretary.

No. 1711 A.E.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Establishment

From

The Secretary to the
Government of Madras,
Public Works Department.

Simla 22nd October 1886.

Desp. 26

Sir,

I having been brought to the notice of the Government of India by the Accountant General, Public Works Department, that orders have been given to the Examiner of Public Works Accounts, Madras, to the effect that charges entered in the Madras Government Secretariat contingent bill under the signature of the Secretary or under Secretary are to be accepted as sanctioned by that Government, I am directed to state that such an order is contrary to the general practice and rules relating to such charges and to add that it

it is desired that the Government of Madras should conform to the general rules on this subject.

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

W. Lawson Colln. R.E.
Offg. Secy. to Govt of India.

Up

P.C. No. 2544 W. 9-10-79.
" " 2122 W. 25-8-81
" " 2125 W. 26-8-81
" " 2249 W. 12-9-81.
" " 2519 W. 15-10-81.

Entd. in Receipt Regr

P. 2-11. R. 4-11.

No. 2741 W. PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 5th Nov. 81

Read the following:—

From,

The Govt of India — (A.E. No 174 A.E. dy 22 Octr 1881)

Recorded ~~with a~~ request that the Examiner will explain whether the communication with the Accountant General after receipt of G.O. No 2122 W dy 25th August 1881 without pending copies of his letter to this Government.

Examiner P.W. Accounts. ✓ D.O. 5/11/81 2/11/81

11-2-96

2741 h. 5-11-81

Adopted 7/6

Hon W Hudleston

For orders

In circulating for approval the annexed draft it would presume to be my satisfactory to me to be permitted to add that in making this reference no reflection whatever is desired to be conveyed as to the general conduct of business by the present Treasurer who in many all respects performs his duties in a very ~~Satisfactory~~ manner and with entire credit

12/11/81

48V 11-2-96

No. 2833 W

Government of Madras.

PUBLIC WORKS DEPARTMENT.

To

The Secretary to the
Govt of India, M Dept

14th November 1881.

Sir,

With the view of clearly defining the relations of the Examiner of W. Accounts with the Local Government, it was laid down in the Circular of the Govt of India No 979 the 13th November 1878 that in cases in which the Examiner may have occasion to address the Accountant General, W. Dept on matters concerning the Accounts Branch arising out

24495

of orders of the Local Gt
which are in the opinion of
the Examiner not in accordance
with the requirements of that
Branch of the Department,
the Examiner will be responsible
that the communications to
the Accountant General convey
correctly the views of the
Local authorities. It was
further ruled that the Examiner
should, when making his
report, furnish the Local
Gt simultaneously with
a copy of it.

2. His Excellency the Governor
in Council accepted
this view of the duties and
responsibilities of the Examiner
and duly communicated the
orders of the Gt of India to
that officer for information and
guidance.

3. His Excellency the Governor in
Council has however to
bring to notice that the
Examiner P.W. Accounts has
by his action in cases to
be immediately adverted to
rendered inoperative the orders
which have been conveyed to
him.

4. The first case to which I
am to allude is that
referred to in my letter to the
Gt of India No. 2123 W dy
25th August 1881. In this case
an order of the Local Gt
based on a communication
from the Gt of India was
referred by the Examiner for
the instructions of the Accountant
General W. Dept, and it
was not till the question had
been considered and decided
on by the latter officer that
the Local Gt were furnished
with copies of the correspondence.

5. On this occasion it was pointed out by His Excellency the Governor in Council to the Examiner that he had neglected to observe the orders of the Govt of India contained in their Circular of the 13th November 1878 — notwithstanding which the Examiner has again (not more than a few days after receipt of this reminder) referred an order of the Local Govt for the instructions of the Accountant General, without furnishing a copy of his letter simultaneously for the information of Government.

6. The second case forms the subject of your letter No 174 A.E. d/22nd Oct 1881 — and it may be as well perhaps to explain here the circumstances which gave rise to the issue of the orders on the subject of contingent charges which the Govt of India consider to be "contrary to the general practice "and rules relating to such "charge"

7. It was found that in the Audit of the Contingent Bills of the Secretariat, small items of charge for office requirements were frequently challenged by the Examiner who required "Ex- "-planation of the circumstances "under which the charge had "been incurred" — It was pointed out by the Secretary that such "explanations" rendered to the Examiner could serve no useful purpose, that every item of charge had been duly authorised and had been previously subjected to the personal scrutiny of the Secretary or Under Secretary — and that

it was anomalous that an
Officer charged with the control,
under Govt., of the whole
financial resources of the
Department should be
precluded from spending
in that challenge a few
annas on office requirements.
His Excellency the Governor
in Council fully concurring
in this view of the case, and
believing moreover that the
Contingent Bills of the Civil
Departments of the Secretariat
were accepted by the Accountant
General as authoritative,
ruled in the orders referred
to in your letter of the 27th
October that "charges entered
"in the Govt. Secretariat Contingent
"Bill under the signature of
"the Secretary or Under Secretary
are to be accepted as sanctioned
by Govt." No other course

seemed open.

8. And here, I am to remark
on the tone and substance of
the Examiner's communication
to the Accountant General,
W. Dept. based on this
order of Govt. Mr. Gordon
assumes that under this order
"there will be no necessity
"for the submission of a Contingent
"Bill from the Govt. Secretariat
"in future as he is given to
"understand that it is not
"open to audit". "It will,"
he continues, "be sufficient
"if the Secretary W. Dept.
"sends me an intimation that
"such and such an amount
"has been incurred as Contingent
"Expenses of his Office."

9. His Excellency the Governor
in Council regards this

Conclusion as unwarrantable.

10. There is nothing in the orders of Gov^t to justify the Examiners' assumption that the Contingent charges are beyond the scope of audit — and seeing that Contingent Expenditure is classified under some fourteen or fifteen well recognized heads, it is not understood what the Examiner means by saying that "it "will be sufficient if an "intimation is sent to him "that such and such an "amount has been incurred "as Contingent Expences."

11. His Excellency the Governor in Council considers that in this communication, the Examiner N.W. Accounts has not taken due care to "convey correctly the views "of the Local Authorities."

12. The explanation of the Examiner N.W. Accounts as to why he has not attended to the orders of the Gov^t of India and of the Local Gov^t in regard to furnishing copies of his communications to the Accountant General is contained in his letter No 1588 of 9th November 1881 — copy of which is attached.

12.11.81

Despatched 11th. 11. 81.

The Hon W. Huddleston

Copy of letter from the Examiner P. W. Accounts to the Accountant General Public Works Department, — No 97 A. dated 3rd September 1881

I have the honor to forward for your information copy of Madras G.O. No 2125 W of 26th instant, and of the Disallowance List referred to.

2 Under this order there will be no necessity for the submission of a contingent Bill from the Government Secretariat in future, as I am given to understand that it is not open to audit. It will be sufficient if the Secretary to Government Public Works Department sends me an intimation that — such and such an amount has been incurred as — contingent expenses of this office. The amount can — then be posted in my Registers and followed into the accounts of the Divisional Executive Office.

3 I have the honor to enquire if this arrangement can be put into practice

/True Copy/

W. Jackson

Supt. Correspondence Branch

9/11

FROM THE EXAMINER P.W.ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 158 W. MADRAS, 9th NOVEMBER 1881.

SIR,

I HAVE THE HONOR TO ACKNOWLEDGE G.O.NO.2741 W. OF 5TH INSTANT, AND TO STATE THAT G.O.NO.2128 W. OF 25TH AUGUST 1881, WAS RECEIVED BEFORE I COMMUNICATED WITH THE ACCOUNTANT GENERAL, P.W.DEPARTMENT.

2. I SUBMIT HEREWITH COPY OF MY LETTER NO.37 A. DATED 2ND SEPTEMBER LAST, TO THE ACCOUNTANT GENERAL, FROM WHICH IT WILL BE SEEN THAT I REFERRED TO HIM UNDER PARA 220 OF THE CODE AND NOT UNDER PARAS TOUCHED BY THE G.O. LAST QUOTED.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEDIENT SERVANT,

D. D. Cowan

EXAMINER P.W.ACCOUNTS.

26695V
11-2-96

FROM THE EXAMINER P.W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

P.W. DEPARTMENT.

NO. 1078/46.

DATED 6th NOVEMBER 1881.

RECD.

13 No. 2833 W. dy 14th "Noor 1881.

ENCLO. 1.

CONTINGENT BILLS OF THE P.W.

SECRETARIAT OFFICE. REGARDING

THE AUDIT OF---------

Subject as in Receipt Para

All communications should be addressed to the Secretary.

No. 213 of 82

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Establishment

To The Secretary to the
Government of Madras,
Public Works Department.

Fort William, 19th December 1881.

Sir,

1 I am directed to acknowledge receipt of your letter No. 2833 W, dated the 14th instant, bringing to notice two cases in which the Examiner, Public Works Accounts, Madras, has not followed the prescribed procedure in respect to reports to the Accountant General, Public Works Department, regarding orders passed by the Local Government.

2 In reply, I am to observe that the Examiner was certainly not in order in making the references to the Accountant General in these cases without simultaneously furnishing the Government of Madras with copies of them. The Accountant General Public Works Department will be requested

to

Rec'd 26 Dec 94.

Extract from Govt. of India Codes of Regulations for the P. W. Depart.

Chapter III - Section VI -

× × ×

106 - "In all matters relating to forms and procedure of accounts in his own office, and in the Department generally, the Examiner will be directly under the orders of the Accountant General in respect of orders of the Govt. of India, and will communicate with him freely - But he will

Govt 115-94 - 22-10-94
" 2644 - 9-10-94
" 2224 - 26-8-81
" 2494 - 12-9-81
" 2594 - 15-10-81
" 2944 - 5-11-81
" 2834 - 10-11-81

Entd. in Receipt Regr.

lies responsible that such communications convey correctly the views of the local or other authorities whenever the case may be in any way affected by them, and all correspondence which has thus arisen should be communicated to the Local Government.

Cr 29.12

P. W. Department.

Read the following:—

Letter from Govt of India No 213 dated 19th Dec 1881.

FOR ORDERS.

It is proposed, with the approval of the Honble Member, to send the accompanying reply to the Govt of India with reference to para 3 of their letter.

2. It will be observed that the Examiner's audit of Contingent charges differs very materially from that of the Accountant General; for, while the former requires each item, however trivial its amount, to be specified in detail, the latter is content with the lump sum of expenditure on certain petty items which are "admissible

26 11- ...without detailed audit."

...

...There seems no reason why a practice which is ... general throughout the Civil Departments, and is more in accordance with the figures of things, should not be adopted in the P.W. Depts.

The disbursing officer is a better judge of the necessity of petty items connected with his office requirements than the Examiner can be; and if special items such as those classed in (a) in the Civil Depts Contingent Bill Form are given in detail, it will suffice to lump the others together.

As regards para 4 of the Government of India letter, it seems in every way desirable to adopt the suggestion of the Post Office

Cur 29.12

Indian Act this provision of India's Code has been reproduced in the Madras Code, the Examiners duly would have been clear, and he would not probably have fallen into the misunderstanding which has given rise to this correspondence with the Government of India.

A.H. Lushington
Coll Rd.

Secy to Govt P.W.D.

I cannot myself understand how the Sentence in question was omitted as it materially embodies the principle already in force & existed in the order defining the position of the Examiners, and can only suppose that the omission was through pure oversight.

R.S.

3199w

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 31st March 1881.

Read the following :—

Letter from the Govt of India - - - - - - - - - - A E No. 213 A.S. of 19th Decr/80

Paras 1 and 2 of the letter above recorded will be communicated to the Examiner P.W. Accounts

2. A further communication will be addressed to the Government of India as regards para 3.

3 The suggestion of the Government of India in para 4 that a standing order should be issued adding to para 380 of the Madras P.W. Code, the portion of the para 106 Chapter III of the Government of India Code which has been omitted from the former will be attended to by the Secy to G.

to the Code Committee)

32 00 W 4/31 Dec 1/81.

To The Secretary to the
Govt. of India P.W.D.

Sir.

Referring to para 3
of your letter No. 213 A.E.
dated 19th December 1881,
I am directed to explain
that the orders of this Govt.
of the 26th August 1881. No. 2125
were not intended to traverse
the general practice and
rules relating to contingent
charges. It was not decided
to do more than to bring
the practice of the Public
Works Audit into conformity
with that general throughout
the Civil Department where
petty items of office con
tingencies are lumped

To The Comptroller
with Extract. paras 1 & 2
of letter.

Read
2/1/82

together in the Contingent
Bill and are "admissible
without detailed audit".
There is no objection to
special items such as those
shown under Class 1(a)
in the accompanying spec-
imen form of Contingent
Bill being entered in
detail and subjected to
"regular audit".

2 I am to enquire
whether there is any ob-
jection to this practice
being adopted in the
Public Works Departt.,
and if not to request
that authority may be
communicated to the
Examiner P.W. Accts.
being instructed accordingly.

Read
21/1/82

29/12/81

26695
11-2-96.

Rs 3190/- 3200/- 31-12-81.
3200

P. W. DEPARTMENT—1881-82.

MEMORANDUM.

~~Current No.~~

~~Letter Number~~

~~dated the~~

~~from the Supg. Engineer of~~

The undersigned is directed to request that the Accountant Genl will be good enough to submit a Memo: showing the nature of the audit applied to contingent bills of the Civil Depts of the Secretariat, and indicating the charges passed without detailed audit.

(Sgd) R. H. L
Secy:

To
The Acct Genl

Memo
Sept 6

GOVERNMENT OF M

FINANCIAL DEPA

1st September 1881, N

Move to the Hil

Read the following pa

From S. JACOB, Esq., Officiating Under Secretary ment of Finance and Commerce, to the Offici dated Simla, 18th July 1881, *No.* 1783 [*Curr*

I am directed to forward a letter from the Ex Madras, addressed to the Accountant-General, P dated 1st June 1881, regarding allowances, for A clerks and inferior servants who have accompa Ootacamund.

2. I am to request that the Government of have been taken, with reference to the orders i Government of India, No. 680, dated 19th May on the basis of the Simla Allowances Rules, fo ing the Government of Madras to and from H laid down, they should be submitted to the Gove

3. I am also to request that it may be ex Works Secretariat, Madras, claim the benefit of as family maintenance allowance and house-rent.

ENCLOSURE No

From D. C. GORDON, Esq., Examiner of Public W General, Public Works Department, dated

I have the honor to forward, herewith, a stateme family maintenance allowances for April 1881, claim Works Secretariat Office who proceeded to Ootacamu reference thereto, to request the favor of being inform finally admitted by this Office.

2. In paragraph 4 of G.O., Financial Departm of which is attached, the Madras Government directe old rules during the current season, except in respect to Ootacamund and Ootacamund to Madras on retur 5 of the order of Government quoted above, that t Government of India; but as in the papers received the approval of the Government of India having refer the question to you for instructions.

3. Pending a reply to this reference, the cha this Office.

4. The favor of an early reply is solicited.

ORDER THEREON, 1st Septe

Ordered that the following letter be se

(Here enter No. 1623, dated

(True Ext

Exd. F. R. Bantleman.

26695
11-2-36.

11-2-36

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

1st September 1881, No. 1622.

Move to the Hills.

Read the following paper:—

From S. JACOB, Esq., Officiating Under Secretary to the Government of India, Department of Finance and Commerce, to the Officiating Chief Secretary to Government, dated Simla, 18th July 1881, *No.* 1783 [*Current No.* 1960].

I am directed to forward a letter from the Examiner of Public Works Accounts, Madras, addressed to the Accountant-General, Public Works Department, No. 28-A, dated 1st June 1881, regarding allowances, for April 1881, claimed on behalf of certain clerks and inferior servants who have accompanied the Government of Madras to Ootacamund.

2. I am to request that the Government of India may be informed what measures have been taken, with reference to the orders in paragraph 4 of the Resolution of the Government of India, No. 680, dated 19th May 1881, towards laying down new rules, on the basis of the Simla Allowances Rules, for officers and establishments accompanying the Government of Madras to and from Hill stations. If new rules have been laid down, they should be submitted to the Government of India.

3. I am also to request that it may be explained why the clerks in the Public Works Secretariat, Madras, claim the benefit of batta, at three-tenths of salary, as well as family maintenance allowance and house-rent.

ENCLOSURE No. 1.

From D. C. GORDON, Esq., Examiner of Public Works Accounts, Madras, to the Accountant-General, Public Works Department, dated Madras, 1st June 1881, No. 28-A.

I have the honor to forward, herewith, a statement of the amounts of batta, house-rent, and family maintenance allowances for April 1881, claimed on behalf of certain clerks of the Public Works Secretariat Office who proceeded to Ootacamund with the Madras Government; and, with reference thereto, to request the favor of being informed whether the claims, as preferred, can be finally admitted by this Office.

2. In paragraph 4 of G.O., Financial Department, No. 470, dated 19th March 1881, copy of which is attached, the Madras Government directed the continuance of the application of the old rules during the current season, except in respect to travelling allowances *en route* from Madras to Ootacamund and Ootacamund to Madras on return journey. It would appear, from paragraph 5 of the order of Government quoted above, that these Proceedings were communicated to the Government of India; but as in the papers received in this Office no specific mention is made of the approval of the Government of India having been obtained, I have deemed it proper to refer the question to you for instructions.

3. Pending a reply to this reference, the charges will be admitted only provisionally by this Office.

4. The favor of an early reply is solicited.

ORDER THEREON, 1st September 1881, No. 1622.

Ordered that the following letter be sent to the Government of India:—

(Here enter No. 1623, dated 1st September 1881.)

(True Extract.)

R. DAVIDSON,
Chief Secretary.

Exd. F. R. Bantleman.

Cur 29.12

Govt. of (1881) Madras.

FINANCIAL.

Dated September, 1st

Read

Read. Sent.

G. O., 1st September 1881, No. 1622.

SEPTEMBER.

Move to the Hills.—Regarding the framing of new rules, on the basis of the Simla Allowance Rules, for officers and establishments accompanying the Government of Madras to and from Ootacamund.

FINANCIAL DEPARTMENT.

Move to the Hills.

No. 1623.

FROM

THE HON. R. DAVIDSON, C.S.I.,
Chief Secretary to the Government of Fort St. George,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF FINANCE AND COMMERCE.

SIR,

In reply to your letter of the 18th July last, No. 1783, I am directed to state that this Government have been awaiting the receipt of the promised sixth edition of the Simla Allowance Rules before drawing up a fresh edition of the Madras Rules. It will probably be necessary to discuss several points with the Government of India before such an edition is finally promulgated, and this Government are, therefore, anxious to have the fullest possible particulars in regard to the Simla travelling allowances before them, in order to draw up a scheme which will at once be just to their establishments and acceptable to the Governor-General in Council.

2. With reference to the third paragraph of your letter, I am to invite reference to the second paragraph of my letter, No. 232, dated the 5th February 1880, and to my letter, No. 1794, of the 10th December last, and to say that this is one of the points which this Government desire to discuss fully with the Government of India before a revised edition of the Madras Rules is submitted for their approval. If, however, there is no likelihood of the early issue of the sixth edition of the Simla Rules, I am to say that no time will be lost in drawing up rules on the basis of the several Government of India Resolutions of the current year, and, in continuation of Mr. Master's letter of the 29th June 1881, No. 1207, Financial, I am to request to be advised of the probable date of their publication.

3. In a separate letter I have been directed to address you in regard to a matter of account procedure connected with your reference.

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

R. DAVIDSON,
Chief Secretary.

OOTACAMUND,
1st September 1881.

Exd. F. R. Bantleman.

1881.

FINANCIAL DEPARTMENT.

From

The Chief Secretary to the Govt. of Fort St. George,

To

The Secy. to the Govt. of India, Dept. of Finance and Commerce.

Dated 1st *September* 1881.

Issued

Read.

No. 1623.

Enclosure.

Move to the Hills.—Regarding the framing of new rules, on the basis of the Simla Allowances Rules, for officers and establishments accompanying the Government of Madras to and from Ootacamund.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

3rd October 1881, Nos. 1864-65.

Correspondence.

Read again—

G.O., No. 1622, *dated* 1*st September* 1881.

ORDER THEREON, 3rd October 1881, No. 1864.

Ordered that the following letter be addressed to the Government of India.

(Signed) R. DAVIDSON,
Chief Secretary.

To the Government of India, with copy of G.O., No. 1305, dated 15th July 1881.

To the Secretary to the Government of India, Department of Finance and Commerce, dated Ootacamund, 3*rd October* 1881, *No.* 1865.

With reference to the last paragraph of my letter of the 1st September 1881, No. 1623, I am directed to address you in regard to a matter of procedure.

2. With your letter of the 18th July last, No. 1783, was forwarded a letter from the Madras Examiner of Public Works Accounts, No. 28-A, dated 1st June 1881, submitting to the Accountant-General, Public Works Department, for instructions, certain orders issued by this Government in the Financial Department. This reference was in strict accordance with the letter, if not the spirit, of the local Public Works Code, the portion of which relating to the duties of the Examiner agrees with the Government of India Public Works Code.

3. However desirable it may be to invest the Examiner with the powers accorded to him by that Code, it appears to the Honorable the Governor in Council that it was never intended that an Examiner attached to the Government of Madras or Bombay should be at liberty to question orders passed in the Financial Department, which may have reached him through the channel of the Public Works Department, and, unknown to the Local Government, to address representations in respect to such orders to the Accountant-General, Public Works Department.

4. The Financial Department of a Local Government has no concern whatever with the latter officer or with the Examiner, and it is thought that the local Accountant-General should alone be competent to question orders issued in that department.

5. It will be noticed that the procedure laid down for the guidance of the Accountant-General and the Examiner differs widely.

The former officer, although of much higher official rank, is bound, if he considers that a financial rule or order has been transgressed by the Local Government, "respectfully* to advise the Local Government accordingly," and, if he "does not finally acquiesce in the correctness of the decision," "it is his duty respectfully to request the Local Government to submit the question for the orders of the Supreme Government." It is stated in the same section of the Civil Account Code that "the Supreme Government does not usually receive

* Civil Account Code, Volume II, Chapter XXX, Sections 7 and 8.

any communication upon such matters from an Accountant-General except through the Local Government."

Sections 111 and 112, Government of India, Public Works Code.

On the other hand, the Examiner of Public Works Accounts has the power, if he conceives the Local Government to be in error, to address the Accountant-General, Public Works Department, direct. The Public Works Code of the Government of India does not even require him to furnish the Local Government with a copy of such representations (although this Government in the Public Works Department have now desired that this course be followed), and as the Accountant-General, Public Works Department, is in another capacity a Secretary to the Government of India, an Examiner is practically allowed to appeal direct to the Supreme Government.

6. It is not for Government in this department to discuss how far such a right of appeal is advisable in respect to *Public Works* questions, but the Honorable the Governor in Council decidedly objects to a Public Works Account officer using the right in respect to matters which have been decided in the Financial Department. The Examiner of Public Works Accounts is necessarily unaware of the considerations which may induce decisions in that department, and of the past correspondence, and it appears to this Government that it is as objectionable, on every score, for him to question in this manner the propriety or correctness of orders passed in the local Financial Department as it would be for the local Controller of Military Accounts to question decisions of the Public Works Department in respect, for instance, to the amount of travelling allowance claimable by Military Officers in the Public Works Department under a section of the Public Works Code.

7. Orders issued in all departments of the Local Government are invariably subject to careful examination by the Account Officer of the department concerned, and should not, the Government consider, be reviewed by Account Officers of other departments.

8. This question is not affected by the propriety or otherwise of the particular orders, to which the Examiner of Public Works Accounts has felt himself called on to take exception, but it may be mentioned that, in accordance with the first clause of Section 7, Chapter XXXI, Civil Account Code, the local Accountant-General was specially consulted before those orders issued, and expressed his opinion that they were generally in accordance with the order of the Government of India.

9. I am directed to invite attention to the fact that the Examiner of Public Works Accounts was informed in an order, No. 1305, dated 15th July 1881. of which a copy is enclosed, that in the event of his being in doubt as to the meaning of an order in the Financial Department, the correct course for him to pursue was to address that department, but this instruction has been ignored by the present Examiner. The Government consider that he was bound, even if the rules did not require it of him, to defer in courtesy to such an instruction, and the fact that in this instance the Local Government were placed in a position of unseemly antagonism to the Examiner, affords an additional reason for laying down precise rules for the guidance of Account Officers in this respect.

10. If the Government of India hold it to be desirable that, in addition to his own functions, which should, it is thought, sufficiently engage the time and the staff of the Public Works Examiner, that officer should scrutinise orders passed in the Financial or other departments, all representations from him should, in the opinion of the Honorable the Governor in Council, be made through the local Accountant-General, and submitted or withheld at the discretion of that officer, who is alone recognized as the financial adviser of Government in the Civil Departments.

(Signed) R. DAVIDSON,
Chief Secretary.

Exd. T. O'Connor.

Govt. of [1881] Madras.

FINANCIAL.

To THE GOVERNMENT OF INDIA.

Dated October, 3rd.

Issued

Read. Rec.

G.O., 3rd October 1881, Nos. 1664-65.

OCTOBER.

Correspondence.—The Government of India addressed in reference to the course followed by the Examiner, Public Works Accounts, in making a representation to the Accountant-General, Public Works Department, respecting an order issued in the Financial Department regarding the allowances of Clerks, &c., proceeding to Ootacamund with the Government.

Finance Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

Letter from the Government of India, Department of Finance and Commerce, dated 20th January 1882 - No. 173.

I am directed to acknowledge the receipt of your letter No. 1865 dated 3rd October 1881, stating the objections taken by the Government of Madras to the action of the Local Examiner of Public Works Accounts in having referred to the Accountant General Public Works Department certain points connected with orders issued by the Local Government in the Financial Department.

2. In reply I am desired to say that the Governor General in Council regrets that he is unable to concur with the Government of Madras in the opinion that there was any

irregularity on the part of the Examiner of Public Works Accounts in the procedure adopted by him. The Examiner as an officer of the P.W. Department, is guided by the Rules of the P.W.D. Code, and the procedure to which exception is taken by the Government of Madras was based on Rule III Chapter III of that Code.

3. I am to add that His Excellency in Council sees no necessity for a modification of the existing rule.

Order thereon 29th January 1882 No 171.

Ordered to be recorded.

/True Extract/

/Sgd/ R. Davidson

Chief Secretary

15

26-6-95 D
11-2-96

Financial Dept.

G.O. dy 27 Jany/83
No 171.

No. 527 E.

Accountant General
Public Works Department
Establishment.

Simla 17th August 1883.

Copy of the following forwarded to the Examiner of Public Works Accounts Madras in reply to his letter No. 92 A and 119 A dated 14th July and 31st July respectively.

Signed A. Filgate Lieut. Col. R.E.
Accountant General.

No. 1098 E. dated 9th August 1883 from the Government of India, Public Works Department, to the Accountant General Public Works Department.

In reply to your endorsement No. 429 E. dated 27th ultimo, I am directed to request that the Examiner of Public Works Accounts Madras, may be instructed to pass allowances under

under the 3rd Edition of the Octacamund allowance Rules to the establish-ments which accompanied the Government of Madras to Ooda-camund during the Current year up to and inclusive of the 31st May 1883.

True Copy.

G. Slatter
Superintt Correspondence Branch
19/9/83

No. 185 W

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

The Chief Engineer,
Public Works Department.

Madras, 1st September 1883.

Memo

Copy of ~~Letter~~ from the Accountant General P.W. Department No. 527 E. dated 17th August 1883 regarding the final admission of Ooty Allowances under the 3rd. Edition of the Rules up to and inclusive of the 31st. May 1883 is forwarded to the Chief Engineer P.W. Department for information, with a request that the several Travelling Allowance Disallowance lists relating to Ooty Allowances which were only provisionally passed may now be returned to this office for final disposal.

D. D. Eardley

Examiner P.W. Accounts.

R.No. 545.
7-9-83.

Celespark
Encl: 1
7th Sept/83

No 1931 D

To C.

No disallowance list in question has been finally recorded in this office. No further action appears necessary?

26-6-95
11-2-96

Ed

Dy Sy

To. No. 592 of 8th Septr: 83.
Encl: 1.

Sir,

I am directed to forward herewith a list of Ooty Allowance Disallowances noted in the margin relating to Ooty travelling allowances recorded in the Office of the Secretary to Government P. W. Deptt. may be considered as having been finally disposed of.

Travelling Allowance List No.	of	Disallowance
34	1881-82.	— Do. —
41	— Do. —	
58	— Do. —	
86	— Do. —	
119	— Do. —	
158	— Do. —	
179	— Do. —	
211	— Do. —	
163	1882-83	— Do. —
194	— Do. —	
229	— Do. —	
61	1883-84.	

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

B. 262 W 9.10.82
770 C 9.4.83
776 C 9.4.83
B. 1382 W 11.5.83
1931 D 7.9.83

DE

C
Dy
8/9

10/1/84

From,

The Examiner P.W. Accounts,

Madras.

To

The Chief Engineer,

P.W. Department.

18 E W.

No 2556 dated 12 Sept 1883.

By Recorded.

Cy

10/9

Enclo. 1.

Ooty Allowances forwarding final orders regarding------to be finally disposed of.

Entered in Regd. Register

Statement of Travelling Allowance for the journey from Madras to Ooty admissible under 2nd and 3rd Editions of Ooty Rules :—

	2nd Edition						3rd Edition					
		Personal	Family					Personal	Family			
	Maximum	Railway and Road	Wife	Each child not less than 12 years	Each child not less than 3 years	Total	Maximum	Railway and Road	Wife	Each child not less than 12 years	Each child not less than 3 years	Total
I class. Officers whose Salary exceeds Rs 1500	330 ..	130 ..	50 ..	50 ..	25 ..	255 ..	330 ..	130 ..	50 ..	50 ..	25 ..	255 ..
II class. Other officers above the Grade of clerks and clerks whose Salary is not less than Rs 400	280 ..	79 ..	50 ..	50 ..	25 ..	204 ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
do Other officer above the Grade of clerks and clerks whose Salary is not less than Rs 300	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	280 ..	79 ..	50 ..	50 ..	25 ..	204 ..
III class & IV class. Clerks whose Salary is less than 400 but not less than Rs 50 and other clerks	155 ..	34 10	30 ..	30 ..	15 ..	109 10	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
do Clerks whose Salary is less than Rs 300 but not less than Rs 50 and other clerks	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	161 ..	41 ..	30 ..	30 ..	15 ..	116 ..
V & VI class. Inferior Servants whose Salary is not less than 10 and other inferior Servants	11 13 4	11 13 4	.. ..	.. ..	.. ..	11 13 4	11 13 4	11 13 4	.. ..	.. ..	.. ..	11 13 4

D. C. Cameron

Examiner D. F. Accounts
Ely
Ooty

Statement showing amounts of batta &c admissible under the 2nd and 3rd Editions of Ody Rules:—

Salary	2nd Edition				3rd Edition			
	Monthly family & conveyance allowance.	Monthly Stand & Lamp Lascar allowance.	Monthly Horse Road cess & Stables.	Total.	Monthly family & conveyance allowance.	Monthly Stand & Lamp Lascar allowance.	Monthly Horse Road cess & Stables.	Total.
Less than Rs 100	40 ..	20 ..	16 10 8	76 10 8	40 ..	40 ..	16 10 8	96 10 8
Rs 100 but less than 150	50 ..	20 ..	16 10 8	86 10 8	50 ..	40 ..	16 10 8	106 10 8
" 150 do 200	60 ..	20 ..	16 10 8	96 10 8	60 ..	40 ..	16 10 8	116 10 8
" 200 do 300	70 ..	25 ..	16 10 8	111 10 8	70 ..	50 ..	16 10 8	136 10 8
" 300 do 400	80 ..	25 ..	20 13 4	125 13 4	80 ..	50 ..	20 13 4	150 13 4
" 400 do 500	90 ..	25 ..	25 ..	140	90 ..	50 ..	25 ..	165 .. ..
" 500 do 600	100 ..	25 ..	29 2 8	154 2 8	100 ..	50 ..	29 2 8	179 2 8
" 600 or more	100 ..	25 ..	37 8 ..	162 8 ..	100 ..	50 ..	37 8 ..	187 8 ..
	Extra allowance				Extra allowance			
Inferior Servants	5			5				
V do do whose Salary is not less than 10					7			7 .. ..
VI class do less than 10					5			5 .. ..

D. C. Cameron

Examiner P. W. Accounts

4/4/10

Statement of Travelling Allowance admissible for the journey from Madras to Ootacamund 6th Duty under Duty 5th Edition as compared with the amounts admissible under Swinton Edition 6th

6

	Calcutta to Simla 1186 miles.					Madras to Ootacamund 361 miles					Total Allowance admissible for 361 miles under Swinton Rules.
	Allowance under Swinton Rules	Personal	Family		Total	Allowance under Swinton Rules	Personal	Family		Total	
		Paid 1090 Free 96 Miles 1186	Wife	Children (1) Not under 12 yrs (2) Do 3 yrs			Paid 327 Free 34 Miles 361	Wife	Children (1) Not under 12 yrs (2) Do 3 yrs		
	Rs										
I Class Exceeding a Salary of Rs 1500	253	204 6 / 48 / 252 6	- -	- -	252 6	330	130 - -	60 - -	75 - -	265 - -	77 - -
II Class { other officers above the grade of Clerks or Clerks Salary not less than Rs 1400	850	252 6	150 - -	225 - -	627 6	-	- - -	- - -	- - -	- - -	- - -
II Class { Do " Salary not less than Rs 300	-	- - -	- - -	- - -	- - -	280	79 - -	50 - -	75 - -	204 - -	259 - -
III Class { Clerks when Salary is less than Rs 400 but not less than Rs 50	600	142 3 -	115 - -	170 - -	427 3 -	-	- - -	- - -	- - -	- - -	- - -
III Class { Do is less than Rs 300 Do	-	- - -	- - -	- - -	- - -	161	41 - -	30 - -	45 - -	116 - -	183 - -
IV Class Other Clerks.	500	100 - -	100 - -	150 - -	350 - -	161	41 - -	30 - -	45 - -	116 - -	152 - -
V Class Superior Servants when salary is not less than Rs 10	36	36 - -	- - -	- - -	36 - -	12	11 13 4	- - -	- - -	11 13 4	11 - -
VI Class other superior servants.	30	30 - -	- - -	- - -	30 - -	12	11 13 4	- - -	- - -	11 13 4	9 - -

Madras 4th October 1882

D. P. Cowan

Registrar of Civil Courts

Ex Officio

C

Statement showing the amounts of batta &c admissible under Ooty 3rd Edition as compared with the amounts admissible under Simla 6th Edition

Salary	Simla Edition 6th				Ooty Edition 3rd			
	Monthly Family Allowance.	Monthly Special Allowance.	Monthly House Rent up to 6 Rs 100.	Total.	Monthly Family Allowance.	Monthly Special Allowance.	Monthly House Rent up to 6 Rs 100.	Total.
Less than Rs 100	40 ..	20 ..	16 10 8	76 10 8	40 ..	40 ..	16 10 8	96 10 8
Rs 100, but less than 150	50 ..	20 ..	16 10 8	86 10 8	50 ..	40 ..	16 10 8	106 10 8
" 150 do 200	60 ..	20 ..	16 10 8	96 10 8	60 ..	40 ..	16 10 8	116 10 8
" 200 do 300	70 ..	25 ..	16 10 8	111 10 8	70 ..	50 ..	16 10 8	136 10 8
" 300 do 400	80 ..	25 ..	20 13 4	125 13 4	80 ..	50 ..	20 13 4	150 13 4
" 400 do 500	90 ..	25 ..	25 ..	140 ..	90 ..	50 ..	25 ..	165 ..
" 500 do 600	100 ..	25 ..	29 2 8	154 2 8	100 ..	50 ..	29 2 8	179 2 8
" 600 do 700	100 ..	25 ..	33 5 4	158 5 4				
" 700 or more	100 ..	25 ..	37 8 .	162 8 .	100 ..	50 ..	37 8 .	187 8 .
Inferior Servants								
from Rs 12 and under	1/3 of Salary			1 ..				
Do for Salaries not less than 10					7 ..			7 ..
Do less than Rs 10					5 ..			5 ..

D. D. Cameron

Examiner P. W. Accounts

Ely
Bhutan

From,

The Examiner P.W.Accounts,

Madras.

To,

The Secretary to Government,

Public Works Department.

No. 114 W Madras, 7th October 1882.

Copy of the following forwarded to the Secretary to Government P.W.Department, for information.

D.P. Carmody

Examiner P.W.Accounts.

Copy of letter from the Examiner P.W.Accounts, to the Accountant General P.W.Department, No. 1193 dated 6th October 1882.

I have the honor to forward for your information a copy of G.O.No.1190 dated 14th.September 1882 together with a copy of the revised (Third Edition) Ooty Allowance Rules referred to therein, and the following four statements:-

1. Statement of Travelling Allowances for the journey from Madras to Ooty admissible under 2nd. and 3rd. Edition Ooty Rules.

2. Statements showing amounts of batta etc. admissible under 2nd. and 3rd. Edition Ooty Rules.

3. Statement of Travelling Allowances admissible for the journey from Madras to Ooty under 3rd. Edition of Ooty Rules, as compared with the amounts admissible under the 6th. Edition of Simla Rules.

4. Statement shewing amounts of batta etc. admissible under

3rd.

3rd. Edition of Ooty Rules as compared with the amounts admissible under the 6th. Edition of Simla Rules.

(True Copy)

Supt. Correspondence Branch.

26695
11-2-96

No 2621 W dt 9 October 92

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

Recorded

9.10.82

No. 1144 W

Dated 7 October 1882.

Recd. 10

No 2621 W dt 9-10-82

Encl 4.

Revised Ooty Allowance Rules.
Forwards copy of letter addressed to the Accountant General P.W. Department submitting copy of G.O. with a copy of ------ for information.

With Order

Dated in Record Rep.

10/15/10

[Chap. XIV, Paras. 1802 and 1804.] [P. W. D. Madras. Form No. M 5

No. 194 of 1882/83

Circle. P.W. Secretariat Division or Office. List of Disallowances from the Travelling allowance Bill for October 1882.

Name and Rank.	Amount disallowed. Rs.	A.	P.	Reason of Disallowance.	Explanation by Executive and Superintending Engineers.
(a) Mr M H Dunhill accountant 2nd grade Ooty allowance for October 1882 Rs 100				(a) Passed provisionally only pending reply to a reference made to the accountant General P.W.D. regarding the admissibility of Ooty allowance X (b) The increased allowances under the 3rd Edition of the Ooty Rules should be considered as passed provisionally only pending reply to a reference made to the Accountant General P.W.D. vide Disallowance List 8163 of 82-83 on the Travelling allowance Bill for	No 2051 Con 13 Jan 83 (a) Noted (b) Noted

N.B.—This space should not be written upon as it is required for filing the list.

Carried forward . . .

11-2-96

Name and Rank.	Amount disallowed.	Reason of Disallowance.	Explanation by Executive and Superintending Engineers.
	Rs. A. P.		
Brought forward ..		September 82	

D.C. Canaday

Examiner P.W.A. Ron Thompson Lt-Col RE
8-11-82 Ag Under Secy to Govt P.W.D

Examiner's fin rejoinder No 1 of 22-12-82

(a) Charges finally admitted, reply to the reference made to the Accountant General P.W.D. having been received.

(b) Reply to the reference is awaited.

No 54 C of 8 Jany 83

D.C. Canaday

Recorded

Examiner P.W.A.

Ch 2
5.1.83

22/12/82

22-12-82

N.B.—This space should not be written upon as it is required for filing the list.

Explanations by Executive and Circle Officers should always be given on this paper, the one under the other in the col. provided for the purpose.

Subd. in Receipt Regr

Subd in Receipt Regr

[Chap. XIV. Paras. 1802 and 1804.] [P. W. D. Madras. Form No. M 62.]

No. 194 of 1882/83

Circle. P. W Secretariat Division or Office. List of Disallowances from the Travelling allowance Bill for October 1882.

Name and Rank.	Amount disallowed.	Reason of Disallowance.	Explanation by Executive and Superintending Engineers.
	Rs. A. P.		

Examiner's rejoinder No 2 of 2-4-83

(a) ball form remarks -

The Disallow=ance List may be retained in the Office of the Chief Engineer until called for -

D.C. Canaday

Examiner P.W.A.
2-4-83

3/4/83

N.B.—This space should not be written upon as it is required for filing the list.

Carried forward ..

11-2-96

Name and Rank.	Amount disallowed.			Reason of Disallowance.	Explanation by Executive and Superintending Engineers.
	RS.	A.	P.		
Brought forward ..					

Recd per Chief Engineer & Secy

No 770 Edy 9th April 83

Recorded

Carried forward ..

N.B.—The explanations by Executive and Circle Officers should always be given on this paper, the one under the other in the col. provided for the purpose.

N.B.—This space should not be written upon as it is required for filing the list.

[Chap. XIV, Paras. 1802 and 1804.] [P. W. D. Madras. Form No. M 62.]

P. W. ~~Circle.~~ Secretariat ~~Division or~~ Office. List of Disallowances from the Travelling allowance Bill for November 1882. No. 229 of 1882/83

Name and Rank.	Amount disallowed.			Reason of Disallowance.	Explanation by Executive and Superintending Engineers.
	RS.	A.	P.		
(a) Colonel R. H. Sankey R.E. Chief Engineer and Secretary to Government 18th November 82 travelling allowances from Coty to Madras	Rs 130-11-4			(a) Passed provisionally under rule 15 of the 3rd edition of the Coty allowances travelling allowances for the return journey to Colonel Sankey is only admissible provided it is not drawn by his locum tenens -	(a) Noted
				(b) The increased allowances under 3rd Edition of the Coty rules should be considered as passed provisionally pending reply to a reference made to the Accountant General	(b) Noted C. Hunter Capt R.E. Offg Under Secy to Govt P.W.D.

Carried forward ..

N.B.—This space should not be written upon as it is required for filing the list.

11-2-86

Name and Rank.	Amount disallowed.			Reason of Disallowance.	Explanation by Executive and Superintending Engineers.
	RS.	A	P.		
Brought forward ..					

a c/f to November per Memo at 2

No 770 cdy 9th to 12th April 83

Recorded

Ch

N.B.—The explanations by Executive and Circle Officers should always be given on this paper, the one under the other in the col. provided for the purpose.

[Chap. XIV, Paras. 1802 and 1804.] [P. W. D. Madras. Form No. M 62.]

No. 229 of 1882-83

P. W. ~~Circle~~ Secretariat ~~Division or~~ Office. List of Disallowances from the Travelling allowance Bill for November 1882.

Name and Rank.	Amount disallowed.			Reason of Disallowance.	Explanation by Executive and Superintending Engineers.
	RS.	A.	P.		
(a) Colonel R. H. Sankey R.E. Chief Engineer and Secretary to Government 178 c Novr 82 Travelling allowance f. rom Coty to Madras Rs 130-0-0				(a) Passed provisionally under rule 15 of the 3rd Edition of the Coty allowance Travelling allowance for the return journey to Colonel Sankey is only admissible provided it is not drawn by his locum tenens -	(a) Noted
(b) The increased allowances under 3rd Edition of the Coty rules should be considered as passed provisionally only pending reply to reference made to the accountant General				(b) Noted William Pitt Lt Col Ag under secy to Govt Pub. Wks. D.	

N.B.—This space should not be written upon as it is required for filing the list.

Carried forward ..

11-2-86

Name and Rank.	Amount disallowed.			Reason of Disallowance.	Explanation by Executive and Superintending Engineers.
	Rs.	A	P.		
Brought forward ..					

712 Dy 21-3-83
V-2051C dy 13-11-82
" 2296-C dy 12-12-82

No-174C dy 9-4-83

Recorded

4/

N.B.—This space should not be written upon as it is required for filing the Act.

N.B.—The explanations by Executive and Circle Officers should always be given on this paper, the one under the other in the col. provided for the purpose.

Instd. in Record Office

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

Public Works Department.

No. 3317. Madras, 9th May 1883.

Copy of the following forwarded to the Secretary to Government P.W. Department for information in continuation of this Office letter No. 1114 W. dated 7th October 1882.

D. C. Gundow

Examiner P.W. Accounts.

Copy of letter from the Examiner P.W. Accounts, Madras to the Accountant General P.W. Department, No. 1611 dated 9th May 1883.

In continuation of this Office letter No. 119 A. dated 6th October 1882, I have the honor to inform you that allowances are being passed to Officers and Subordinates who have this year accompanied Government to Ootacamund under the 3rd. Edition of the Ooty Rules copy of which was forwarded to you with the letter above quoted, pending the issue of the revised rules to be embodied in the Civil Travelling Allowance Code, vide note under Part II Ootacamund Allowance Code

on page 60 of the Civil Travelling Allowance Code.

(True Copy)

G. Stutton

Supt. Correspondence Branch.

26-6-93
11-2-96

P.W.C. 3908

No 1384, Wayanad

Recorded

CS
10/5

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

No. 33 W.

No 1384, Wdl 11-5-83

Dated 9th May 1883.

Recd. 10 " "

Ooty Allowances to Officers and Subordinates accompanied Govt. Forwards copy of letter addressed to the Accountant General P.W.D. informing that------are being passed under the 3rd. Edition of the Ooty Rules.

J. M. Hebbert

Dated in Receipt Register

Dated in Receipt Register

also a Memo. shewing

P. W. DEPARTMENT—1881-82.

MEMORANDUM.

Current No. 7542

Letter Number 18 & 11

dated the 1st September 1883

from the ~~Supg. Engineer of~~ Exor of P. W. Accts

Received — 3rd Sept 1883

Subject.

Forwarding final orders regarding Ooty Allowances to be finally disposed of

asking for return of Cash Disallowance Lists

Disposal

No 1931 Dated 7th Sept 1883

Lr to

The disallowance lists in question have been finally recorded in this office. No further action appears necessary.

By Order of C. S.

Dy. Sr.

G.O B/1384 Way 11-5-83
Re 774 C dy 9-4-83
" 770 C dy do -
G.O B 2621 Way 9-10-82

26-676 V
4-2-96

S.O. L.W.

C. No.: 2296.

The Govt. of India have not been asked to make any exception in favor of the Public Works Secretariat, but only as to be treated exactly as the other Depts are. And the Examiner will work and bill in the same way as the Civil Accountant General does - or if he is prepared to do so, the Accountant Genl. P.W. Dept. intervenes, vide Govt. of India letter No: 23 R.E. d/ 21st Jany: 83.

R.S.
16.3

We are enquiring about it in Detail

C.S.W.

Please submit in full detail to C.
Explanations of all the items objected to in the Contingent bill with a request that we may be informed what this is which he requires as in the event of its being so - the Govt of India will be addressed regarding the amount of labour and loss of time involved.

30.3.82

C.S.W.

Please call me on the Contingent Bill on which C. bases his disallowances. Also the Cash book from which the bill was prepared ——

May it not be possible Perhaps to prepare our Contingent bills so that C. can raise no objection to them? I mean by giving a little additional information &c &c

28.3.82

S.W.

Contingent Bill Book & Cash Book enclosed - also a Memo: showing

hows the sum of Rs 6[illegible]
account of "[illegible]
made up.

I do not apprehend
ew how we can amend
the Contingent Bills.
items having to be
classified & dumped
shown under the heads
given in the specimen
form of Bill attached
but something may
possibly suggest itself
to you. and I shall be
glad to come up and
discuss the matter
with you when you are
prepared.

I have to go to the
Sat office in the Park
on business, but hope
to back before 3 P.M.

R.S.
29.3.

Subd. in Recess [illegible]

Jan 2. 46

C. No: 1846

These Disallowances
Lists on Contingent
Bills are again coming
in.

In Re (a) for instance.
It can be of no use to
explain to the Examiner
that on a certain day
a cooly was paid 4
annas to move some
office Almirahs &c. &c.
&c. if any body can be
found who "remembers
the circumstances" a
month after date
sufficiently well to give
the "information". The
necessity for each item
of charge is scrutinized
at the time by the
Under Secretary and is
admitted in the Cash
Book. It is submitted
that the office
should thereafter be
relieved of all further

If he more apparent
when I mention that
Charges of the same
Character but much
greater in amount are
incurred by the Examiner
himself monthly,
without the scrutiny
of any superior officer.

Again in Re Item (b)
Glazed Vermilion paper.
which is used for
binders. It is known
perfectly well in the
Examiner's office that
this article is not
procurable from "the
Stationary office" close
by, should they buy
it themselves in the
Bazaar for their own
binders?

If is, I submit, the
system of audit that
seems to require attention.
I would probably be
surprised to learn
that if any rule is
being contravened by
incurring such Charges

he is a greater offender than any body else.

R.S.

28/3.

responsibility of explaining the Charges.

I am quite prepared to explain at the time any Contingent Charge which I submit for sanction - but I submit that I should find considerable difficulty in giving a month after date any exact information as to the details comprising the Sum of Rs 6-8-0 or to afford "information as to the circumstances under which the Charge (or rather charges) was incurred".

I venture to submit that such objections of this character as applied to the Contingent Bill of a Government Secretariat presided over by the Chief officer of the F. & Dept are simply vexatious. This bill

C. No. 1046

Memorandum No 775 Cash 1st April 1882

Disallowance List from the Contingent Bill of the N.W. Secretariat for February 1882 No 177 of 8th March 1882 from the Examiner N.W. Accounts.

—

Item (a) Coolies Rupees 6-8-...

Information is requested in this case as to the circumstances under which the charge was incurred. The following details show how the item is made up, and the circumstances, so far as now known, under which the charge was incurred.

—

February 1st — 1 Coly from the Press — " — 2 —
2 " to the Gul Post office " — 6 —
2 " to the Sea Customs Office — } " — 8 —

" 2nd — For despatching 12 gunny bags of waste paper to the Stationery Depot — } 1 — 14 —

" " 2 coolies from the Press — " — 4 "

" 3rd — 3 " from the Penitentiary — " — 6 —

" " 1 " from the Press — " — 2 "

" 4th — 2 " from the Press — " — 4 "

" 6th — 2 " from the Penitentiary — " — 5 —

" 9th — 2 — from the decy at the Fort with box of letters } — " — 4 —

" " — 2 coolies from the Press — " — 4 —

" 10th — 1 coly from the Press — " — 2 —

" 11th — 2 coolies from — do — " — 4 —

" 13th — 1 coly from — do — " — 2 "

" 14th — 3 coolies from — do — " — 6 —

" 16th — 2 coolies from the Fort to the Native heads } " — 4 —

Brought forward Rs 5 . 13 — "

16th Feby (Cont.) 1 Coly from the Fort to Mynpuri Kum & Separumpet } " — 4 — "

22 — " — 1 Coly to Chintadrupet & Triplicane Cleark — — — — — — — — — " — 3 — "

24th — " — 1 Coly from the Penitentiary Press — " — 2 — "

27th — " — 1 — do — do — " — 2 — "

Grand Total Rs 6 - 8 - "

I shall be glad to know whether information of this kind is what you require, and if not, what further particulars you need.

Item (b) 3 quires of glazed vermilion paper Rs 4 — 2 — " — 3 quires white blotting paper Rs 4 — 8 — "

The vermilion paper was obtained to comply with an order to the Lithographic Press to have certain Toll Tickets printed

on a particular kind of paper. You are aware that the Lithographic press charges its customers for work turned out and that it must supply articles of the description ordered in that reference to the Stationery Office. If the articles are in stock they are issued, if not, they have to be purchased in the local market. Hence the charge of Rs 4/2/- for 3 quires of glazed vermilion paper.

As regards the charge of Rs 4/8/- for white blotting paper I may mention that a paper of the kind purchased in the local market is not issued from the Stationery Office. I observe that the expenditure is "passed". It does not consider the special sanction of Government necessary to enable you to admit the charge. Please inform me whether I have correctly apprehended the position.

Item (c) This requires no remark.

I shall be glad to receive your final remarks at an early date.

(Sd.) Rose Thompson
Lt. Col. R.E.
for Secy to Govt. P.W. Dept.

(Sd.) R.B.
Capt.
Jo.
The Examiner P.W. Accts.
with Medical Officer's letter
dispatched 6/4/82

11-2-96

Memo: No 775 Cdf 1-4-82

Entered in Receipt Regr

[Chap. XIV, Paras. 1802 and 1804.] [P. W. D. Madras. Form No. M 62.]

No. 177 of 1881/82

Circle. P.W. Secretariat Division or Office. List of Disallowances

from the Contingent Bill for February 1882.

Name and Rank.	Amount disallowed. Rs. A. P.	Reason of Disallowance.	Explanation by Executive and Superintending Engineers.
(a) Coolies 6-8-0		(a) Passed pending information as to the circumstances under which the charge was incurred -	
(b) 3 yrs glazed vermilion paper Rs 1-2-0 3 yrs white Blotting paper 1-8-0		(b) Passed, but it should be noted that these articles should be obtained from the Stationery Office vide para 895 of P.W. code -	
(c) 50 copies of Major H.M. Wilson's Military History of the Madras Engineers Volume I 60 L. Paid on the 25 Jany 82 at 1-85/32 per Rupee - 71 4 6-8		(c) Included and passed with reference to this Office memo No 1940 of 21 January 82 to Government	

Carried forward ...

Leo Brodie
Dy Examiner P.W.D.
18/3/82

Vide Separate Despatch

N.B.—This space should not be written upon as it is required for filing the Bill.

Name and Rank.	Amount disallowed.		Reason of Disallowance.	Explanation by Executive and Superintending Engineers.
	Rs.	A. P.		
Brought forward ..				

N.B.—This space should not be written upon as it is required for filing the list.

N.B.—The explanations by Executive and Circle Officers should always be given on this paper, the one under the other in the col. provided for the purpose.

[P. W. D. Madras. Form No. M. 62.]

No. 17 of 188 .

Circle. S. W. D. Secretariat Division or Office. List of Disallowances from the Contingency Bill for February 188 2

Name and Rank.	Amount disallowed.		Reason of Disallowance.	Explanation by Executive and Superintending Engineers.
	Rs.	A. P.		
			Extra Establishment. Rs. 45-4-0	
			(a) Information noted. It would have been sufficient for the completion of the records of this office if the purposes for which the Coolies were employed had been stated in the Bill.	
			(b) Noted. No further action necessary. The charges would have been passed in the bill without any remarks had the necessity of the purposes been briefly noted against their items.	
			(c) Requires	

N.B.—This space should not be written upon as it is required for filing the list.

Carried forward ..

Name and Rank.	Amount disallowed. Rs.	A.	P.	Reason of Disallowance.	Explanation by Executive and Superintending Engineers.
Brought forward ..					

No further remarks

No further remarks being necessary the Dis disp: is returned for final record in Secretariat Office

D. C. Cantlon
Dy Secy P.W.D.
5/4

No 180 Ea/ 3/5/82

1st April 1882 ¢ No 775 C

N.B.—This space should not be written upon as it is required for filing the list.

N.B.—The explanations by Executive and Circle Officers should always be given on this paper, the one under the other in the col. provided for the purpose.

C. L. D. 6-4.

Rec'd 6/5/82

Sent to Secty 6-4-82 Retd 12-4-82

P. W. D.

Note

Disallowance List of the Examiner P.W. Accounts No. 177 of 18th March 1882 on the Contingent Bill of the P.W. Secretariat for Febry 1882.

Memorandum to the Examiner P.W. Accounts No. 775 C of 1st April 1882.

Final remarks of the Examiner P.W. Accounts of 5th April 1882.

Before finally recording these papers the Secretary desires to note down a few remarks suggested by the nature of the correspondence.

2. Memo: No. 775 C dated 1st April 1882 gives in as brief a form as possible the information called for by the Examiner in regard to the three items of Contingent expenditure

entered on Disallowance
List No. 177 of 1881-82.

3. The small item of
Rs 6-8-0 for coolies engaged
during the month of Feby.
is particularly noteworthy.
It will be seen that it
is composed of no less
than 20 small payments
ranging from 2 annas
upwards. It is impossible
to afford any satisfactory
information as to the cir-
cumstances under which
the charge was incurred
without this detail - and,
after the information is
given, nothing further is
gained than the fact
that coolies were engaged
under proper authority for
Govt. purposes - a fact
which the original entry
of Rs 6-8-0 in the office

Contingent Bill sufficiently
vouched for.

4. The Govt. of India can
scarcely have realized
the circumstances as ex-
hibited in this correspondence
when writing their letter
No. 44 M.C. dated 5th April
1882 in the linked file -
as the remarks in para. 1
are quite inconsistent
with the concession sub-
sequently granted in para.
2, which is exactly what
this Government have been
asking for all along -
5. If the Examiner
audits on the same
principle as the Accountant
General the grievance com-
plained of is removed.
6. Even as regards Mr.
Juppi's Circular No. VII
of 7th May 1879 (in the

limited file) it appears to the Secretary that considerable modifications might be adopted with very great advantage to the public service - e.g. under para: 2, clause I (a) it seems anomalous that under present rules regarding the procuration of articles from England it should be as here laid down, that only an article costing 5 Rs or less can pass under the signature of the Head of the Office while one of 50 Rs or less is accepted under the same guarantee simply from the fact of its being made in India.

If a return could be obtained as to the time and money spent in recording the trifling contingent charges for all petty offices in the country which under these rules have to pass under the scrutiny of so many offices up to final audit, the Secretary feels convinced that enormous waste of power will be disclosed without anything like the same real check being exercised as could be insured by maintaining a simple and proper chain of responsibility and the concession of final powers to officers in degrees varying with their relative positions.

W. W. Hawkey Col R.E.
Secty. to Govt. S.I.S.D.

R.S.

E. 20.1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 163.

READ—the following letter from Colonel W. S. TREVOR, R.E., Secretary to the Government of India, Public Works Department (Account—Establishment), to the Secretary to the Government of Madras, Public Works Department, dated Simla, 5th April 1882, No. 44 A.E. :—

In reply to your letter, No. 3200 W., dated the 31st December 1881, I am directed to state that the statement therein made, as to the practice of the Civil Department, in admitting, without audit, charges shown in lump in contingent bills, is not strictly correct. It is only when a fixed sum has been allotted to the head of an office for contingent charges that such charges are passed without detailed audit, provided they are within the sanctioned limit. But even in that case the necessity of classifying the charges in his accounts compels the Civil Accountant-General to require a classified and not a lump statement of them. It is, moreover, of the greatest assistance and security to an officer incurring a contingent charge that the auditing officer should in the first place deal with the contingent bill as an ordinary bill of no special authority and point out for deliberate orders the matters that arise in its examination and audit.

2. I am accordingly to request that contingent bills of the Madras Public Works Secretariat may be subjected to detailed audit by the Examiner in the same way as similar bills of the Civil Secretariats are subjected to under the Civil Accountant-General's detailed audit.

No. 163-A.

READ—Memorandum to the Accountant-General, Madras, dated 6th May 1882, No. 73 E.

No.163-B.

READ—the following letter from H. F. CLOGSTOUN, Esq., Officiating Accountant-General, Madras, to the Secretary to Government, Public Works Department, dated Fort St. George, 11th May 1882, No. 117 J.A.B. :—

With reference to your memorandum, No. 73 E., dated the 6th May 1882, I have the honor to forward herewith a copy of this Office Circular No. VII of 7th May 1879, which lays down the rules for the check of contingent expenditure in all offices in the Civil Department.

No. 164.

ORDER—dated 30th May 1882, No. 1345 W., Public Works.

Communicated to the Examiner, Public Works Accounts.

2. In paragraph 2 of their letter the Government of India direct that the contingent bills of the Madras Public Works Secretariat shall be audited in the same

way as similar bills of the Civil Secretariats. The nature of this audit will be seen from the Accountant-General's Circular No. VII, dated 7th May 1879, a copy of which will be furnished to the Examiner for information and guidance.

(True Extract.)

Under Secy. to Govt., P.W.D.
Irrigation Branch.

To the Examiner, Public Works Accounts, with copy of the Accountant-General's Circular.

Exd. C. Howarth.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1882} Madras.

PUBLIC WORKS.

Dated May, 30th.

Recd. *Encl.*

G.O., 30th May 1882, No. 1345 W.

MAY.

Nos. 163-164.

Contingent Bills of the Madras Public Works Secretariat.

Nature of audit to be applied to—. Letters from the Government of India and Accountant-General, Madras, relative to the —, communicated to the Examiner, Public Works Accounts, for information and guidance.

S.W.

Saturn Contingent Bills of the P.W. Secretariat are to be prepared in the same form as those in the Civil Depts. vide G.O. on C. No: 3066. The Cash Rupees and letter Council Rs. C.R. in the Public Dept. in the preparation of the said Bill.

K.S.
25/5.

Ruzzaak
Issue & return true.
Don't include the
file for the present
G
29/5/82

(188) DEPARTMENT.

From
THE ACCOUNTANT-GENERAL,
Madras,

To
THE Secretary to Govt.
Pub. Works Depte
Chepauk

No.

Dated 30 May 1882
Received

No.

Subject.

Transmits a copy of Circ No VII 7 dated May 1879 which lays down the rules for the check of Contingent expenditure in all Offices in the Civil Depts.

All communications should be addressed to the Secretary.

No. 44. A. G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
Establishment.

To

The Secretary to the Government of Madras
in the Public Works Department.

Simla 5th April 1882.

Sir,

In reply to your letter No. 2200 W., dated the 31st December 1881, I am directed to state that the statement therein made, as to the practice of the Civil Department, in admitting, without audit, charges shown in dumps in contingent bills is not strictly correct. It is only when a fixed sum has been allotted to the head of an office for contingent charges that such charges are passed without detailed audit, provided they are within the sanctioned limit. But even in that case, the necessity of classifying the charges in his accounts compels the Civil Accountant General to require a classified and not a dump statement of them. It is, moreover, of the

greatest assistance and security to an officer incurring a contingent charge that the auditing officer should in the first place deal with the contingent bill as an ordinary bill of no special authority and point out for deliberate orders the matters that arise in its Examination and audit.

I am accordingly to request that contingent bills of the Madras Public Works Secretariat may be subjected to detailed audit by the Examiner in the same way as similar bills of the Civil Secretariats are subjected to under the Civil Accountant General's detailed audit.

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

Colonel R. E.

Secy. to the Govt. of India
P.W.

No 93 Exam. 5-82

G.O. 1159 - 22-10-77
" 2544 9-10-79
B. 21224-25-7-81-
" 21258-26-8-81
" 22494-12-9- "
" 25138-15-10- "
" 27412-5-11- "
" 28834-16-11- "
" 31994-31-12- "
7750-1-6-82

C.S. 1714 Cir 225
Dated 16/4/82.

Presidency and Mad. Department.

Fort Saint George,
Accountant-General's Office,
11th day 1882.

No. 1416/117.

From

W. F. Clogstoun Esqre
Offg ACCOUNTANT-GENERAL
TO THE GOVERNMENT OF MADRAS,

To

THE Secretary to Government,
Public Works Department.

SIR,

With reference to your Memo dated the 6th May 1882, I have the honor to forward herewith a copy of this Office Circular dated 11th May 1879 which lays down the rules for the check of Contingent Expenditure in all offices in the Civil Department.

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

W. F. Clogstoun

Offg Accountant General

MB

13450.

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 30th May 82.

Read the following:—

From the Government of India (No. 44 E. dy 5th April 82)

Memo: to the Acct: General, Madras (" " 73 E dy 6th May ")

Letter from — do — (" " 348 dy 11th ")

Communicated to the Examiner P.W. Accounts.

2. In para 2 of their letter the Government of India direct that the Contingent Bills of the Madras P.W. Secretariat shall be audited in the same way as similar Bills of the Civil Secretariats. The nature of this audit

6744/82.

will be seen from the
Accountant Generals Circular
No. VII dated 7th May 1879
a copy of which will be
furnished [illegible]
to the Examiner for information
and guidance.

R.J.

16-5-82

To

The Examiner of Electric
with copy of the Accountant
Genls Circular

received 15/6/82.

Encl Cir 22/5

2366
3066

2-6-97
11-2-96

Govt of (1882) Madras
PUBLIC WORKS.

Dated

Read

30 May 1882, No. 1345

Nos.

Contingent bills of the
Madras P. W. Department

Return granted to be applied
to — Letter from the Govt
and Accountant Genl
relative to the —, Comd
& Madras P. W. Accts for
information & guidance

Rd 30/5

Entd. in Receipt Regr.

NOTES.

REFERENCE TO MADRAS P. W. D. CODE.

CHAP. VI.—PARAS. 888, 891, 904, 949, 952, AND 953—957.

CHAP. XIII.—PARAS. 1736 AND 1737.

1. The Charges should be entered by classes in the following order :—

1. Office Rent (P. 890.)
2. Stationery (P. 895.)
3. Official Publications (P. 903, 904.)
4. Telegrams (P. 953 to 957.)
5. Medical Charges (P. 488 to 490.)
6. Printing (P. 911 and 912.)
7. Binding.
8. Advertising (P. 2969.)
9. Conveyance of Office Records, &c. (P. 891.)
10. Packing.
11. Landing and Shipping.
12. Law Charges (P. 349 and 1737.)
13. Sundries.
14. Postage (P. 949 to 952.)
15. Office Furniture (P. 889 and 1282.)

2. Every officer having a standing Imprest or advance to meet contingent expenses, should enter the amount at the head of the bill.

3. When the bill is not submitted at the close of the month to which it refers, the cause of delay should be explained.

4. The order of Government should be quoted when office rent is drawn (P. 890.)

5. Stationery is supplied to Executive Engineers on Indents by Chief Engineers from the Superintendent of Stationery. If obtained from the local market, the reason for adopting this course should be stated (P. 895—897.)

6. The purchase of books and periodicals other than those mentioned in Appendix Prequires the sanction of the Chief Engineer (P. 903.)

7. Charges for telegrams require to be supported by receipts from the Telegraph Department showing that they have been classified as State telegrams (P. 957.)

8. Printing charges require the sanction of the Superintending Engineer, previously obtained (P. 911.)

9. *Bonâ fide* charges for conveying office furniture and tents from one office to another will be admitted when their removal has been sanctioned by the Superintending Engineer (P. 891.)

10. Law charges should not be incurred without the previous sanction of Government (P. 349 and 1737).

11. Charges for service postage labels must be supported in every case by the receipt of the Treasury Officer (P. 949.)

12. Expenditure on office furniture requires sanction of definite estimate by Chief Engineer (P. 889). Tents actually required for the use of Office Establishments will be provided at the public expense on the sanction, in each case, of Government (P. 892).

13. When Guards have been sanctioned by the Chief Engineer and the District Superintendent of Police certifies that he cannot supply them, they may be engaged for the protection of public property when marching or in camp on public duty (P. 893 and 894).

P. W. D. Madras.
Form No. M 37.

CLASS OF DIVISION, _____

OFFICE OR DIVISION, _____

Contingent Bill for the Month of _____ 188 .

Examiner's Audit.

Amount of Bill . . . . . Rs.
Add . . . . . „

Total . . „

Disallowed as per List No. . . . . „

Amount passed . . . . „

Rupees _____

Dated Madras, the _____ 188 .

Entered in fol. _____

Deppy. Examiner.
of P. W. Accts.

Auditor.

______ DIVISION.

Contingent Bill for ______ 188 .

Item No.	Class and Particulars of Charges.	Amount of each Item.			Total of each Class.			Remarks.
		RS.	A.	P.	RS.	A.	P.	
	Standing Imprest, Rs. ..							
	Carried over ..							

Contingent Bill for ______ 188 .

Item No.	Class and Particulars of Charges.	Amount of each Item.			Total of each Class.			Remarks.
		RS.	A.	P.	RS.	A.	P.	
	Brought forward ..							
	Carried over ..							

Contingent Bill for _____ 188 .

Item No.	Class and Particulars of Charges.	Amount of each Item. RS.	A.	P.	Total of each Class. RS.	A.	P.	Remarks.
	Brought forward ..							
	Total ..							

Certificate by Disbursing Officer.

I CERTIFY that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all sums above Rupees 10 in amount for all charges for Service Postage Labels and State Telegrams are attached to the bill. I have, as far as possible, obtained vouchers for other sums less than Rupees 10, and am personally responsible that they have been so defaced that they cannot be used again.

(Station) _____ _____

Dated the _____ 188 .

Certificate by Countersigning Officer.

I CERTIFY that, in support of every charge of more than Rupees 10 made in this bill, a receipt or other voucher in proper form has been given to me and is now in my possession. The receipts and vouchers for items in excess of Rupees 100, and for all payments for Service Postage Labels and State Telegrams are attached to the bill, and I am personally responsible that the receipts and vouchers for all other items of more than Rupees 10 are in proper form and order, and that they have been so defaced that they cannot again be used to support claims against the Government.

(Station) _____ _____

Dated the _____ 188 .

* *Accountant.*

* Here enter name in full.

FORM 8 CTT.

A Detailed Bill is to be sent _____ **for Countersignature on** _____ **188** .

GOVERNMENT OF MADRAS.

ABSTRACT OF BILL FOR CONTINGENT CHARGES

OF _____

MONTH _____ 188 .

Head of Service.

No. of Voucher.

Nos. of Sub-vouchers.	Description of Charge, and Date of Authority (where special sanction is necessary).	Amount.
	I. Office Contingencies—	
	(*b*) Those admissible without detailed audit	
	(*a*) Those subject to regular audit (in detail).	
	Total *Rs. ..	

Name _____ } of Disbursing Officer.
Office _____ }

The 18 .

Rs.

Allotment of 188 ..
Expenditure including this bill ..
Amount of work bills annexed ..

Balance available ..

See instructions on reverse.

* In words.

* Here enter name in full.

I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the amount charged includes only ordinary office contingencies classed under I (*b*), (Accountant-General's Circular, No. VII, dated 7th May 1879), and not any items chargeable under class I (*a*), and that the charges have been really paid. I have, as far as possible, obtained vouchers for the payments, and am personally responsible that they have been so destroyed that they cannot be used again.

Name _____

Office _____

Certified that the Detailed Contingent Bill for the previous month has been forwarded with all necessary vouchers to the Controlling Officer of the Department as per Accountant-General's Circular, No. 2933, dated 21st June 1876.

Name _____

Office _____

Contingent Charges.

Class I (*b*) includes the following petty items and the total expenditure should be entered in one lump sum in the money column against the printed item without any detail in the body of the bill.

Furniture and other articles for Office use manufactured in the country, each costing less than Rupees 50.
Carriage of Stationery.
Articles for Office use manufactured out of India, each costing less than Rupees 5.
Books, each costing less than Rupee 1.
Petty articles of stationery purchased in the country.
Glue, Paste, and Thread, &c.
Cloth for wrapping Records.
Binding books, except in Collectors' Offices.
Petty Carriage Charges.
Peons' Belts and Badges.
Purchase of Treasure Bags.
Repairs to Government Tents.
Repairs to furniture.
Advertisements.

Class I (*a*). The items generally falling under this class are the following :—

Country articles, each costing 50 rupees or more.
Foreign articles, each costing 5 rupees or more.
Periodicals and Newspapers; Books each costing 1 rupee or more.
Hot-weather Charges.
Service Postage Stamps and Insufficient and Bearing Postage Charges.
Service Telegrams—(State).

Class II (in detail).

* Here enter name in full.

Item No.	Class and Particulars of Charges.	Amount of each Item. Rs.	A.	P.	Total of each Class. Rs.	A.	P.	Remarks.
	Brought forward ..							
	Total ..							

Certificate by Disbursing Officer.

I CERTIFY that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all sums above Rupees 10 in amount for all charges for Service Postage Labels and State Telegrams are attached to the bill. I have, as far as possible, obtained vouchers for other sums less than Rupees 10, and am personally responsible that they have been so defaced that they cannot be used again.

(Station) _____ _____

Dated the _____ 188 .

Certificate by Countersigning Officer.

I CERTIFY that, in support of every charge of more than Rupees 10 made in this bill, a receipt or other voucher in proper form has been given to me and is now in my possession. The receipts and vouchers for items in excess of Rupees 100, and for all payments for Service Postage Labels and State Telegrams are attached to the bill, and I am personally responsible that the receipts and vouchers for all other items of more than Rupees 10 are in proper form and order, and that they have been so defaced that they cannot again be used to support claims against the Government.

(Station) _____ _____

Dated the _____ 188 .

* *Accountant.*

* Here enter name in full.

Contingent Bill for _____ 188 .

Item No.	Class and Particulars of Charges.	Amount of each Item. RS.	A.	P.	Total of each Class. RS.	A.	P.	Remarks.
	Brought forward ..							

Carried over ..

DIVISION.

Contingent Bill for _____ 188 .

Item No.	Class and Particulars of Charges.	Amount of each Item. RS.	A.	P.	Total of each Class. RS.	A.	P.	Remarks.
	Standing Imprest, Rs. ..							

Carried over ..

NOTES.

REFERENCE TO MADRAS P. W. D. CODE.

CHAP. VI.—PARAS. 888, 891, 904, 949, 952, AND 953—957.

CHAP. XIII.—PARAS. 1736 AND 1737.

1. The Charges should be entered by classes in the following order :—

1. Office Rent (P. 890.)
2. Stationery (P. 895.)
3. Official Publications (P. 903, 904.)
4. Telegrams (P. 953 to 957.)
5. Medical Charges (P. 488 to 490.)
6. Printing (P. 911 and 912.)
7. Binding.
8. Advertising (P. 2969.)
9. Conveyance of Office Records, &c. (P. 891.)
10. Packing.
11. Landing and Shipping.
12. Law Charges (P. 349 and 1737.)
13. Sundries.
14. Postage (P. 949 to 952.)
15. Office Furniture (P. 889 and 1282.)

2. Every officer having a standing Imprest or advance to meet contingent expenses, should enter the amount at the head of the bill.

3. When the bill is not submitted at the close of the month to which it refers, the cause of delay should be explained.

4. The order of Government should be quoted when office rent is drawn (P. 890.)

5. Stationery is supplied to Executive Engineers on Indents by Chief Engineers from the Superintendent of Stationery. If obtained from the local market, the reason for adopting this course should be stated (P. 895—897.)

6. The purchase of books and periodicals other than those mentioned in Appendix Requires the sanction of the Chief Engineer (P. 903.)

7. Charges for telegrams require to be supported by receipts from the Telegraph Department showing that they have been classified as State telegrams (P. 957.)

8. Printing charges require the sanction of the Superintending Engineer, previously obtained (P. 911.)

9. *Bonâ fide* charges for conveying office furniture and tents from one office to another will be admitted when their removal has been sanctioned by the Superintending Engineer (P. 891.)

10. Law charges should not be incurred without the previous sanction of Government (P. 349 and 1737).

11. Charges for service postage labels must be supported in every case by the receipt of the Treasury Officer (P. 949.)

12. Expenditure on office furniture requires sanction of definite estimate by Chief Engineer (P. 889). Tents actually required for the use of Office Establishments will be provided at the public expense on the sanction, in each case, of Government (P. 892).

13. When Guards have been sanctioned by the Chief Engineer and the District Superintendent of Police certifies that he cannot supply them, they may be engaged for the protection of public property when marching or in camp on public duty (P. 893 and 894).

P. W. D. Madras.
Form No. M 37.

CLASS OF DIVISION, _____

OFFICE OR DIVISION, _____

Contingent Bill for the Month of _____ 188 .

Examiner's Audit.

Amount of Bill .. .. .. Rs.
Add .. .. ,,

Total .. ,,
Disallowed as per List No. .. .. ,,

Amount passed .. .. ,,

Rupees _____

Dated Madras, the _____ 188 .

Entered in fol. _____

Depy. Examiner.
of P. W. Accts.

Auditor.

FORM 8 CTT.

GOVERNMENT OF MADRAS.	BILL FOR CONTINGENT CHARGES OF _____	*Month of* _____ 188 .
Head of Service.		*No. of Voucher.* _____
Nos. of Sub-vouchers.	Description of Charge and Date of Authority (where special sanction is necessary).	Amount.

		Rs.	A.	P.
	I. Office Contingencies—			
	(*b*) Those admissible without detailed audit			
	(*a*) Those subject to regular audit (in detail).			
	Total* Rupees			

Name
Office
} of Disbursing Officer.

Received payment.

Rs. The 188 .

Allotment of 188 ..
Expenditure including this Bill ..
Amount of Work Bills annexed ..

Balance available, Rs.

* In words.

Disbursing Officer's Certificate.

I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the amount charged under Class I (*b*) includes only ordinary contingencies (Accountant-General's Circular No. VII, dated 7th May 1879) and not any items chargeable under Classes I (*a*) or II, and that all charges entered in this bill have been really paid. Vouchers for all sums above Rupees 10 in amount except for charges under Class I (*b*) and all sums paid for postage stamps and telegrams are attached to the bill. I have, as far as possible, obtained vouchers for other sums, and am personally responsible that they have been so destroyed* that they cannot be used again.

* *Vide* Note 1 to Rule 14, Chapter 5, Civil Account Code.

Date

Contingent Charges.

Class I (*b*) includes the following petty items, and the total expenditure should be entered in one lump sum in the money column against the printed item without any detail in the body of the bill :—

Furniture and other articles for Office use manufactured in the country, each costing less than Rupees 50.
Carriage of Stationery.
Articles for Office use manufactured out of India, each costing less than Rupees 5.
Books, each costing less than Rupee 1.
Petty articles of Stationery purchased in the country.
Glue, Paste, and Thread, &c.
Cloth for wrapping Records.
Binding Books, except in Collectors' Offices.
Petty Carriage Charges.
Peons' Belts and Badges.
Purchase of Treasure Bags.
Repairs to Government Tents.
Repairs to furniture.
Advertisements.

Class I (*a*).—The items generally falling under this class are the following, and in respect of these the rules under which they are at present sanctioned by competent authority and checked by the Controlling Officers concerned will still apply :—

Any single article manufactured in the country costing Rupees 50 or more.
Any single article manufactured out of India costing Rupees 5 or more.
Clothing for Servants.
Periodicals and Newspapers.
Books, the cost of which is one rupee or more.
Hot-weather Charges.
Official Postage { Service Stamps. / Service Bearing Covers. / Insufficient Postage.
Service Telegrams (State).

Class II.—(In detail.)

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General. Account.

No. 90.

READ—the following papers :—

From the Examiner of Public Works Accounts, dated 11th October 1882, No. 117 W.
Office Note from the Chief Engineer, Public Works Department, dated 24th October 1882, No. 1233 D, to do.
Do. do. from the Examiner, Public Works Accounts, dated 3rd November 1882, No. 651.

No. 91.

ORDER—dated 13th November 1882, No. 2991 W., Public Works.

The Government approve the proposals of the Examiner of Public Works Accounts as to the heads under which items subject to detailed audit and those not so subject should be shown in the contingent bills of the Public Works Secretariat, viz. :—

(1.) Charges under the following heads of classification will be subject to detailed audit :—

Office rent.	Postage.
Official publications.	Office furniture.
Telegrams.	Punkah and tatti establishment.
Law charges.	Warm clothing.

(2.) Under the following heads detailed audit will be dispensed with, but the lump sum charges against each of the heads will be given in the bill :—

Stationery.	Packing.
Medical charges.	Landing and shipping.
Printing.	Sundries.
Advertising.	Binding.
Conveyance of records.	

2. The Examiner of Public Works Accounts will be furnished by the Secretariat Office with a statement to enable him to classify the unaudited expenditure incurred since May last.

(True Extract.)

Lieut.-Col., R.E.,
Ag. Under Secy. to Govt., P.W.D.

To the Examiner, Public Works Accounts.

Exd. S. T. Austin.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1882} Madras.

PUBLIC WORKS.

Dated November, 13th.

Read. *Encl.*

G.O., 13th Nov. 1882, No. 2991 W.

NOVEMBER.

Nos. 90-91.

Public Works Secretariat Contingent Charges.

The proposals of the Examiner of Public Works Accounts in regard to the classification of the —, approved.

Statement showing classified and unclassified charges of the office of the Public Works Secretariat for the months from May to August 1882.

C A

Months	Unclassified Charges	Office Rent	Stationery	Official Publication	Telegrams	Medical charges	Printing	Advertising	Conveyance & Office Rents	Packing	Landing and Shipping	Law Charges	Cartage	Postage	Office furniture	Books Stationery and Drawing Utensils	Room Cooling	Building	Grand Total
May 1882	88 8 6	. . .	. . .	12 . .	130 13 .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	210 . .	. . .	12 10 8	35 7 9	. . .	. . .	489 7 11
June .	101 1 11	. . .	. . .	. . .	229 13 .	. . .	. . .	. . .	. . .	. . .	. . .	A 72 2 .	221 12 .	. . .	32 . .	. . .	. . .	. . .	656 12 11
July .	92 5 .	. . .	. . .	15 1 9	142 12 .	. . .	10 . .	. . .	. . .	. . .	. . .	B 27 . .	210 5 .	. . .	31 2 5	. . .	. . .	. . .	528 10 2
August .	127 11 .	. . .	. . .	4 . .	130 12 .	. . .	186 10 .	. . .	. . .	. . .	. . .	. . .	173 1 .	310 . .	35 . .	. . .	. . .	. . .	967 2 .
	409 10 5	Total Unclassified Charges																	409 10 5
Total classified charges	31 1 9	634 2 .	. . .	196 10 .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	99 2 .	815 2 .	310 . .	110 13 1	35 7 9	. . .	. . .	2232 6 7
														Grand Total					2642 1 .

A. Hot weather charges such as Kus Kus Tatties &c.

B. Cartage charges ~~on~~ 10 Jews harps.

D. Cannon

Examiner D. B. Accounts
6/10/10

Ed 10/10/82

From,

The Examiner P.W.Accounts,

Madras.

To,

The Secretary to Government,

Public Works Department.

No. 1174 W. Madras, 11th October 1882.

Sir,

I have the honor to submit for the information of Government, a Statement shewing the Classification of the Office Contingent Charges of the P.W.Secretariat for four months May to August 1882.

2. The Classification is that adopted in all the Offices in the Presidency except the column of "Unclassified Charges." In reply to the request of this office that the "Unclassified Charges" of the Secretariat might be classified to correspond with the other recognised Classification, even though not subject to detailed audit, I have been referred to G.O.No.1345 W. of 30th May 1882, and the request has been declined.

3. Under the following heads of ordinary classification, no expenditure is likely to have been incurred-

a. Office Rent.
b. Medical Charges.
c. Advertising.
d. Landing and Shipping.
e. Law Charges.

The other heads under which no entries have been classed are-

f. Stationery.
g. Conveyance of Office Records.
h. Packing.
i. Binding.

4. In the Civil Department, the Classification of items which are admitted without detailed audit is distinctly laid down, but nothing whatever defines the character of such items in the P.W. Secretariat, and expenditure is therefore being incurred month after month concerning which the Audit Office has no information.

5. I have therefore the honor to enquire whether there is any objection to prescribing the nature of items which Government require to be included under the uncontrolled head of "Unclassified Charges", and whether, though details be uncontrolled, the classification may not be recorded in the same manner as in the P.W. bills of the Presidency. Of a total outlay Rs. 2642 for the period in question Rs. 410 is the amount of unclassified outlay.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. C. Cundoo

Examiner P.W. Accounts.

R. Lr. 1245 R. 30-5-82.
Memo a 1839 C. 5-7-
" a 1760 C. 2-10-82

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department,

No. 117 W.

Dated 11 October 1882.

Recd.

Contingent Charges of the P.W. Secretariat. Submits for information of Government a statement shewing the classification of the office-----.

Rs 20-0

only 17/0 Re 2/0

7511 W

6942

C.a.w.

To satisfy the Examiner, perhaps there would be no objection to our showing the items not subject to detailed audit in lump sums under the various heads but without specifying details?

We can thus call him under what heads we incurred the total amount of unclassified expenditure (Rs 409-10-5) giving the amount under each head, & the same information can be given in future contingent bills.

If you agree, I

shall dispose of the papers according to here -

C.G.
16/10/52

S.W.

There is no objection to "classifying" the expenditure under any heads which C may consider suitable. The point of contention is as to who shall control the details. C or W. What C asks for now is that certain heads of the recognized classification shall be named, under which details need not be furnished. This seems reasonable enough. Let these heads be fixed in communication with C. and all charges coming under them could be so classified - if lump - under the other heads. The charges would be shown in detail - There would then be no "unclassified expenditure".

If this could be arranged with C by means of office note, a G.O. could then issue on C's letter which would be satisfactory to all concerned.

S.S.
17.10.

7511 W

R. No. 557 Dt 25-10-82

GOVT. OF MADRAS. } 1882. { P. W. DEPT.

SECRETARY.

Chepauk, 24th October 1882.

OFFICE NOTE. No 1233 D

To C.

Your letter. No. 117 W
dated 11th October 1882 —

There is no objection to classifying expenditure on items not subject to detailed audit under any heads which you may consider suitable — The nature of such items is clearly specified in the Accountant General's Circular No. VII dated 7th May 1879 and what is required with res is apparently that certain heads of the recognized Public Works classification shall be named, under which expenditure on such items shall be shown — If these heads

can be settled between us, all charges coming under these would be so classified in the Contingent Bill as the Lump-Under the other heads the charges would be shown in detail and if there would then be no "unclassified expenditure"

Please favor me with your views —

23.10.82

By W

Dep 4.11.82 No. 651 dt. 3.11.82.

To W.

I would suggest that Contingent Charges under the following heads of Classification should be subject to detailed audit.

Office Rent.
Official Publications.
Telegrams
Law Charges.
Postage
Office Furniture.
Punkah and Tattie Establishment.
Warm Clothing.

2. Under the following heads detailed audit might, at the discretion of Government, be dispensed with, but in order to maintain the record of expenditure complete for the Presidency, the lump sum charges against each of the heads should be given in the Bill.

Stationery.
Medical Charges.
Printing.
Advertising.
Conveyance of Records.
Packing.
Landing and Shipping.
Sundries.
Binding.

C.

No 2991 W

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 13th January 1882

Read the following:—

Letter from the Examiner of P. W. accounts, A. E. No. 117 W, dated 11th October 1882.

Office Note from the Chief Engineer P. W. D. to ditto, No. 1233 D, dated 24th October 1882.

Office Note from the Examiner P. W. accounts, No. 651, dated 3rd November 1882.

The Government approve the proposals of the Examiner Public Works accounts as to the heads under which items subject to detailed audit and those not so subject should be shown in the Contingent bills of the P. W. Secretariat viz:—

(1) Charges under the following heads of classification

will be subject to detailed audit.

Office rent
Official publications
Telegrams.
Law Charges
Postage
Office furniture.
Punkah and Tatti establishment
Warm clothing

(2) Under the following heads, detailed audit will be dispensed with, but the lump sum charges against each of the heads will be given in the bill.

Stationery
Medical Charges
Printing
Advertising
Conveyance of Records

Packing
Landing and Shipping
Sundries
Binding.

2. The Examiner of Public Works accounts will be furnished by the Secretariat office with a Statement to enable him to classify the unaudited expenditure incurred since May last.

11.11.82

Examiner P.W. Accounts.

17/11

17/11/82

C. No 5886

Instl.

The following are the sanctions for temporary Upper Subordinate establishment.

Head Draftsman Rs 60-5-75

Sub Engr 3d Grade ---- 1.
Overseers 2 ---- 4. 5

Tank Investigation Section.

Sub Engr. 2d Grade --- 1.
Supervisor 2d --- 1.
Overseers 2d --- 4. 6

Two temporary Writers.

Sub Engr. 3d Grade - 3.
Supr. 1st Grade - 1.
Overseers ---- 6. 10

Total - 21.

~~Examiner~~ and the temporary appointments are -

Supervisors 2d Grade --- 3
Overseers 1st Grade -- 2
" 2d " - 2
" 3d " - 6 13.

also three 1st Grade Overseers, drafting pay as Supervisors and 2 more Overseers to be employed on Survey, amounting to Rs 18 -

Cr 11/7

Overseers 11/7

Govt. of India 1881. Madras.
PUBLIC WORKS.

To

Dated

Issued

Read. Encl.

G. O., 13 Nov. 2 No. 2991-18.

Nos.

P. W. Secretariat.

Contingent Charges.

The proposals of the Examiner P.W. Accts: in regard to the classification of the establishment sanctioned.

Entd in Record Book

No. 405. E

Accountant General.
Public Works Department.
Establishment

Simla, 28th June 1883

Copy of the following forwarded to the Examiner of Public Works Accounts, Madras in reply to his letter No 294 S dated 19th May 1883.

(Signed) A. Pilgate
Lt. Colt RE.
Accountant General.

No 892 G. dated 21st June 1883 from the Government of India, Public Works Department, to the Accountant General, Public Works Department.

With reference to your endorsement No 328 E of the 4th instant, I am directed to state that it is presumed that the temporary appointments to the Upper Subordinate Establishment of the Madras Public Works Department, reported by the Examiner of Public Works Accounts Madras, in his letter forwarded therewith,

have been made strictly under the terms of Public Works Code Chapter I, para 88.

2. The original enclosures of your letter are returned.

/True Copies/

J. C. Sutton

Supt. Correspondence Branch.

No. 67 W

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

The Secretary to Government,
Public Works Department.

Madras, 11th July 1883.

Copy of the accompanying endorsement No. 408 E. dated 28th June 1883 from the Accountant General P.W. Department forwarded to the Secretary to Government P.W. Department for information with reference to this office No. 37 W. dated 19th May 1883.

D. P. Gowsamy

Examiner P.W. Accounts.

1. 1351 m 9.5.83 16-8-95
2. 1491 m 25.5.83 11-2-96
3. 1877 m 5.7.83

No 2036 Wa/26 July/83

Recorded

23/7

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

No. 67 WB

No 2036 Wa/26-7-83

Dated 11 July 1883.

Read. 12

Enclo. 1.

Upper Subordinates— Ament
the temporary appointments of-----

E.7-C 23/7

Write Approved
Sd/- [illegible]
for Secretary to Government

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

Public Works Department.

No. 37 W. Madras, 19th May 1883.

Copy of the following forwarded to the Secretary to Government P.W. Department for information.

D. D. Cuncan

Examiner P.W. Accounts.

Copy of letter from the Examiner P.W. Accounts, Madras, to the Accountant General P.W. Department, No. 27A dated 19th May 1883.

In continuation of this Office endorsement No. 171 A dated the 20th. December 1882 and with reference to the orders of the Government of India communicated with your memo No. 107 S. dated the 8th. February 1883, I have the honor to forward herewith for your information copy of the Chief Engineer's (P.W. Department) memorandum No. 908 C. dated the 7th. Instant from which it will be observed that three Apprentice

Overseers

Sergeant S. Hearne temporary Overseer 1st. Grade with effect from 6th. February 1883.
K. Venkatareddy do do 3rd. Grade with effect from 1st. November 1882.
C. Venkataramayya do do 3rd. Grade with effect from 1st. February 1883.

} Overseers named in the margin have been appointed temporary Overseers from the dates specified against their names.

2. In addition to the above, there are at present

(a) T. Kristna Row Overseer 1st. Grade temporary.
T. Sundra Pillay, Joshua Paul } Temporary Overseers 3rd. Grade.

(b) Mr. Harris.
Cumappa Mudaliar.

(c) C. Seshachala Mudaliar temporary Supervisor 2nd. Grade.
Chakrapany Row temporary Overseer 2nd. Grade.
W. Subroyadu Naidu temporary Overseer 2nd. Grade.

} (a) three temporary Overseers sanctioned by the Local Government for work on the Potinghy Ghat, (b) two temporary Supervisors 2nd. Grade on the Kurnool Canal Division and one (c) temporary Supervisor 2nd. Grade and 3 (c) temporary Overseers 2nd. Grade on account of the Tank Project Scheme.

3. The salaries of these temporary men will be met from the grant for temporary Establishment provided in the Provincial Budget.

(True Copy)

G. Sutton

Supt. Correspondence Branch.

11-8-95
11-2-96

No 1491 Dy 25-5-83

To

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

No. 37 W.

No 1491 Dy 25-5-83

Dated 19th May 1883.

Read.

Upper Subordinate Establishment. Forwards copy of letter addressed to the Accountant General P.W. Department reporting excess over sanctioned scale of ----

Dy 22/5 Rec'd 26/5
Oct 27-5-
Dy 30/5

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

Public Works Department.

No. 59 W.

Madras, 28th June 1883.

Copy of the following forwarded to the Secretary to Government P.W. Department for information.

D. P. Condon

Examiner P.W. Accounts.

Copy of memo from the Examiner P.W. Accounts Madras, to the Accountant General, P.W. Department, No. 754 dated 28th June 1883.

Copy of Chief Engineer's (P.W. Department) memorandum No. 1139 C. dated the 16th. Instant, together with copy of G.O. P.W. Department No. 1361 W. dated 9th. May 1883 are forwarded to the Accountant General P.W. Department for information, and for such action as he may deem necessary in continuation of this Office letter No. 27 A. dated 19th. May 1883.

(True Copy)

G. E. Sutton

Supt. Correspondence Branch.

16-8-95+
11-2-96

1367 w-9.5.83
1491 w. 25-5-83
1392. 16.6.83
1625 w. 7-6-83
1220 c 28.6.83

Rec'd 1877 w 5th July 83

Recorded

C
29/6

Ptt
29/6

From,

The Examiner P.W.Accounts,

Madras.

To,

The Secretary to Government,

P.W.Department.

No. 59 W.

Dated 28th June 1883.

Recd.

Rec'd 1877 w 5.7.83

Appointment of two Apprentice Overseers. forwards copy of letter addressed to the Accountant General P.W.D. submitting certain correspondence anent-----

Ptg 29/6 Rect. 4/7
4254-6

N. Hebden
Secretary to Government.

No. 5006.

Accountant General

Public Works Department.

Establishment.

Simla 4th August 1883.

Copy of the following forwarded to the Examiner of Public Works Accounts Madras in reply to his letter No. 75 A. dated 28th June 1883.

[Signed] A. Filgate Lt-Col R.E.
Accountant General

No. 1032 G. dated 26th July 1883 from the Government of India, Public Works Department, to the Accountant General, Public Works Department.

In returning the enclosures of your endorsement No. 4426. dated 11th Current I am directed to point out that the Government of Madras has strictly carried out the orders of the Government of India in respect of the recruiting of its upper subordinate Establishment, and to state that it was not-

not intended to interfere with the Appointments guaranteed to Soldiers.

(True Copy)

G. Patton

Superintt Correspondence Branch

No. 88 W.

From

THE EXAMINER,

PUBLIC WORKS ACCOUNTS,

MADRAS,

To

The Secretary to Government,

Public Works Department.

Madras, 20th August 1883.

Copy of the accompanying letter from the Accountant General P.W.Department No. 500 E. dated 4th August 1883 to the Secretary to Government P.W.Department for information with reference to this Office No. 59 W. dated 28th June 1883.

D. P. Cocanes

Examiner P.W.Accounts.

P. 1631 w 9-5-83
" 1491 w 25-5-83
" 877 w 5-7-83
" 2036 w 26-7-83

Pub. Cp. 7152

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

No. 88 W.

No 2479 / 2480 Wdy 4-9-83

Dated 20th August 1883.

Recd.

Encls. 1.

Appointment of Apprentice Overseers. Forwards copy of Letter from the Accountant General P.W.D. on the subject of-------

925 63 E

ab 1475 Rx 3718 Rx 3718 R29/F

No 2479 W PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 4th Sept 83

READ the following

From the Examiner P.W. Accounts No. 88 W dated 20th August 1883.

Ordered that the Government of India be addressed.

A.E. No. 2480 dated 4th Sept 83

To

The Secy to the Govt of India P.W. Dept.

Sir

Adverting to your letters marginally noted I am directed to inquire whether the orders of the Government of India prohibiting further appointments of the Madras upper subordinate establishment will not be relaxed so as to admit of the reduced to sanctioned strength and the suggestion that apprentice overseers

Completing

× No 1119 G dated 26th January 83
" 1149 G dated 2nd March 83
" 1506 G dated 19th April 83

completing their practical course the offered temporary appointments are intended to apply to Military apprentices overseers appointed from the Madras Civil Engineering College?

2. In accordance with the orders above quoted this Government have felt themselves unable to offer permanent appointments to Six Military Students who completed their apprenticeship during the present year and have consequently brought them on the temporary establishment, but it would now appear from your letter to the Accountant General Public Works Department No 1032 dated 25th July 1883, that the orders of the Government of India were not intended to interfere with the appointments guaranteed to

guaranteed to soldiers. I am therefore to request the permission of the Government of India to allow me bring the six men in question on the permanent establishment as Supernumeraries, to be absorbed as vacancies occur.

Cr

24/8

W

per

S/7

16-8-95 V
11-2-96

P. W. D.

Proceedings of the Madras Govt.
Read the following

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

15th March 1881, No. 441.

Contingent Expenditure.

Read the following papers:—

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

Accounts and Finance.

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

For the second time—

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

For the first time—

Replies to the above—

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

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

Rec'd 1479 Wdpt 9-83
2480

7854

Sent in Receipt Regr.

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

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

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

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

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

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

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

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

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

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

No. 258.

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

(Signed) R. DAVIDSON,
Chief Secretary.

8th February 1881.

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

Treasury Account Department.

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

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

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

These papers will be recorded.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

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

Exd. J. Wright.

Govt. of (1881) Madras.

FINANCIAL.

Order thereon 1st April/81 No 892 W

Recorded

/True Extract/

Sd/ L. P.

Major R.E.

Under Secy to Govt. of Mad.

To THE ACCOUNTANT-GENERAL,
&c., &c., &c.

Dated March, 15th.

Issued

Read.

Read.

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

MARCH.
Nos. 71—73.

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

Examiner

P. M. Peacock

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

22nd October 1877, No. 1,159 W.

General.

Account.

Read the following paper :—

No. 223. From Captain A. G. BEGBIE, R.E., Officiating Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, General Branch, dated Fort St. George, 17th October 1877, No. 134 W.

I HAVE the honor to invite the attention of Government to a difficulty which is found in disposing of contingent bills submitted to this office for audit, with reference to items of stationery which are frequently included therein.

2. Rule I of Government Order published at page 373 of *Fort St. George Gazette* of 1st March 1864, orders that all stationery articles for public offices are to be obtained from the Stationery Depôt *alone* upon indents, &c., and a list was published of the articles that could be supplied.

This list has been considerably increased since and a revised list is published annually giving the prices.

3. Paragraph 9 of the Government Order referred to provides that cloth for dusters and penwipers will be supplied for such stations only where the articles cannot be obtained at as cheap a rate as at the Presidency ; and, acting on this rule, in one contingent bill it is contended that cloth for mounting plans may be purchased locally, though this is an article specially mentioned in the recent lists.

In another, it is argued that *unbleached* cloth, which is not specified in the list, may be purchased locally for this purpose.

4. Then again there are minor items, such as gum, ink, &c., which, when the original supply from the Stationery Depôt is exhausted, are also purchased locally, it not being deemed necessary to trouble the Stationery Depôt with a supplemental indent.

G.O. No. 3,256 of 12th October 1866 refuses sanction to a small increase in the monthly provision of a contingent bill which was applied for to buy certain stationery, on the ground that all supplies of paper, country included, should be obtained on indent.

5. I think it, however, inevitable that cases will occur in which articles of stationery even though procurable from the depôt may, by reason of urgency or cheapness, be obtained more favorably in the local market, and I would venture to suggest with the view to avoid troubling Government in each individual case, as the present rules prescribe, that discretionary power be given to the Examiner to admit such outlay in the contingent bills under the provisions :—

(1.) That the total amount so admitted in any year for articles whether obtainable or not from the Stationery Depôt, shall not exceed Rupees 50 in each office ; the cost of no single item to exceed Rupees 10.

(2.) That satisfactory reasons as to the cause of supply failing and necessity for the purchase shall be given for each particular item ; any case which the Examiner may consider doubtful being submitted for the orders of Government.

(3.) That such relaxation shall apply only to articles of which a supply is admitted *annually* in the indent, thus excluding penknives, rulers, inkstands, &c.

Any cases not thus met will require the express sanction of Government.

No. 224. ORDER THEREON, 22nd October 1877, No. 1,159 W.

THE Examiner's proposals are approved.

(True Extract.)

Colonel, R.E.,
Secretary to Government, P.W.D.

To District Engineers.
To the Consulting Architect.
" Chief Engineer for Irrigation.
" Consulting Engineer for Railways.
" Superintendent of the Madras Harbour Works.
" Examiner of Railway Accounts.
" Examiner of Public Works Accounts.
To Mr. Rundall.

Exd. E. C. Shunker.

Spare Copies

26695
11-2-96

GENERAL ACCOUNT.

Govt. of India. Madras.

PUBLIC WORKS.

To

DISTRICT ENGINEERS,

&c., &c., &c.

No. 2138-29-7

Dated 22nd October.

Issued

Recd. Encl.

G. O., 22nd October 1877, No. 3,189 W.

OCTOBER.

Nos. 223-224.

Stationery.—Approves the Examiner's proposals that discretionary power be given to him to admit certain outlay on —— in the contingent bills submitted to his office for audit.

Copy of letter from the Examiner P.W. accounts to the Accountant-General Madras No 29 A dated 5th July 1881.

I have the honor to forward copies of Madras G.O. Nos 730 W. of 17th March 81 and No 1509 W. of 15th June 81, and request the favor of your opinion whether the application of the orders of the Government of India as stated in the first quoted G.O is correct in regard to the case ruled in the second G.O.

2. If Superintending Engineers are to authorize halting allowances for periods without limit of time, the rule that 15 days' halt at a place constitutes that place temporary Head Quarters is in my opinion without any force and inspiration.

3. I have interpreted the rule in Chapter IV. para 65 Rule III to apply to halts over 3 days and up to 14 days. The 15th days' halt constitutes temporary Head Quarters, and no allowances are under my idea of the rules, admissible at temporary Head Quarters.

(True copy)

W. T. Jackson

Supt. Correspondence Branch.

5/8/8

Copy of letter from the Accountant General P.W. Department to the Examiner P.W. Accounts No 5546. dated 22nd July 1881.

In reply to your No 2694 dated 5th July 1881 forwarding copies of Madras Government orders nos 730 W dated 17th March 1881 and 1509 W. dated 15th June last, requesting an expression of opinion as to whether Superintending Engineers have power to grant halting allowances for a halt of more than 15 days in one place, I have the honor to state that no authority in fact to the Local Government can direct such 15 days Residence is not to constitute temporary Head Quarters.-

2 The Superintending Engineer had such, therefore, of himself the power to sanction the half halting allowances under reference, but he has merely to get the concurrence of the Local Government to admit of your passing the charge— and you should point this out.-

(True Copy)

W.T. Jackson

Supt. Corresponding Branch.

3/8/81

FROM THE EXAMINER P.W.ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 92-W. MADRAS, 32 AUGUST 1881.

SIR,

I HAVE THE HONOR TO SUBMIT FOR THE INFORMATION OF GOVERNMENT, COPIES OF THE CORRESPONDENCE NOTED IN THE MARGIN AND REQUEST THE FAVOR OF ORDERS BEING ISSUED

EXAMINER'S NO.49.A OF 5TH.JULY 1881.
ACCOUNTANT GENERAL'S (P.W.DEPARTMENT) NO.554.E DATED 22ND.JULY 1881.

MODIFYING G.O.NO.1209.W OF 16TH.JUNE 1881,IN WHICH IT IS LAID DOWN THAT THE SUPERINTENDING ENGINEER HAS THE DISCRETIONARY POWER TO AUTHORIZE TRAVELLING ALLOWANCES TO OFFICERS HALTING AT ONE PLACE FOR 15 DAYS OR MORE.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEDIENT SERVANT.

D. C. Cameron

EXAMINER P.W.ACCOUNTS.

G.O. No 262 W. dy 31st Jany 1881
B. No 304 W. dy 17 March 1881
G.O. No 1509 W. dy 16 June 1881 Original

P. W. C. No 4424

FROM THE EXAMINER P.W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

P.W. DEPARTMENT.

No. 92 W.

DATED 3rd AUGUST 1881.

RECD. 4

ENCLOSURES 2.

TRAVELLING ALLOWANCES TO OFFICERS HALTING AT ONE PLACE FOR 15 DAYS.---REGARDING THE POWERS OF SUPERINTENDING ENGINEER TO SANCTION THE---

Entd. in Receipt
Regr

P. W. DEPARTMENT.

READ the following:—

From the Examiner, Public Works Accounts, No 92 W
dy 3rd August 1881.

FOR ORDERS.

The Accountant General's letter is in direct contradiction to the wording of the Codes (paras 579 and 580) and to the Government of India's interpretation of those paras as conveyed in their letter No 385 G. of 9th March 1881.

2. In this letter it is expressly stated that the Superintending Engineer's power of sanctioning full or half travelling allowances (according to whether carriage is kept up or not) is without limit of time.

3. This conflict of authority would to a great extent

ber prevented, if the Examiner acted on the orders communicated to him in G.O. 2544 W. of 9th October 1879.

4. In this and other Cases the Examiner has not considered it necessary to supply the Government with copies of his letters to the Accountant General, Public Works Department, simultaneously with their issues as required by rule.

A. R. Clarke
Colonel R.E.
Secretary to Government
P.W. Department.

No. 2122 W PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 25th August 1881

Read the following:—

Letter from the Examiner P.W. Accounts, (No. 92 W. dated 3rd August 1881)

The Government of India will be addressed.

2. The attention of the Examiner P.W. Accounts is called to G.O. No. 2544 W. dated 9th October 1879 and the Government of India Resolution recorded therewith, the provisions of which he has neglected.

3. A copy of his report to the Accountant General, P.W. Department was not furnished to the Local G

Government pinn Otaneously
with its issue. The rule
should be observed in future.

(A.E. No. 2123 W of 25th Aug. 1887)

To,

The Secy. to the Govt. of India,

W. Department.

Sir,

I am directed to refer
for the orders of the Govt.
of India the accompanying
correspondence as to the
power of Superintending Engineers
to sanction Travelling Al-
-lowance for halts exceeding
14 days.

2. The question was referred
to the Govt. of India vide

Examiner W. Accounts.
Received
27-8-87

my letter No. 262 W dated 3
January 1887, and it was note
in your letter in reply No.
385 G dated 5th March 1887
that, "if carriage is kept
up, full allowance can be
passed, on the authority of
the Superintending Engineer
under the rules in force,
for any length of time."

This ruling was duly communi-
-cated to the Examiner W.
Accounts for information and
guidance, but that officer
considered a further reference
necessary to the Accountant
General, W. Department,
who has now issued such
instructions to the local
Examiner as preclude the

subject to detailed audit.

2. I am further to say that to apply the contract system to a secretariat office is contrary to the principle on which that system is founded and any such system could not be introduced.

I have the honor to be

Sir

Your most obt. servant

Coll: R.E.

Secretary to the Govt. of India

Gen. 1159. Hr. 22-10-77
" 2544. Hr. 9-10-79
" 892. Hr. 1-4-81
" 2122. Hr. 25.8.83
" 2125. Hr. 26.8.83
" 2249. Hr. 12-9-83
" 2579. Hr. 15-10-83
" 2741. Hr. 5-11-83
" 2833. Hr 14-11-83
" 3199. Hr 31-12-83
3200
No 73. E. 6-5-82
" 180. E. 31.5.82
" 1345. Hr. 30-5-82
" 2991. B. 13-11-82

11-2-86

Nos 369 to 370 W of 2nd Feb 1886

To

Secy.

C. No. 855

All that has been asked is that the system in force in other Departments of the Secretariat should be extended to the P. W. Dept. which is equal in status to those Depts.

R.S.
3/11

The J. of I can under as in the facts, there is nothing of the nature of a contract or allowance stipulated with G.O. 2991 B. Calcutta 13/11/82 in the question, and the stipulated charges can from time to time according to requirements

2

+ G.O 2991 d/ 13th Nov. 82

subject to detailed audit.

2. I am further to say that to apply the Contract system to a secretariat office is contrary to the principle on which that system is founded and any such system should not be introduced.

I have the honor to be

Sir

Your most obt. servant

Coll: R.E.

Secretary to the Govt: of India

No. 1159-W. 22-10-77
" 2544-W. 9-10-79
" 892-W. 1-4-81
" 2122-W. 25-8-82
" 2125-W. 26-8-82
" 2249-W. 12-9-82
" 2579-W. 15-10-82
" 2741-W. 5-11-82
" 2633-W 14-11-82
" 3199-W 31-12-82
3200
No 73. E. 6-5-82
" 180. E. 31-5-82
No. 1345-W. 30-5-82
" 2991-W 13-11-82

N-2-96.

Add. 7/8-82 17/8.

Nos 369/370 W of 2nd Feb/83

3

Nov: 82

items was dispensed with after communication with the Secretariat, by the order* enclosed because it appeared that such audit involved an amount of clerical and other labour disproportionate to the importance of the subject, the items in question being, in some cases, all the contingent items, subject to careful control by some of the officers of the Secretariat—

Copy of No. W 2991 W
& forwarded Note

31/12/83

* G.O. 2991 W d/s 13th

Accepted with G.O. 2991 W Calcutta 31/12/83

Ordered that the Gut of India be addressed

(PE No 370 Way 2 Feby 1883)

To,

The Secy to the Gut of India

P.W. Dept

Sir,

In reply to your letter No 23 PE of 24 ult. I am directed to state that the Gut of India appear to be under a misapprehension as to the nature of the charges in question.

2 There is nothing of the nature of a contract allowance for these items, and the charges on account of them are not fixed, but vary from time to time according to actual requirements, the entries in the bills

Public Works Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 2 Feby 83

Read the following

From the Gut of India (PE No 23 PE of 24 January 1883)

No 369

Ord J.

Sir In reply to your letter No 23 P.E. 2nd ult. I am directed to state that the Government of India appear to be under a misapprehension as to the nature of the charges in question -

There is nothing of the nature of a contract allowance for these items, and the charges on account of them are not fixed, but vary from time to time according to actual requirements, the entries in the bills

actual expenditure

Detailed and

fixed, but vary from time
to time according to actual
requirements, the entries
in the bills representing
actual Expenditure.

3. Detailed audit for
these items was dispensed
with after Communication with
the Examiner, by the order
Enclosed, because it appeared
that such audit involved
an amount of clerical and
other labor disproportionate
to the importance of the
subject, the items in question
being, in common with all
other Contingent items, subject
to careful control by one
of the officers of the Secretariat.

G.O. 2991 Mal 13 Mar 82

No 369/370 w of 2 Feby 83

accepts with G.O. 2991 & 6
Calcutta 3/2/83.

28/695
11/2-86

All communications should be addressed to the Secretary.

No. 101 A.G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General

To
The Secretary to the
Government of Madras,
Public works Department

Fort William, 8th March 1883

Sir,

In reply to your letter No. 370 w
dated 2nd instant, I am directed to inform
you that the Government of India does
not consider that there are sufficient
reasons for excepting the Madras Public Wor
Secret[illegible] from the general rules for the
detailed audit of contingent charges
down in Chapters 5 and 36 of the C
Code, and to state that the orders o

Subject

6 — 11-2-96

subject which have already been communicated to you, should be acted upon.—

I have the honor to be,
Sir,
Your most obed Servant

H. Lawrence Colonel
Secretary to Govt of India

6

887 dated 19th March 83

Recorded.

2 April 83

Pett
16.3.83

Ex. Secy to Govt
17/3

No. 1159. dr. 22.12.77
" 2534. dr 9.10.79
" 892. dr. 1.9.81
" 2122. dr. 25.8.81
" 2125. dr 26.8.81
" 2249. dr. 12.9.81
" 2519. dr. 15.10.81
" 2741. dr. 5.11.81
" 2833. dr. 14.11.81
" 99. dr. 31.12.81
" 3. E 6.5.82
" E 31.5.82
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991. dr 13-11.82. do
369 370. dr 2.2.83

Contingent Charges.

To be noted at Chapter 5 of the Civil Account Code.

TREASURY ACCOUNT DEPARTMENT.

CIRCULAR No. VII.

Fort Saint George,
Accountant General's Office,
7th May 1879.

FROM THE ACCOUNTANT GENERAL
TO THE GOVERNMENT OF MADRAS,

TO ALL HEADS OF OFFICES IN THE CIVIL DEPARTMENT.

SIR,

WITH reference to the Financial Orders of Government, Nos. 1108 and 292, dated 25th June 1878 and 17th February 1879, respectively, I have the honor to issue for your guidance the following instructions regarding the classification, &c., of Contingent Expenditure and to request that they may be strictly observed in future.

2. Contingent expenditure consists of charges under two main heads—

I. Office Contingencies.
II. Contingent Expenditure other than Office Contingencies.

I. Office Contingencies is sub-divided into—
(*a*) those subject to regular Audit.
(*b*) those admissible without detailed Audit.

(*a*) The items generally falling under this class are the following, and in respect of these, the rules under which they are at present sanctioned by competent authority and checked by the Controlling Officers concerned will still apply.

Any single article manufactured in the country costing Rs. 50 or more.

Any single article manufactured out of India costing Rs. 5 or more.

Tents.
Section writing.
Office rent, rates, and taxes.
Clothing for servants.
Periodicals and Newspapers.
Books, the cost of which is one rupee or more.
Hot weather charges.
Service postage.
Service telegrams.
Travelling allowances including railway fares and batta.

(*b*) This class of expenditure includes the following petty items:—

Furniture and other articles for office use manufactured in the country, each costing less than Rs. 50.
Carriage of stationery.
Articles for office use manufactured out of India, each costing less than Rs. 5.
Books, each costing less than rupee one.
Petty articles of stationery purchased in the country.
Glue, paste, and thread, &c.
Cloth for wrapping records.
Binding books, except in Collectors' offices.
Petty Carriage Charges.
Peons' belts and badges.
Purchase of Treasure bags.
Repairs to Government tents.
Repairs to furniture.
Advertisements.

3. As it has been found that for most offices the provision for contingent charges is not given in the Budget Estimates for 1879-80 in sufficient detail to admit of the amounts allotted for expenditure on each class and on each of the different items comprised in it being accurately determined, all Heads of Departments and Offices are requested directly they receive intimation of the sanction of the Government of India to the Budget for 1879-80 to furnish this office with a memo. in Form A attached, showing the details of provision for the several items under the two main heads of contingent expenditure of each Office or Department.

4. The Budget grant for the year for meeting the expenditure on account of the items classed under I (*b*) being fixed, the amount expended should be drawn as required in gross without any detail, the

Head of the Office certifying that the amount charged under this class includes only ordinary office contingencies and not any items chargeable under class I (*a*)—*vide* form of Bill attached.

5. Expenditure under this class—I (*b*) must be drawn for in separate bills (form annexed), and as the charges are not subject to any check by the Controlling authority, each separate bill will be *finally* admitted by this office upon the strength of the certificate prescribed above, up to the limit of the Budget grant. A consolidated bill for each month is therefore not required.

6. The grant for the year should on no account be exceeded, but if in any case it is exceeded, the officer incurring the excess expenditure is personally responsible for it.

7. The Government of India have directed (*vide* 2nd Note under Rule 4, Chapter 36, Civil Account Code,) that when a Countersigning Officer passes a monthly bill, in which the monthly proportion of the grant is exceeded, he shall report to the Accountant-General that he is satisfied that special circumstances have rendered the excess necessary (Government of India, 1407, dated 6th July 1878, Financial).

8. Lists B and C attached show respectively the officers whose office contingencies are admitted by this office.—B, without any departmental supervision; C, with departmental supervision.

9. Some of the Rules for Office Contingencies are contained in para. 23, Chapter 5, Civil Account Code. The following additional rules which are in force in this Presidency should be noted for guidance:—

Hot Weather Establishments.—Where Office Peons have been hitherto employed to pull punkahs no new charges can be admitted without the sanction of Government. No charges can be incurred except for European Officers for the period between 1st September and 30th April. In all cases Budget provision should exist.

Rent of Buildings.—As an exception to the general rule requiring Government sanction for rent, the Inspector-General of Police is authorised to pass charges, for which there is Budget provision, subject to the following limits:—

Rs. 150 for each district.
,, 70 for the Presidency Town.
The Director of Public Instruction is also authorised to pass petty charges for rent of school-houses.

Articles costing more than one hundred rupees each need Government sanction.

Charges for the purchase of books, the cost of which is one rupee or more, need Government sanction.

Record-racks, and articles of Office furniture costing Rupees fifty, but not more than Rupees one hundred each.—In the case of Revenue Officers the charges need the sanction of the Board of Revenue, and in the case of Judicial Officers of the High Court. In cases where the ordinary contingent expenditure is not subject to departmental control, the sanction of Government is necessary.

Table cloths and charges for binding books in Collectors' Offices should be sanctioned by the Board of Revenue.

Charges for translating judgments in Sessions cases, referred for the orders of the High Court, may be passed under the authority of the Sessions Judges.

10. II. Expenditure of a contingent character other than office contingencies consists of such items as are either payable under certain fixed and prescribed rules, or for which special sanction of some superior authority is necessary, or for the check of which special arrangements are in force.

11. Statement D appended contains the items generally forming this class of expenditure, together with the authority and the rules under which they are admitted.

I have the honor to be,
Sir,
Your obedient Servant,

A. COTTERELL TUPP,
Offg. Accountant-General.

A.

Memorandum showing the details of Budget provision for Contingent Expenditure of the during 1879-80.

	Rs.	A.	P.
I. Office Contingencies.			
(*a*) Those subject to regular Audit			
(Here enter the several items in the detail given in Clause I (*a*) of para. 2 of the Circular together with the amounts)			
Total ...			
(*b*) Those admissible without detailed Audit ...			
Total ...			
Note.—The amount entered opposite to this sub-head should include the provision for all items detailed in Clause I (*b*) of para. 2 of the Circular.			
II. Expenditure of a Contingent character other than Office contingencies			
(Here enter in detail such of the items shown in statement D as appertain to the respective Offices or Departments, together with the amount provided for each item.			
Total provision for the year ...			

Dated ..... } Signature .....
..... 1879. } Designation .....

Government of Madras.	Bill for Contingent charges of _____	Month of 188 .
Head of service chargeable		No. of Voucher. } ____
	Description of charge.	Amount.
I. Office Contingencies.		
(*b*) Those admissible without detailed Audit ...		
Rupees		

Received payment.

Dated _____ } Name _____

_____ 18 . } Office _____

Allotment of 18 — Rs.

Expenditure including this Bill ,,

Balance available Rs.

I certify that the expenditure charged in this Bill could not with due regard to the interests of the public service be avoided. I have satisfied myself that the amount charged includes only ordinary Office Contingencies classed under I (*b*). (Accts. Gl.'s Circular, No. VII., dated 7th May 1879,) and not any items chargeable under Class I (*a*) and that the charges have been really paid. I have, as far as possible, obtained vouchers for the payments and am personally responsible that they have been so destroyed that they cannot be used again.

Name _____

Office _____

Pay Rs. _____

Date

Signed _____

Officer in charge, Treasury.

B.

List of Officers whose Office Contingencies are admitted without Departmental supervision subject only to Budget limits and to the rules laid down in Rule 23, Chapter 5, of the Civil Account Code, and those referred to in paragraph 9 of the Circular to which this is an accompaniment.

Collectors.
Superintendent of Revenue Survey.
Director of Revenue Settlement.
Inam Commissioner.
Conservator of Forests.
Collectors in respect to Excise Charges.
Do. Sea Customs Charges.
Commissioner of Salt
Superintendent of Stamps.
Private Secretary.
Secretaries to Government.
Board of Revenue.
Accountant-General.
Commissioner of Paper Currency.
Accountant-General, Money Order Department.
Government Astronomer.
Committee for the Examination of Assistants.
Commissioner for Uncovenanted Civil Service Examinations.
Curator of Museum.
Registrar of the High Court.
Coroner.
Police Magistrates.
District Judges.
Small Cause Court Judges.
District Magistrates.
Cantonment Magistrates.
Inspector-General of Jails.
Registrar-General.
Inspector-General of Police.
Master Attendant.
Registrar of the University.
Director of Public Instruction.
Chaplains
Superintendent of Vaccination.
Do. of Stationery.
Resident of Travancore.
Government Translators.
Do. Agent.

C.

Officers whose Contingencies are subject to Departmental Supervision.

Name of Officer.	Supervising Authority.
Deputy Superintendent of Revenue Survey	Superintendent of Revenue Survey.
Deputy Director of Revenue Settlement	Director of Revenue Settlement.
Forest Officers below Conservator.	Conservator.
Customs Offices	Collectors of Districts.
Salt Officers below Commissioner ...	Commissioner.
Deputy Commissioner of Currency ...	Do. of Currency.
Meteorological Officers	Meteorological Superintendent.
Government Cinchons	Commissioner of Nilgiris.
Botanical Gardens	
Subordinate Judges and Munsifs ...	District Judges.
Superintendent of Central and District Jails	Inspector-General of Prisons.
Registration Officers below Registrar-General	Registrar-General.
Police Officers below Inspector-General	Inspector-General of Police.
Marine Officers below Master Attendant	Master Attendant.
Inspector of Schools	Director of Public Instruction.
Deputy Inspector of Schools ...	Inspector of Schools.
Principals of Colleges	Director of Public Instruction.
Head Masters, Normal Schools ...	Inspector of Schools.
Do. Taluk Schools ...	Deputy Inspector of Schools.
Curator of Books, &c.	Director of Public Instruction.
Officers in charge of Presidency Hospitals	Surgeon-General, Indian Medical Department.
Officers in charge of Mofussil Hospitals	Deputy Surgeon-General of the Division.
Vaccination Officers	Superintendent of Vaccination.
Chemical Examiner	Surgeon-General, Indian Medical Department.
Government Press	Supervisor, Government Press.

D.

Statement showing Expenditure of a contingent character other than Office Contingencies and the authority and rules under which it is admitted, subject to the General Rules contained in the Civil Account Code. Where expenditure is shown as to be admitted on the authority of the Accountant-General or with the sanction of Government, it has not been thought necessary to add that Budget provision is necessary. In the former case the Accountant-General is responsible that Budget provision is available. In the latter it is assumed that sanction will only be given after it has been ascertained that either provision already exists, or that it can be made from some other source.

Particulars arranged principally according to Major Heads of Account.	Authority and Rules for Admission.
Refunds and Drawbacks	See Board's Standing Orders (new edition) 46 and 203. This office is, however, entering into correspondence with the Board on the subject in view to these rules being supplemented in some points where necessary. The charges must be paid and are admitted irrespective of Budget provision.
Land Revenue.	
Purchase of country medicine ... ... Remittance of treasure within the district.	On the authority of Collectors, subject to Budget provision.
Law charges	Require Budget provision and Board's sanction.
Pearl fishery charges ... ... Purchase for Government of land sold at revenue sales.	On the authority of Collectors, subject to Budget provision.
Survey charges other than office contingencies, such as cost of instruments, &c., boundary pillars, &c.	Under authority of Superintendent of Revenue Survey, subject to the Budget provision for the party concerned not being exceeded without the authority of the Board, and to the total Budget provision not being exceeded without the authority of Government.
Settlement charges other than office contingencies.	Under authority of Director of Revenue Settlement, subject to the Budget provision for the party concerned not being exceeded without the authority of the Board, and to the total Budget provision not being exceeded without the authority of Government.
Forest.	
Conservancy and works	On authority of Conservator, subject to the charges for the division concerned not exceeding Budget provision without the orders of Government.
Excise.	
Cost of manufacture and purchase of liquor, purchase of instruments, and other excise charges not office contingencies.	On the authority of the Collector, subject to Budget provision and to rates laid down by the Board. Special and unusual charges require the sanction of the Board or *distinct* Budget provision.

Particulars arranged principally according to Major Heads of Account.	Authority and Rules for Admission.
Rewards	For information connected with the Excise revenue, subject to Budget provision; not exceeding 100 rupees on authority of Collector, above 100 rupees on authority of Board.
Salt.	
"Salt purchase and freight," including the various items coming under this minor head.	This office is now in correspondence with the Board on the subject, the check over these charges having hitherto been most unsatisfactory. It is understood, however, they should be admitted on the authority of the Commissioner subject to Budget provision, and to rules and rates laid down by the Board. Special and unusual charges for which *distinct* provision may not have been made in the Budget requiring the sanction of the Board.
Stamps.	
Commission and discount	On authority of Collectors, irrespective of Budget provision, subject only to check by prescribed rates and rules.
Mint.	
Loss on sale of old, and charges for conveyance of, copper.	Under authority of Accountant-General.
Minor Department.	
Meteorological Department and Public Observatory—Instruments required in.	Sanction of Government.
Chinchona Plantations—Working and contingent charges.	Subject to Budget provision, on the authority of the Commissioner of the Nilgiri.
Model Farms	Subject to Budget provision, on the authority of the Collectors of districts except unusual charges which need the orders of the Board of Revenue.
Botanical Gardens. Working and contingent charges.	Subject to Budget provision, on the authority of the Commissioner of the Nilgiri.
Rain Gauges	Subject to Budget provisions, on the authority of the Board of Revenue.
Exhibitions	Sanction of Government.
Museum charges	Subject to Budget provision, under the authority of the officer in charge of Museum.
Law and Justice.	
Fees to Public Prosecutors	In all cases subject to Budget provision. On authority of Magistrates in each appeal case up to 15 rupees, and in each prosecution case up to 50 rupees in Ganjam and 25 rupees in other districts. In districts other than Ganjam, fees exceeding 25 rupees but not exceeding Rupees 50 may be given subject to inclusion in a quarterly statement.

Particulars arranged principally according to Major Heads of Account.	Authority and Rules for Admission.
Fees to Medical officers ... ... Diet, batta and other charges of prisoners and witnesses.	On the authority of the Courts, subject to budget provision and to prescribed rules and rates.
Fees to Pleaders in pauper suits ...	Require budget provision and Board' sanction.
Petty magisterial contingencies, such as execution charges, whipping charges except fees, conveyance of corpse and wounded person, conveyance of enchased property.	Subject to budget provision on the authority of Magistrates.
Purchase of elephants	Require Government sanction.
Feed and keep of elephants	Require *distinct* budget provision.
Rewards	Magistrates of districts may sanction rewards for information leading todiscovery of perpetrators of crime, and for similar services in aid of Police up to Rupees 100 for any one offender apprehended and convicted, subject to budget provision and report at end of year.
Rations, clothing, bedding, hospital expenses, transportation, manufacture, and other jail charges not office contingencies	On the authority of the Inspector-General of Prisons, subject to budget provision. Special and unusual charges for which *distinct* provision may not have been made in the budget, need Government sanction.
Rewards	Inspector-General of Prisons may sanction up to Rupees 50, for the re-capture of escaped convicts, subject to budget provision and report at end of year.
Police.	
Clothing, arms accoutrements, and other police charges except office contingencies and rewards.	On the authority of the Inspector-General of Police, subject to budget provision. Special and unusual charges for which *distinct* provision may not have been made in the budget, receive Government sanction.
Rewards	The Inspector-General of Police may sanction to policemen only up to 20 rupees in each case, subject to budget provision and report at end of year.
Marine.	
Charges other than office contingencies ...	Subject to budget provision on the authority of the Master Attendant, Madras, except unusual charges which need Government sanction.
Education.	
Miscellaneous charges of the Educational Department other than office contingencies.	On the authority of the Director of Public Instruction, subject to budget provision.

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Particulars arranged principally according to Major Heads of Account.	Authority and Rules for Admission.
Medical.	
Diet and other miscellaneous charges other than office contingencies.	Subject to budget provision on the authority of Surgeon-General for Presidency hospitals, and of the Deputy Surgeons-General for those in the mofussil.
Stationery and Printing.	
Purchase of stationery by the Superintendent.	Government sanction.
Printing charges, Government Press ...	Subject to budget provision and to special sanction of Government for purchase of material and stock.
Printing charges, Collectors' Presses ...	Subject to budget provision and to the sanction of the Board for temporary establishments and purchase of materials and stock.
Printing at private Presses	Subject to budget provision and to the charges being countersigned by the Superintendent, Government Press.
Political	Government sanction.
Miscellaneous.	
Remittances charges between districts.	Independent of budget provision, passed on the authority of the Accountant-General.
Donations	Need sanction of Government.
Maintenance and burial of paupers ...	Subject to budget provision, on authority of Magistrates up to 20 rupees for Malabar and up to 10 rupees per month for other districts, subject to a detailed account of expenditure being submitted half-yearly for the sanction of Government.
Cattle-disease medicine	Subject to budget provision, on authority of Collectors.
Rewards	Collectors may sanction rewards for destruction of wild animals not in excess of scale (Board's Standing Order, page 605), subject to budget provision.
Charges on account of Vagrants ...	Government sanction.
Other miscellaneous charges not office contingencies.	Unless covered by *distinct* budget provision, Government sanction.
Petty constructions and repairs ...	In every case subject to budget provision; while all charges for construction exceeding Rupees 2,000 need sanction of Government in addition; charges for construction by Collectors and for repairs and improvements exceeding Rupees 100, need the sanction of the Board.

NOTE.—The expression *distinct* budget provision means that the actual charge has been either distinctly shown in the budget which has been sanctioned, or that a separate budget allotment has been made for it by competent authority, that a charge can be met from a lump allotment does not *per se* imply budget provision.