Public Works (1898) Department.

G.O., No. 23 E

DATED 6th January 1898

[Despatch Abstract.]

Contingent Expenditure, Prov: Financial

Dept Approval the Accountant General's proposa
for revising the system of audit and record o
— and calling upon him to frame a Con
solidated Circular embracing all rules and
Regulations connected therewith, Record et

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BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	2774 c		9-7-96				
	1747 w		10-6-96				

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	Dwcr 6456		6/98				

Current No: 12553

Government {1897} of Madras.

FINANCIAL.

Recd. 13.12. } 1897. *Enclosures*

Regd. 13.12. *Spare copies* 40

G.O., No. 991, 30th November 1897.

B No 23 W3 61-98

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To The Gen. P.W.
" Ac-Gen
" Secy Govt

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Contingent Expenditure.

Note These rules do affect the P. W. D.

Approving of the Accountant-General's proposals for revising the system of audit and record of — and calling upon him to frame a consolidated circular embracing all rules and regulations connected therewith.

1/1/98

to read

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following paper:—

G.O., Nos. 309, 310, Financial, dated 2nd May 1896.

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

Read—also the following papers:—

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 19th December 1896, No. 3919.

With reference to G.O., No. 309—310, dated the 2nd May 1896, I have the honour to report that statements showing the actual expenditure in 1895–96 under each of the heads specified in Appendix B to the order have been furnished by heads of departments.

2. I understand from paragraph 10 of the above order that my proposal to divide contingent expenditure into three main classes for the purposes of audit has been generally approved, with the exception that, as regards the third class, Government is not in favour of granting a lump assignment to each office once for all for three years. Having regard to the views expressed by Government and to the fact that the substitution of the grant of annual for triennial assignments in no way affects the principle of the general scheme, I do not press this point, and proceed to describe details.

3. The three classes of expenditure referred to are termed—

(1) Special contingencies.
(2) Regular contingencies.
(3) Contract contingencies.

4. The rules hereinafter contained will apply to the contingent charges of all departments except those mentioned below. In the case of these excepted departments, charges will continue to be drawn and accounted for, as heretofore, in the manner noted against each. It should, however, be noted that in these cases also the practice of classifying charges in bills under the head "I (*b*) Contingencies" should be discontinued, and in lieu thereof each charge should be shown against one or other of the heads specified in Appendix C.

Excepted Departments.	*Charges how regulated.*
(1) Jails	Drawn on abstract bills followed by detailed bills countersigned by the Inspector-General of Prisons. The first bill cashed after the 15th of the month should contain a certificate, signed by the drawing officer, that detailed bills with the necessary vouchers for all contingent charges drawn by him prior to the first of the current month have been forwarded to the Inspector-General for countersignature and transmission to the Accountant-General. Manufactory charges should be drawn on separate bills. Municipal rates and taxes may be drawn in a fully-vouched bill without countersignature, but the amount of such charges should be added to the forward total of expenditure given upon the next detailed bill.
(2) Forest	Bills are drawn by District Forest officers or by subordinate Forest officers in accordance with the rules in the Forest Code. In the latter case, the bills are countersigned by the District Forest officer.
(3) Salt	Charges of factory circles are drawn on final bills signed by Assistant Commissioners of sub-divisions and countersigned by the Board of Revenue. Those of preventive circles are drawn on abstract bills by Inspectors, followed by detailed bills countersigned by the Board of Revenue. Bills for carriage of tents in both circles are paid only after being countersigned by the Deputy Commissioners or by the Board of Revenue as may be required.
(4) Survey and Settlement	Drawn on abstract bills followed by detailed bills countersigned by the Superintendent, Madras Survey, or by the Commissioner of Revenue Settlement, as may be required.
(5) Maintenance of Land Records ...	Drawn on abstract bills followed by detailed bills countersigned by the Superintendent, Madras Survey.
(6) Agricultural College	Drawn on abstract bills followed by detailed bills countersigned by the Director of Public Instruction.
(7) Scientific and other Minor Departments.	(i) Charges on account of the Cinchona Plantations and Botanical and other Public Gardens in the Nilgiris are admitted on bills drawn by the Director in the former case, and on bills signed by the Curator and countersigned by the Collector in the latter case. (ii) Charges on account of Pony and Mule Breeding Operations are drawn on abstract bills followed by detailed bills countersigned by the Board of Revenue.
(8) Maintenance of Fishery Vessels and charges on account of Pearl Fishery.	Drawn on abstract bills followed by detailed bills countersigned by the Collector of the district.

5. These exceptions have been admitted for a multiplicity of reasons. In some cases, the expenditure is of so varied and peculiar a character as to render it difficult to cast it in the same mould as that suitable for the every-day expenses of Government. In others, there are special codes in force which cannot be easily, or perhaps profitably,

modified. In others, again, the charges may be sporadic—difficult to predict or average. It may be practicable, if the changes now introduced prove satisfactory, to extend the system hereafter to some of the departments now excluded from its operation.

6. In the appendix relating to each class of contingencies, I have, as far as possible, brought out all items occurring under each head of service and grouped together such as are common to all departments. But before finally adopting the classification with reference to the rules governing each class of contingencies, Government may perhaps consider it desirable to obtain the views of heads of departments in this matter.

I.—Special Contingencies.

7. Under this category are included contingencies which cannot be incurred without the sanction of Government or of controlling officers in cases where powers of sanction have been specially delegated by Government. Except where a standing sanction exists, the sanction of Government or of the controlling officer should be obtained *before* the charges are incurred.

8. Amounts required for meeting this class of contingencies will be drawn from the treasury upon separate detailed bills, all sub-vouchers for individual payments in excess of Rs. 10 being attached to them, with the certificate prescribed in article 88, chapter 6, of the Civil Account Code.

9. The authority sanctioning the expenditure should be quoted on the bill and attached to it in support of the charges. In cases where the amount sanctioned is drawn in more than one bill, the order conveying sanction should be attached to the first bill presented at the treasury, and in subsequent bills a reference should be made to the bill with which the order was submitted. Where a standing sanction exists, it will suffice to quote on the bill its number and date.

10. The list of items falling under the class "Special contingencies" is given in Appendix A, which contains the requisite sanctioning authority in each case.

II.—Regular Contingencies.

11. This class of contingencies comprises items of expenditure regulated by definite scales or rates prescribed by competent authority. Such charges may be incurred by disbursing officers without further sanction as the occasion for them arises, but it is the duty of the disbursing officer to see that they are billed for in accordance with the prescribed scale or rate.

12. Detailed contingent bills will not be required at the close of each month for the adjustment of these charges. They should be drawn from the treasury on detailed bills supported by the usual sub-vouchers for payments exceeding Rs. 10 each, and bearing the certificate of expenditure prescribed in article 88, chapter 6, of the Civil Account Code. In the case of rents, rates and taxes, sub-vouchers, whatever the amount, should invariably be attached to bills. The charges should be budgeted for in the usual manner, and, when incurred, should be entered in a separate register.

13. The charges included under this head are enumerated in Appendix B and may be incurred according to the scale noted against each item.

14. The following items which have been taken in the appendix under this class of contingencies are at present drawn on countersigned bills, but from their nature it seems desirable that definite or, at any rate, maximum rates be prescribed for each, and the charges audited accordingly:—

19-A. Law and Justice—Civil and Sessions Courts.—Diet to under-trial prisoners.

20. Police—Presidency Police (Superintendence).—Batta to prisoners.

22. Education—Reformatory School.—Rations.

24. Medical—Presidency Hospitals.—Funeral expenses.

32. Miscellaneous—Donations for Charitable Purposes.—Diet, &c., of wounded persons sent by the police or magistracy for treatment in hospitals.

15. As regards diet of patients in Presidency hospitals, money limits appear to have been prescribed—viz., 8 annas a day for European and 4 annas a day for native patients—but the check of the bills rests entirely with the Surgeon-General. In connection with this matter I have been asked, in G.O., No. 1022, Public, dated 19th September 1896, paragraph 7, to report what portion of the work of auditing accounts and checking of hospital returns and bills should be done in my office and what in that of the Surgeon-General. A report on these points will be submitted by me in due course; but I would observe that in Bengal the Account department simply sees that the expenditure is not in excess of the rates prescribed, and for this purpose requires the total number of patients reduced to single days to be certified on bills.

III.—Contract Contingencies.

16. Contract contingencies are those for which an annual lump sum is allotted within which an officer may incur expenditure without further sanction. This head is mainly comprised of the items hitherto classified as "I (*b*) Contingent charges admissible without detailed audit". In lieu of these charges being billed and accounted for in lump sums, they will, under the new system, be exhibited under appropriate heads. The items comprised under the category "Contract contingencies" are shown in Appendix C. The contracts will run by major heads for each department. That under each head will consist of the total provided under the detailed heads which are classified as contract in Appendix C.

17. Each disbursing officer, so long as he does not contravene any specific order of Government, is allowed full control over the annual grant to meet charges for all items included in the grant for the particular major head without reference to the expenditure against any particular one of them. Contingent charges which are actually incurred in a year should be drawn within the year and must not be kept unpaid to be met from the grant of the next year. But the contract grant for the year cannot be exceeded without previous sanction or an extra grant being obtained to cover it. Any deviation from this rule will make the disbursing officer personally responsible for the excess expenditure.

Vouchers and Registers.

18. The system of classifying contingent charges into Special, Regular and Contract is introduced with the object of simplifying the procedure in the payment of charges, of facilitating their admission and of minimising clerical labour. Amounts required to defray claims should, as far as possible, be paid from the permanent advance. Where this is done, no difficulty will arise in drawing the charges from the treasury on proper detailed bills supported by sub-vouchers and certificates of expenditure. In cases where a claim presented is larger than can be met from the permanent advance, a separate bill should be drawn up for payment at the treasury to the claimant. To this bill should be attached as sub-voucher the original receipted bill of the claimant or the certificate prescribed in Form 12 of the Civil Account Code given, and the voucher sent subsequently.

19. Distinct forms of bills are provided for special, regular and contract contingencies. In no circumstances should charges for contract expenditure be included in special or regular contingent bills. As charges against two major heads may not be drawn in one bill, a separate bill should be used for each department.

20. The form of the bill and the sub-vouchers required in connection with special and regular contingencies have been already referred to in paragraphs 7 and 11. Contract contingencies should be drawn from the treasury upon a special form of bill prescribed for such charges. Details of the expenditure will not be required, the totals being merely distributed in the bill according to the detailed headings given therein for the purpose of classification in the accounts. No sub-vouchers are required except for service postage and telegraph charges. The disbursing officer must, however, invariably obtain legal acquittances. If the headings printed in the form of bill do not provide for any particular charge that may occur, the general nature of the charge should be stated in manuscript in a separate entry in the bill. When a charge is classed as "Miscellaneous," its nature must be specified in detail.

21. Registers should be maintained by each disbursing officer for recording the three classes of expenditure in the form referred to in G.O., No. 309—310, dated 2nd May 1896.

22. The requisite forms of registers and bills will be printed and supplied by this office.

23. The allotment sanctioned each year for each class of contingencies should, at the commencement of the year, be shown in the memorandum of allotment in the respective contingent bills and contingent registers. In cases of any transfers made from one class to another or from one department to another, the necessary additions and deductions in the allotments of the respective departments should be made and particulars of the same communicated to the Accountant-General. The memorandum of allotment and expenditure should be regularly worked out at foot of each bill, and in doing so, disbursing officers should be careful to bring forward from the last bill the total amount of expenditure. If any articles are obtained from other departments the cost of which, though not paid for in cash, is debitable to the allotment, their value should be added to the amount of the total expenditure in a distinct entry which should be supported by the original invoice or work bill relating to the articles.

Distribution of Grants and their Transfers.

The following procedure is at present followed in this Presidency with regard to the distribution of grants :—

24. As soon as the budget estimate for the year is sanctioned by the Government of India, the Accountant-General prints and furnishes copies of it to heads of departments, who thereupon make the necessary redistribution of the grants among the district and subordinate offices.

25. These grants are the maxima up to which expenditure may be allowed without the previous sanction of Government, and officers are expected to keep their expenditure within the sanctioned limits. In cases of necessity, application should be made to the controlling officer for an extra grant, which may be assigned either by a re-adjustment of the grants for the officers under his control or by application to Government for an additional grant if such a course is unavoidable.

26. Transfers of grants from one *major head to another* require the sanction of Government in the Financial Department.

Transfers from one *minor head to another within the same major head* may be effected by the following heads of departments provided the expenditure is entirely under their control :—

The Hon'ble the Judges of the High Court.
Board of Revenue (all departments).
The Superintendent of Revenue Survey.
Collectors.
Inspector-General of Police.
" of Prisons.
" of Registration.
Director of Public Instruction.
Surgeon-General.

In the case of " Collectors," the power is restricted to the transfer of funds from one minor head of contingent charges to another under the same major head of contingencies, subject to a limit of Rs. 200 in each case and provided that the transfer does not affect other districts.

Transfers from one detailed head to another *within the same minor head* may be made by all other heads of departments.

27. In all cases of transfers, heads of departments can utilize savings under one head only for the purpose of meeting unexpected excess under another head. They are not at liberty to authorize any new charge not already included in the sanctioned grants, or to divert funds to objects not sanctioned by competent authority. The aggregate of the re-appropriations under each head should also never exceed the grant under that head.

28. The only change suggested to be made in the above rules in connection with the new system is in regard to the items falling under contract contingencies. Officers should not be competent to transfer a part of the contract allotment under one major head to another major head. As the contracts do not recognize minor heads, transfers are unnecessary as between them. No transfer is permissible from the contract heads to special or regular contingencies or *vice versa*.

29. In the case of Collectors, the contract is to be considered as made direct with them. This office will not concern itself with the distribution made by them of the allotment under contract contingencies (as well as under special and regular) among the several divisional and subordinate officers of the district, as the entire expenditure will be taken against the general allotment.

30. In the Registration, Police, Education, Medical, &c., departments, the heads of these departments have at their disposal the grant sanctioned for contract contingencies and they have the power of distributing it as they think fit among the disbursing officers subordinate to them, retaining in their hands, if they think fit, a reserve not exceeding 10 per cent. to meet emergencies. As soon as possible after receipt of the consolidated budget estimate for the year, controlling officers should send to the Accountant-General and their subordinates statements showing the general distribution made by them to their subordinate officers for the year.

Appendix A to Letter from the Accountant-General, No. 3919, *dated* 19*th December* 1896.

APPENDIX A.

SPECIAL CONTINGENCIES.

I.—Supplies and Services.

3-A. Land Revenue—Charges of District Administration.	
Amindivi coir charges.	Bills for these charges are passed on the authority of G.O., No. 1310, Revenue, dated 28th September 1859. An annual account is submitted by the Collector of South Canara at the end of each official year showing the purchase and sale of coir and the stock on hand. This statement is checked in the Accountant-General's office and submitted to the Board of Revenue.
Demarcation stones (Rushikulya Project), temporary.	The charges are admitted on the special sanction of Government.
Management of estates.	Sanction of Government is necessary for the charges to be incurred in connection with each particular estate.
12-A. Registration—Superintendence.	
Cost of apparatus for taking finger prints.	The charges may be sanctioned by the Inspector-General of Registration.
18-D. General Administration—His Excellency the Governor's Band.	
Subscription to music.	Charges on this account will be met from the lump annual sum allotted by Government.
19-A. Law and Justice—Courts of Law.	
Batta to Paiks.	These are unusual charges incurred during the prevalence of famine and require special sanction of Government.
20. Police.	
Arms and accoutrements. Clothing and uniform. Photograph charges. Extradition charges.	The Inspector-General of Police can sanction payment of these charges subject to budget provision—G.Os., No. 292, Financial, dated 17th February 1879; No. 1006, Judicial, dated 16th June 1869; and No. 1469, Judicial, dated 6th September 1869.
Construction of boats. Purchase of apparatus (Steam-boiler Inspection department).	The charges are admitted on the sanction of Government in each case.

Appendix A to Letter from the Accountant-General, No. 3919, *dated* 19*th December* 1896.

22. Education.	
Library and prize allowances. Reading-room charges. Workshop charges (Engineering College). Batta and carriage to students (Engineering College, and Geological Branch, Presidency College). Riding and workshop fees (Engineering College). Laboratory charges. Purchase of maps.	The charges may be incurred on the authority of the Director of Public Instruction subject to budget provision—G.Os., No. 292, Financial, dated 17th February 1879; No. 11-A, Financial, dated 11th January 1893; No. 488, Educational, dated 10th July 1893; No. 480, Financial, dated 14th August 1896; and No. 98, Educational, dated 7th February 1895.
Honoraria.	The Director of Public Instruction can sanction honoraria up to Rs. 100 to officers subordinate to him for special work done. Payments in excess but up to Rs. 500 require the sanction of the Local Government, those in excess of Rs. 500 but up to Rs. 1,000 require the sanction of the Government of India, and those in excess of Rs. 1,000 require the sanction of the Secretary of State—Article 89 (*b*) of the Civil Service Regulations.
Apparatus, instruments and models.	*Vide* remarks against European and country articles.
Remuneration to Examiners (Engineering College). Purchase of materials (Reformatory School and School of Arts).	The amount of remuneration should be sanctioned by Government. The charges should be paid on the sanction of the Director of Public Instruction.
24. Medical.	
Medicines not procurable at the Medical Store depôt.	Local purchase of medicines not usually supplied by the Medical Store depôt can be made by civil medical officers up to a limit of Rs. 5 in each case and up to an annual limit of Rs. 50. Purchases in excess of these limits require the sanction of Government—G.Os., No. 815, Public, dated 31st October 1894 and No. 537 of 2nd July 1895.
Instruments and apparatus,	*Vide* remarks against country and European articles.
Remuneration to Examiners (Medical College). Training of Sanitary Inspectors (Medical College).	The amount of remuneration should be sanctioned by Government in each case. Under this head are taken charges in connection with the training of sanitary inspectors of municipalities. The charges include items for the preparation of certificate papers, obtaining diagrams, models, specimens, and other materials required for the purpose by the Professor of Hygiene. Sanction of the Surgeon-General is necessary for the admission of the charges.
Purchase of materials (Lunatic Asylum).	The charges should be paid on the sanction of the Surgeon-General.

Appendix A to Letter from the Accountant-General, No. 3919, dated 19th December 1896.

Library (Medical College).	The charges may be incurred on the authority of the Director of Public Instruction, subject to budget provision.
Laboratory and other charges (Hygienic department, Medical College).	
26. Scientific, &c., Departments.	
Remuneration to Examiners (Government Examinations).	The Commissioner for Government Examinations can sanction remuneration up to Rs. 100 to those who take part in the Primary examination. Payment of remuneration in excess of Rs. 100 in connection with this examination, as well as of remuneration in connection with other examinations, requires the sanction of Government.
Instruments (Rain-gauges and Public Observatory).	*Vide* remarks against country and European articles.
Public clock charges (Public Observatory).	The charges are admitted under sanction of Government in each case.
Photographic materials and plant (Government Epigraphist).	Purchase of these articles requires the sanction of Government in each case.
Dabbers and brushes (Government Epigraphist).	*Vide* remarks against European and country articles.
Fittings, furniture, &c., for the collections (Government Museum).	*Vide* remarks against European and country articles.
Improvement of agriculture and trade (Experimental cultivation).	Charges on this account require the sanction of the Board of Revenue.
Distribution of seeds, &c. Do.	
27. Territorial and Political Pensions.	
House-rent allowances.	Each of these charges is paid on the special sanction of Government.
Maintenance of tombs.	
Biennial kit.	
Guards of honour.	
30. Stationery and Printing.	
Honorarium for stock-taking (Stationery Department).	The charges should be paid on the special sanction of Government.
Purchase of press materials.	The sanction of the Collector is sufficient authority for the purchase of such materials for the district press within the limits prescribed in the Civil Account Code for the purchase of articles of European manufacture, provided that a list of the articles to be purchased every year is forwarded to the Board of Revenue with the budget statement. Purchase of such materials for the Secretariat press requires the sanction of Government.
32. Miscellaneous.	
Charges on account of European vagrants.	Charges on this account require the previous sanction of Government except the following:—
	(*a*) Subsistence allowance for the vagrants and expenses incurred in forwarding them to the port of deportation—M.G., No. 1105, Public, dated 28th July 1871.

Appendix A to Letter from the Accountant-General, No. 3919, dated 19th December 1896.

	(*b*) Expenses incurred at the port of deportation—M.G., No. 832, Public, dated 18th June 1881.
General.	
Elephants.	Purchase of elephants requires the sanction of Government: G.I., No. 354, Financial, dated 28th January 1880.
Cost of land.	Purchase of land for the use of any department requires the sanction of Government.
Tents.	The supply of tents requires the sanction of Government. But once the supply is sanctioned, the head of the department sanctions each individual purchase.
Rewards.	Payment of rewards generally requires the sanction of Government.
	Exceptions.—(1) The Board of Revenue can sanction rewards to informers of frauds committed by karnams in regard to concealed cultivation or any item of Land Revenue forming part of the annual settlement to the extent of 50 per cent. of the year's assessment of the land or other due concerned. Board's S.O., No. 115.
	(2) All District Magistrates can sanction rewards up to Rs. 100 to each informer who may have contributed to a conviction under chapter VIII of the Stamp Act—G.O., No. 907, Judicial, dated 9th May 1881.
	(3) (*a*) The Board of Revenue can sanction all rewards *exceeding* Rs. 100 debitable to Excise, Land Customs, or Sea Customs—Appendix to Board's S.O., No. 238, paragraph 1, and G.O., No. 814, Revenue, dated 16th July 1880.
	(*b*) Collectors can sanction all rewards *not exceeding* Rs. 100 debitable to Excise, Land Customs, or Sea Customs—Appendix to Board's S.O., No. 238, paragraph 1, and G.O., No. 814, Revenue, dated 16th July 1880.
	(4) District Magistrates can sanction rewards to persons giving information leading to the detection of perpetrators of crime to the extent of Rs. 100 for any one offender apprehended and convicted—G.O., No. 526, Judicial, dated 9th March 1895.
	(5) The Inspector-General of Prisons can sanction rewards for the recapture of escaped prisoners up to a maximum of Rs. 50 in each case—G.O., No. 526, Judicial, dated 9th March 1895.

Appendix A to Letter from the Accountant-General, No. 3919, dated 19th December 1896.

(6) The Inspector-General and the Commissioner of Police can sanction rewards to the extent of Rs. 100 to police men for meritorious service rendered—G.O., No. 526, Judicial, dated 9th March 1895.

(7) District Magistrates and the Commissioner of Police can sanction a sum not exceeding Rs. 20 to persons engaged in saving life for each achievement—G.O., No. 526, Judicial, dated 9th March 1895.

Section-writing and copying.

No such charges can be drawn without the previous sanction of the authority which could sanction the employment of an establishment. If the sanction prescribes any rates, the necessary details should be given in the bills—Article 98 (*c*) of the Civil Account Code.

Exceptions.—(1) The Inspector-General of Registration has power to sanction the employment of section-writers in his department—G.O., No. 230, Judicial, dated 27th January 1888.

(2) District Judges may in cases of special emergency entertain temporary copyists and pay them remuneration at the rate of 10 pies for every 150 words—G.O., No. 549, Judicial, dated 3rd March 1886.

Law charges (in departments other than those under the control of Collectors).

These charges require the sanction of Government. The Director of Public Instruction, however, is empowered to sanction the payment of all ordinary costs in law suits instituted under his orders—G.O., No. 290, Educational, dated 11th May 1896.

Other items of large amount and unusual character.

II.—Contingencies.

30. Stationery and Printing.

Printing at private presses.

All heads of departments can sanction payment of charges on this account within the budget allotment, provided the charges are verified by the Superintendent of Government Press and are supported by a certificate from him or other responsible officer that the work could not have been undertaken by the Government Press at the station without inconvenience to the interests of the public service—G.Os., No. 1000, Financial, dated 17th November 1894, and No. 160, Financial, dated 15th February 1895. Sessions Judges have, however, been permitted to employ private presses or Collectorate presses as may be most convenient for printing sessions judgments. But charges for printing them at private presses will be subject to budget provision and to the condition that the rate does not exceed As. 4 for 175 words—G.O., No. 679, Financial, dated 9th October 1896.

Appendix A to Letter from the Accountant-General, No. 3919, dated 19th December 1896.

General.

European articles each costing not less than Rs. 5.

The sanction of the controlling authority is necessary for the purchase of European articles the cost of which is not less than Rs. 5 and not more than Rs. 10 each. In the absence of such authority or if the cost of the article exceeds Rs. 10 the sanction of the Government is necessary—G.O., No. 160, Financial, dated 15th February 1895.

Exceptions.—(1) The Board of Revenue (in all departments) is authorised to sanction the purchase of clocks and timepieces of the description given below, for the use of subordinate offices even though their cost exceeds Rs. 10 each—G.Os., No. 108, Revenue, dated 29th January 1892, and No. 481, Revenue, dated 21st September 1896.

For a Deputy Tahsildar's office—a time-keeper at a cost of Rs. 5.

For a Tahsildar's office—one at a cost of Rs. 20.

For Collector's and Divisional offices—one at a cost of Rs. 26.

(2) The Resident in Travancore is empowered to purchase locally European articles costing not more than Rs. 10 each—G.O., No. 330, Financial, dated 13th May 1896.

Country articles each costing not less than Rs. 50.

The sanction of the controlling authority is necessary for the purchase of country articles the cost of which is not less than Rs. 50 and not more than Rs. 100 each. When the cost of the article exceeds Rs. 100, the sanction of Government is necessary—G.O., No. 14, Financial, dated 9th January 1895. Heads of departments, Collectors, and the Resident in Travancore and Cochin have been authorised to purchase country articles the cost of which does not exceed Rs. 100 each—G.Os., No. 14, Financial, dated 9th January 1895; No. 313, Financial, dated 4th May 1896; and No. 330, Financial, dated 13th May 1896.

Appendix A to Letter from the Accountant-General, No. 3919, *dated* 19*th December* 1896.

Books.	Purchase of books requires the sanction of Government—Article 98 (*e*) of the Civil Account Code. *Exceptions.*—The Director of Public Instruction can sanction the purchase of class books—G.O., No. 6, Educational, dated 10th January 1872, and paragraph 5 of G.I., No. 2980, Financial, dated 25th August 1884. The Superintendent, Government Central Museum, and the Government Astronomer can purchase books for their library without reference to Government within budget provision—G.O., No. 714, Revenue, dated 8th August 1893, and No. 414, Financial, dated 8th July 1896.
Periodicals.	Purchase of periodicals requires the sanction of Government—Article 98 (*e*) of the Civil Account Code.
Newspapers.	Subscription to newspapers requires the sanction of Government—Article 98 (*e*) of the Civil Account Code.
Europe stores (including freight).	The cost of Europe stores chargeable to Provincial Revenues including four-fifths freight thereon is advised monthly to the Accountant-General by the India Office. The items are checked with the invoices received for each shipment and are adjusted to the debit of the departments concerned. Bills for one-fifth freight on Europe stores are presented to the Accountant-General for payment by the agents of the steam-ship companies. The bills are checked with the tonnage accounts of the vessels, and after payment are adjusted to the debit of the departments concerned.
Freight on stores despatched locally.	Bills on this account are presented to the Accountant-General by the agents of the steam-ship companies and after being checked with the tonnage statements are paid and debited to the departments concerned.
Telephone charges.	These charges require the sanction of Government.
Window-delivery ticket.	Charges on this account require the sanction of Government. The Board of Revenue, however, is authorised to sanction such charges in all subordinate offices—G.O., Nos. 3704 and 1558, Revenue, dated 10th September and 12th December 1883. The Collectors of Vizagapatam and Bellary and the Treasury Deputy Collector of Bellary have been authorised by the Board to incur charges for one ticket each.

Appendix A to Letter from the Accountant-General, No. 3919, *dated* 19*th December* 1896.

	The Resident in Travancore and Cochin has also been permitted to incur expenditure on this account within budget provision—G.O., No. 330, Financial, dated 13th May 1896.
Stationery.	Local purchase of articles of stationery usually supplied by the Stationery Office cannot be made unless specially sanctioned by Government—Article 98 (*f*) of the Civil Account Code. The Superintendent of Stationery, however, is empowered to purchase European stationery articles locally whenever absolutely necessary, provided the cost of each purchase does not exceed Rs. 100 and can be met from savings in the budget—G.O., No. 1344, Financial, dated 28th June 1883. Country stationery may be purchased by him to any extent subject to budget provision—G.O., No. 657, Financial, dated 3rd October 1896.
Postal commission.	Unavoidable payments for postal commission on money orders and value-payable parcels can be passed as ordinary contingent charges at the discretion of the Accountant-General, who in cases of doubt should report such payments to Government for final sanction---Article 98 (*v*) of the Civil Account Code.

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APPENDIX B.

REGULAR CONTINGENCIES.

I.—Supplies and Services.

3-A. Land Revenue—Charges of District Administration.

Remuneration to copyists and examiners.

This represents charges incurred for the preparation of copies of records. The remuneration is payable at the rate of As. 1–4 per sheet for the copyist and 4 pies a sheet for the examiner. The number of sheets copied and examined should be certified on bills (Board's Proceedings, No. 592, Land Revenue, dated 13th October 1893).

Commission for collection of water-tax (Ganjám).

A commission of 3 per cent. on the collections is paid to the village agency concerned for collecting water-tax on account of the Rushikulya canal (G.O., No. 871, Revenue, dated 19th August 1892). The total amount of collections should be certified on bills.

Stone-quarry charges (Madura).

The charge represents the remuneration granted to the Nattamgar of Dindigul at 50 per cent. on the seigniorage (subject to a maximum of Rs. 5) collected by him on stones removed from the quarry situated within the limits of the town (G.O., No. 986, Revenue, dated 5th August 1883). The amount of seigniorage collected should be certified on bills.

3-B. Land Revenue—Charges on account of Fishery collections.

Chanks.
Hire of canoes for fishing chanks.
Preparation of ropes and stores for canoes.
Batta, &c., charges.

The charges are passed with reference to the estimates sanctioned by Government, those for the purchase of chank shells and hire of canoes being regulated according to the rates laid down in G.O., No. 788, Revenue, dated 2nd December 1895.

10. Assessed Taxes.

Subsistence allowance to income-tax defaulters while in jail.

The charges are incurred with reference to the rules in paragraph 30 of Board's Proceedings, No. 891, Land Revenue, dated 10th April 1886, and are admitted subject to budget provision. The rate at which subsistence allowance is granted should be stated in the bills.

12-B. Registration—District Charges.

Remuneration for service of females (fees for visiting gosha women).

A fee of one rupee in the districts and one rupee eight annas in the town of Madras may be paid by Registration officers to females employed in making enquiries of gosha women (G.O., No. 2146, Judicial, dated 4th October 1875).

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18-D. General Administration—His Excellency the Governor's Band.

Compensation in lieu of rice.

This is the compensation allowed under Army Regulations, India, Volume I, Part II, Division II, Section 3, Article 448, in the proportion of $\frac{3}{64}$ Madras measures of rice per man per diem when the price exceeds one rupee for $13\frac{3}{8}$ Madras measures.

19-A. Law and Justice—Courts of Law.

Printing and translation executed on behalf of suitors (High Court, Appellate side).

Charges on this account are admitted up to the limit of the receipts for the purpose, the whole fund being at the absolute disposal of the High Court.

Fees to pleaders in civil cases.
Fees to pleaders in pauper suits.

Fees not in excess of the regulation or other authorized fees can be paid by Collectors. In cases in which the regulation fee is less than Rs. 5 and is considered inadequate, a fee not exceeding that amount may be paid. Payment of fees in excess of the regulation fee or of the minimum fee of Rs. 5 for a single case requires the sanction of the Board of Revenue (G.O., No. 747, Revenue, dated 22nd July 1892). In all cases in which copy of the sanction of the Board of Revenue is not attached to the bills, it should be certified that the fees charged are not in excess of the regulation or the minimum fees.

Fees to pleaders in criminal cases.

The High Court and Sessions Judges can grant a fee not exceeding Rs. 50 to vakils engaged to defend undefended prisoners—(1) in original trials for murder before Sessions Courts, (2) in cases before the Sessions Courts in which a capital sentence is possible, and (3) in cases referred to the High Court for confirmation of capital sentences. The grant of a higher fee requires the sanction of Government. In cases, however, where the trial lasts only one day, the fee should not exceed Rs. 25 (G.Os., No. 2323, Judicial, dated 2nd September 1885; No. 1063, Judicial, dated 23rd May 1893; and No. 1864, Judicial, dated 31st July 1894).

District Magistrates can grant a sum not exceeding Rs. 25 for each case as fee to vakils in criminal cases and not exceeding Rs. 50 in special cases. In Ganjám the limit is always Rs. 50. The grant of higher fees requires the sanction of Government (G.Os., No. 3333, Judicial, dated 17th December 1883, and No. 1137, Judicial, dated 7th May 1884). The number of cases for which fees are claimed should always be given in bills.

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Diet and road-money to prosecutors and witnesses.

Complainants and witnesses may be paid batta and travelling allowances at rates not in excess of the following :—

Complainants and witnesses.	Europeans and East Indians.		Natives.		All races.
	Batta per day.	Per mile by road.	Batta per day.	Per mile by road.	Fare by rail by
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
First class	3 0 0	0 8 0	1 0 0	0 6 0	First class.
Second class	1 0 0	0 4 0	0 8 0	0 2 0	Second class.
Third class	0 8 0	0 2 0	0 4 0	0 0 3	Third class.

[G.O., No. 999, Judicial, dated 27th June 1873.]

For journeys by sea, the actual expenses of passage should be paid. First-class witnesses may in addition be paid the actual carriage-hire to and from the court incurred on the days of attendance at court. Criminal courts are also authorized to pay the necessary actual expenses of carriage to a witness travelling by road when sickness, age, position or habits of life render it impossible for him to walk, provided the expenses so incurred do not in any case exceed eight annas a mile. Bills for these charges should be supported by detailed statements in the form prescribed in Accountant-General's printed memorandum, No. 58, dated 29th November 1883.

Fees to interpreters.

Sessions Judges, District Magistrates and Subordinate Magistrates under the authority of District Magistrates may incur expenditure up to Rs. 10 in each case for the interpretation of evidence given in a language not understood by the accused (G.O., No. 2411, Judicial, dated 22nd November 1881).

Diet to under-trial prisoners (Judicial).

Vide paragraph 14 of the letter.

Fees for examining corpses and wounded persons.

A Commissioned Medical Officer not being a Civil Surgeon or an officer in medical charge of a civil station, is entitled to a fee of Rs. 16 for conducting a post-mortem examination and to a fee of Rs. 10 for conducting a medico-legal examination other than a post-mortem examination in cases not falling within the ordinary discharge of his duties, whether or not he is required to give evidence in a court of justice in connection with it. When such an officer is required under these circumstances to give evidence in a court of justice, he is not entitled to any remuneration in addition to the

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fee above mentioned, other than the usual expenses paid to a witness (G.I. No. 3050, Financial, dated 11th August 1882, and M.G. No. 422, Public, dated 4th March 1884). A fee of Rs. 4 to a medical subordinate in military employ (M.G. No. 826, Public, dated 23rd July 1887), or to one who does not belong to Government service, is admissible for conducting similar examinations (M.G., No. 422, Public, dated 4th March 1884).

The fee is admissible either for oral or written evidence (M.G. No. 937, Judicial, dated 11th May 1881).

No fee is admissible from public revenues to any medical subordinate in civil employ or lent to a municipality or local fund board for certificates, opinion or evidence regarding any proceeding of public interest, such as inquests, or judicial inquiries into non-compoundable offences (G.O., No. 1382, Judicial, dated 12th August 1889).

Rewards for destruction of dogs.

Rewards for destruction of dogs within local fund board limits are payable from Provincial funds at the rate of three annas per bitch and two annas per dog (G.O., No. 2736 L., dated 24th October 1890).

20-A. Police—Presidency Police.

Batta to prisoners.

Vide paragraph 14 of the letter.

22. Education.

Rations (Reformatory School).

In G.O., No. 2545, Judicial, dated 10th December 1888, the articles of diet only have been prescribed; but no money limits have been laid down.

Mark money (Do.)

The grant of mark money is regulated according to the scale laid down in G.O., No. 2545, Judicial, dated 10th December 1888.

23. Ecclesiastical.

Church furniture, altar cloth, &c.

Each Protestant Church—Civil, Railway or Military (cathedrals excepted)—will be supplied by the Civil department with the articles noted below on Executive Engineer's certificate of the necessity of supply or renewal as the case may be (G.O., No. 141, Ecclesiastical, dated 17th July 1885) :—

	Rs.
A suitable set of communion plate	150
A strong box to be made in India which may be locally purchased for the custody of the communion plate and records	150
An altar cover of red embroidered cloth	150
Bibles and prayer books for the clergyman	50
Fair linen cloths and napkins for communion service	35
Two service books for the communion table	30

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	The Executive Engineer's certificate should always accompany the bills.
24. Medical.	
Diet of patients.	*Vide* paragraph 15 of the letter.
Remuneration to vaccinators (Gódávari district).	This represents extra remuneration paid to vaccinators in the Agency tracts at the rate of 2 annas per every case in excess of sixty successful operations in a month. The last order of Government with regard to the scheme is G.O., No. 2033, Judicial, dated 1st October 1895. For payment of future similar charges sanction of Government will be necessary.
Batta to mothers of vaccinated children (Bangalore).	The charges occur only in Bangalore and are admitted with reference to G.O., No. 730, Financial, dated 30th May 1872, subject to budget provision.
Funeral expenses.	*Vide* paragraph 14 of the letter.
Medicines supplied by the Military Department).	The cost of the articles supplied by the Medical Store Depôt is debited to the department supplied and admitted with reference to budget provision.
Calf depôt charges.	These charges are incurred on the authority of G.O., No. 812, Judicial, dated 3rd April 1894; and are admitted with reference to budget provision.
25. Political.	
Allowance for mustering gosha pensioners (Tanjore Palace).	The Government Agent is authorised to incur expenditure on this account within budget provision (G.O., No. 477, Financial, dated 12th April 1887).
26. Scientific, &c., Departments—Archæological Survey.	
Plates for reports. Photographic chemicals, plates, &c. Articles for plaster cast moulds.	The charges are admitted subject to budget provision—Government of India letter, No. 834—11-2-Archæological, dated 21st February 1890, to the First Assistant, Archæological Survey, referred to in G.O., No. 661, Public, dated 22nd June 1896.
27. Territorial and Political Pensions.	
Fees for examination of gosha females.	Rupees 2 per day, besides actual expenses of travelling, may be paid to women employed in examining civil gosha pensioners (G.O., No. 336, Revenue, dated 16th May 1894).
32. Miscellaneous.	
Maintenance of strangers and indigent persons.	The rate of maximum batta is 8 annas a day for Europeans, 4 annas a day for East Indians, and 2 annas a day for natives. Charges on this account and for travelling expenses of destitute paupers can be incurred up to Rs. 25 in a month

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	in one district without special sanction of Government (G.Os., No. 3025, Judicial, dated 7th November 1874, and No. 2711, Judicial, dated 12th October 1883). The bills should be supported by a memorandum showing the number of persons of each class, the period for, and the rate at which, the allowances were granted. In cases of travelling expenses, the memorandum should contain particulars as to stations and distances travelled.
Burial of paupers.	The burial charges of paupers dying in local fund and municipal dispensaries or within cantonment limits should be borne by the local, municipal or cantonment funds concerned. In other cases, District Magistrates and the Commissioner of Police, Madras, can incur expenditure up to a limit of Rs. 10 in each case on account of burial of destitute Europeans and East Indians, and to a limit of Rs. 2 in each case on account of natives (G.Os., No. 1867, Local and Municipal, dated 8th October 1888; No. 2102, Judicial, dated 31st December 1890; and No. 1303, Judicial, dated 2nd July 1891). Bills for such expenditure should be supported by a certificate to the effect that the expenditure does not include any charges on account of paupers dying in local fund and municipal dispensaries or within cantonment limits.
Diet, &c., charges of wounded persons sent by the police or magistracy for treatment at hospitals.	*Vide* paragraph 14 of the letter.
Hire of bullocks (Beach latrine).	This represents the cost of bullocks hired for the latrine cart at Rs. 17 per mensem, sanctioned in G.O., No. 675, Financial, dated 23rd July 1895.
Stamping weights and measures.	Charges on this account are passed without special sanction, but they should never be allowed to exceed the receipts for the purpose in the year; any balance left at the end of one year cannot be utilized for the following year.
Remittance of treasure to other districts.	Under this head are shown charges for remittance of treasure from one district to another. The charges are controlled by the Accountant-General with reference to the remittance orders issued by him.

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Rewards for destruction of wild animals.

Collectors and Divisional officers can sanction payment of rewards at the rates mentioned below :—

Districts.	Tiger.	Panther, leopard or cheetah.	Bear.
	Rs.	Rs.	Rs.
Vizagapatam	100	25	5
South Canara	70		
Malabar			
Gódávari			
Cuddapah	50		
Salem			
Other districts	35		

The maximum reward should not be granted for cubs or in cases where the killing of the wild animal was not a matter of difficulty or danger (G.O., No. 85, Revenue, dated 29th January 1890).

Bills on this account should be supported by a certificate from the disbursing officer to the effect that he has personally examined the skin and skull of the animal concerned. In special cases, however, where the skin and skull cannot be produced, a certificate from the Collector stating that he has satisfied himself from personal enquiry of the genuineness of the claim should be submitted with the bills.

General.

Translation charges.

The charges are passed on sanction of Government in each case. In the Judicial Department, however, Sessions Judges have been authorised to incur charges on this account at the rate of one rupee for every 300 vernacular words for the translation of the records of sessions cases referable to the High Court, where the record of a single case is so voluminous that the court translator cannot be expected to translate it within a reasonable time, or when two or more cases are set down at the same sessions for reference to the High Court (G.O., No. 1557, Judicial, dated 20th September 1862). The details as to rates, &c., should be given in bills.

II.—Contingencies.

General.

Hot-weather charges.

These include charges for punkah pulling and watering tatties. The maximum rate of remuneration to punkah-pullers is Rs. 4 a month, except in the Police department in Cuddapah, Tinnevelly, Salem and Malabar districts, where the wages admissible is 3 annas a day (G.Os., No. 1433, Public, dated 20th July 1883,

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and Mis. No. 259, Financial, dated 4th February 1884). Charges for punkah-pulling are admissible throughout the year for Europeans, and for six months in the year for others (G.Os., No. 1346, Public, dated 5th October 1881; No. 1635, Public, dated 30th November 1881 ; and No. 206, Public, dated 4th April 1882). But in offices where peons prior to 23rd February 1877 were employed in pulling punkahs, no charge on that account is admissible G.O., No. 226, Public, dated 23rd February 1877.

Charges for watering tatties are admissible for a period of four months in the year which need not be consecutive—G.O., No. 1346, Public, dated 5th October 1881, and No. 206, Public, dated 4th April 1882.

Full description of the charges as well as the rates should be given in bills.

Rates and Taxes.

These charges are payable according to the rates assessed by the municipalities or local fund boards and should be supported annually by a certificate from the Executive Engineers concerned in the case of buildings in charge of the Public Works Department or from the departmental officer concerned in other cases, either accepting the assessment or stating that all legal means have been, or are being, taken to have excessive assessments reduced.

In the case of assessment on Government land in the occupation of Public departments a certificate from the Collector accepting the assessment should be furnished.

The municipal tax on horses kept by Police Inspectors is payable by Government—G.O., No. 1223, Financial, dated 19th June 1883.

The receipts of the municipal or other local bodies should be submitted along with the bills.

Office-rent.

Sanction of Government is required to the first payment, which should be quoted on the bill—Article 98 (*m*) of the Civil Account Code.

Exceptions.—(1) The Board of Revenue can sanction rent for accommodation of offices in the Revenue Department including those of Stationary Sub-Magistrates—G.O., No. 1262, Financial, dated

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4th July 1879; No. 1048, Revenue, dated 17th September 1884; and No. 326, Revenue, dated 8th May 1894.

(2) The Inspector-General of Registration is empowered to sanction rent for buildings in the occupation of his department not exceeding Rs. 10 per mensem—G.O., No. 3135, Judicial, dated 19th December 1894.

(3) The Inspector-General of Police can sanction rent to a limit of Rs. 150 for each district for Police offices and station-houses—G.O., No. 723, Judicial, dated 7th June 1860.

(4) The Commissioner of Police can sanction rent for Police station-houses in the Presidency town up to a limit of Rs. 70 per mensem—G.O., No. 111, Judicial, dated 20th February 1889.

(5) The Director of Public Instruction can sanction rent of school-houses, not exceeding Rs. 10 per mensem—G.O., No. 631 R., Financial, dated 13th July 1895. He can also sanction rent for office accommodation of Sub-Assistant Inspectors of Schools to the extent of Rs. 2 per mensem—G.O., No. 835, Educational, dated 30th November 1892. Inspectors and Inspectresses of Schools are allowed a fixed sum of Rs. 15 a month for providing office accommodation—G.O., No. 181 N., Educational, dated 28th July 1882.

The first charge for rent in every year must be supported by a certificate from the Executive Engineer concerned that a suitable public building was not available for the purpose required. The payees' receipts should always accompany the bills. But in the case of fixed allowances granted to Inspecting officers for providing office accommodation, a certificate from the officer concerned stating that he has actually provided office accommodation during the month is sufficient and no payee's receipt is necessary.

Liveries and Clothing to Servants.

The supply of liveries and clothing to servants is regulated according to the scales laid down in G.O., No. 1095, Public, dated 3rd October 1896.

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APPENDIX C.

CONTRACT CONTINGENCIES.

I.—Supplies and Services.

Petty works of construction.
Feed and keep of elephants (Land Revenue, Law and Justice and Police).
Remittance of treasure within the district (Land Revenue and Customs) and salt.
Law charges (Land Revenue and other departments under the control of the Collector).
Fees for searches in Registration offices (Land Revenue).
Land acquisition charges (Land Revenue).
Registration charges (Land Revenue, Excise, &c., Departments in connection with security bonds executed on behalf of Government servants).
Cost of treasure bags (Land Revenue, &c., Departments).
Medical contingencies (Land Revenue, Law and Justice—Agency, Police and Education—Reformatory School).
Carriage of stamps (Stamps and Political).
Boat-hire (Customs, District Post, Police, &c.).
Cost of sample spirits (Sea Customs).
Conveyance of suspected articles (Sea Customs).
Harbour dues and cranage on unclaimed goods (Sea Customs).
Carriage charges of income-tax defaulters arrested (Assessed Taxes).
Remittance charges (Currency Department).
Clothing and bedding (His Excellency the Governor's Band, Reformatory School, Hospitals and Dispensaries).
Vegetable oil (His Excellency the Governor's Band).
Purchase of judgments from the High Court (Law and Justice—Law Reporter).
Stamps in civil and criminal cases (Law and Justice—Courts of Law).
Civil and criminal lunatic charges (do.).
Copies of depositions given to other departments (do.).
Conveyance of corpses and wounded persons (do.).
Conveyance of property in criminal cases (do.).
Food for stolen cattle (do.).
Charges for copies of judgments (do.).
Charges for deserters (do.).
Conveyance of prisoners to jail (do.).
Chemical examination charges (do.).
Repair of tents (Police, &c., Departments).
Carriage of tents (do. do.).
Repair of boats (do. do.).
Repairs to arms and accoutrements (Police, Salt and Excise).
Purchase and keep of horses (Presidency Police).
Hire for removing dead bodies (Police).
Hackney carriage contingencies (do.)
Temporary force for Moharum (Presidency Police).
Charges for preparing plans in criminal cases (Police).
Articles for police station mortuary (do.).
Feeding charges of stray boys, girls and dogs (do.).
Charges for searching wells for property (do.).
Charges for searching corpses (do.).
Periodical examination charges (Education).
Cost of striking medals (do.).

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Lithographic charges (Education, &c., Departments).
Printing charts (Education—School of Commerce).
Country medicines and hospital necessaries (Medical).
Sanitary charges (do.).
Lime-washing charges (do.).
Articles for experimental work (Medical—Chemical Examiner).
Amusement and recreation of patients (Medical—Lunatic Asylum).
Railway fare, passage and boat-hire for insanes (do.).
Cost of vaccine lymph (Vaccination Department).
Cooly to Survey lascars (Sanitary Engineer's Department).
Clearing copper plate inscriptions (Government Epigraphist).
Pasting and mounting of fac-similes (do. do.).
Cost of specimens (Government Museum).
Objects of interest and coin (Government Museum).
Lithographing plates (do. do.).
Ammunition for shooting birds (do. do.).
Charges for feeding live animals (do. do.).
Expenses for reading coin (do. do.).
Cleaning charges (Government Museum and Government Press).
Remuneration to Superintendents and clerks (Government Examinations).
Stationery purchased for examinations (do. do).
Materials for tailoring examination (do. do.).
Needlework material (do. do.).
Cost of chemicals, models, &c. (do. do.).
Tabulation charges (do. do.).
Allowance to copyist for preparing nominal rolls (do. do.).
Wages of coolies and others for conversing with candidates (Examination of Assistants).
Cocoanut-oil (Government Press).
Charcoal and firewood (Government Press).
Charges for search for hidden treasure (Miscellaneous).

II.—Contingencies.

Seals (Registration Department).
Circulating Reuter's telegrams (Executive Council).
Keep of circulation cart-horse (Civil Secretariat).
Cost of dealwood boxes (Government Press).
Repairs to the Press and materials (Government Press).
Carriage of gazettes and forms (do.).
Repairs to latrine cans (Miscellaneous—Beach latrine).
Purchase of European articles each costing less than Rs. 5.
Purchase of country articles each costing less than Rs. 50.
Landing and shipping charges.
Petty repairs to buildings.
Repairs to furniture.
Peons' belts and badges.
Carriage of stationery and records.
Cloth for records.
Record racks, boards, &c.
Rattan mats and blinds.
Table cloth.
Office scales and weights.
Supply of drinking water.
Dhoby and barbers' charges.
Extra servants.

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Advertisements.
Tolls.
Hill journey charges.
Cooly to tent lascars.
Prickly-pear destruction charges.
Clock-winding.
Sweepers' allowances.
Scavenging expenses.
Postage charges.
Telegraph charges.
Binding charges.
Packing charges.
Lighting charges.
Petty carriage and cooly charges.
Garden expenses.
Office expenses (including such articles as gum-pots, rat-traps, mixture to prevent destruction of records, brooms, nails, soap, vinegar, water-pots, ropes, match-boxes, firewood, chalk, food for cats, glue, paste, thread, umbrellas for peons, mats, winnows, &c.).
Miscellaneous (other petty charges to be specified in detail).

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 18th February 1897, No. 567.

In connection with the proposals for the division of contingent expenditure into three main classes made in my letter to Government, No. 3919, dated 19th December 1896, I have the honour to state that some change will be necessary in the method at present followed by Divisional officers, Tahsildars and Deputy Tahsildars in accounting for contingent expenditure.

2. These officers incur such expenditure out of the Collector's grant, and the amounts are in the first instance drawn by them from the treasury on abstract bills and are subsequently adjusted by the submission of detailed bills countersigned by the Collector. This procedure is necessary as the entire expenditure has to be recorded against the Collector's grant and as that officer is responsible for the expenditure in the whole district by the departments under his control.

3. A difficulty therefore will arise in bringing contingent bills of the above-mentioned officers under the new scheme, one of the main features of which is the dispensing with countersigned detailed bills. To meet this difficulty, I would suggest that bills for contingent expenditure drawn by Divisional officers, Tahsildars and Deputy Tahsildars be countersigned by Collectors before payment. This plan will not only do away with the necessity for subsequent countersigned bills, but will also partly prevent erroneous or excess payments, as disallowances can be made by the Collector before he countersigns the bills.

4. No additional work will be thrown on the Collector by this arrangement. He will deal with the bills in the same way as he now does with them in regard to detailed monthly bills, the only difference being that after countersignature the bills will be returned to the officers concerned for presentation at the treasury for payment. In cases where the Collector is absent on tour, the duty of countersigning these may be delegated to the Head-quarters Deputy Collector or other gazetted officer who will sign "for Collector."

5. It is not improbable that a too rigid adherence to this rule of countersignature before payment would lead to administrative inconvenience. Some stations are situated at unusual distances from head-quarters; sometimes the permanent advance may be inadequate to meet a sudden and large call. To meet such cases Divisional officers may be allowed, when immediate payment is unavoidable or eminently desirable and cannot be met without exhausting the permanent advance, to cash bills without the Collector's countersignature. This should, however, be obtained whenever possible before the voucher is despatched to this office, and an explanation of the causes which led to the non-observance of the usual procedure should be invariably furnished to the Collector.

6. The Director of Public Instruction has pointed out that it is undesirable to entrust the primary control of contingent expenditure in girls' schools to low-paid and ill-educated mistresses. I have therefore arranged with him that expenditure on postal charges, library books, prizes, furniture and petty construction and repairs for these schools be incurred by sub-assistant inspectors. This will leave only very petty office expenses to be defrayed by the mistresses. The change will require a readjustment of the permanent advances of mistresses and sub-assistant inspectors respectively, and in order that the expenditure may be recorded correctly against each school the sub-assistant inspectors will be directed to indicate the distribution in their bills. If Government has no objection to this change, it will be introduced.

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 10th November 1897, No. 3494.

Order—No. 991, Financial, dated 30th November 1897.

His Excellency the Governor in Council approves generally of the proposals made by the Accountant-General in the communications read above, but considers it essential that full details should continue to be exhibited under every class of contingencies

for major as well as for minor heads in all the columns of the printed Civil Estimates. The instructions in paragraphs 16 and 28 of the Accountant-General's first letter will require modification in this respect.

2. Slight alterations have been made in the entries opposite to the following items in the appendices to the same letter:—

APPENDIX A.

3-A.—Land Revenue—Charges of District Administration—
Demarcation stones.
Management of estates.

18-A. Registration—
Cost of apparatus for taking finger-prints.

18-D. General Administration—
Subscription to music.

24. Medical—
Medicines not procurable at the Medical Store depôt.

General—
Tents.

APPENDIX C.

Remittance of treasure.
Repairs to arms and accoutrements.

3. The suggestion in paragraph 14 of the same letter that definite, or at least maximum, rates should be prescribed for certain classes of *regular contingencies* commends itself to Government. It is also desirable that rules should be laid down as to the minimum period within which articles of furniture, clocks, fixtures, and other items falling under *contract contingencies* may be renewed in public offices and that the date of last purchase or of renewal should be stated opposite each item in the contingent bill.

4. The Accountant-General will be requested to consult the heads of departments concerned on these points and submit for approval a consolidated circular giving effect to the suggestions made, and bringing into operation the revised scheme of recording and auditing contingencies as now approved. Any representations made by heads of departments with which the Accountant-General does not agree should be reported for the orders of the administrative department of the Secretariat concerned.

5. It would be convenient if the Accountant-General could, on receipt of final orders, arrange for the issue in a separate volume of convenient size of the existing regulations relating to contingent expenditure and the powers of heads of departments in connection therewith, including the excepted departments mentioned in paragraphs 4 and 5 of his first letter.

(True Extract.) M. R. Couchman.

for Chief Secretary.

To the Accountant-General. (PW2) ✓
" all Departments of the Secretariat.
" all Heads of Departments under the Chief Secretary.

Exd. A. Kaitl.