M.R.O. 14—18,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1531	Press ~~Mis.~~
6667	
Dated 4—7—	186 5.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 4th July 1865.

No. 66. Read the following Proceedings of the Madras Government in the Financial Department :—

Communicating a letter from the Deputy Auditor and Accountant General, and sanctioning the course of procedure proposed to be observed in the payment and adjustment of contingent charges under the new system of audit and account. } (Here enter 29th June 1865, No. 321.)

No. 67. ORDER THEREON, 4th July 1865, No. 1,531.

Miscellaneous.

Communicated to the Board of Revenue, the Inám Commissioner, and the Officiating Conservator of Forests.

(True Extract.)

(Signed) J. GROSE,

Acting Under Secretary to Government.

To the Board of Revenue,
,, the Officiating Inám Commissioner,
,, the Officiating Conservator of Forests, } With Proceedings Financial Department, No. 381.

Exd. S. T. Augustin.

Proceedings of the Madras Government, Financial Department, 29th June 1865.

No. 60. Read the following letter from F. LUSHINGTON, Esq., Deputy Auditor and Accountant General, to the Honorable A. J. ARBUTHNOT, Chief Secretary to Government, Fort Saint George; dated 10th June 1865, No. 42.

Audit Department.

Under the system of audit and account to be introduced from the 1st proximo, the following procedure will be observed in the payment and adjustment of contingent charges.

2. At the beginning of each year, the controlling authorities for each Department will communicate to their subordinate officers, who are allowed to incur contingent expenses on the public service, a general sanction to the scale of their expenditure for the year, limited in regard to numbers, rates, or aggregate amounts, as the Controlling Officer may consider expedient. A copy of this general sanction will also be communicated to the officer in charge of the disbursing treasury, in view to his paying the amounts of the monthly bills of the officer concerned, without the previous countersignature of the bills by the Controlling Officer of his Department.

3. Officers incurring contingent expenditure will, as at present, prepare their bills in detail, and transmit them so soon as the month is closed to the Controlling Officer of the Department, who should, without delay examine, countersign, and transmit them to this office, for comparison of the charges in the bill with the treasury accounts.

4. An abstract of the above bill, duly receipted, shewing the different heads of service, will form the voucher of the treasury officer, to support his treasury account. This will be furnished to him by the officer incurring the contingent expenditure, whenever he may require payment.

5. Petty expenses which require to be disbursed as the occasion for them arises, *i. e.*, before the money for paying them can be obtained on the abstracts of the usual contingent bills, will, as at present, be met from permanent advances.

6. Under the above system, contingent charges will be payable upon presentation of abstracts by the officers incurring them, prior to their audit by the controlling Heads of Departments. It is, therefore, very desirable that, in communicating the general sanction adverted to in paragraph 2 of this letter, the several officers concerned should be duly cautioned as to their responsibility under the new system. Any over-payments which may be made by them, and by the controlling authority, will, on discovery, be at once recovered from the officers concerned.

7. It is also necessary to observe that, in consequence of the abolition of the Civil Paymaster's Office, the audit at present exercised by the controlling Heads of Departments, with regard to contingent expenditure, will become final; their check will, therefore, have to be more carefully exercised, and more in detail than it has hitherto been.

8. The controlling authorities, upon whose audit contingent charges will be passed in the Treasury accounts, are—

The Board of Revenue.	For contingent charges incurred in the Land Revenue, including Settlement and Survey, Abkarry, Income Tax, Customs, Salt, and Stamp Departments.
Conservator of Forests.	For contingent charges incurred in the Forest Department.
High Court, Appellate Side.	For all Judicial and Magisterial contingent charges.
Inspector General of Jails.	For all Jail contingent charges.
Inspector General of Mofussil Police.	For all Police contingent charges.
Director of Public Instruction.	For all grants-in-aid to Schools, travelling and other contingent charges of the Educational Department.
Archdeacon of Diocese.	All variable allowances of the Ecclesiastical Department.

Inspector General of the Medical Department.
Inspector General of Hospitals.
Superintendent of Marine.

All Medical contingent charges (except Vaccine.)
All Vaccine and Dispensary charges.
All contingent charges of the Marine Department, including Port Funds.

9. The contingent charges of all officers having their Head quarters in the Presidency town, and whose permanent or fixed charges are drawn from the Bank of Madras, will be paid only on pre-audit as hitherto.

10. On the receipt of the orders from Government, I shall issue the necessary instructions to the officers concerned.

No. 61. ORDER THEREON, 29th June 1865, No. 321.

His Excellency the Governor in Council sanctions the course of procedure proposed to be observed in the payment and adjustment of contingent charges, and directs that the foregoing letter be communicated to the Departments concerned, for information and guidance, and for the issue of such instructions as may seem necessary.

(True Extract.)

Acting Secretary to Government.

To the Deputy Auditor and Accountant General.
„ Revenue Department.
„ Judicial do.
„ Educational do.
„ Ecclesiastical do.
„ Public do.
„ Marine do.

Exd. J. H. Burns.

Rev. 1865. Dr. Jan.
Proc. Gen. for July
Vol. 1771.

Proceedings of the
Financial Court for the
Financial Year

Dated 29th June
Received 31st July } 1865

No. 321.

From the Asst Comrs
Londn 1 Sept 65 C 2476
Pro. of the Board of Revenue
8 Oct 65 C 3286

Communicating
a letter from the Dy
Audr and Accts Genl
and sanctioning the
course of procedure
proposed to be observed
in the payment and
adjustment of contin-
gent charges under the
new system of audit &
account.

Rec 15 Oct 4 Jig

W. Rawlinson