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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. / B.P. No.	1040	Press. / Mis.
Dated	14-3-1879	197-

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1042/1

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

17th February 1879, No. 292.

Contingent Expenditure.

Read the following paper :—

No. 144. *From L. C. PROBYN, Esq., Accountant-General, to the Acting Chief Secretary to Government, dated Fort St. George, 11th January* 1879, *No.* 97.

Treasury Account Department.

With reference to the first note to paragraph 2, Chapter 5, of the Civil Account Code, I have the honor to address you as to the rules for sanction of Imperial and Provincial contingent charges in this Presidency, regarding which clear orders are not available in a convenient form.

2. Although this matter is distinct from the question raised by the Government of India in Resolution No. 3522, dated the 6th of October 1877, which led to the issue of the Orders of this Government in the Financial Department, noted in the margin, it will be convenient now to follow the classification described in my No. 12898, dated the 2nd March 1878, which I understand has met with approval.

No. 1108, dated 25th June 1878.
„ 2062, „ 20th November 1878.

3. Contingent expenditure may then be divided into two main heads—

I.—Office contingencies.
II.—Expenditure of a contingent character other than office contingencies.

I.—May be sub-divided into
(*a*) Office contingencies subject to regular audit.
(*b*) Office contingencies to be admitted without detailed audit.

(It will be seen I have not exactly followed the phraseology used by the Board in their Order, No. 2189, dated the 8th of August last, because the use of the word "record" appears liable to misconstruction. In the office of the disbursing officer there must be a *record* of both sub-divisions). It may or may not be necessary to similarly sub-divide "Expenditure of a contingent character other than office contingencies." The possibility of such a sub-division was, it will be seen, alluded to in paragraph 5 of my No. 12898, dated the 2nd of March last.

4. The only modifications which now appear necessary in my previous suggestions are the following :—

Under the Orders of Government, noted in the margin, it appears necessary to show and audit hot-weather charges in detail; and they therefore should come under Class (*a*) and not under Class (*b*). The important charges for purchase of Stationery by the Superintendent and some others were altogether omitted from the list in the margin of paragraph 2 of my letter No. 12898, where they should have been shown.

G.O., 22nd June 1878, No. 994, Public.
„ 15th Oct. „ „ 1522, „
„ 19th Nov. „ „ 1674, „

5. If the plan proposed by the Government of India be adopted, Class (*b*) will be admitted by this office on the authority of the drawing officer, subject only to the annual limit which may be fixed by Government. Until this is settled however this class of expenditure must be treated as expenditure subject to regular audit.

6. As His Grace in Council is aware, the Revenue contingencies of Collectors, which were formerly audited by the Board of Revenue, are now audited by this office. This plan has been attended with considerable practical convenience, and, I believe myself, the audit is not only much prompter than it used to be, and considerable friction is thereby saved, but it is also as practically effectual as it was before. I must, however, add that the Comptroller-General has brought to my notice the absence of departmental oversight under the present arrangement; but I do not gather that when the charges were passed by the Board, departmental oversight was exercised in any greater degree than at present. All that appears necessary is clearly to define the rules under which expenditure may be incurred, and carefully, when sanctioning the Budget, to fix certain limits beyond which certain expenditure is not to be admitted, and then to secure the observance of the rules, and the restriction of the expenditure within Budget limit.

7. I may remark that besides Collectors, there are several other officers in this Presidency whose contingent expenditure has been hitherto passed without departmental oversight, without, so far as I am aware, any unsatisfactory result.

8. Some of the rules for office contingencies are given in paragraph 23, Chapter 5, of the Civil Account Code. The following additional Rules are understood to be in force in this Presidency, but with the exception of those against which I have noted orders the authority is not very clear:—

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 over European Officers for the period between the 1st September and the 30th of April. In all cases Budget provision must exist, see orders in margin of paragraph 4 of this letter.

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—

Rupees 150 for each district ..	G.O., 7th June 1860, No. 723, Judicial.
Rupees 70 for the Presidency town.	G.O., 13th Jan. 1869, „ 43, do.

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.

G.O., Financial, No. 167, dated 25th July 1876.

** *Charges for the purchase of Books.*—All need Government sanction.

** *Record—racks and Articles of Office Furniture not costing more than one hundred rupees each.*—In the case of Revenue Officers, the charges need the sanction of the Board, and of Judicial Officers, of the High Court. In cases where the ordinary contingent expenditure is not subject to departmental control, the Government sanction is necessary.

**Peons' Belts and Badges.*—In the case of Revenue and Judicial Officers, the sanction of the Board and High Court, respectively. In the case of other officers, whose expenditure is not subject to departmental control, no special sanction is necessary.

**Petty Repairs of Furniture*, including purchase of keys, padlocks, &c., may not be incurred in any one district in any one month beyond the following limits—

For the Collector, Sub-Collector, Head Assistant and General Deputy ... ... (A similar rule also applies to Superintendent of Stamps)	10
For all the Tahsildars	5
Do. Sub-Magistrates	3

Board's Standing Orders.

Table Cloths and Charges for Binding Books in Collectors' Offices must be sanctioned by the Board.—Board's Standing Orders.

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.

G.O., 20th September 1862, No. 1557, Judl.

9. If the proposals adverted to in paragraph 2 of this letter be carried out, the rules marked with an asterisk will be, *ipso facto*, abrogated; while those marked with two asterisks will be modified by the money limits suggested, and I do not think any further simplification necessary.

10. The accompanying Statements marked A and B show respectively the offices whose office contingencies are admitted by this office—A, without any departmental supervision; B, with departmental supervision, subject to the foregoing remarks; and I beg that, if approved, they may receive the formal sanction of Government.

11. I annex a Statement C showing the authority and rules under which expenditure of a contingent character other than office contingencies is admitted, which I beg may receive the formal sanction of Government subject to such modification as His Grace in Council may think necessary.

12. I take the present opportunity of inviting the attention of Government to the Orders noted in the margin. The contemplated statement has never been prepared in this office, and I have been instructed to obtain the orders of His Grace in Council as to whether it or any other similar statement should be submitted. It appears to me that if the Budgets are carefully reviewed, and if the expenditure be carefully kept within Budget limits, nothing further is necessary.

G.I., 19th December 1876, No. 3284,	Financial,		
G.O., 9th January 1877,	„	82,	do.
G.I., 27th March 1877,	„	1776,	do.,
G.O., 9th April 1877,	„	1199,	do.
G.I., 6th July 1878,	„	1407,	do.,
G.O., 23rd July 1878,	„	1280,	do.

ENCLOSURE No. 1.

A.

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 8 of the letter 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.
Board of Examiners.
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. Stationery.
Resident of Travancore.
Government Translators.
Do. Agent.

ENCLOSURE No. 2.

B.

OFFICERS the whole of whose Office Contingencies are subject to Departmental Supervision.

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

ENCLOSURE No. 3.

C.

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 on some points where necessary. The charges must be paid and are admitted, irrespective of Budget provision.
Land Revenue.	
Purchase of country medicine	On the authority of Collectors, subject to Budget provision.
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	Require Budget provision and Board's sanction.
Purchase for Government of land sold at Revenue sales.	On the authority of Collectors, subject to Budget provision.

Particulars arranged principally according to Major Heads of Account.	Authority and Rules for Admission.
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.
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.
Cinchona Plantations—working and contingent charges.	Subject to Budget provision, on the authority of the Commissioner of the Nilgiris.
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 Nilgiris.

Particulars arranged principally according to Major Heads of Account.	Authority and Rules for Admission.
Rain Gauges	Subject to Budget provision, on the authority of the Board of Revenue.
Exhibitions	Sanction of Government.
Museum Charges	Subject to Budget provision under 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.
Fees to Medical Officers.	On the authority of the Courts, subject to Budget provision and to prescribed rules and rates
Diet, batta and other charges of Prisoners and Witnesses.	
Fees to Pleaders in pauper suits.	Require Budget provision and Board's 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 to discovery 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 recapture 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.

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 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 material 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.	
Remittance 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.
	All other rewards need sanction of Government.
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.

FORT ST. GEORGE,
11*th January* 1879.

(Signed) L. C. PROBYN,
Accountant-General.

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.

(Signed) L. C. PROBYN,
Accountant-General.

145. ORDER THEREON, 17th February 1879, No. 292.

His Grace the Governor in Council approves and sanctions—

(*a.*) The proposals adverted to in paragraph 2 as now modified.

(*b.*) The Statements A and B of officers whose office contingencies are admitted subject to Budget limits, and departmental supervision, respectively.

(*c.*) The Statement showing the authority and rules under which expenditure of a contingent character other than office contingencies is admitted.

2. The annual comparison and check register of contingent expenditure, alluded to in paragraph 12, need not be submitted, as the Government consider that the officer or officers incurring any excess expenditure should be responsible for it.

(True Extract.)

C. G. MASTER,
Acting Chief Secretary.

To the Honorable the Judges of the High Court, with covering letter.
„ the Revenue Department.
„ the Board of Revenue.
„ the Military Department.
„ all Collectors.
„ all District Judges.
„ all Judges of the Courts of Small Causes.
„ all Subordinate Judges.
„ the Magistrates of the Town Police Courts.
„ the Inspector-General of Police.
„ the do. of Jails.
„ the do. of Registration.
„ the Director of Public Instruction.
„ other Heads of Departments.

Exd. T. O'Connor.

1069/5

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

17th February 1879, No. 292.

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Misl G & P/14 March/79
No 1040

5. If the plan proposed by the Government of India be adopted, Class (*b*) will be admitted by this office on the authority of the drawing officer, subject only to the annual limit which may be fixed by Government. Until this is settled however this class of expenditure must be treated as expenditure subject to regular audit.

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Do. Sub-Magistrates	

Board's Standing Orders.

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ENCLOSURE No. 1.

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Conservator of Forests.
Collectors in respect to Excise charges.
Do. Sea Customs charges.
Commissioner of Salt.
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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. Stationery.
Resident of Travancore.
Government Translators.
Do. Agent.

ENCLOSURE No. 2.

B.

OFFICERS the whole of whose Office Contingencies are subject to Departmental Supervision.

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

ENCLOSURE No. 3.

C.

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 on 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.

Particulars arranged principally according to Major Heads of Account.	Authority and Rules for Admission.
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.
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.
Cinchona Plantations—working and contingent charges.	Subject to Budget provision, on the authority of the Commissioner of the Nilgiris.
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 Nilgiris.

Particulars arranged principally according to Major Heads of Account.	Authority and Rules for Admission.
Rain Gauges	Subject to Budget provision, on the authority of the Board of Revenue.
Exhibitions	Sanction of Government.
Museum Charges	Subject to Budget provision under 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.
Fees to Medical Officers.	On the authority of the Courts, subject to Budget provision and to prescribed rules and rates
Diet, batta and other charges of Prisoners and Witnesses.	
Fees to Pleaders in pauper suits.	Require Budget provision and Board's 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 to discovery 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 recapture 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.

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 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 material 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.	
Remittance 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.
	All other rewards need sanction of Government.
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.

FORT ST. GEORGE,
11*th January* 1879.

(Signed) L. C. PROBYN,
Accountant-General.

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.

(Signed) L. C. PROBYN,
Accountant-General.

145. ORDER THEREON, 17th February 1879, No. 292.

His Grace the Governor in Council approves and sanctions—

(*a.*) The proposals adverted to in paragraph 2 as now modified.

(*b.*) The Statements A and B of officers whose office contingencies are admitted subject to Budget limits, and departmental supervision, respectively.

(*c.*) The Statement showing the authority and rules under which expenditure of a contingent character other than office contingencies is admitted.

2. The annual comparison and check register of contingent expenditure, alluded to in paragraph 12, need not be submitted, as the Government consider that the officer or officers incurring any excess expenditure should be responsible for it.

(True Extract.)

Acting Chief Secretary.

To the Honorable the Judges of the High Court, with covering letter.
„ the Revenue Department.
„ the Board of Revenue.
„ the Military Department.
„ all Collectors.
„ all District Judges.
„ all udges of the Courts of Small Causes.
„ all Subordinate Judges.
„ the Magistrates of the Town Police Courts.
„ the Inspector-General of Police.
„ the do. of Jails.
„ the do. of Registration.
„ the Director of Public Instruction.
„ other Heads of Departments.

Exd. T. O'Connor.

Rename Depte
Inv No 10215
Cabl. of 11870 Gedrm.

FINANCIAL.

To the Hon. the JUDGES of the HIGH COURT.

&c., &c., &c.

Dated 28 February, 1879.

By Command of His Excellency the Governor,

Rich. H Brand

Colonial Secretary.

FEBRUARY.
Nos. 144-145.

Mr Gle 14 March/79 No 1040

Granting of Expenditure.—Orders passed on the Accountant-General's letter proposing rules for execution and check of conditional Expenditure under Imprest and Private Accounts.

No 1040
Comm visited Nor the Settlement
Survey said Forest Reserves.

Survey Dept
Mar 11/79

2 St. of Rec. Cat. No 17-2-79
2 Sketch Rec. Survey
2 Corr. & papers

Inv No 1040

Dikwonder