O/y. 5,000—17-15-98.

Revenue (1899) Department.

MISCELLANEOUS SERIES.

G.O., No. 1806

DATED 18th May/99

[Despatch Abstract.]

Recording Propr. Financial Departt. approving, with remarks, the Accountant Generals Consolidated Circular in regard to the better checking and auditing of Contingent Expenditure in public offices, and defining the position and responsibility of Collectors in the matter.

BACK PAPERS.

G.O.	No	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Revenue Dept.

Government {1899} of Madras.

FINANCIAL.

Current No. 3067

Recd. 8th May
Regd. 9th do - } 1899.

Enclosures 2.

Spare copies

G.O., No. 550, 24th April 1899.

Order No. 1806 dy 18th May 99

APRIL.

Recorded.

Contingent Expenditure.

Approving, with remarks, the Accountant-General's consolidated circular in regard to the better checking and auditing of — in public offices; and defining the position and responsibility of Collectors in the matter.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers:—

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

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

G.O., No. 552, Financial, dated 21st June 1898.

ABSTRACT.—Recording proceedings of the Judicial Department, No. 834, dated 27th May 1898, stating that, in view of the great divergence of opinion as to the maximum rate which should be fixed, the proposal to establish a uniform scale of charges for the diet of wounded persons sent to hospitals by the Police or the Magistracy must be abandoned.

G.O., No. 604, Financial, dated 14th July 1898.

ABSTRACT.—Directing that in future every charge for articles of furniture, clocks and other permanent articles falling under contract contingencies should be supported by a certificate signed by the head of the department showing the date of last supply and explaining the necessity for the renewed supply, or in the case of a new supply being required, the reason for the same; and requesting the Accountant-General to report to Government any cases in which he considers heads of departments have not exercised sufficient supervision in the matter.

READ—also the following paper:—

From T. HESKETH BIGGS, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 17th December 1898, No. 6342.

With reference to G.O., No. 991, dated the 30th of November 1897, regarding the preparation of a consolidated circular on contingent expenditure, I have the honour to submit one for the approval of Government.

2. In paragraph 1 of the Government Order it is directed that full details should be exhibited under each class of contingencies. I entirely agree with this view, but in that case, I submit, it is undesirable to introduce contract contingencies at all. It will simplify procedure considerably and reduce work to have only two classes of contingencies instead of three. Moreover, the idea with regard to contract contingencies was originally, that, by the grant of a lump sum, for which no details or vouchers were required, economy would be effected. The result has not justified this expectation, and the contract system, as far as the lump sum contract is concerned, has, in Bengal, proved a farce. It stands to reason that it must be so unless the contract were limited to items of small amount which seldom varied and over which the officer concerned had absolute control.

3. Under the circumstances I have divided contingencies into two groups—"Countersigned" and "Audited". The former include those contingencies which are under the direct supervision of a controlling officer, which require departmental check and for which monthly detailed countersigned bills are necessary, and are those approved of already by Government as under "excepted departments". "Audited" include all contingencies not countersigned and they are termed so as they are directly audited by the Accountant-General without the necessity of any departmental check. The bills drawn directly from the treasury are complete in themselves and can be finally dealt with by the Accountant-General.

4. Except taking all contingencies not countersigned under one head "Audited," I have made as few alterations in the previous proposals as possible, and they are all noticed hereafter.

5. I have had two lists of contingent heads prepared—the first, distributing them between "countersigned" and "audited" according to the order of account heads, and the second, showing the necessary sanction, &c., required in connection with them. Each detailed head in the first list is connected with the second by means of figures in the last column, so that there can be no difficulty in ascertaining how to deal with any charge.

6. A list of permanent advances has also been added to make the circular complete.

7. No reference is made to the contingencies of the Forest Department as the rules for them are prescribed in the Forest Manual.

8. As desired in paragraphs 3 and 4 of the order, heads of departments as well as other officers concerned were addressed as regards the fixing of definite or maximum rates for the items referred to in paragraph 14 of this office letter, No. 3919, dated 19th December 1896, and as regards the minimum period within which articles of furniture, clocks, &c., may be renewed in public offices. Of the former, the opinions given by the several District Magistrates with reference to charges for diet of wounded persons sent by the Police or Magistracy for treatment in hospitals were communicated to Government, and it was decided in G.O., No. 834, Judicial, dated 27th May 1898, that the proposal to fix rates for these charges should be abandoned.

9. The item "Diet to under-trial prisoners" under "19-A. Law and Justice—Civil and Sessions Courts," was altogether removed from the list, as it was subsequently ascertained that expenditure on this account is debitable to "Jails" and that the Inspector-General of Prisons budgets for it.

10. The rates proposed by the Commissioner of Police, the Director of Public Instruction and the Surgeon-General, respectively, with regard to Batta to prisoners (Presidency police), Rations (Reformatory school) and Funeral expenses (Presidency hospitals) appeared to me reasonable, and I have included them in Appendix B to the draft manual subject to the approval of Government.

11. The question relating to the period of renewal of permanent articles in public offices was settled in G.O., No. 604, Financial, dated 14th July 1898, and the provisions of this order have been incorporated in the circular.

12. It will be observed from Appendix A to the circular that the contingencies of the departments under the control of Collectors have been treated as "countersigned," and so no change made in the present practice, as that proposed by Mr. Harrison appears to be opposed to the orders of the Comptroller-General as expressed in his letter No. 623, dated 28th July 1894, copy attached.

13. I may also mention that the Collector of Kistna has already submitted a strong protest, through the Board of Revenue, against the system, and that in 1893 a similar procedure was adopted, and numerous complaints on the score of delay and inconvenience caused thereby arose, and it was abolished in 1894, and the present system of countersignature, which, I think, is the best under the circumstances, introduced.

14. In taking up this question of contingencies I notice that the number of contingent heads is very large, and that the multiplication of heads throws much additional work on my office. I have the honour to suggest the following changes which might be made without loss of control or efficiency for the reasons given below:—

Purchase of European articles each costing less than Rs. 5. Purchase of European articles each costing not less than Rs. 5. Purchase of country articles each costing less than Rs. 50. Purchase of country articles each costing not less than Rs. 50.	These may be merged under one head "Purchase of furniture," and disbursing officers allowed to purchase European articles up to Rs. 10.

Purchase of books	These may be combined into one head "Books and Periodicals and Newspapers."
Purchase of periodicals	
Subscription to newspapers	
Record-racks, boards, &c.	These fall under the head of "Furniture."
Rattan-mats and blinds	
Table cloth	
Office scales and weights	
Peons' belts and badges, lighting charges, cloth for records, binding charges, advertisements, window delivery ticket, prickly-pear destruction charges, dhoby and barbers' charges, supply of drinking water, money order commission, and gardening charges.	These fall under the head "Office expenses."
Tolls	These may be shown under a single head "tour charges."
Packing charges	
Petty carriage and cooly charges	
Carriage of stationery and records	
Sweepers' allowances	These may be combined into one head "Cleaning charges."
Scavenging expenses	
Cost of Europe stores	This should be distributed under the proper heads.

Enclosures.

From T. W. RAWLINS, Esq., Accountant-General, to the Comptroller-General, Calcutta, dated Fort St. George, 6th June 1894, No. 1541.

On receipt of your letter, No. 1934, dated the 4th of March 1893, instructions were issued to all Collectors and District Magistrates directing the discontinuance of the practice of consolidating the bills of departments under them and submitting these consolidated bills as vouchers in support of the lists of payments instead of the bills on which payments were actually made.

From time to time since then I have received representations as to the inconvenience arising from the new system, by which treasury establishments are saved a considerable amount of work, but the labour cast on Collectors and Treasury officers is increased. I enclose a copy of the Revenue Board's Proceedings, No. 203, dated 19th May 1894, in which the system and the disadvantages in its working are described and in which I am requested to obtain your sanction to the revival of the practice formerly in force and to the alteration of the date on which the second list of payments should be submitted from the 1st to the 3rd of the month following that to which the list refers.

I may remark in regard to establishment bills that I see no reason for reverting to the old practice. I now receive the bills in which payments are actually made, whereas formerly all the bills for the district were copied into a consolidated bill signed by the Treasury officer in which a fictitious order of payment was written, a practice which I pointed out in my letter No. 533, dated 22nd February 1893, might easily lead to fraud. The objections raised to the existing system are (1) that bills are now paid without preaudit by the Head-quarter Treasury and (2) that there is now no record in the Collector's office with which service registers can be checked or applications for leave or pension disposed of. In regard to the first, preaudit by the Head-quarter Treasury is nowhere prescribed. Audit is performed only by the Treasury Account Department of my office; a District Treasury officer has neither the establishment nor the means of conducting an audit and all that is required of him is that he should satisfy himself that claims presented to him are valid and that the vouchers contain no palpable errors. There is no reason why all establishment bills should not pass through the Head-quarter Treasury, if a Collector wishes it, for I have made payment at a Taluk Treasury without the intervention of the District Treasury only permissive. As to the second objection, leave applications should be checked with service books and not with bills and if for any purpose a Collector desires to keep a record of the contents of bills paid at Taluk Treasuries, this can be done by means of copies made by the clerks who formerly copied such bills into the district consolidated bill.

As regards contingent bills, under the system formerly in force, bills were drawn by subordinate officers and after payment at the Taluk Treasuries were forwarded to the District Treasury where at the close of the month bills were prepared consolidating those drawn during the month by the Collector and his subordinates. The consolidated bills were signed by the Treasury officer as a rule though in some cases they were signed by the Collector and District Magistrate or "for" him, and a fictitious order of payment was then entered on them and signed by the Treasury officer. These consolidated bills were then sent to me as vouchers This system was not warranted by the Civil Account Code, for the bills so submitted were not sent in adjustment of bills cashed by the Collector and his subordinates, as contemplated in article 89, Civil Account Code, and the original bills in which the actual payment was made were not forwarded to me at all.

Under the present system, I receive the original paid bills, which are countersigned by the Collector or District Magistrate as controlling officer when they reach his office.

The present system has undoubtedly to some extent increased the work of Collectors while considerably reducing that of their treasury establishments, and I may add it has also increased the work of auditors in my office. There are three possible remedies for this state of affairs—

First, subordinate officers may be permitted to recoup their permanent advances by drawing money from the treasury on abstract bills, which should be forwarded to my office as the paid vouchers with the list of payments, and the Collector may submit consolidated monthly bills as contemplated in article 89 in adjustment of the abstracts cashed by himself and his subordinates. On these monthly bills no order of payment should be written. Such a system would probably reduce the personal work of Collectors to about the same proportions as before the introduction of the present one, it would restore the work to their treasury establishments; but it would increase the work of this office a good deal and I am not disposed to recommend it in consequence.

Secondly, subordinate officers might draw on abstracts submitting detailed bills at the close of the month to the Collector and District Magistrate for countersignature. This proposal would not increase the work of the Treasury establishments appreciably and would greatly reduce the personal work of Collectors, though not to quite the same extent as the last proposal. The work in my office would be increased, though, I believe, not so much as by the last scheme, and if the present system is to be abandoned and the old one not reintroduced, I would prefer to adopt it.

Thirdly, the former system might be legalized and reintroduced. This would reduce the work in my office and increase the work of Treasury establishments. It would not, however, afford so much relief, as is supposed, to Collectors, if they personally comply fully with the instructions in article 83 of the Civil Account Code. Bills should not, however, be consolidated and signed by the Treasury officer except as the Deputy of the Collector or Magistrate and "for" him. I would suggest that the system with the modifications mentioned and such others as may be found necessary may be revived as the most satisfactory.

The Board also suggests that the date of submission of vouchers of the second list be altered to the third of the month. It is explained that this would afford more time for the consolidation of bills and prevent the necessity of my office taking exception to bills being submitted after the submission of the second list. I have no objection to offer to this proposal, as it has for many years been found impossible to take up the vouchers of the second list for examination and audit until several days after their receipt.

From A. F. COX, Esq., Officiating Comptroller-General, to the Accountant-General, Madras, dated Calcutta, 28th July 1894, No. 623.

With reference to your letter, No. 1541, dated 6th June last, regarding the consolidation of establishment bills at District Treasuries in your Presidency, I have the honour to say that in view of the explanations given in paragraph 3 of your letter which appear to meet completely the objections raised by the Board of Revenue in their Proceedings, No. 203, dated 19th May 1894, I do not see sufficient reason for reverting to the old practice.

2. As regards contingent bills I think the old system is objectionable as well as the system newly introduced, by which the Collector has to countersign every bill cashed by a subordinate officer.

3. I think the second remedial measure proposed by you is the best and should be adopted. This is the regular procedure laid down in the Civil Account Code and while it would not entail a large amount of personal work on the Collector it would enable him to exercise an effective check over the expenditure of his subordinates as it would be necessary for him to examine and countersign once a month a detailed bill of every subordinate officer in independent charge.

4. As regards the Board's suggestion for the alteration of the due date of submission of vouchers for the second list of payments from 1st to 3rd I have the honour to say that the necessity for the postponement of the date is not apparent, since, if the original paid bills are sent to the Accountant-General, there would be no occasion for detailing them at the treasury.

Order—No. 550, Financial, dated 24th April 1899.

The position and responsibility of a Collector towards contingent expenditure is not clearly defined in this Presidency. He is in some respects a drawing officer and in others a countersigning officer, and an amount of personal scrutiny of petty items of contingent expenditure is in consequence imposed on him which he cannot adequately carry out and on which it is not expedient or necessary he should expend time

which can be better given to more important matters. The Comptroller-General has, however, laid down that the position of a Collector should be that of a countersigning officer as prescribed in the Civil Account Code and His Excellency the Governor in Council considers that this should be made clear in the Accountant-General's proposed circular.

2. In this Presidency items of contingent expenditure below Rs. 10 are not at present audited, the rest of the contingent expenditure being audited in the Accountant-General's office. The change in the position of the Collector will in effect relieve the Accountant-General's office of considerable responsibility in regard to items of contingent expenditure between Rs. 10 and Rs. 100, the proper scrutiny of which will now definitely devolve on the Collector and his establishment.

3. His Excellency the Governor in Council considers that so far as is consistent with his undoubted responsibility for scrutinizing and checking the propriety and necessity of contingent expenditure and for checking fraud, the Collector should be relieved of all personal labour in connection with this expenditure as far as possible. In order that this may be the case, it will be necessary to lay down that the Treasury Deputy Collector will under the Collector be primarily responsible for auditing this expenditure and bringing to the notice of the Collector any bills calling for correction or objection on the ground that the charge ought not to have been incurred, but he will deal himself with all mere audit objections and he will initial the registers and countersigning officer's certificate before their submission to the Collector.

4. The Account Department of the Collector's office, however, is now so overburdened with work that no additional duties can be imposed on it without assistance. To enable the contemplated change to be carried out, the Board of Revenue will be asked to report, after reference to Collectors, what additional establishment will be required in Collectors' offices to deal adequately with the scrutiny and audit of items of contingent expenditure below Rs. 100 other than service stamps and State telegrams.

5. Subject to the change referred to above in the position of the Collector, the Accountant-General's proposals and his circular are approved by Government with the following remarks :—

(*a*) The re-appropriation form referred to in paragraph 18 of the circular might be added as an appendix for facility of reference.

(*b*) The appendix to the circular containing a list of permanent advances sanctioned for heads of offices is arranged by budget heads; but this is not apparent on first sight and the point might be made clear by entering each budget head in its appropriate place.

6. The Accountant-General has not stated what action he has taken in regard to the form of contingent registers. Those at present in use are cumbrous in size and exceedingly inconvenient to deal with. The attention of the Accountant-General will be drawn in this connection to paragraph 8 of G.O., No. 300, Financial, dated 2nd May 1896, and he will be requested to consider the advisability of simplifying the registers at present in use and introducing, if possible, a system of ledger and cash book for contingent expenditure.

(True Extract.)

A Edgington
for *Chief Secretary.*

To the Accountant-General.
„ Revenue Department. (with enclo)
„ Board of Revenue (Land Revenue).

Exd. A. F. Eccleston.

Circular

Chapter 6.—Contingent Charges.

Classification of Charges .. 80
Audited Contingencies .. 85
Countersigned Contingencies 88
Budget Grants 92
Permanent Advances .. 96
Contingent Register 97
Work done or Stores supplied by other Departments 99
Miscellaneous 100

Classification of Charges. [C.A.C.—73.]

80. Contingent expenditure is divided into two classes, namely, "Countersigned" and "Audited."

81. "Countersigned contingencies" are those which are under the direct supervision of the controlling officer, and for which monthly detailed contingent bills have to be submitted to him for check and countersignature.

82. "Audited contingencies" are those which are under the direct audit of the Accountant-General, for which the bills paid at the treasury are complete with sub-vouchers attached to them, and for which no monthly detailed bills have to be sent to the controlling officer or to the Accountant-General.

83. Appendix E of this Manual fully details the nature of the charges generally incurred by the officers of the various departments; the items which require countersignature, and those which are under the direct audit of the Accountant-General are entered in separate columns in it.

84. Appendix F gives wherever necessary the description of charges to be taken under each head of expenditure shown in Appendix E, as also generally the sanction required for expenditure and the particulars to be given in the bill.

Audited Contingencies.

85. These should be drawn in Treasury Form No. 42. The bills must give particulars of charges as fully as detailed bills submitted to countersigning officers.

Note.—There is one exception to this rule. In cases of petty construction and repairs when it is impossible to give details when drawing the bill, details may be subsequently given in a bill (headed "Not payable at the treasury") to which the sub-vouchers should be attached. In such cases the submission of sub-vouchers and bill should never be delayed for more than a month. When the money required for any particular work is drawn in instalments, each bill after the first should contain a reference to the previous bills on account of the same work; a completion certificate should accompany the last batch of sub-vouchers.

86. Reference should be made to the Appendices E and F to see that the classification is accurately entered and that the sanction and other particulars required are correctly and clearly given; the

The existing practice in regard to contingent expenditure is not to be changed with reference to the revised instructions on the subject in the following Chapter '6' until further orders by the Accountant-General."

Circular

Chapter 6.—Contingent Charges.

Classification of Charges .. 80
Audited Contingencies .. 85
Countersigned Contingencies 88
Budget Grants 92
Permanent Advances .. 96
Contingent Register 97
Work done or Stores supplied by other Departments 99
Miscellaneous 100

Classification of Charges.

[C.A.C.—73.]

80. Contingent expenditure is divided into two classes, namely, "Countersigned" and "Audited."

81. "Countersigned contingencies" are those which are under the direct supervision of the controlling officer, and for which monthly detailed contingent bills have to be submitted to him for check and countersignature.

82. "Audited contingencies" are those which are under the direct audit of the Accountant-General, for which the bills paid at the treasury are complete with sub-vouchers attached to them, and for which no monthly detailed bills have to be sent to the controlling officer or to the Accountant-General.

83. Appendix E of this Manual fully details the nature of the charges generally incurred by the officers of the various departments; the items which require countersignature, and those which are under the direct audit of the Accountant-General are entered in separate columns in it.

84. Appendix F gives wherever necessary the description of charges to be taken under each head of expenditure shown in Appendix E, as also generally the sanction required for expenditure and the particulars to be given in the bill.

Audited Contingencies.

85. These should be drawn in Treasury Form No. 42. The bills must give particulars of charges as fully as detailed bills submitted to countersigning officers.

NOTE.—There is one exception to this rule. In cases of petty construction and repairs when it is impossible to give details when drawing the bill, details may be subsequently given in a bill (headed "Not payable at the treasury") to which the sub-vouchers should be attached. In such cases the submission of sub-vouchers and bill should never be delayed for more than a month. When the money required for any particular work is drawn in instalments, each bill after the first should contain a reference to the previous bills on account of the same work; a completion certificate should accompany the last batch of sub-vouchers.

86. Reference should be made to the Appendices E and F to see that the classification is accurately entered and that the sanction and other particulars required are correctly and clearly given; the

memorandum of budget allotment, expenditure and balance should be correctly filled in and the sub-vouchers attached to the bill as stated in the certificate.

87. When for any charge, sanction of higher authority is necessary, the sanction (a copy of which should be sent direct by the sanctioning authority to the Accountant-General) should be quoted in the bill.

Countersigned Contingencies.

88. The form of the contingent abstract and monthly detailed bill is Treasury Form No. 40 and No. 41, and the procedure is that laid down in chapter 6 of the Code.

89. The monthly detailed bill is a statement of an officer's monthly contingent expenditure requiring countersignature, to be submitted for approval to his departmental controlling officer, and as such should embrace all contingencies drawn by him during the month on abstract contingent bills. If the prescribed contingent register is properly maintained, there ought to be no difficulty in submitting this bill correctly and punctually. All the items of expenditure under each detailed head should be entered in the bill, with the number of the supporting sub-voucher in the first column. Care should be taken to see that the agreement required by article 88 of the Code is complete, and any difference between the total of the detailed bill and the register explained. If any amount drawn on any of the bills cashed during the month has been refunded into the treasury, the date of refund should be stated. At foot should be given a memorandum showing (1) each abstract bill cashed, (2) first and last sub-voucher number included in that bill, (3) the amount of each bill, and (4) the date of encashment.

Thus the first abstract bill in the contingent registers shows sub-vouchers Nos. 1 to 18 cashed on the 6th for Rs. 30–5–0; the second, sub-vouchers Nos. 19 to 34 cashed on the 10th amount Rs. 35–8–6.

The memorandum would run as follows:

Bill cashed 6th, sub-vouchers Nos. 1 to 18, Rs. 30–5–0,
Do. 10th do. „ 19 to 34, „ 35–8–6,

and so on.

90. The monthly detailed bills must be submitted to the controlling officers concerned before the 10th of the month succeeding that to which they relate. A certificate to the effect that the previous month's contingent bills have been forwarded to the

controlling officer should be attached to each contingent abstract presented for payment after that date up to the end of the month. On no account may contingent abstracts for departments, whose expenditure requires countersignature presented after the 10th of the month, be cashed by Treasury officers without this certificate.

91. A complete list of all outstanding abstract bills will be sent every month by the Accountant-General to controlling officers to enable them to call for the detailed bills due in respcet of them and check delay in their submission. Controlling officers should take very early action with reference to these lists and return them to the Accountant-General as early as possible with a note of the countersigned bills that have been forwarded by them and the action taken with regard to the delay in the submission of other bills.

Budget Grants. **[C.A.C.—76.]**

92. As soon as the budget estimate for the year is sanctioned by the Government of India, the Accountant-General communicates the sanctioned grants to the heads of departments. These officers should immediately distribute the grants among the several officers subordinate to them and intimate to each the grant allotted to him, furnishing the Accountant-General, at the same time, with a copy of the distribution statement for audit purposes. The grants allotted should not be exceeded without the sanction of the proper authority. Heads of departments and other officers who have no controlling authority except Government should likewise keep their expenditure within the amount of their sanctioned grants.

93. (*a*) Transfer of grants from one major head to another require the sanction of Government in the Financial Department.

(*b*) Transfers from one minor head to another within the same major head may be made by the following Heads of Departments, provided the expenditure is entirely under their control—

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

They should be invariably communicated to the Accountant-General.

(*c*) Transfers from one detailed head to another within the same minor head may be made by all other Heads of Departments, by Collectors and District Magistrates, and District and Sessions Judges within their respective districts, and by the Chief Judge of the Presidency Court of Small Causes, the Chief Presidency Magistrates, and the Judge of the City Civil Court, within the Courts subordinate to them. They need not be communicated to the Accountant-General except in the case of supplies and services.

(*d*) Savings under Salaries, Establishments and Travelling or other allowances cannot be appropriated for expenditure on contingencies without the sanction of Government.

94. Heads of Departments can utilize savings under any head, only for the purpose of meeting unexpected excess under another. They are not at liberty to authorize any new charge not already included in the sanctioned estimates, or to divert funds to objects not sanctioned by competent authority.

95. All applications to the Local Government for additional grants or transfer of grants should be submitted through the controlling officer and the Accountant-General with a re-appropriation statement in Treasury Form No. 72.

Permanent Advances.

[C.A.C.—77.]

96. Appendix G of this Manual shows the amount of permanent advance which has been fixed for each officer. The form for the annual acknowledgment of permanent advances to be furnished under article 78 of the Civil Account Code is forwarded by the Accountant-General at the end of March every year. It should be filled in and returned not later than the 15th April following. A similar acknowledgment should be sent to the Accountant-General whenever a change of office takes place.

Contingent Register.

[C.A.C.—80.]

97. The instructions in article 80 of the Civil Account Code must be strictly followed. The registers should show, however, separate totals for items of supplies and services and for those of contingencies. The headings for the several columns in the register will be those given in Appendix E of this Manual sub-divided where necessary according to details in Appendix F.

98. The allotments sanctioned for each head of expenditure should be entered in the register at the commencement of the year, as also the additional allotments and transfers that may be subsequently sanctioned. The expenditure should be worked out

progressively and regulated carefully in accordance with the altered grants. Controlling officers should inspect during their tours the registers maintained by their subordinate officers to see that they are properly kept.

Work done or Stores supplied by other Departments.

[C.A.C.—96.]

99. When an officer countersigns an invoice for stores supplied or work done for him by a Government Factory or Department, he should clearly note on the invoice the major, minor and detailed head of account to which the charge is debitable (*vide* Appendix E), as also the authority for the expenditure. This is necessary to enable the Accountant-General to charge the amount to the correct head of account, when claimed through the exchange account of the department concerned. The amount of these invoices should be entered in the contingent register and in bills as directed in article 96 of the Civil Account Code.

Miscellaneous.

100. It is only when the balance of the permanent advance is inconveniently small or a payment larger than the amount of the advance has to be made that the contingent register should be totalled as directed in article 83 of the Civil Account Code, the bill for payment at the treasury, prepared, and the permanent advance recouped.

101. In those offices in which the charges under several major heads have to be met from one permanent advance, it is not desirable that abstract bills should be made out for those heads under which there has been inconsiderable expenditure every time the permanent advance runs low. Such heads ought to be totalled only on the last working day of the month, to begin the following month with the full amount of the permanent advance, or when responsibility for the permanent advance changes hands on transfer of charge of an office from one officer to another, so that the relieving officer may send his acknowledgment for the whole instead of for the portion only of the advance in hand.

102. Treasury officers should not cash bills for petty sums, except on the last working day of the month or on transfer of office from one officer to another.

103. No money should be drawn from the treasury until it is actually required for immediate disbursement, and if any money drawn remains undisbursed for any reason, it should be immediately refunded into the treasury.

6. Every chairman not being in the service of Government shall receive a further allowance of Rs. 200 to enable him to meet the travelling expenses incurred not only by himself but by any establishment he may employ under the preceding rule. This sum shall be regarded as belonging to the period actually occupied in examination work, ordinarily, that is, to the three months during which the examination is held, and shall be dealt with in the manner described in rule 3.

Note 1.—The Chairmen of the Boards for Bhadrachalam and the Nilgiris shall each receive Rs. 100 only under this rule. The Chairman of the Madras Board shall receive no allowance.

2.—All Government officers will draw their travelling allowances in the usual way in the departments in which they may be employed.

7. As a general rule, members other than chairmen shall not be required to travel and shall not receive any allowance for this purpose.

8. If, in special circumstances, the services of a member are required at any centre or centres other than the one at which he ordinarily resides, a special allowance will, on the recommendation of the chairman, be made to him in addition to the fees to which he may be entitled. Any arrangement proposed to be made under this rule should be submitted to the Commissioner for sanction.

9. Persons other than members whose services may be temporarily required shall be remunerated at such rates not exceeding those fixed in rule 1 as the chairmen may recommend with due regard to the nature of the services rendered.

[G.O., No. 790, Educational, dated 1st October 1895.]

APPENDIX E.

List of Contingent Items of expenditure which are generally incurred by officers in each department under the Audit of the Accountant-General, Madras.

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F as to the description of charge and the sanctions and details required.
		Supplies and Services.	
3. Land Revenue—Charges of District Administration—General Establishment (Collectors).	.....	Elephant charges	36
		Petty works of construction	81
		Cost of land	30
		Remittance of treasure within the district ..	
		Law charges in the Revenue Department ..	64
		Fees for searches in Registration offices ..	46
		Remuneration to copyists and examiners ..	107
		Management of estates	70
		Land acquisition charges	62
		Registration charges	104
		Cost of treasure bags	
		Amindivi coir charges	2
		Medical contingencies	
		Contingencies.	
		Purchase of furniture	51
		Purchase of books	16
		Repairs to furniture	
		Repairs to boats	
		Liveries and clothing of servants	67
		Tour charges	139
		Hot and cold weather charges	55
		Cleaning charges	23
		Rents, rates and taxes	100, 115
		Landing and shipping Charges	63
		Office expenses	79
		Miscellaneous	76, 77
		Telephone charges	137
		Telegram charges	136
		Postage charges	87
		Petty repairs to buildings	81
	Supplies and Services.		
General and Sub-Divisional Establishments (Officers Subordinate to Collectors).	Elephant charges	.....	36
	Cost of land	.....	30
	Petty works of construction	.....	81
	Remittance of treasure within the district ..		
	Law charges in the Revenue Department ..	.....	64
	Fees for searches in Registration offices ..	.....	46
	Remuneration to copyists and examiners ..	.....	107
	Land acquisition charges	.....	62
	Registration charges	.....	104
	Purchase of demarcation stones	.....	33
	Commission for collection of water-tax ..	.....	26
	Stone quarry charges	.....	133
	Cost of treasure bags		
	Medical contingencies		

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F as to the description of charge and the sanctions and details required.
	Contingencies.		
3. Land Revenue—General and Sub-Divisional Establishments (Officers Subordinate to Collectors)—*cont.*	Purchase of furniture	.....	51
	Purchase of books	.....	16
	Repairs to furniture		
	Repairs to boats		
	Liveries and clothing of servants	.....	67
	Tour charges	.....	139
	Hot and cold weather charges	.....	55
	Cleaning charges	.....	23
	Rents, rates and taxes	.....	100, 115
	Landing and shipping charges	.....	63
	Office expenses	.....	79
	Miscellaneous	.....	76, 77
	Cost of stationery	.....	132
	Telegram charges	.....	136
	Postage charges	.....	87
	Petty repairs to buildings	.....	81
	Supplies and Services.		
Revenue Survey (Professional Survey Parties).	Petty works of construction	.....	81
	Purchase and repair of instruments ..	.....	60
	Boundary pillars	.....	60
	Measurers and hired labourers		
	Mounting charges		
	Purchase, repair and carriage of tents ..	.....	138
	Law charges	.....	64

	Contingencies.		
	Liveries and clothing of servants	.....	67
	Purchase of furniture	.....	51
	Landing and shipping charges	.....	63
	Repairs to furniture		
	Tour charges	.....	139
	Hot and cold weather charges .. .	.....	55
	Cleaning charges	.....	23
	Postage charges	.....	87
	Telegraph charges	.....	136
	Rents, rates and taxes	.....	100, 115
	Office expenses	.....	79
	Miscellaneous	.....	76
		Supplies and Services.	
Revenue Settlement—Controlling Office.	.....	Binding settlement registers	
		Mounting maps	
		Purchase, repair and carriage of Tents ..	138
		Contingencies.	
		Purchase of furniture	51
		Purchase of books	16
		Landing and shipping charges	63
		Freight charges	49
		Repairs to furniture	
		Liveries and clothing of servants	67
		Tour charges	139
		Hot and cold weather charges	55
		Postage charges	87
		Telegraph charges	136
		Office expenses	79
		Miscellaneous	76

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F as to the description of charge and the sanctions and details required.
	Supplies and Services.		
3. Land Revenue—Revenue Settlement—Settlement parties.	Measuring chains	.. ..	138
	Purchase, repair and carriage of tents ..		
	Contingencies.		
	Purchase of furniture	.....	51
	Purchase of books	.....	16
	Repairs to furniture	.....	139
	Tour charges	.....	23
	Cleaning charges	.....	87
	Postage charges	.....	136
	Telegraph charges	.....	100, 115
	Rents, rates and taxes	.....	63
	Landing and shipping charges	.....	
	Repairs to boats	.....	79
	Office expenses	.....	76, 77
	Miscellaneous		
		Supplies and Services.	
Land Records and Agriculture—Establishment for preparing Revenue and Agricultural Statistics (Superintendence).	.....	Purchase, repair and carriage of tents ..	138
		Contingencies.	
		Purchase of Furniture	51
		Purchase of books	16
		Landing and shipping charges	63
		Repairs to furniture	
		Tour charges	139
		Hot and cold weather charges	55
		Postage charges	87
		Telegraph charges	136
		Office expenses	79
		Liveries and clothing of servants	67
		Miscellaneous	76
		Supplies and Services.	
Agricultural Services.	.....	Purchase, repair and carriage of tents ..	138
		.....	
		.....	
		Contingencies.	
		Purchase of furniture	51
		Purchase of books	16
		Repairs to furniture	
		Tour charges	139
		Postage charges	87
		Telegraph charges	136
		Office expenses	79
		Miscellaneous	76
		Contingencies.	
Irrigation Accounts Department.	.....	Purchase of furniture	51
		Repairs to furniture	
		Tour charges	139
		Postage charges	87
		Telegraph charges	136

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F as to the description of charges and the sanctions and details required.
3. Land Revenue—Irrigation Accounts Department—*cont.*	.....	*Contingencies*—cont. Office expenses .. .. Miscellaneous	 79 76
	Contingencies.		
District Analysis Establishment.	Purchase of furniture .. .. .. Tour charges .. .. .. Postage charges .. .. .. Telegraph charges .. .. .. Office expenses .. .. .. Miscellaneous	....	51 139 87 136 79 76
Establishment for preparing Revenue and Agricultural Statistics—District Charges.	Replacing of boundary stones	.....	
		Supplies and Services.	
Revenue Survey—Controlling Office.	.....	Petty works of construction .. .. .. Purchase and repair of instruments .. .. Purchase of chemicals .. .. .. Lithographic and photographic charges .. Mounting charges .. .. .. Types for printing maps	81 60

		Contingencies.	
		Purchase of furniture .. .. Purchase of books and maps .. .. .. Landing and shipping charges .. .. .. Petty repairs to buildings .. .. .. Liveries and clothing of servants .. .. .. Repairs to furniture .. .. .. Freights, &c. .. .. Tour charges .. .. Hot and cold weather charges .. .. Cleaning charges .. .. .. Postage charges .. .. .. Telegraph charges .. .. .. Telephone charges .. .. .. Rents, rates and taxes .. .. .. Office expenses .. .. .. Miscellaneous	51 16 63 81 67 49 139 55 23 87 136 137 100, 115 79 76
	Supplies and Services.		
Land Records and Agriculture—Maintenance of Land Records.	Measurers and hired labourers .. .. Mounting charges		
	Contingencies.		
	Purchase of furniture .. .. .. Repairs to furniture .. .. .. Tour charges .. .. .. Postage charges .. .. .. Telegraph charges .. .. .. Rents, rates and taxes .. .. .. Office expenses .. .. .. Miscellaneous	....	51 139 87 136 100, 115 79 76

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F as to the description of charge and the sanctions and details required.
3. Land Revenue—Land Records and Agriculture—Inam Commissioner.	.....	*Contingencies.*	
		Purchase of furniture	51
		Repairs to furniture	
		Tour charges	139
		Hot and cold weather charges	55
		Postage charges	87
		Telegraph charges	136
		Office expenses	79
		Miscellaneous	76
	Supplies and Services.		
5. Salt—Salaries, Establishments and Contingencies. *	Registration charges	.....	104
	Law charges	.....	64
	Rewards	.....	118
	Freight and other charges for export and import of salt.		
	Cost, freight, &c., of spirits		
	Charges for destroying spontaneous salt ..		
	Remittance charges		
	Charges for examining salt heaps		
	Charges for conveying salt to French Government.		
	Charges for conveying salt for fish-curing purposes.		
	Boat charges		
	Arms, accoutrements and ammunition ..	.....	5
	Medical charges		
	Purchase, repair and carriage of tents ..	.....	138

	Petty works of construction	.....	81
	Compensation for suppression of manufacture of Salt.		
	Cost of treasure bags		
	Stencil plates	.....	28
	Compensation to the Madras Municipality for withholding liquor tax.		
	Mounting maps		
	Atlas sheets		
	Charges for making sieves		
	Sifting charges		
	Remuneration to railway clerks	.....	114
	Purchase of paints		
	Cost and despatch of gunny-bags		
	Carriage of stores		
	Sand-spit plantation establishment	.....	129
	Charges for copying judgments		
	Batta to prisoners	.....	12
	Batta to witnesses		
	Conveyance of contraband articles		
	Steam-launch charges		
	Fish-curing sundries		
	Charges for excise licensees' works		
	Contingencies.		
	Purchase of furniture	.....	51
	Purchase of books	.....	16
	Landing and shipping charges	.....	63
	Repairs to machines and instruments ..		
	Repairs to furniture		
	Liveries and clothing of servants	.....	67
	Tour charges	.....	139
	Hot and cold weather charges	.....	55
	Postage charges	.....	87

* The charges incurred by the Board of Revenue do not require countersignature.

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F as to the description of charge and the sanctions and details required.
	Contingencies—cont.		
5. Salt—Salaries, Establishments and Contingencies—*cont.*	Telegraph charges	.....	136
	Rents, rates and taxes	.....	100, 115
	Office expenses	.....	79
	Miscellaneous	.....	76, 77
Salt Purchase and Freight.	Rents, rates and taxes	.....	100, 115
	Purchase of salt (manufacturer's share) ..		
	Purchase of salt for supply to French Government.		
	Purchase of salt for fish-curing Purposes ..		
	Charges for conveying and storing Salt ..		
	Purchase of salt-weighing machines ..	.....	128
	Cost of gathering spontaneous salt ..		
	Petty works for manufacture and storage of salt.	.....	81
	Sundry miscellaneous charges	.....	76, 77
		Supplies and Services.	
6. Stamps—Superintendence.	.....	Freight and other charges on Europe stores..	51
		Freight, carriage and other charges on stamps sent to districts.	49
		Contingencies.	
		Purchase of furniture	51
		Repairs to furniture	
		Hot and cold weather charges	55
		Cleaning charges	23
		Tour charges	139
		Office expenses	79
		Postage charges	87
		Telegraph charges	136
		Rents, rates and taxes	100, 115
		Miscellaneous	76
		Contingencies.	
Charges for sale of General Stamps—Presidency Town.	.....	Purchase of furniture	51
		Landing and shipping charges	63
		Repairs to furniture	
		Office expenses	79
		Miscellaneous	76, 77
	Supplies and Services.		
District Charges.	Carriage and other charges on account of stamps.	.....	
	Contingencies.		
	Purchase of furniture	.....	51
	Repairs to furniture	.....	
	Telegraph charges	.....	136
	Landing and shipping charges	.....	63
	Miscellaneous	.....	76
	Registration Charges	.....	104
7. Excise—Opium.	Rewards	.....	120
	Office expenses	.....	79
	Miscellaneous	.....	76
		Supplies and Services.	
9. Customs—Sea Customs, Madras.	.....	Rewards	120
		Boat Hire	
		Registration charges	104

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F as to the description of charge and the sanctions and details required.
		Supplies and Services—cont.	
9. Customs— Sea Customs, Madras—*cont.*		Harbour dues and cranage on unclaimed goods.	
		Remittance of treasure	
		Petty works of construction	81
		Contingencies.	
		Postage charges	87
		Telegraph Charges	136
		Rents, rates and taxes	100, 115
		Purchase of furniture	51
		Telephone charges	137
		Landing and shipping charges	63
		Petty repairs to buildings	81
		Liveries and clothing of servants	67
		Tour Charges	139
		Repairs to instruments	
		Repairs to furniture	
		Hot and cold weather charges	55
		Office expenses	79
		Miscellaneous	76, 77
		Cleaning Charges	23
	Supplies and Services.		
Out Ports ..	Boat-hire	.....	120
	Rewards		

	Petty wo ks of construction	.....	81
	Remittance of treasure		
	Cost of sample spirits		
	Conveyance of suspected articles		
	Registration charges	.....	104
	Contingencies.		
	Purchase of furniture	.....	51
	Purchase of books	.....	16
	Landing and shipping charges	.....	63
	Repairs to furniture		
	Repairs to boats		
	Liveries and clothing servants	.....	67
	Tour Charges	.....	139
	Hot and cold weather charges	.....	55
	Cleaning Charges	.....	23
	Telegraph charges	.....	136
	Telephone charges	.....	137
	Rents rates and taxes	.....	100, 115
	Office expenses	.....	79
	Miscellaneous	.....	76, 77
	Petty repairs to buildings	.....	81
	Supplies and Services.		
Land Customs ..	Rewards	.....	120
	Petty works of construction	.....	81
	Remittance of treasure		
	Boat hire		
	Registration charges	.....	104
	Contingencies.		
	Purchase of furniture	.....	51

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F as to the description of charge and the sanctions and details required.
	Contingencies – cont.		
9. Customs— Land Customs— *cont.*	Repairs to Furniture	.....	
	Liveries and Clothing of Servants.. ..	.....	67
	Tour Charges	.....	139
	Repairs to Buildings	.....	81
	Repairs to Boats	.....	
	Postage Charges	.....	87
	Telegraph Charges	.....	136
	Rents, Rates and Taxes	.....	100, 115
	Office Expenses	.....	79
	Cleaning Charges	.....	23
	Miscellaneous	.....	76, 77
		Supplies and Services.	
10. Assessed Taxes— Income-tax— (Madras and Collectors of Districts).	.....	Subsistence Allowance to Income-tax Defaulters while in Jail.	135
		Contingencies.	
		Purchase of furniture	51
		Telegram Charges	136
		Cost of Stationery	132
		Repairs to Furniture	
		Tour Charges	139
		Office Expenses	79
		Miscellaneous	76, 77

	Supplies and Services.		
District Charges (Other than District Collectors).	Translation of Marwadi, etc., Accounts ..		
	Contingencies.		
	Purchase of furniture	.....	51
	Telegram Charges	.....	136
	Tour Charges	.....	139
	Repairs to Furniture	.....	
	Office Expenses	.....	79
	Miscellaneous	.....	76, 77
		Supplies and Services.	
12. Registration— Superintendence.	.....	Apparatus for taking Finger-prints in Registration Offices.	3
		Contingencies.	
		Postage Charges	87
		Telegraph Charges	136
		Rents, Rates and Taxes	100, 115
		Purchase of furniture	51
		Purchase of Books	16
		Landing and Shipping Charges	63
		Petty Repairs to Buildings	81
		Repairs to Furniture	
		Liveries and Clothing of Servants	67
		Tour Charges	139
		Hot and Cold Weather Charges	55
		Office Expenses	79
		Miscellaneous	76

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F as to the description of charge and the sanctions and details required.
		Supplies and Services.	
12. Registration—District Charges.	.....	Law Charges	64
		Remuneration for the Service of Females ..	108
		Petty Works of Construction	81
		Section Writing and Copying	130
		Contingencies.	
		Postage Charges	87
		Telegraph Charges	136
		Rents, Rates and Taxes	100, 115
		Purchase of Furniture	51
		Landing and Shipping Charges	63
		Petty Repairs to Buildings	81
		Repairs to Furniture	
		Liveries and Clothing of Servants	67
		Tour Charges	139
		Hot and Cold Weather Charges .. .	55
		Cleaning Charges	23
		Office Expenses	79
		Miscellaneous	76
		Supplies and Services.	
15. Post Office—District Post Charges.	.....	Torch Allowance	
		Boat Charges	
		Contingencies.	
		Rents, Rates and Taxes	100, 115
		Liveries and Clothing of Servants ..	67

		Purchase of Furniture	51
		Cost of Stationery	132
		Office Expenses	79
		Miscellaneous	76
		Supplies and Services.	
18. General Administration—Civil Offices of Account and Audit.	.....	Section-writing	130
		Contingencies.	
		Purchase of Furniture	51
		Purchase of Books	16
		Repairs to Furniture	
		Tour Charges	139
		Hot and Cold Weather Charges	55
		Postage Charges	87
		Telegraph Charges	136
		Telephone Charges	137
		Cost of Stationery	132
		Landing and Shipping Charges	63
		Office Expenses	79
		Miscellaneous	76
		Supplies and Services.	
Currency Department.*	.....	Remittance Charges including Freight ..	
		Contingencies.	
		Landing and Shipping Charges	63
		Freight on Europe Stores	51
		Purchase of Furniture	51

* *Note.*—The charges incurred by the Deputy Collector in charge of Paper Currency, Calicut, require countersigned bills.

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F as to the description of charge and the sanctions and details required.
		Contingencies—cont.	
18. General Administration—Currency Department—*cont.*	.....	Repairs to Furniture	
		Tour charges	139
		Hot and Cold Weather Charges	55
		Postage Charges	87
		Telegraph Charges	136
		Office Expenses	79
		Miscellaneous	76
		Contingencies.	
Allowances to Presidency Banks.	.....	Postage Charges	87
		Contingencies.	
Staff and Household of the Governor (Private Secretary).	.....	Cleaning Charges	23
		Postage Charges	87
		Telegraph Charges	136
		Telephone Charges	137
		Rents, Rates and Taxes	100, 115
		Office Expenses	79
		Miscellaneous	76
		Supplies and Services.	
Staff and Household of the Governor (The Governor's Band).	.....	Compensation in lieu of Rice	27
		Subscription to Music	134
		Clothing and Bedding	
		Oil	

		Contingencies.	
Tour Expenses.	.....	Rents, Rates and Taxes	100, 115
		Camp Equipment of H.E. The Governor ..	
		Contingencies.	
Executive Council.	.....	Keep of Circulation Cart Horse	
		Rents, Rates and Taxes	100, 115
		Telephone Charges	137
		Reuter's Telegrams	
		Tour Charges	
		Contingencies.	
Legislative Council.	.....	Purchase of Furniture	51
		Miscellaneous	76
		Supplies and Services.	
Civil Secretariats.	.....	Section-writing and Copying	130
		Contingencies.	
		Purchase of Furniture	51
		Telephone Charges	137
		Purchase of Books	16
		Landing and Shipping Charges	63
		Petty Repairs to Buildings	81
		Repairs to Furniture	
		Liveries and Clothing of Servants ..	67
		Tour Charges	139
		Hot and Cold Weather Charges	55
		Cleaning Charges	23
		Postage Charges	87
		Telegraph Charges	136

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F as to the description of charge and the sanction and details required.
		Contingencies—cont.	
18. General Administration—Civil Secretariats—*cont.*		Rents Rates and Taxes	100, 115
		Office Expenses	79
		Miscellaneous	76
		Supplies and Services.	
Board of Revenue—Financial Commissioner and Establishments.	.....	Purchase, Repair and Carriage of Tents ..	138
		Contingencies.	
		Purchase of furniture	51
		Repairs to Furniture	
		Purchase of Books	16
		Landing and Shipping Charges	63
		Liveries and Clothing of Servants	67
		Tour Charges	139
		Hot and Cold Weather Charges	55
		Postage Charges	87
		Telegraph Charges	136
		Telephone Charges	137
		Office Expenses	79
		Miscellaneous	76
		Supplies and Services.	
19-A. Law and Justice—Courts of Law—High Court.	.....	Printing and Translation executed on behalf of Suitors.	89
		Section-writing and Copying	130
		Purchase of Judgments from the High Court (Law Reporter).	

		Contingencies.	
		Purchase of Furniture	51
		Purchase of Books	16
		Repairs to Furniture	
		Liveries and Clothing of Servants	67
		Tour Charges	139
		Hot and Cold Weather Charges	55
		Postage Charges	87
		Telegraph Charges	136
		Telephone Charges	137
		Rents, Rates and Taxes	100, 115
		Office Expenses	79
		Cleaning Charges	23
		Landing and Shipping Charges	63
		Miscellaneous	76
		Supplies and Services.	
Law Officers ..	.....	Fees to Pleaders in Civil cases	41
		Do. in Criminal cases ..	42
		Do. in Pauper suits	41
		Charges of Notaries Public	
		Stamps in Civil and Criminal cases ..	
		Translation Charges	141
		Stamp duty on Documents and Fees paid to Accountant-General and Registrar of Assurances for Certificates.	
		Contingencies.	
		Purchase of furniture	51
		Purchase of Books	16
		Repairs to Furniture	
		Hot and Cold Weather Charges	55
		Postage Charges	87
		Telegraph Charges	136
		Tour Charges	139
		Office Expenses	79

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F as to the description of charge and the sanctions and details required.
		Supplies and Services.	
19-A. Law and Justice—	.....	Charges for Lunatics	
		Batta to Prosecutors and Witnesses ..	34
		Fees to Interpreters	43
Courts of Law, Presidency Magistrate's Court.		Charges for Copies of Judgments	
		Conveyance of Property in Criminal Cases ..	
		Contingencies.	
		Purchase of Furniture	51
		Purchase of Books	16
		Repairs to Furniture	
		Tour Charges	139
		Hot and Cold Weather Charges	55
		Postage Charges	87
		Telegraph Charges	136
		Rents, Rates and Taxes	100, 115
		Office Expenses	79
		Petty Repairs to Buildings	81
		Maintenance of Electric Bells	
		Supplies and Services.	
Civil and Sessions Courts.	.....	Diet and Road money to Prosecutors and Witnesses.	34
		Elephant Charges	36
		Petty Works of Construction	81
		Fees to Interpreters	43
		Translation Charges	141
		Presents to Khonds' Chiefs	88

		Copies of Depositions given to other Departments.	
		Registration Charges	164
		Purchase, Repair and Carriage of Tents ..	138
		Section-writing	130
		Contingencies.	
		Purchase of Furniture	51
		Purchase of Books	16
		Petty Repairs to Buildings	81
		Repairs to Furniture	
		Liveries and Clothing of Servants	67
		Tour Charges	139
		Cost of Stationery	132
		Hot and Cold Weather Charges	55
		Cleaning Charges	23
		Postage Charges	87
		Telegraph Charges	136
		Rents, Rates and Taxes	100, 115
		Office Expenses	79
		Miscellaneous	76, 77
		Contingencies.	
Courts of Small Causes.	.....	Purchase of Furniture	51
		Purchase of Books	16
		Repairs to Furniture	
		Tour Charges	139
		Hot and Cold Weather Charges	55
		Cleaning Charges	23
		Postage Charges	87
		Telegraph Charges	136
		Rents, Rates and Taxes	100, 115
		Office Expenses	79
		Miscellaneous	76, 77

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F, as to the description of charge and the sanctions and details required.
		Supplies and Services.	
19A. Law and Justice. Courts of Law—Criminal Courts—General Establishments—Cantonment and District Magistrates.	.....	Rewards for Apprehension of Offenders ..	121
		Diet and Road-money to Prosecutors and Witnesses.	34
		Conveyance of Corpses and Wounded persons.	
		Conveyance of Property in Criminal Cases ..	
		Food for Stolen Cattle	
		Civil and Criminal Lunatic Charges ..	
		Petty Works of Construction	81
		Fees for examining Corpses and Wounded Persons.	44
		Charges for Copies of Judgments, &c. ..	
		Chemical Examination Charges	
		Fees to Interpreters	43
		Section Writing	130
		Contingencies.	
		Petty Repairs to Buildings	81
		Purchase of Furniture	51
		Purchase of Books	16
		Repairs to Furniture	
		Tour Charges	139
		Hot and Cold Weather Charges	55
		Cleaning Charges	23
		Postage Charges	87
		Telegraph Charges	136
		Rents, Rates and Taxes	100, 115
		Office Expenses	79
		Miscellaneous	76, 77

		Supplies and Services.	
Criminal Courts—General Establishments—Other Magistrates.	Diet and Road-money to Prosecutors and Witnesses.	.....	34
	Petty Works of Construction	.....	81
	Elephant Charges	.....	36
	Fees for examining Corpses and Wounded Persons.	.....	44
	Presents to Khond Chiefs, &c.	.....	88
	Conveyance of Corpses and Wounded Persons.		
	Conveyance of Property in Criminal Cases..		
	Rewards for Apprehension of Offenders ..	.....	121
	Civil and Criminal Lunatic Charges ..		
	Food for Stolen Cattle		
	Charges for Copies of Judgments, &c. ..		
	Fees to Interpreters	.....	43
	Chemical Examination Charges		
	Medical Charges		
	Hospital Bedding and Clothing		
		Contingencies.	
	Purchase of Furniture	.....	51
	Purchase of Books	.....	16
	Tour Charges	.....	139
	Petty Repairs to Buildings	.....	81
	Repairs to Furniture	.....	
	Liveries and Clothing of Servants ..	.....	67
	Hot and Cold Weather Charges	.....	55
	Cleaning Charges	.....	23
	Postage Charges	.....	87
	Telegraph Charges	.....	135
	Rents, Rates and Taxes	.....	100, 115
	Office Expenses	.....	79
	Miscellaneous	.....	76, 77

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no coun ersigned bills are required.	Reference to the number of explanation in Appendix F as to the description of charge and the sanctions and details required.
	Supplies and Services.		
19A Law and Justice. Courts of Law— Criminal Courts—Sub-Divisional Establishments.	Petty Works of Construction	.....	81
	Diet and Road-money to Prosecutors and Witnesses.	.....	34
	Chemical Examination Charges	.....	
	Food for Stolen Cattle	.....	
	Conveyance of Property in Criminal Cases ..	.....	
	Civil and Criminal Lunatic Charges ..	.....	
	Conveyance of Corpses and Wounded Persons.	.....	
	Fees for Examining Corpses and Wounded Persons.	.....	44
	Charges for Copies of Judgments, &c. ..	.....	
	Rewards for Apprehension of Offenders ..	.....	121
	Fees to Interpreters	.....	43
	Section Writing and Copying	.....	130
	Contingencies.		
	Purchase of Furniture	.....	51
	Repairs to Furniture	.....	
	Petty Repairs to Buildings	.....	81
	Liveries and Clothing of Servants ..	.....	67
	Cost of Stationery	.....	132
	Tour Charges	.....	139
	Hot and Cold Weather Charges	.....	55
	Cleaning Charges	.....	23
	Postage Charges	.....	87
	Telegraph Charges	.....	136
	Rents, Rates and Taxes	.....	100, 115

	Office Expenses	.....	79
	Miscellaneous	.....	76, 77
		Supplies and Services.	
Pleadership Examination Charges.	.....	Remuneration to Examiners	109
		Do. to Superintendents and Clerks.	
		Contingencies.	
		Cost of Stationery	132
		Extra Coolies and Peons	
		Miscellaneous	76
		Contingencies.	
19B. Law and Justice—Jails—Superintendence.	.....	Purchase of furniture	51
		Purchase of Books	16
		Petty Repairs to Buildings	81
		Repairs to Furniture	
		Liveries and Clothing of Servants	67
		Tour Charges	139
		Hot and Cold Weather Charges	55
		Postage Charges	87
		Telegraph Charges	136
		Office Expenses	79
		Miscellaneous	76
	JAIL MANUFACTURES		
Jail Charges.	DIETARY CHARGES	.....	10
	HOSPITAL CHARGES.—		
	Dairy charges		
	Other Charges		

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F as to the description of charge and the sanctions and details required.
19B. Law and Justice— Jails—Jail Charges—*cont.*	CLOTHING AND BEDDING OF PRISONERS		
	SANITATION CHARGES—		
	Conservancy, Washing and Purifying ..		
	Charges for Water-supply		
	Extraordinary Charges..		
	CHARGES FOR MOVING PRISONERS—		
	Transfer Charges		
	Transportation Charges		
	MISCELLANEOUS SERVICES AND SUPPLIES.—		
	Lighting		
	Disciplinary Charges		
	Uniform and Equipment of Warders ..		
	Rewards for Recapture and Service ..	.....	122
	Execution Charges		
	Other items		
	CONTINGENT CHARGES—		
	Rents, Rates and Taxes	.....	100, 115
	Service Postage	.....	87
	Telegraph and Telephone Charges ..	.....	136, 137
	Current Office Expenses	.....	81
	Office Furniture	.....	51
	Stationery	.....	132

	EXTRAORDINARY CHARGES FOR LIVE-STOCK AND TOOLS AND PLANT—		
	Conservancy and Water-supply Dead-stock.		
	Dietary Dead-stock		
	Hospital Dead-stock		
	Garden and Agricultural Plant ..		
	Lighting Dead-stock		
	Disciplinary Stock		
	Arms and Accoutrements		
	Dairy Live-stock and Plant		
	Draught Cattle		
	Other Miscellaneous Dead-stock ..		
	PETTY CONSTRUCTION AND REPAIRS	.....	81
	CHARGES FOR POLICE CUSTODY—	.....	20
	(*Lock-ups*)—		
	Dietary Charges including Sick Diet ..	.....	10
	Conveyance of under-trial prisoners ..		
	Sanitation Charges		
	Disciplinary Charges		
	Rents, Rates and Taxes	.....	100, 115
	Office Furniture	.....	51
	Office Expenses	.....	79
	Extraordinary Charges for Livestock, Tools and Plant.	.....	
	Miscellaneous	.....	76

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F as to the description of charge and the sanctions and details required.
		Supplies and Services.	
20. Police—Presidency Police.	.....	Batta to Prisoners	11
		Photograph Charges	
		Hire for removing Dead Bodies	
		Charges for searching Wells for Property ..	
		Construction of Boats	15
		Charges for preparing Plans in Criminal Cases.	
		Purchase of Articles for Police Station Mortuary.	51
		Feeding Charges of Stray Boys, Girls, Dogs, etc.	
		Contingencies.	
		Purchase of furniture	51
		Purchase of Books	16
		Repairs to Furniture	
		Repairs to Boats	
		Tour Charges	139
		Hot and Cold Weather Charges	55
		Cleaning Charges	23
		Service Postage	87
		Service Telegrams	136
		Telephone Charges	137
		Rents, Rates and Taxes	100, 115
		Office Expenses	79
		Miscellaneous	76
		TOWN AND SUBURBAN POLICE.	
		Supplies and Services.	
		Clothing and Uniform	24
		Arms and Accoutrements	
		Rewards	123
		Contingencies.	
		Rents, Rates and Taxes	100, 115
		Service Postage	87
		Service Telegrams	136
		Telephone Charges	137
		HACKNEY CARRIAGE POLICE.	
		Supplies and Services.	
		Clothing and Uniform	24
		Contingencies.	
		Tin Plates	
		Charcoal	
		Screw Nails	
		Repair to Stand Boards	
		Miscellaneous	76
		MOUNTED POLICE.	
		Supplies and Services.	
		Purchase of Horses	94
		Cost of feeding (including hire of Syces and Grass-cutters)	
		Saddlery	
		Clothing and Uniform	24
		Arms and Accoutrements	

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F as to the description of charge and the sanctions and details required.
		MARINE POLICE.	
		Supplies and Services.	
20. Police—Presidency Police—*cont.*	.....	Clothing and Uniform	24
		Arms and Accoutrements	
		Contingencies.	
		Office Expenses	79
		Miscellaneous	76
		Supplies and Services.	
Superintendence.	.....	Elephant Charges	36
		Clothing and Uniform	24
		Petty Works of Construction	81
		Packing and Carriage of Clothing, Arms, Ammunition and Accoutrements ..	
		Purchase, Repair and Carriage of Tents ..	138
		Contingencies.	
		Purchase of Furniture	51
		Purchase of Books	16
		Landing and Shipping Charges	63
		Repairs to Furniture	
		Tour Charges	139
		Hot and Cold Weather Charges	55
		Postage Charges	87
		Telegraph Charges	136
		Telephone Charges	137
		Rents, Rates and Taxes	100, 115
		Office Expenses	79
		Miscellaneous	76

		Supplies and Services.	
District Police ..	.....	Way Charges of Escort	
		Clothing and Uniform	24
		Arms including Swords	4
		Ammunition	
		Accoutrements	
		Rewards	123
		Elephant Charges	36
		Photograph Charges	82
		Purchase, Repair and Carriage of Tents ..	138
		Petty Works of Construction	81
		Law Charges	64
		Cost of Demarcating Police Lands	
		Boat Hire	
		Hackney Carriage Contingencies	
		Contingencies.	
		Petty Repairs to Buildings	81
		Purchase of Furniture	51
		Repairs to Furniture	
		Purchase of Books	16
		Landing and Shipping Charges	63
		Tour Charges	139
		Cost of Stationery	132
		Repair of Arms and Accoutrements ..	
		Repairs to Boats	
		Hot and Cold Weather Charges	55
		Cleaning Charges	23
		Postage Charges	87
		Telegraph Charges	136
		Rents, Rates and Taxes	100, 115
		Office Expenses	79
		Miscellaneous	76

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F as to the description of charge and the sanctions and details required.
		HOSPITAL CHARGES.	
		Supplies and Services.	
0. Police—District Police —*cont.*	.....	Bedding and Furniture	51
		Hospital Perishable Expenses	
		Hospital Medicines	
		Contingencies.	
		Cleaning Charges	23
		Repairs to Furniture	
		Rations	
		Postage Charges	87
		Telegraph Charges	136
		Office Expenses	79
		Contingencies.	
Special Police ..	.....	Service Postage	79
		Service Telegrams	136
		Liveries and Clothing of Servants	67
		Hot and Cold Weather Charges	55
		Tour Charges	139
		Repairs to Furniture	
		Office Expenses	79
		Miscellaneous	76
		Supplies and Services.	
Railway Police ..	.....	Rewards	123
		Clothing	24
		Photograph Charges	82

		Contingencies.	
		Rents, Rates and Taxes	109, 115
		Postage Charges	87
		Telegram Charges	136
		Tour Charges	139
		Purchase of Furniture	51
		Miscellaneous	76
		Office Expenses	79
		Supplies and Services.	
Cattle Pounds ..	.....	Construction and Repair of Pounds ..	
		Feeding Charges	
		Rewards for Impounding Cattle	
		Contingencies.	
		Hospital Charges	
		Rents, Rates and Taxes	19
		Service Telegrams	
		Hot and Cold Weather Charges	
		Purchase of Books	
		Repair of Furniture	
		Tour Charges	
		Purchase of Furniture	
		Office Expenses	
		Miscellaneous	
		Supplies and Services.	
Steam Boiler Inspection Establishment.	.....	Purchase of Apparatus	93
		Contingencies.	
		Purchase of Furniture	51
		Purchase of Books	16

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F as to the description of charge and the sanctions and details required.
		Contingencies—cont.	
20. Police—Steam Boiler Inspection Establishment—*cont.*	.....	Postage Charges	87
		Telegraph Charges	136
		Rents, Rates and Taxes	100, 115
		Liveries and Clothing of Servants	67
		Tour Charges	139
		Hot and Cold Weather Charges	55
		Cleaning Charges	23
		Office Expenses	79
		Miscellaneous	76
		Supplies and Services.	
21. Marine—Marine Establishments.	.....	Boat Hire	
		Contingencies.	
		Purchase of Furniture	51
		Repairs to Furniture	
		Hot and Cold Weather Charges	55
		Postage Charges	87
		Telegraph Charges	136
		Telephone Charges	137
		Rents, Rates and Taxes	100, 115
		Office Expenses	79
		Miscellaneous	76
		Supplies and Services.	
22. Education—Direction.	.....	Maps for the Public Instruction Report ..	

		Contingencies.	
		Purchase of Furniture	51
		Purchase of Books	16
		Repairs to Furniture	
		Tour Charges	139
		Hot and Cold Weather Charges	55
		Cleaning Charges	23
		Postage Charges	87
		Telegraph Charges	136
		Rents, Rates and Taxes	100, 115
		Office Expenses	79
		Miscellaneous	76
		Supplies and Services.	
Inspection ..	.....	Examination Cards, etc.	90
		Remuneration to Copyists, etc.	130
		Purchase of Books and Maps	16, 96
		Contingencies.	
		Purchase of Furniture	51
		Cost of Stationery	132
		Repairs to Furniture	
		Liveries and Clothing of Servants	67
		Tour Charges	139
		Landing and Shipping Charges	63
		Hot and Cold Weather Charges	55
		Cleaning Charges	23
		Postage Charges	87
		Telegraph Charges	136
		Rents, Rates and Taxes	100, 115
		Office Expenses	79
		Miscellaneous	76

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F., as to the description of charge and the sanctions and details required.
		Supplies and Services.	
22. Education—Government Colleges, General.	.....	Gymnasia	
		Library and Prize Allowances	66
		Reading-room Charges	102
		Laboratory Charges	61
		Petty Works of Construction	81
		Periodical Examination Charges	
		Class Books and Maps	16, 96
		Batta and Carriage to Students	13
		Contingencies.	
		Hot and Cold Weather Charges	55
		Landing and Shipping Charges	63
		Petty Repairs to Buildings	81
		Repairs to Furniture	
		Cleaning Charges	23
		Postage Charges	87
		Telegraph Charges	136
		Rents, Rates and Taxes	100, 115
		Office Expenses	79
		Miscellaneous	76
		Supplies and Services.	
Government Colleges, Professional—Law College.	.....	Library and Prizes	66
		Periodical Examination Charges	
		Contingencies.	
		Purchase of Books	16
		Purchase of Furniture	51
		Repairs to Furniture	
		Hot and Cold Weather Charges	55
		Postage Charges	87
		Telegraph Charges	136
		Rents, Rates and Taxes	100, 115
		Office Expenses	79
		Miscellaneous	76
		Supplies and Services.	
22. Education—Government Colleges, Professional—College of Engineering.	.....	Remuneration to Examiners	109
		Library and Prizes including Medals ..	66
		Instruments, Books and Models	16, 59
		Workshop and Laboratory Charges ..	61, 142
		Batta and Carriage to Students	13
		Riding and Workshop Fees	126
		Contingencies.	
		Purchase of Furniture	51
		Landing and Shipping Charges	63
		Petty Repairs to Buildings	81
		Hot and Cold Weather Charges	55
		Postage Charges	87
		Telegraph Charges	136
		Rents, Rates and Taxes	100, 115
		Office Expenses	79
		Miscellaneous	76
		Supplies and Services.	
Training Colleges.	.....	Laboratory Charges	61
		Petty Works of Construction	81
		Library and Prizes	66
		Periodical Examination Charges	
		Class Books and Maps	16, 96
		Gymnasia	

Department for which separate bill is required and separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F, as to the description of charge and the sanctions and details required.
		Contingencies.	
22 Education—Government Colleges, Professional—Training Colleges—*cont.*	....	Purchase of Furniture	51
		Hot and Cold Weather Charges	55
		Purchase of Books	16
		Petty Repairs to Buildings	81
		Repairs to Furniture	
		Cleaning Charges	23
		Cost of Stationery	132
		Postage Charges	87
		Telegraph Charges	136
		Rents, Rates and Taxes	100, 115
		Office Expenses	79
		Miscellaneous	76
	Supplies and Services.		
College of Agriculture.	Veterinary Hospital Charges	.....	
	Library and Prizes	.....	66
	Purchase of Apparatus	.....	59
	Purchase of Live stock	.....	95
	Laboratory Charges	.....	61
	Farm Annexes	.....	
	Botanical Gardens	.....	
	Petty Works of Construction	.....	81
	Batta and Carriage to Agricultural Students.	.....	13
	Contingencies.		
	Purchase of Furniture	.....	51
	Purchase of Books	.....	16

	Petty Repairs to Buildings	.....	81
	Repairs to Furniture	.....	
	Cleaning Charges	.....	23
	Postage Charges	.....	87
	Telegraph Charges	.....	136
	Rents, Rates and Taxes	.....	100, 115
	Office Expenses	.....	79
	Miscellaneous	.....	76
		Supplies and Services.	
* Government Schools, General—	.....	Purchase of Apparatus	59
		Library and Prizes	66
		Class Books and Maps	16, 96
		Petty Works of Construction	81
		Periodical Examination Charges	
		Laboratory Charges	61
		Contingencies.	
		Purchase of Furniture	51
		Cost of Stationery	132
		Repairs to Furniture	
		Petty Repairs to Buildings	81
		Cleaning Charges	23
		Postage Charges	87
		Rents, Rates and Taxes	100, 115
		Office Expenses	79
		Miscellaneous	76
		Supplies and Services.	
22. Education—Government Schools, Special—Training Schools.	.....	Purchase of Apparatus	59
		Library and Prizes	66
		Petty Works of Construction	81

* Charges on account of postage, library, prizes, furniture and petty construction and repairs in Government Girls' Schools should be drawn by Sub-Assistant Inspectors; only petty office contingencies should be drawn by the Heads of the Schools.

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F, as to the description of charge and the sanctions and details required.
		Periodical Examination Charges	
		Class Books, &c.	16
		Gymnasium	
		Contingencies.	
		Petty Repairs to Buildings	81
		Purchase of Furniture	51
		Repairs to Furniture	
		Hot and Cold Weather Charges	55
		Cleaning Charges	23
		Postage Charges	87
		Telegraph Charges	136
		Rents, Rates and Taxes	100, 115
		Cost of Stationery	132
		Office Expenses	79
		Miscellaneous	76
		Supplies and Services.	
School of Arts ..	.....	Library and Prizes	66
		Materials	
		Wages for Coolies	
		Purchase of Apparatus	59
		Petty Works of Construction	81
		Contingencies.	
		Purchase of Furniture	51
		Hot and Cold Weather Charges	55
		Repairs to Furniture	
		Postage Charges	87
		Telegraph Charges	136
		Rents, Rates and Taxes	100, 115
		Office Expenses	79
		Miscellaneous	76
		Supplies and Services.	
Government Schools, Special— School of Engineering.	.....	Class Books	16
		Library and Prizes	66
		Purchase of Instruments	59
		Batta to Students	13
		Petty Works of Construction	81
		Workshop and Laboratory Expenses ..	61, 142
		Contingencies.	
		Purchase of Furniture	51
		Hot and Cold Weather Charges	55
		Landing and Shipping Charges	63
		Postage Charges	87
		Telegraph Charges	136
		Rents, Rates and Taxes	100, 115
		Office Expenses	79
		Miscellaneous	76
		Supplies and Services.	
Reformatory School—	.....	Rations	101
		Hospital Charges	
		Clothing and Bedding	
		Library and Prizes	66

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F as to the description of charge and the sanctions and details required.
		Supplies and Services—cont.	
22. Education—Government Schools, Special—Reformatory School—*cont.*	.....	Class Books	16
		Mark Money	71
		Purchase of Materials	
		Petty Works of Construction	81
		Remuneration to Examiners	110
		Contingencies.	
		Purchase of Furniture	51
		Purchase of Books	16
		Petty Repairs to Buildings	81
		Repairs to Furniture	
		Wages of Coolies and Watchmen	
		Postage Charges	87
		Telegraph Charges	136
		Rents, Rates and Taxes	100, 115
		Cleaning Charges	23
		Office Expenses	79
		Miscellaneous	76
		Supplies and Services.	
School of Commerce.	.....	Cost of Type-writers	51
		Purchase of Apparatus, &c.	59
		Maps, Globes, &c.	96
		Library and Prizes	66
		Contingencies.	
	.....	Landing and Shipping Charges (including freight).	63
		Purchase of Furniture	51
		Purchase of Books	16
		Petty Repairs to Buildings	81
		Repairs to Furniture	
		Postage Charges	87
		Telegraph Charges	136
		Office Expenses	79
		Miscellaneous	76
Miscellaneous.	.....	Purchase and Collection of Oriental Manuscripts.	
		Registration of Books	
		Teachers' Certificates Examinations ..	
		Miscellaneous	76
		Supplies and Services.	
23. Ecclesiastical—Ecclesiastical Establishments.	.....	Church Furniture, Altar Cloth, &c. ..	21
		Petty Construction and Repairs of Churches.	81
		Contingencies.	
		Purchase of Books	16
		Cost of Stationery	132
		Hot and Cold Weather Charges	55
		Cleaning Charges	23
		Postage Charges	87
		Telegraph Charges	136
		Rents, Rates and Taxes	100, 115
		Office Expenses	79
		Purchase of Furniture	51
		Repairs to Furniture	
		Miscellaneous	76

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F as to the description of charge and the sanctions and details required.
	Contingencies.		
Cemetery Establishment (Collectors).	Petty Construction and Repairs ..	....	81
		Contingencies.	
Cemetery Establishment (Chaplains).	.....	Petty Construction and Repairs	81
		Miscellaneous	76
		Contingencies.	
24. Medical.—Medical Establishments (Superintendence and District Medical and Sanitary Officers).	.....	Purchase of Books	16
		Repairs to Furniture	
		Liveries and Clothing of Servants	67
		Tour Charges	139
		Hot and Cold Weather Charges	55
		Office Expenses	79
		Miscellaneous	76
		Postage Charges	87
		Telegraph Charges	136
		Rents, Rates and Taxes	100, 115
		Purchase of Furniture	51
		Supplies and Services.	
Hospitals and Dispensaries.	.....	Diet of Patients	
		Bedding and Clothing	

		Medicines supplied by Military Department.	
		Country Medicines	74
		Hospital Necessaries	
		Funeral Expenses	50
		Sanitary Charges	
		Lime-washing Charges	
		Batta to Pregnant Women	
		Petty Works of Construction	81
		Contingencies.	
		Purchase of Furniture	51
		Repairs to Furniture	
		Petty Repairs to Buildings	81
		Hot and Cold Weather Charges	55
		Postage Charges	87
		Telegraph Charges	136
		Rents, Rates and Taxes	100, 115
		Office Expenses	79
		Miscellaneous	76
		Supplies and Services.	
24. Medical—Sanitation and Vaccination. Sanitary Commissioner's Department and Sanitary Board.	.....	Scientific Instruments and Apparatus, &c. ..	58
		Sanitary Arrangements during Festivals ..	
		Contingencies.	
		Purchase of Furniture	51
		Postage Charges	87
		Telegraph Charges	136
		Purchase of Books	16
		Landing and Shipping Charges	63
		Repairs toFurniture	

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F as to the description of charge and the sanctions and details required.
		Contingencies—cont.	
24. Medical—Sanitation and Vaccination. Sanitary Comissioner's Department and Sanitary Board—*cont.*	.....	Tour Charges	139
		Hot and Cold Weather Charges	55
		Office Expenses	79
		Miscellaneous	76
	Supplies and Services.		
Sanitation and Vaccination (under Government Agents and Collectors).	Cost of Lymph	.....	
	Remuneration to Vaccinators	.....	111
	Batta to Mothers of Vaccinated Children ..	.....	8
	Calf Depot Charges	.....	18
	Contingencies.		
	Purchase of Furniture	.....	51
	Tour Charges	.....	139
	Service Postage	.....	87
	Service Telegrams	.....	136
		Supplies and Services.	
Sanitary Engineer's Department.	.....	Purchase and Repair of Drawing and Survey Instruments.	58
		Cooly to Survey Lascars	
		Contingencies.	
		Purchase of Furniture	51

	.....	Purchase of Books	16
		Landing and Shipping Charges	63
		Repairs to Furniture	
		Liveries and Clothing of Servants	67
		Tour Charges	139
		Hot and Cold Weather Charges	55
		Cleaning Charges	23
		Postage Charges	87
		Telegraph Charges	136
		Office Expenses	79
		Miscellaneous	76
Grants for Medical Purposes—Expenses in connection with the Bubonic Plague—	Petty Works of Construction and Repairs ..	.....	85
	Cost of Stationery		
	Hospital Equipment		
	Hospital Clothing and Bedding		
	Railway Passage		
	Postage Charges		
	Telegraph Charges		
	Office Expenses		
	Miscellaneous		
		Supplies and Services.	
Medical College—	.....	Library Charges	65
		Purchase of Instruments and Chemicals ..	51
		Laboratory and other Charges	61
		Books for Civil Medical Pupils	16
		Training of Sanitary Inspectors	140
		Remuneration to Examiners	109
		Contingencies.	
		Landing and Shipping Charges	63
		Repairs to Furniture	
		Postage Charges	87

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F, as to the description of charge and the sanctions and details required.
		Contingencies—cont.	
24. Medical—Medical College—*cont.*	.....	Telegraph Charges	136
		Office Expenses	79
		Miscellaneous	76
		Rents, Rates and Taxes	100, 115
		Supplies and Services.	
Lunatic Asylums.	.....	Diet of Patients	35
		Clothing and Bedding	
		Medicines	74
		Funeral Expenses	50
		Amusement and Recreation of Patients ..	
		Purchase of Materials	
		Petty Works of Construction	81
		Railway Passage and Boat-hire for Insanes.	98
		Contingencies.	
		Purchase of Furniture	51
		Petty Repairs to Buildings	81
		Repairs to Furniture	
		Lime-washing Charges	
		Postage Charges	87
		Telegraph Charges	136
		Rents, Rates and Taxes	100, 115
		Office Expenses	79
		Miscellaneous	76
		Supplies and Services.	
Chemical Examiner.	.....	Purchase of Instruments and Chemicals ..	51
		Articles for Experimental Work	
		Animals, &c.	
		Contingencies.	
		Purchase of Furniture	51
		Landing and Shipping Charges	63
		Repairs to Furniture	
		Postage Charges	87
		Telegraph Charges	136
		Tour Charges	139
		Hot and Cold Weather Charges	55
		Office Expenses	79
		Miscellaneous	76
		Supplies and Services.	
25. Political—Political Agents.	.....	Section Writing and Copying	130
		Contingencies.	
		Purchase of Furniture	51
		Purchase of Books	16
		Tour Charges	139
		Hospital Charges	
		Carriage of Stamps	
		Carriage of Treasure	
		Carriage of Medicine Chests	
		Postage Charges	87
		Telegraph Charges	136
		Office Expenses	79
		Miscellaneous	76
		Rents, Rates and Taxes	100, 115

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F, as to the description of charge and the sanctions and details required.
	Supplies and Services.		
	Pony-breeding Charges.		
26. Scientific and other Minor Departments—	Feeding Charges (Maintenance of Stallions).	.....	
	Keep of Ponies whilst under Castration ..	.....	
Veterinary and Stallion Charges—Pony and Mule-breeding Charges—	Purchase of Ponies	.....	97
	Rewards for Castration	.....	
	Petty Works of Construction and Repairs ..	.....	84
	Mule-breeding Charges.		
	Purchase of Donkey Stallions	.....	97
	Maintenance of Donkey Stallions	.....	
	Stabling Charges	.....	
	Fees for first forty Foals	.....	
	Prizes at Shows	.....	
		Supplies and Services.	
Civil Veterinary Department—	.....	Purchase, Repair and Carriage of Tents ..	138
		Contingencies.	
	.....	Purchase of Books	16
	.....	Repairs to Furniture	
		Tour Charges	139
		Postage Charges	87
		Telegraph Charges	136
		Office Expenses	79
		Miscellaneous	76
	Contingencies.		
Stock Inspectors.	Service Postage	.....	87
	Service Telegrams	.....	136
	Tour Charges	.....	139
Exploration of Petroleum, Coal and Minerals—			
		Supplies and Services.	
Archæological Department—	.....	Plates for Reports	86
Archæological Survey—		Photographic Chemicals, Plates and other Accessories.	84
		Repairs to Photographic Apparatus ..	
		Articles for Plaster Cast Moulds	6
		Purchase of Coins and Objects of ancient interest.	25
		Measuring and Photographic Coolies ..	
		Deciphering Charges	
		Materials for Drawing	
		Purchase, Repair and Carriage of Tents ..	138
		Contingencies.	
		Repairs to Furniture	
		Tour Charges	139

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F, as to the description of charge and the sanctions and details required.
		Contingencies—cont.	
26 Scientific and other Minor Departments—Archæological Department—Archæological Survey—*cont.*	.....	Postage Charges	87
		Telegraph Charges	136
		Rents, Rates and Taxes	100, 115
		Cleaning Charges	23
		Office Expenses	79
		Miscellaneous	76
		Supplies and Services.	
Government Epigraphist—	.....	Photographic Materials and Plant ..	83
		Dabbers and Brushes	32
		Pasting and Mounting of *fac similies* ..	
		Cleaning Copper Plate Inscriptions ..	
		Contingencies.	
		Purchase of Furniture	51
		Purchase of Books	16
		Tour Charges	139
		Cost of Stationery	132
		Postage Charges	87
		Telegraph Charges	136
		Rents, Rates and Taxes	100, 115
		Office Expenses	79
		Miscellaneous	76

		Supplies and Services.	
Provincial Museums.	.....	Cost of Specimens	
		Objects of Interest and Coin	
		Fittings, Furniture, &c., for the Collection ..	48
		Cost of Books and Publications	16
		Library	
		Lithographic Plates	
		Ammunition	
		Charges for feeding Live Animals	
		Expenses for Reading Coin	
		Do. for Measurement	
		Contingencies.	
		Purchase of Furniture	51
		Freight and Landing and Shipping Charges.	63, 49
		Repairs to Furniture	
		Wages and Cooly	
		Cleaning Charges	23
		Postage Charges	87
		Telegraph Charges	136
		Rents, Rates and Taxes	100, 115
		Liveries and Clothing of Servants	67
		Office Expenses	79
		Miscellaneous	76
		Supplies and Services.	
Public Observatories.	.....	Public Clock Charges	92
		Purchase and Repair of Instruments ..	57
		Petty Works of Construction	81

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F as to the description of charge and the sanctions and details required.
		Contingencies.	
26. Scientific and Other Minor Departments— Public Observatories—*cont.*	.....	Purchase of Furniture	51
		Purchase of Books	16
		Landing and Shipping Charges	63
		Petty Repairs to Buildings	81
		Repairs to Furniture	
		Tour Charges	139
		Hot and Cold Weather Charges	55
		Cleaning Charges	23
		Postage Charges	87
		Telegraph Charges	136
		Telephone Charges	137
		Rents, Rates and Taxes	100, 115
		Office Expenses	79
		Miscellaneous	76
		Supplies and Services.	
Cinchona Plantations.	.....	Working Charges	
		Manure	
		Crops	
		Petty Works of Construction	81
		Propagation	
		Purchase of Agricultural Implements ..	
		Laboratory and Manufacturing Charges ..	

			Contingencies.	
			Liveries and Clothing of Servants	67
			Postage Charges	87
			Telegraph Charges	136
			Rents, Rates and Taxes	100, 115
			Office Expenses	79
			Miscellaneous	76
	BOTANICAL GARDENS.			
	Supplies and Services.			
Botanical and Other Public Gardens.	Working Charges			
	Developing the Vegetable Products ..			
	Horticultural and Other Implements ..			
	Labelling			
	Experimental Gardens			
	Cabinets and Materials for the Herbarium ..			
	Library Charges			
	Cost of Supplying Seeds to Other Gardens ..			
	Carriage of Plants			
	Contingencies.			
	Purchase of Furniture		.....	51
	Petty Repairs to Buildings		.....	81
	Liveries and Clothing of Servants		.....	67
	Postage Charges		.....	87
	Telegraph Charges		.....	136
	Rents, Rates and Taxes		.....	100, 115
	Tour Charges		.....	139
	Office Expenses		.....	79
	Miscellaneous		.....	76

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F as to the description of charge and the sanctions and details required.
	OTHER PUBLIC GARDENS.		
16. Scientific and Other Minor Departments— Botanical and Other Public Gardens —*cont.*	Crewe and Ottley Hall Estates, Ootacamund. Barlyar Garden, Nilgiris .. .. Medicinal Garden, Nilgiris .. .. Stone-house Park, Ootacamund .. .. Church Hill Park, Ootacamund .. .. Sim's Park, Coonoor .. .. .. Upper Norwood Park, Ootacamund ..		
		OLD COLLEGE PARK, MADRAS.	
Botanical and Other Public Gardens— Madras.	.....	Cooly Gardeners .. .. Manure .. .. Flower Pots .. .. Tools, &c.	
		Supplies and Services.	
Emigration.	.....	Boat-hire .. .. Section-writing and Copying	130
		Contingencies.	
		Purchase of Furniture	51
		Repairs to Furniture	
		Hot and Cold Weather Charges	55
		Cleaning Charges	51
		Postage Charges	87
		Telegraph Charges	136

		Rents, Rates and Taxes	100, 115
		Office Expenses	79
		Purchase of Books	16
		Tour Charges	139
		Miscellaneous	76
		Contingencies.	
Inland Labour Transport.	.....	Office Expenses	79
		Miscellaneous	76
Experimental Cultivation.	.....	.....	38
		Contingencies.	
Provincial Statistics— District Manuals.	.....	Tour Charges	139
		Cost of Stationery	132
		Service Postage	87
		Service Telegrams	136
	Supplies and Services.		
Provincial Statistics—Registration of Road Traffic.	Petty Works of Construction	.....	
	Contingencies.		
	Cost of Stationery	.....	103
	Rents, Rates and Taxes	.....	
	Cleaning Charges	.....	
	Petty Repairs to Buildings	.....	
	Office Expenses	.....	
	Miscellaneous	.....	

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F as to the description of charge and the sanctions and details required.
		Contingencies.	
26. Scientific and Other Minor Departments—	.....	Purchase of Furniture	51
		Tour Charges	139
		Rents Rates and Taxes	100, 115
Birth and Death Registration (Collectors).		*Contingencies.*	
	.....	Service Postage	87
		Purchase of Furniture	51
		Tour Charges	139
		Office Expenses	79
		Rents, Rates and Taxes	100, 115
		Miscellaneous	76
		Contingencies.	
Rain-gauges (Metrological Reporter).	.....	Service Postage	87
		Service Telegrams	136
		Rents Rates and Taxes	100, 115
		Landing and Shipping Charges	63
		Office Expenses	79
		Miscellaneous	76
	Supplies and Services.		
Rain-gauges (Collectors).	Cost of Land	.....	99
	Petty Works of Construction and Repairs ..	.....	
	Bottle Gauges for Villages	.....	
	Purchase and Repair of Instruments ..	.....	
	Contingencies.		
	Landing and Shipping Charges, etc. ..	.....	
	Miscellaneous	.....	
		Supplies and Services.	
Examinations—Government Examinations.	.....	Remuneration to Examiners	113
		Remuneration to Superintendents and Clerks.	112
		Stationery purchased for Examinations ..	132
		Extra Coolies and Peons	
		Material for Tailoring Examination ..	
		Needlework Material	
		Cost of Chemicals, Models, &c.	
		Section-writing	130
		Tabulation Charges	
		Lithographic Charges	
		Contingencies.	
		Purchase of Furniture	51
		Repairs to Furniture	
		Cost of Stationery	132
		Tour Charges	139

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned are required.	Reference to the number of explanation in Appendix F as to the description of charge and the sanctions and details required.
		Contingencies—cont.	
26. Scientific and Other Minor Departments— Examinations— Government Examinations —*cont.*	.....	Hot and Cold Weather Charges	55
		Postage Charges	87
		Telegraph Charges	136
		Rents, Rates and Taxes	100, 115
		Office Expenses	79
		Miscellaneous	76
		Supplies and Services.	
Examination of Assistants.	.....	Wages to Coolies and Others for conversing with Candidates.	
		Contingencies.	
		Purchase of Furniture	51
		Postage Charges	87
		Telegraph Charges	136
		Purchase of Books	16
		Repairs to Furniture	23
		Cleaning Charges	79
		Office Expenses	76
		Miscellaneous	
		Supplies and Services.	
Provincial Civil Service Examinations	.....	Remuneration to Examiners	109
	.....		
	Supplies and Services.	*Contingencies.*	
Village Officers' Special Tests.	Remuneration to Examiners	Stationery and Other Charges	132
	Contingencies.	.....	109
	Service Postage	.....	87
	Service Telegrams	.....	136
	Cost of Stationery	.....	132
	Miscellaneous	.....	76
		Contingencies.	
Inspector of Explosives.	.....	Postage	87
		Telegrams	136
		Miscellaneous	76
		Miscellaneous Payments.	
27. Territorial and Political Pensions.	.....	House-rent Allowances	56
		Maintenance of Tombs	68
		Guards-of-honour	52
		Fees for the Examination of Gosha Females.	45
		Marriage and Funeral Expenses	72
		Supplies and Services.	
30. Stationery and Printing— Stationery Office at the Presidency.	.....	Freight on Stores from England	49
		Carriage of Stationery	
		Honorarium for Stock-taking	54
		Extra Coolies	
		Bottles for testing Ink Samples	

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F as to the description of charge and the sanctions and details required.
		Contingencies.	
30. Stationery and Printing—Stationery Office at the Presidency—*cont.*	.....	Purchase of Furniture	51
		Landing and Shipping Charges	63
		Petty Repairs to Buildings	81
		Repairs to Furniture	
		Hot and Cold Weather Charges	55
		Cleaning Charges	23
		Postage Charges	87
		Telegraph Charges	136
		Rents, Rates and Taxes	100, 115
		Office Expenses	79
		Miscellaneous	76
		Supplies and Services.	
Government Presses.	.....	Cost of Materials and Stock	31
		Printing and Binding at Jail Presses ..	
		Cocoanut-oil	
		Charcoal and Firewood	
		Contingencies.	
		Purchase of Furniture	51
		Landing and Shipping Charges	63
		Petty Repairs to Buildings	81
		Repairs to Furniture	
		Hot and Cold Weather Charges	55
		Postage Charges	87
		Telegraph Charges	136
		Telephone Charges	137
		Tour Charges	139
		Rents, Rates and Taxes	100, 115
		Office Expenses	79
		Cost of Dealwood Boxes	
		Fuller's Earth, Soap, Oil, &c.	
		Carriage of Gazettes and Forms	
		Repairs to the Press and Materials ..	
		Miscellaneous	76
Departments under Collectors and Salt, Jail and Other Departments where Countersigned Bills are necessary.	Stationery purchased in the Country ..	.....	132
	Carriage of Stationery	.....	
	Printing at Private Presses	.....	91
Other Departments.	.....	Stationery purchased in the Country ..	132
		Carriage of Stationery	
		Printing at Private Presses	91
32. Miscellaneous—Departments under Collectors.	.....	REMITTANCE OF TREASURE BEYOND THE DISTRICT.	106
	Subscriptions to Periodicals and Newspapers.	.....	78, 80
	CHARGES FOR SEARCH FOR HIDDEN TREASURE.	.....	
	DONATIONS FOR CHARITABLE PURPOSES ..	.....	
	Maintenance of Strangers and Indigent Persons.	.....	69
	Burial of Paupers	.....	17

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F. as to the description of charge and the sanctions and details required.
32. Miscellaneous—Departments under Collectors—*cont.*	Diet, &c., Charges of Wounded Persons sent by the Police or Magistracy for Treatment in Hospitals.	.....	
	Batta to paupers in criminal cases ..		125
	REWARDS FOR DESTRUCTION OF WILD ANIMALS.		
	STAMPING WEIGHTS AND MEASURES.		
	Supplies and Services.		
	Purchase, Repair and Carriage of Instruments.	.....	131
	Wages of Blacksmiths	.....	
	Petty Supplies	.....	
	Contingencies.		100, 115
	Rents, Rates and Taxes	.....	
	PEARL FISHERY.		
	Supplies and Services.		
	Coals for Steamers		81
	Cost of examining Pearl Banks	.....	
	Petty Works of Construction		
	Contingencies.		100, 115
	Rents, Rates and Taxes	.....	87
	Postage Charges	.....	136
	Telegraph Charges	.....	16
	Purchase of Books	.....	
	Repairs to Furniture	.....	79
	Office Expences		

	CHANK FISHERIES.		
	Supplies and Services.		
	Chanks		
	Preparatian of Ropes and Stones for Canoes.		
	Hire of Canoes for fishing, carrying and loading Chank.		
	Contingencies.		81
	Petty Repairs to Buildings	.....	100, 115
	Rents, Rates and Taxes	.....	79
	Office Expenses	.....	76
	Miscellaneous	.....	
	MAINTENANCE OF FISHERY VESSELS.		
	Supplies and Services.		
	Cost of Coal		
	Engineer's Expendible and Dead Stock ..		
	Deck Stores		
	Saloon Stores		
	Landing Charges, Steamer Freight and Cooly-hire.		
	Provision for the Crew		
	Repairs to Flags		
	Oil, Tallow, for Engines and Lamp ..		
	Carpenter, Labourers, &c.		
	Water for Boiler and Drinking Purposes ..		
	Contingencies.		87
	Postage Charges	.....	136
	Telegraph Charges	.....	51
	Purchase of Furniture	.....	

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F as to the description of charge and the sanctions and details required.
	MISCELLANEOUS AND UNFORESEEN CHARGES.		
32. Miscellaneous—Departments under Collectors—*cont.*	Rewards	.....	124
	Fire and Epidemic Charges	.....	47
	Miscellaneous	.....	76
Other Departments.	.....	Rents, Rates and Taxes	116
		Cost of Books and Publications	29
		Subscriptions to Periodicals and Newspapers.	78, 80
		DONATIONS FOR CHARITABLE PURPOSES.	
		Maintenance of Strangers and Indigent Persons.	69
		Burial of Paupers	17
		Diet, &c., Charges of Wounded Persons sent by the Police or Magistracy for Treatment at Hospitals.	
		Batta to Paupers in Criminal Cases ..	
		Relief to Distressed British Subjects ..	105
		CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS.	
		Supplies and Services.	
		Deportations and Railway Fares of Vagrants.	37
		Clothing and Rations	
		Photographs	
		Diet under Section VIII of the Act ..	
		Extra Stores	37
		Men to Employment	
		Transfer to Bombay	
		Medical Diet	
		Contingencies.	
		Rents, Rates and Taxes	100. 115
		Postage Charges	87
		Miscellaneous	76
		Office Expenses..	79
		STAMPING WEIGHTS AND MEASURES.	
		(MADRAS.)	
		Supplies and Services.	
		Seals and Dies	131
		Verification of Standard Weights and Measures.	
		Petty Supplies	
		BEACH LATRINE FOR CLERKS.	
		Supplies and Services.	
		Hire of Bullocks	53
		Repair, &c., to Latrine Cans	

Department for which separate bill is required and a separate page is to be opened in the contingent register.	Expenditure for which countersigned bills are required.	Expenditure which is audited by the Accountant-General for which no countersigned bills are required.	Reference to the number of explanation in Appendix F. as to the description of charge and the sanctions and details required.
	OFFICE CONTINGENCIES.		
	RELIEF WORKS IN CHARGE OF CIVIL OFFICERS.		
	Communications.		
33. Famine Relief—	Wages of Labour		
	Tools and Plant		
	Hutting and Other Accommodation ..		
	Other Expenditure		
	Miscellaneous Public Improvements.		
	Wages of Labour	.....	40
	Tools and Plant		
	Hutting and Other Accommodation ..		
	Other Expenditure		
	Irrigation.		
	Wages of Labour		
	Tools and Plant		
	Hutting and Other Accommodation ..		
	Other Expenditure		

	RELIEF TO PEOPLE EMPLOYED OTHERWISE THAN ON RELIEF WORKS.		
	Relief to Weavers.		
	GRATUITOUS RELIEF—		
	Relief given in Kitchens and Poor-houses ..		
	Do. in Villages		
	Do. on Works		
	Do. in Other Ways	.....	
	MISCELLANEOUS—		
	Loans for the Purchase of Fodder and Cattle.		40
	Advances to Village Headmen or Land-holders for digging Tanks or for other Village Improvements.		
	Transport of Coolies		
	Irrecoverable Items written off		
	Other Items (flood charges, &c.)		
13. Minor Works and Navigation.	Maintenance and Upkeep of Minor Irrigation Works.	.....	75
	NEW WORKS.		
15. Civil Works— In charge of Civil Officers.	Civil Buildings		
	Communications		
	Miscellaneous Public Improvements ..		
	REPAIRS.	.....	22
	Civil Buildings		
	Communications		
	Miscellaneous Public Improvements ..		
	Tools and Plant		

APPENDIX F.

EXPLANATION of CHARGES to be taken under each head of account shown in Appendix E, the sanction and other particulars required in the bill.

[Number, rate and number and date of sanction of Government or Controlling Officer to be clearly noted in the bills]

Number of Item.	Head of contingent expenditure.	Description of charge to be shown under each head of contingent expenditure.	Sanction or other particulars required.
1	Allowance for mustering Gosha Pensioners.	25. Political (Tanjore Palace).	The Government Agent can incur expenditure within budget provision —G.O., No. 477, Financial, dated 12th April 1897.
2	Amindivi Coir Charges ..	3. Land Revenue ..	Charges admitted with reference to 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 year showing the purchase and sale of coir and the stock on hand. The statement is checked in the Accountant-General's office and submitted to the Board of Revenue.
3	Apparatus for taking Finger Prints.	Registration Department.	Sanction of the Inspector-General of Registration is required—G.O., No. 991, Financial, dated 30th November 1897.
4	Arms and Accoutrements..	Police Department ..	May be incurred under the sanction of the Inspector-General of Police subject to budget provision.
5	Do. ..	5. Salt	The Board of Revenue can sanction charges within budget provision.
6	Articles for plaster cast Moulds.	Archæological Survey ..	May be incurred subject to budget provision—G.Os., No 661, Public, dated 22nd June 1896, and No. 1184, Public, dated 6th November 1896.
7	Batta to Meriahs ..	....	Sanction of Government is required.
8	Batta to Mothers of vaccinated children.	Vaccination Dept. (Bangalore).	May be incurred subject to budget provision—G.O., No. 730, Financial, dated 30th May 1872.
9	Batta to Paiks	....	Sanction of Government is required.
10	Batta to Prisoners ..	Law and Justice ..	Sessions Judges and District and Divisional Magistrates can sanction batta at the rates allowed to 3rd-class witnesses to prisoners acquitted as well as to those arrested under section 427 of the Criminal Procedure Code and discharged by the High Court if they are without means and live at a distance of more than ten miles from the courts. They can also sanction batta at the same rate to prisoners released under section 438 of the Criminal Procedure Code and residing at more than ten miles distance. Superintendents of District and Central Jails can grant batta and travelling allowance at the rates given below to prisoners released at a distance from their homes— For every 20 miles to be travelled by road — 2 annas. For any portion of the journey which can be performed by rail. — A 3rd-class ticket under the Railway credit note system. If it is impossible for them to travel except by boat. — Boat-hire. They can also sanction subsistence allowance to prisoners released after an imprisonment of 12 months or more, a sum sufficient to maintain them for one month, subject to a maximum of Rs. 2. Officers in charge of sub-jails can grant subsistence allowance not exceeding 2 annas a day to prisoners discharged from sub-jails to enable them to reach their villages—G.O., No. 413, Financial, dated 2nd May 1898.
11	Do. ..	Presidency Police ..	May be allowed at rates not exceeding 4 annas for a native and 8 annas for a European or Eurasian prisoner under trial.

Number of item.	Head of contingent expenditure.	Description of charge to be shown under each head of contingent expenditure.	Sanction or other particulars required.
12	Batta to Prisoners and Witnesses.	5. Salt. Batta and Travelling Expenses to persons summoned as witnesses as well as to persons arrested on suspicion of having committed offences under the Madras Salt Act IV of 1889 and the Abkári Act of 1886 and released under sections 55 and 40 (3) of the Acts, respectively.	The allowances may be paid in accordance with the following scale :—

Travelling expense.	Europeans and East Indians.			Natives.		
	1st Class.	2nd Class.	3rd Class.	1st Class.	2nd Class.	3rd Class
Fare by Rail	1st Class.	2nd Class.	3rd Class.	1st Class.	2nd Class.	3rd Class.
	AS.	AS.	AS.	AS.	AS	PS.
By road per mile	8	4	2	6	2	3
By sea or canal	Actual expenses of passage.					
	RS.	RS.	AS.	RS.	AS.	AS.
Compensation per day for loss of time not to exceed.	3	1	8	1	8	4

[Notification No. 263, dated 30th August 1889, and No. 403, dated 25th August 1890, and Corrigenda, dated 9th June 1893, published in pages 544 and 585, 676 and 782 of the *Fort St. George Gazettes*, dated 3rd September 1889, 9th September 1890, and 11th July 1893, respectively.]

13	Batta and Carriage to Students.	22. Education	May be incurred under the sanction of the Director of Public Instruction subject to budget provision.
14	Birth, Death and Marriage Registration.	....	Non official marriage registrars may recoup themselves from the treasury with any expenditure which they may incur in excess of the fees collected by them in connection with marriage registration—G.O., No. 343, Public, dated 25th February 1898. The charges should be recouped as soon as they are incurred or once a month by the submission to the Treasury of bills countersigned by the District Magistrate—G.O., No. 453, Public, dated 18th March 1898.
15	Boats	....	Charges on account of construction of boats require the sanction of Government.
16	Books	....	Purchase requires sanction of Government. The Director of Public Instruction can sanction purchase of class books within budget provision—G.O., No. 6, Educational, dated 10th January 1872, and paragraph 5 of G.I., No. 2980, Financial, dated 25th August 1884. The High Court can sanction purchase of books for the Court library within budget provision—G.Os., No. 413, Financial, dated 2nd May 1898, and No. 739, Financial, dated 26th August 1898. The Superintendent of Government Central Museum and the Government Astronomer can purchase books for their library within budget provision—G.O., No. 714, Revenue, dated 8th August 1893, and No. 414, Financial, dated 8th July 1896.
17	Burial of Paupers ..	32. Miscellaneous—Charges incurred for burying Paupers dying in other than Local Fund or Municipal dispensaries and outside cantonment limits.	Expenditure may be incurred by District Magistrates and the Commissioner of Police up to Rs. 10 in the case of a destitute European or East Indian and up to Rs. 2 in each case on account of a native G.Os., No. 1867, Local and Municipal, dated 8th October 1888, No. 2102, Judicial, dated 31st December 1890, No. 1303, Judicial, dated 2nd July 1891; and No. 12, Ecclesiastical, dated 15th February 1895. Bills should be supported by a certificate that the expenditure charged does not include any charges on account of paupers dying in Local Fund or Municipal dispensaries or within Cantonment limits.
18	Calf Depot Charges ..	Vaccination Department (Agency tracts).	May be incurred subject to budget provision—G.O., No 812, Judicial, dated 3rd April 1894.

Number of item.	Head of contingent expenditure.	Description of charge to be shown under each head of contingent expenditure.	Sanction or other particulars required.
19	Cattle Pound Charges ..	20. Police	Charges are admitted by the Accountant-General on a consolidated receipt signed by the Collector of the District, their detailed audit being conducted by him.
20	Charges for Police Custody.	All Charges for dieting prisoners in lock-ups, haja's, havalats or in custody in Magistrate's camps and those for conveyance of under-trial prisoners.	.....
21	Church Furniture, Altar Cloth, &c.	23. Ecclesiastical ..	Each Protestant church, civil, railway or military (cathedrals excepted), may be supplied with the articles noted below on Executive Engineer's certificate of the necessity of supply or renewal as the case may be:—

	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 Clergymen ..	50
Fair linen cloths and napkins for Communion service	35
Two service books for the Communion table ..	30

Where the congregation choose to contribute in order to procure any of these articles of a richer design or material, the grant fixed may be paid to the Chaplain, if desired.

In cathedrals of the Church of England the renewal and repair of furniture should be met out of the fixed monthly grants made by the Civil department towards the maintenance of service.

In churches where pew rents are charged, the cost of the renewal and repair of furniture should be met from that fund. But in cases in which a portion of the seats are reserved by Government, the cost of the renewals and repairs should be apportioned proportionately between Government and the pew rent fund.—G.O., No. 141, Ecclesiastical, dated 17th July 1885.

22	Civil works (in charge of civil officers).	45. Civil Works ..	The Agents in Ganjám Vizagapatam and Gódávari can sanction the construction of new roads up to a limit of Rupees 3,000 and repairs to communications without any limit—G.O., No. 1040, Financial, dated 29th November 1894.—For buildings—*Vide* 81.
23	Cleaning Charges ..	Sweeping and Scavenging Expenses.	The Inspector-General of Registration can sanction remuneration to sweepers up to Rs. 2 a month in Registration offices—G.O., No. 1342, Judicial, dated 24th June 1895. The Inspector-General of Police and the Inspector-General of Prisons can sanction the entertainment of sweepers whose whole time is not devoted to the public service and charge their wages to contingencies—G.Os., No. 1343, Judicial, dated 24th June 1895, and No. 413, Financial, dated 2nd May 1898, respectively. The Director of Public Instruction can sanction the entertainment of sweepers, scavengers and conductresses whose whole time is not devoted to the public service and charge their wages to contingencies—G.O., No. 631 R., Financial, dated 13th July 1895. The Board of Revenue (in all departments) and the Surgeon-General with the Government of Madras can sanction the entertainment of sweepers whose whole time is not devoted to the public service and whose wages are charged to contingencies—G.O., No. 772, Financial, dated 20th September 1897.
24	Clothing and Uniform ..	Police Department ..	The bills are drawn by the Inspector-General of Police and the expenditure is adjusted by the Accountant-General to the debit of the several branches of the department annually on receipt of information from that officer.

Number of item.	Head of contingent expenditure.	Description of charge to be shown under each head of contingent expenditure.	Sanction or other particulars required.
25	Coins and objects of ancient interest.	Archæological Survey ..	May be incurred subject to budget provision—G Os., No. 661, Public. dated 22nd June 1896, and No. 1184, Public, dated 6th November 1896.
26	Commission for collection of water-tax.	Paid to the village agency concerned for collecting water-tax on account of the Rushikulya canal (Ganjám).	At three per cent. on the amount of collections—G.O., No. 871. Revenue, dated 19th August 1892. The amount of collections should be certified on bills.
27	Compensation in lieu of rice.	Compensation allowed to the members of the Governor's Band under Army Regulations of India, Vol. I., Part II. Division II, section 3, article 448.	Allowed in the proportion of 33/64 Madras measure of rice per man per diem when the price exceeds Rupee 1 for 13⅜ measures.
28	Compensation to the Madras Municipality for withholding liquor tax.	5. Salt	Paid under the special sanction of Government every year.
29	Cost of books and Publications.	32. Miscellaneous—Works of general utility not required in a particular department.	*Vide* No. 16.
30	Cost of land	....	Purchase of land for the use of any department requires the sanction of Government.
31	Cost of materials and stock.	Government Presses ..	May be incurred by Collectors within the limits prescribed for the purchase of European articles—G.O., No. 142, Revenue, dated 24th March 1896. The purchase of materials for the Secretariat Press requires the sanction of Government.
32	Dabbers and Brushes ..	Government Epigraphist ..	*Vide* No. 51.
33	Demarcation Stones ..	3. Land Revenue (on account of Rushikulya Project, temporary).	Special sanction of Government is required.
34	Diet and Road Money to Prosecutors and Witnesses.	....	May be allowed at the rates given below :—

Complainants and witnesses.	Europeans and East Indians.		Natives.		All races.
	Batta per day.	Per mile by road.	Batta per day.	Per mile by road.	Fares 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	1st class
Second class	1 0 0	0 4 0	0 8 0	0 2 0	2nd ,,
Third class	0 8 0	0 2 0	0 4 0	0 0 3	3rd ,,

(G.O., No. 999, Judicial, dated 27th June 1873.)

For journeys by sea the actual expenses of passage may be paid.
First-class witnesses may also be paid the actual carriage-hire to and from the court incurred on the days of attendance at court.
Criminal courts may also 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. The expenses so paid should not exceed 8 annas a mile.*
Bills for the charge should be supported by detailed statements prescribed in Accountant-General's Printed Memo. No. 58, dated 29th November 1883.

* NOTE.—Fractions of a mile should not be taken into account in calculating mileage.

Number of item	Head of contingent expenditure.	Description of charge to be shown under each head of contingent expenditure.	Sanction or other particulars required.
35	Diet of Patients, &c. ..	Lunatic Asylum ..	Charges should be incurred only in the case of patients without means, as such charges should ordinarily, under Act XXXVI of 1858, be borne by their relatives and friends.
36	Elephants	....	Purchase of elephants requires the sanction of Government—G.I., No. 354, Financial, dated 28th January 1880.
37	European Vagrants ..	32. Miscellaneous ..	Charges on this account require the previous sanction of Government except the following:— (1) Subsistence allowance for the vagrants and expenses incurred in forwarding them to the port of deportation—G.O., No. 1105, Public, dated 28th July 1871; and (2) Expenses incurred at the port of deportation—G.O., No. 832, Public, dated 18th June 1881. The travelling expenses to Bombay of such able-bodied vagrants as may be induced to transfer themselves voluntarily to that station may also be admitted—G.O., No. 211, Public, dated 6th February 1884.
38	Experimental Cultivation.	26. Minor Department ..	Charges may be incurred under the sanction of the Board of Revenue subject to budget provision.
39	Extradition Charges ..	Police Department ..	Sanction of the Inspector-General of Police is required.
40	Famine-relief Charges ..	....	Previous sanction of Government should be obtained to incurring expenditure on this account.
41	Fees to Pleaders in Civil Cases and in Pauper Suits.	....	Collectors can sanction payment of the regulation or other authorised fees. In cases in which the regulation fee is less than Rs. 5 and is considered inadequate, a fee not exceeding that amount may be sanctioned. Payment of fees in excess of the regulation fees 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. Collectors have power to oppose first and second appeals in Civil Courts against decisions passed in favour of Government, to correspond with the Government Pleader, Madras, in regard to second appeals of this description, and to sanction regulation fees in second appeals decided favourably to Government—G.Os., No. 313, Financial, dated 4th May 1896, and No. 710, Financial, dated 24th October 1896. In civil cases decided in favour of Government the full regulation fees prescribed in the case of Pleaders for private parties should be paid. In cases in which the decision is against Government, half fees will be allowed in view of the retaining fee paid. (M.G., No. 2273, dated 26th August 1886, Judicial.) This ruling does not apply to Vakils other than Government Pleaders. The fees in such cases must be settled by special agreement, but must not exceed the regulation fee without special sanction of the Board in each case. (M.G., No. 409, dated 25th February 1887, Judicial, and Board's Proceedings, No. 789, dated 29th November 1887.)
42	Fees to Pleaders in Criminal Cases.	....	The High Court and Sessions Judges can sanction 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. In cases 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 28rd May 1893; and No. 1864, Judicial, dated 31st July 1894.

	tingent ure.	Description of charge to be shown under each head of contingent expenditure.	Sanction or other particulars required.
42	Fees to Pleaders in Criminal Cases—*cont.*	....	When two or more accused persons are being tried together and are entitled, under the rules, to be defended by a Vakil appointed by the Court ordinarily one Vakil only should be appointed to defend all the accused. But in exceptional cases, when the accused have from the first, incriminated each other, and one Vakil cannot properly defend all of them, it will be in the discretion of the Sessions Judge to appoint an additional Vakil or Vakils according to the necessity of the case. (High Court Circular No. Dis.-628, dated 26th March 1897.) District Magistrates can sanction fees at rates not exceeding Rs.25 per diem to public prosecutors for conducting criminal cases including those in which they are required to appear in outlying Magistrate's Courts—G.O., No. 889, Judicial, dated 7th June 1898. District Magistrates may sanction fees at the same rate to pleaders other than Public Prosecutor to conduct prosecutions under section 495, Criminal Procedure Code. Bills on this account should be supported by a certificate that it was impossible for the Public Prosecutor or the Prosecuting Police Inspector to attend at the hearing, and that the case could not be postponed for the purpose of enabling either of those officers to do so. (G.O., No. 436, Judicial, dated 13th March 1899.) The grant of higher fees requires the sanction of Government. Government Agents, Ganjám and Vizagapatam, and the Principal Assistant Agent, Ganjám, can appoint their managers or head clerks to conduct prosecution in sessions cases when a Government Prosecutor or other competent pleader is not available and allow them fees in the shape of local allowance not exceeding Rs. 25 in each case and not exceeding Rs. 250 a month in the aggregate including their pay—G.Os., No 394, Judicial, dated 13th February 1893, and No. 1756, Judicial, 7th July 1885.
43	Fees to Interpreters ..	....	District Magistrates can sanction in their own offices as well as in those of the Magistrates subordinate to them expenditure up to Rs. 10 in each case for the interpretation of evidence given in a language not understood by the accused. Sessions Judges may incur similar expenditure up to the limit mentioned—G.O., No. 2411, Judicial, dated 22nd November 1851.
44	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, can be granted a fee of Rs. 16 for conducting a post-mortem examination and, 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 fee other than the usual expenses paid to a witness—G.I., No. 3050, Financial, dated 11th August 1882, and G.O., No. 422, Public, dated 4th March 1884.
45	Fees for the Examination of Gosha Females.	27. Territorial and Political Pensions.	A fee of Rs. 4 is admissible to a medical subordinate in military employ (G.O., No. 826, Public, dated 23rd July 1887) or to one who does not belong to Government service for conducting similar examinations—G.O., No. 422, Public, dated 4th March 1884. The fee is admissible either for oral or for written evidence—G.O., 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 certificate, opinion or evidence regarding any proceeding of public interest, such as inquests, or judicial inquiries—G.O., No. 1382, Judicial, dated 12th August 1889. A fee of Rs. 2 per day, besides actual expenses of travelling, may be paid to women employed for the examination—G.O., No 336, Revenue, dated 16th May 1894.

Number of item.	Head of contingent expenditure.	Description of charge to be shown under each head of contingent expenditure.	Sanction or other particulars required.
46	Fees for searches in Registration Offices.	3. Land Revenue—For searches to ascertain whether there are any encumbrances on property pledged as security under the Land Improvement Loans Act.	The fees charged should be credited to X. Registration in the Treasury account.
47	Fire, &c., Charges ..	32. Miscellaneous ..	Petty charges of absolute necessity for protection of human life can be sanctioned by the Board of Revenue subject to budget provision —G.O., No. 1459, Revenue, dated 20th December 1882.
48	Fittings, Furniture, &c., for the Collections.	Government Museum ..	*Vide* No. 51.
49	Freight Charges ..	....	Bills for freight charges on stores despatched locally are presented to the Accountant-General by the agents of the Steamship Companies and, after being checked with the tonnage statements, are paid and debited to the departments concerned. For freight on Europe stores see No. 51.
50	Funeral Expenses ..	Presidency Hospitals ..	May be incurred up to Rs. 10 in the case of a European, Rs. 2 in the case of a native, and 8 annas each in the case of children.
51	Furniture	Country and European articles including record-racks, rattan mats and blinds, table-cloth and office scales and weights.	Sanction of the controlling authority is necessary for the purchase of country articles costing not less than Rs. 50 and not more than Rs. 100 each. In the absence of such authority, or when the cost of the article exceeds Rs 100, sanction of Government is required. The Superintendent of Revenue Survey and other heads of departments, Collectors and the Resident in Travancore and Cochin can purchase for their own offices country articles costing not more than Rs. 100 each—G.Os., No. 14, Financial, dated 9th January 1895; No. 160, Financial, dated 15th February 1895; No. 313, Financial, dated 4th May 1896; No. 330, Financial, dated 13th May 1896; No. 710, Financial, dated 24th October 1896; and No. 14, Financial, dated 8th January 1897. The Deputy Commissioners of Salt and Abkári Revenue, District Superintendents of Police and Civil Medical officers in charge of districts, Presidency State hospitals and Lunatic Asylums can purchase country articles up to a limit of Rs. 25 in each case—G.Os., No. 379, Financial, dated 13th May 1895; No. 160, Financial, dated 15th February 1895; and No. 261, Financial, dated 21st March 1895. The sanction of the controlling authority is necessary for the purchase of European articles costing 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, sanction of Government is necessary—G.O., No. 160, Financial, dated 15th February 1895. The Superintendent of Revenue Survey and other heads of departments and the Resident in Travancore and Cochin can purchase for their own offices articles, the cost of which does not exceed Rs. 10—G.Os., No. 14, Financial, dated 9th January 1895; No. 160, Financial, dated 15th February 1895; No. 330, Financial, dated 13th May 1896; and No. 14, Financial, dated 8th January 1897. The Board of Revenue (in all departments) is authorised to sanction the purchase of clocks and time-pieces 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—a time-keeper at a cost of Rs. 20. For Collector's and Divisional offices—a time-keeper at a cost of Rs. 26. The Board of Revenue is also authorised to sanction the purchase of survey instruments for the use of Revenue Inspectors—G.O., No. 710, Financial, dated 24th October 1896.

Number of item.	Head of contingent expenditure.	Description of charge to be shown under each head of contingent expenditure.	Sanction or other particulars required.
51	Furniture—*cont.*	....	The cost of Europe stores chargeable to Provincial Revenues including four-fifths freight 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. [See No. 132 for Type-writers.] Indent for Chubb's locks should also be made on the Superintendent of Stationery and included in the general stationery indent. *Note.*—In the case of purchase or renewal of articles of furniture clocks, fixtures and other permanent articles, the bills for charge should contain a certificate from the Head of the department concerned, shewing the date of last supply, and explaining briefly the necessity for the renewal or the reasons for a new supply as the case may be—G.O., No. 604, Financial, dated 14th July 1898. The Board of Revenue can sanction renewal of table cloth within five years—G.O., No. 710, Financial, dated 24th October 1896.
52	Guards of honor ..	27. Territorial and Political Pensions.	Requires the sanction of Government.
53	Hire of bullocks ..	32. Miscellaneous (Beach latrine).	May be incurred at Rs. 17 per mensem—G.O., No. 675, Financial, dated 23rd July 1895.
54	Honorarium for Stock-taking	Stationery office ..	Requires the sanction of Government.
55	Hot and cold weather charges.	Charges for punka-pulling and watering tatties during the hot weather and burning fire, &c., during the cold weather.	Charges for punka-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. The maximum rate of remuneration to punka-pullers is Rs. 4 a month except in the Police Department in Cuddapah, Tinnevelly, Salem and Malabar, where the wages admissible is 3 annas a day—G.Os., No. 1433, Public, dated 20th July 1883, and Mis. No. 259, Financial, dated 4th February 1884. In offices where peons prior to 23rd February 1877 were employed in pulling punkas 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 necessarily be consecutive—G.Os., No. 1346, Public, dated 5th October 1881, and No. 206, Public, dated 4th April 1882. Full description of the charges, the rates, period, &c., should be given in bills.
56	House-rent allowances ..	27. Territorial and Political Pensions.	Requires the sanction of Government.
57	Instruments	Public observatory ..	*Vide* No. 51.
58	Instruments and apparatus	24. Medical	Do.
59	Instruments, apparatus and models.	22. Education	Do.
60	Instruments, boundary pillars, &c.	(Survey Department) ..	May be incurred under the sanction of the Superintendent of Revenue Survey within budget provision—G.O., No. 292, Financial, dated 17th February 1879.
61	Laboratory charges ..	22. Education and Medical College.	May be incurred under the sanction of the Director of Public Instruction subject to budget provision.
62	Land acquisition charges..	3. Land Revenue—Charges incurred by a Civil officer acting as a land acquisition officer but not as a public works disburser.	When the officer acts as a public works disburser the charges are debitable to the works concerned.
63	Landing and shipping charges.	....	Payments made to Port Officers should be intimated immediately by Treasury Officers to the Heads of offices concerned.
64	Law charges	....	The Director of Public Instruction can sanction payment of all ordinary costs in law suits instituted under his orders—G.O., No. 290, Educational, dated 11th May 1896.

Number of item.	Head of contingent expenditure.	Description of charge to be shown under each head of contingent expenditure.	Sanction or other particulars required.
			Collectors can sanction payment of all ordinary costs in departments under their control in all cases including pauper suits and of amounts decreed to private parties in civil suits decided against Government All unusual costs require the sanction of the Board of Revenue—G.Os., No. 314, Judicial, dated 7th February 1888; No. 747, Revenue, dated 22nd July 1892; and No. 142, Revenue, dated 24th March 1896.
			Charges in other departments require the sanction of Government
			Stamps required for suits or other purposes on behalf of Government should be paid for in cash by the departments concerned. Payees' receipts should be submitted for law charges as in other cases. The signature of the Tahsildar or Vakil through whom the payments are made is not sufficient.
65	Library	Medical College.. ..	May be incurred under the sanction of the Director of Public Instruction subject to budget provision.
66	Library and prize ..	22 Education	Do. do.
67	Liveries and clothing of servants.	(Including warm clothing).	The supply is regulated according to the scale laid down by Government, and should be obtained through the Superintendent of Stationery.
			The bills should be supported by certificates to the effect that the incumbents of the appointments held by the servants for whom liveries are charged have not been supplied with liveries during the past 12 or 24 months as the case may be.
			Full details supported by proper vouchers as to the number of liveries and the rate at which paid for should also be given in the bills.
68	Maintenance of tombs ..	27. Territorial and Political Pensions.	Requires the sanction of Government.
69	Maintenance of strangers and indigent persons.	32 Miscellaneous ..	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. District and Divisional Magistrates can sanction charges on this account as well as travelling allowance to destitute paupers to reach their destination. The total expenditure for a single district must not exceed Rs 25 per mensem without sanction of Government, the limit in the case of Divisional Magistrates being fixed by the District Magistrates, subject to the district limit—G.Os., No. 413, Financial, dated 2nd May 1898, and No. 739, Financial. dated 26th August 1898.
			The bill should be supported by a memorandum showing the number of persons of each class, the period for and the rate at which the allowance was granted.
			In cases of travelling expenses the memorandum should contain particulars as to the stations and distances travelled.
70	Management of estates ..	Charges on account of estates under Government management.	Sanction of Government is required.
			The Board of Revenue can sanction temporary establishments for managing attached estates under section 28 of Madras Act II of 1864 provided the cost does not exceed Rs. 100 per mensem—G.O., No. 823, Revenue, dated 7th July 1884.
71	Mark money	Reformatory School ..	The grant of mark money is regulated according to the scale laid down in G.O., No. 2545, Judicial, dated 10th December 1888.
72	Marriage and funeral expenses.	27. Territorial and Political Pensions.	Requires the sanction of Government.
73	Measuring tape	3. Land Revenue ..	The Board of Revenue can sanction the supply of measuring tape to Divisional officers, Tahsildars and Revenue Inspectors when necessary—G.O., Mis. No. 3565, Revenue, dated 30th August 1898.
74	Medicines not procurable at the Medical Store Depot.	24. Medical	Local purchase of medicines not usually supplied by the Medical Store Depot can in cases of exceptional illness be made by civil officers in charge of districts, Presidency hospitals and Lunatic Asylums 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; No. 160, Public, dated 6th March 1895; and No. 537, Public, dated 2nd July 1895.
75	Minor irrigation works ..	....	The Board of Revenue can sanction allotments for individual works and establishment charges including contingencies not exceeding 15 per cent. of the outlay on works.

Number of item.	Head of contingent expenditure.	Description of charge to be shown under each head of contingent expenditure.	Sanction or other particulars required.
75	Minor irrigation works—*cont.*	....	Collectors can sanction estimates for ordinary repairs to works costing not more than Rs 250 each. They can also adjust costs of works completed, but not paid for in one year from the allotment for the succeeding year, provided that the actual cost of each work does not exceed the sanctioned estimate by an amount which the Collector is not competent to sanction. Works may be executed either by contract or by departmental agency. When funds are required by the Tahsildar in payment for work, he will prepare a detailed bill duly dated and numbered, and send it together with the vouchers (nominal rolls, contract certificates, establishment bills and other vouchers which support the expenditure) to the Divisional officer. The Divisional officer after sanctioning the bill will countersign and forward it together with the vouchers relating thereto, to the Treasury officer, issuing at the same time a payment order to the Tahsildar concerned, who will on the authority of that order draw the amount from his treasury and pay the bill. The payment order of the Divisional officer should invariably refer to the number and date of the bill in payment of which it is issued, and the fact of the issue of the payment orders should be entered at foot of the detailed bill before it is passed on to the treasury officer. As soon as possible after completion of a sanctioned work, a completion report will be drawn up by the Tahsildar and sent to the Collector through the Divisional officer. In the case of works costing less than Rs. 500, a consolidated report should be submitted for all the works concerned. The register of works maintained by Collectors will be written up monthly on receipt of the progress reports rendered by Tahsildars. From this register, a consolidated bill for the whole of the works of each district will be prepared every month and sent to the Accountant-General in support of the debits in the Treasury account. The bill will show separately the expenditure incurred on daily labour and on contract, and at foot the total cost of sanctioned establishments. Expenditure under the head "Contract" will be vouched for by contract certificates, and expenditure on account of establishment by establishment bills. No vouchers are required to be submitted to the Accountant General for expenditure on daily labour; it will be sufficient if in this case the certificate at foot of the consolidated bill be signed by the Collector to the effect that vouchers for the amount specified have been duly received and filed in his office. Besides contract certificates and establishment bills, completion reports should also be sent to the Accountant-General when received from Tahsildars (Board's Proceedings, No. 318, Revenue Settlement, dated 3rd September 1887). [For Imprests, *see* Chapter 8.]
76	Miscellaneous	....	Full description of the charges should be given in bills.
77	Miscellaneous contingent charges.	...	The Board of Revenue can sanction all miscellaneous contingent charges (Appendix to Board's Standing Order No. 438). The High Court can sanction contingent charges subject to the usual limitation as regards purchase of country and European articles and books—G.O., No. 2867, Financial, dated 14th December 1883.
78	Newspapers	....	May be purchased only under Government sanction. Translators to Government can purchase vernacular newspapers without reference to Government for the purpose of their reports—G.O., No 1518, Public, dated 14th November 1887. The Superintendent of Government Museum can purchase odd copies of newspapers or other periodicals containing matters of interest to the museum, provided the cost is kept within the grant for the purpose—G.O., No. 639, Educational, dated 6th October 1898. (*See* No. 80).

Number of item.	Head of contingent expenditure.	Description of charge to be shown under each head of contingent expenditure.	Sanction or other particulars required.
79	Office expenses ..	To include charges for 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, peons' belts and badges, lighting, cloth for records, binding, advertisements, window delivery ticket, prickly pear destruction, dhoby and barber, supply of drinking water, money order commission and gardening, &c.	The kind of charge should be specified in the bill. Charges on account of money order commission can be incurred only in unavoidable cases, as remittances can always be made by means of remittance transfer receipts. The Board of Revenue and the High Court can sanction renewal of cloth, belts, within two years, and gold-laced belts of duffadars within four years and all renewal of badges—Board's Proceedings, No. 316, dated 8th June 1893, and G.O., No. 413, Financial, dated 2nd May 1898, respectively. The Resident in Travancore and Cochin can sanction expenditure on the renewal of peons' belts once in two years subject to budget provision—G.O., No 330 Financial, dated 13th May 1896. Charges for supply of drinking water in the salt department may be incurred under the sanction of the Board of Revenue (Separate Revenue)—G.O., No. 704, Financial, dated 22nd October 1896. Charges for window delivery ticket require sanction of Government The Board of Revenue is authorised to sanction charges on this account for subordinate officers—G.Os., No. 3704, Revenue, dated 10th September 1883, and No. 1558, Revenue, dated 12th December 1883. The Collectors of Vizagapatam and Bellary and the Treasury Deputy Collector, Bellary, and the Superintendent of Revenue Survey have been authorised to incur charges for one ticket each The Resident in Travancore and Cochin has been authorised to incur expenditure on this account within budget provision—G.O., No. 330, Financial, dated 13th May 1896.
80	Periodicals	....	May be purchased only under the sanction of Government. Newspapers or other periodicals, whether published in or out of India, required for public officers, shall not be procured otherwise than through the agency of the Financial Department of the Secretariat. A head of a department who requires the supply of a newspaper or periodical to himself or to a subordinate officer shall apply to the department of the Secretariat to which he is subordinate. If the requisition is sanctioned, a copy of the sanctioning order is communicated to the Financial Department, which arranges with the publisher and causes the publication to be sent direct from the place of publication to the address of the indenting officer. Departments of the Secretariat similarly forward their requisitions to the Financial Department. A statement showing the publications supplied under the sanction of Government to departments and officers, together with the expenditure incurred, is communicated in September of each year to the Secretariat departments, to such heads of departments under the Chief Secretary as are concerned, to the Honourable the Judges of the High Court, to the Deputy Adjutant-General, Madras Command (for the information of the Lieutenant-General Commanding), and to the Resident in Mysore and the Chief Commissioner of Coorg, in view to the statement being taken into consideration and report being made to the Financial Department before the 15th October whether any of the periodicals should be discontinued. Unless orders to discontinue any of the copies supplied are received, it is assumed that the authority is continued for another year. All charges on account of periodicals are paid by the Accountant-General on the authority of the statement mentioned in the previous paragraph and are debited to 32. MISCELLANEOUS. Officers shall at once advise the publishers of the non-receipt of any periodical, or be responsible for the incompleteness of the series. The subscriptions paid shall, as far as possible, be for the calendar year. When a periodical or newspaper is ordered for the first time after the commencement of the year, the subscription is arranged to be for the rest of the year to be renewed from the 1st of January following.

Number of item	Head of contingent expenditure.	Description of charge to be shown under each head of contingent expenditure.	Sanction or other particulars required.
80	Periodicals—*cont.* ..	....	These rules do not cancel the instructions contained in G.O., No. 1518, Public, dated 14th November 1887, under which translators to Government are permitted to make their own arrangements for procuring copies of periodicals. (See also No. 78) [G.O. No 469, Financial, dated 1st April 1899]
81	Petty works of construction and petty repairs to buildings.	....	The heads of departments and officers noted below can sanction new works or repairs up to the limits mentioned against them:—

Heads of departments.	Maximum limit in the case of new works or repairs.	Authority.
	Rs.	G.Os., No 870 and 710, Financial, dated 7th May 1895 and Financial, 24th October 1896, respectively.
Board of Revenue	1,000	
Collectors		
Superintendent of Revenue Survey ..		
Do. of Stamps		
Inspector-General of Registration		
Registrar, High Court		
District Magistrates (as regards buildings in their charge).		
Agent to the Governor, Ganjám		
Do. Vizagapatam		
Government Agent, Gódávari		
Inspector-General of Prisons		
Do. of Police		
Commissioner of Police		
Director of Public Instruction	500	
Surgeon-General		
The Venerable the Archdeacon		
Senior Chaplain, Church of Scotland		
Director of Government Cinchona Plantations ..	100	
Divisional Officers		
District Superintendents of Police	50	
Chaplains of all creeds		
Local head of any department not specially empowered		

82	Photograph charges ..	Police Department ..	The Board of Revenue (Separate Revenue) can sanction new works, entered in the budget costing more than Rs. 250 and not more than Rs. 5,000, all repairs entered in the budget and costing more than Rs. 500 and allotments from savings for unforeseen works up to Rs. 5,000 in each case—G.Os., No. 172, Financial, dated 27th February 1894, and No. 710, Financial, 24th October 1896, respectively. Deputy Commissioners of Salt, Abkári and Customs Department can sanction new works and repairs entered in the budget up to a limit of Rs. 250 and Rs. 500, respectively—G.O., No. 710, Financial, dated 24th October 1896. Collectors can transfer allotments from one work to another not exceeding Rs. 1,000 during the year—G.O., No. 710, Financial, dated 24th October 1896. Superintendents of District and Central Jails can incur charges for repairs to ordinary jail buildings to the extent of Rs 40 and Rs. 200, respectively, at the rates of Rs. 10 and Rs. 50 for a single work—Rule 1229, Jail Code. Completion Certificates in the prescribed form should accompany the bills
83	Photographic materials and plant.	Government Epigraphist ..	May be incurred under the sanction of the Inspector-General of Police within budget provision.
84	Photographic chemicals, plates, &c.	Archæological Survey ..	Requires the sanction of Government.
85	Plague charges	....	May be incurred subject to budget provision—G.Os., No. 661, Public, dated 22nd June 1896, and No. 1184, Public, dated 6th November 1896.
86	Plates for reports ..	Archæological Survey ..	Previous sanction of Government should be obtained to incurring expenditure on this account.
87	Postage charges ..	....	May be incurred subject to budget provision, G.Os., No. 661, Public, dated 22nd June 1896, and No. 1184, Public, dated 6th November 1896. Service postage labels only should be used and the treasury receipts should be submitted with the bills irrespective of their amount. Postage charges incurred by Branch Banks conducting Government treasury business can be charged to Government on a bill duly certified by the agent of the Bank and passed by the Collector.

Number of item	Head of contingent expenditure.	Description of charge to be shown under each head of contingent expenditure.	Sanction or other particulars required.
87	Postage charges—*cont.*	....	Bearing postage should be separately noted in the bills Collectors, Divisional Officers, and other Government officers entrusted with the supervision of estates under the Court of Wards, and with any other duty connected with their management may use service lables and their cost need not be recovered—G.O., No. 578, Financial, dated 16th September 1896. Postage stamps required for use by the Local Fund Account Department of the Collector's office should be obtained from the District Board's office—G.O., No. 2370-L., dated 5th December 1895.
88	Presents to Khond Chiefs.	....	Sanction of Government is required.
89	Printing and translation executed on behalf of suitors.	(High Court)	Charges are admitted up to the amount of the receipts for the purpose, the whole fund being at the absolute disposal of the High Court.
90	Printing examination cards, &c.	22. Education	May be incurred under the sanction of the Director of Public Instruction subject to budget provision.
91	Printing at private presses.	30. Stationery and Printing.	May be incurred under the sanction of Heads of Departments concerned to the extent of budget provision. The charges must be verified by the Superintendent of Government Press and the bills must be 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 can employ private presses or Collectorate presses as may be convenient for printing sessions judgments. Charges for printing them at private presses should be subject to budget provision and to the condition that the rate does not exceed four annas for 175 words—G.O., No. 679, Financial, dated 9th October 1896. The Right Reverend the Bishop of Madras may incur printing charges in emergent cases without Government sanction—G.O., No. 178, Ecclesiastical, dated 22nd August 1885.
92	Public clock charges ..	Public Observatory ..	Requires the sanction of Government.
93	Purchase of apparatus ..	Steam-boiler Inspection Department.	Do. do
94	Purchase of horses ..	Presidency Police ..	The Commissioner of Police can incur expenditure up to the limit of the budget provision—G.O., No. 530, Judicial dated 20th March 1891.
95	Purchase of live stock ..	Agricultural College ..	May be incurred under the sanction of the Director of Public Instruction subject to budget provision.
96	Purchase of maps ..	22. Education	Do. do.
97	Purchase of stallions ..	Pony-breeding operations.	May be incurred under the sanction of the Board of Revenue within the budget grant—G.O., No. 3368, Revenue, dated 13th September 1893.
98	Railway passage and boat-hire for insanes.	Lunatic Asylum ..	Lunatics without means discharged on recovery may be paid diet money at the rate of 2 annas for every 20 miles they may have to travel by road. If any portion of the journey can be performed by rail a third-class ticket, or the cost of it may be paid If the only means of conveyance available is by water, boat-hire may be provided—G.O., No. 1893, Judicial, dated 15th September 1891.
99	Rain-gauges	26. Minor Department ..	The Board of Revenue can sanction all charges.
100	Rates and taxes ..	....	These are payable according to the rates assessed by Municipalities or Local Fund Boards and should be supported annually by a certificate from the Executive Engineer concerned in the case of buildings in charge of the Public Works Department, or from the respective departmental officer in other cases either accepting the assessment of stating that all legal means have been or are being taken to have excessive assessments reduced. In the case of assessments 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.
101	Rations	Reformatory School ..	The receipts of the municipal or other local bodies should be attached to the bills. May be allowed at rates not exceeding Rs. 2-4-0 per head per month in ordinary years and Rs. 3 per head per month in exceptionally bad years.

Number of item.	Head of contingent expenditure.	Description of charge to be shown under each head of contingent expenditure.	Sanction or other particulars required.
102	Reading-room charges ..	22. Education	May be incurred under the sanction of the Director of Public Instruction subject to budget provision.
103	Registration of land traffic.	26. Minor Department ..	The Board of Revenue can sanction charges for the preparation of monthly statements of food-grains relating to the registration of road traffic and all charges in connection with the registration of land traffic—G.Os., No. 711, Revenue, dated 17th March 1881, and No. 1982, Revenue, dated 13th April 1892.
104	Registration charges ..	Charges incurred for registering security bonds on behalf of servants of Government in the Revenue and Judicial Departments.	.....
105	Relief to distressed British subjects.	32. Miscellaneous ..	The British Consular Agent in Pondicherry can incur expenditure up to Rs. 100 per annum—G.O., No 943, Public, dated 15th July 1897.
106	Remittance of treasure beyond the district.	32. Miscellaneous—Charges for remittance of treasure (other than copper) from one district to another.	Charges are controlled by the Accountant-General with reference to the remittance orders issued by him. Charges for remittance of copper should be debited to "India."
107	Remuneration to copyists and examiners.	Charges for the preparation of copies of records and for the examination of those copies.	The remuneration is payable at the rate of 1 anna 4 pies per sheet for copying and at 4 pies per sheet for examining. Where fixed remuneration and extra bonus are granted to copyists under G.O., Mis., No. 1870, Revenue, dated 28th April 1898, the bill for bonus should contain full details of calculation. The remuneration should be drawn on establishment pay bills and the number of sheets copied or examined should be certified on bills. The remuneration payable to enrolled copyists in the Judicial Department is calculated at 10 pies per sheet of 150 words, or part thereof, subject to a maximum monthly salary of Rs. 10. Remuneration in excess of this maximum is however subject to the deduction of any excess paid to the copyist to make up the maximum in the last two working months.—(G O., No. 1264, Judicial, dated 22nd May 1884 and No. 549, Judicial, dated 3rd March 1886). The details of calculation should be given in the bills which should be drawn in the form for pay of establishments.
108	Remuneration for service of females.	Fees for visiting Gosha women in the Registration Department.	The rate of fee is Re. 1 in the district and Rs. 1-8-0 in the town of Madras—G.O., No. 2146, Judicial, dated 4th October 1875.
109	Remuneration to examiners.	Engineering College and Medical College, Pleadership Examination, Provincial Civil Service Examination and Village Officer's Special Tests.	Sanction of Government is required.
110	Remuneration to examiners.	Reformatory School ..	The Director of Public Instruction can sanction remuneration to non-officials for conducting the standard examinations in tailoring of the pupils of the Reformatory School as well as similar charges without reference to Government—G.O , No. 496, Educational, dated 27th August 1897.
111	Remuneration to vaccinators.	Extra remuneration to the vaccinators in the Agency tracts of Gódávari.	May be paid at the rate of 2 annas for every case in excess of sixty successful operations performed in a month -- G.O., No. 2033. Judicial, dated 1st October 1895.
112	Remuneration to superintendents.	Government exminations..	Government officers are not entitled to remuneration for superintending Uncovenanted Civil Service Tests. The Commissioner can sanction remuneration to superintendents who are not Government servants — G.O., No. 627, Educational, dated 7th October 1896.
113	Remuneration to examiners.	Do. ..	The Commissioner can sanction remuneration up to Rs. 100 to member who take part in the conduct of the Primary examination. Payment of remuneration in excess of this sum in connection with this examination as well as of remuneration in connection with other examinations requires the sanction of Government—G.Os., No. 931. Educational, dated 13th December 1895, and No. 480, Financial, dated 14th August 1896.

Number of item.	Head of contingent expenditure.	Description of charge to be shown under each head of contingent expenditure.	Sanction or other particulars required.
			The bills of the Chairmen and the members should be countersigned by the Secretary to the Commissioners and the Chairmen respectively before payment.
114	Remuneration to railway clerks.	5 Salt.—Expenditure incurred by Railway Companies for preparing returns of salt traffic and charged to Government.	Charges are incurred at the following rates:— Madras and South Indian Railways, Rs. 25 per mensem (each)—G.O., No. 1910, Revenue, dated 25th November 1878. Southern Mahratta Railway, Rs. 30 per mensem—G.O., No. 3641, Revenue, dated 22nd June 1891. East Coast Railway, Rs. 30 per mensem—G.O., Mis., No. 4160, Revenue, dated 8th November 1895.
115	Rents	....	The Board of Revenue can sanction rent for accommodation of the offices in the Revenue Department including those of Stationary Sub-Magistrates—G.Os., No. 1262, Financial, dated 4th July 1879, No. 1048, Revenue, dated 17th September 1884, and No. 8326, Revenue, dated 8th May 1894. The Superintendent of Revenue Survey can sanction rent of Survey offices below Rs. 50 per mensem—G.O., No. 373, Revenue, dated 27th May 1894. The Inspector-General of Registration can sanction rents not exceeding Rs. 10 per mensem—G.O., No. 3135, Judicial, dated 19th December 1894. 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. The Commissioner of Police can sanction rent for Police station-houses in the Presidency town to the limit of Rs. 70 per mensem—G.O., No 111, Judicial, dated 20th February 1889.
			The Director of Public Instruction can sanction rent of school houses not exceeding Rs. 10 per mensem—G.O., No. 631, Financial, dated 13th July 1895. He can also sanction rent for the 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, Educational, dated 28th July 1882. Sanction of Government is required for the first payment in all other cases. 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 payee's receipts should always accompany the bills. In the case of fixed allowances granted to inspecting officers for providing office accommodation, a certificate from the officer concerned that he has provided office accommodation during the month of claim is sufficient in place of the payee's receipt.
116	Rents, rates and taxes ..	32. Miscellaneous—payments not chargeable to any special major head.	*Vide* Nos. 100 and 115.
117	Rewards	Land Revenue	The Board of Revenue can sanction rewards to informers of frauds committed by curnams 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 Standing Order No. 115. Divisional officers can grant rewards to the extent of half the amount of fine imposed upon the offender in cases of breach of the conditions of the lease of the usufruct of toddy-yielding trees on Government poramboke lands brought to light by Salt and Abkári officers—G.O., No. 249, Financial, dated 22nd March 1857.

Number of item	Head of contingent expenditure.	Description of charge to be shown under each head of contingent expenditure.	Sanction or other particulars required.
118	Rewards	Salt and Abkári Department.	The Board of Revenue (Separate Revenue) can sanction rewards up to Rs. 500 in any Salt or Abkári case in which a penalty or confiscation has been adjudged by a competent authority, up to Rs. 200 in any case in which any person may have been convicted of an offence against Salt or Abkári laws but in which no penalty or confiscation has been imposed or realized, and up to Rs. 100 in each case for the employment of informers or for any other purpose connected with the prevention or detection of Salt and Abkári offences. Deputy and Assistant Commissioners of Salt and Abkári Department can sanction rewards up to Rs. 100 and 25, respectively, in a Salt or Abkári case in which a penalty has been adjudged by a competent authority and up to Rs. 25 and Rs. 10, respectively, in any case in which any person may be convicted of an offence against Salt or Abkári laws, but in which no penalty or confiscation is imposed or realized—G.O., No. 428, Revenue, dated 4th June 1886.
119	Do.	6. Stamps	All Magistrates of 1st class can sanction rewards not exceeding Rs 100 to each informer who may have contributed to a conviction for an offence under chapter VIII of the Stamp Act—G.Os., No. 907, Judicial, dated 9th May 1881, and No. 413, Financial, dated 2nd May 1898.
120	Do.	Excise and Customs Department.	Collectors can sanction rewards to each informer up to Rs. 100 and the Board of Revenue all rewards exceeding that amount—G.O., No. 814, Revenue, dated 16th July 1880.
121	Do.	Law and Justice ..	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. No rewards should be granted without Government sanction when loss of life or bodily injury has resulted from resistance made by others than the paid Police either against the attacks of gang robbers or on similar occasions—(G.O., No. 1380, Judicial, dated 23rd August 1862). Rewards for preventing injury to property should be granted only under special circumstances and with the express approval of Government—(G.O., No. 526, Judicial, dated 9th March 1895).
122	Rewards	Jails	The Inspector-General of Prisons can sanction rewards for the re-capture of escaped prisoners up to a maximum of Rs 50 in each case. Superintendents of District and Central Jails can grant rewards at the rates given below to private individuals effecting or assisting in the re-capture of escaped prisoners—G.O., No. 413, Financial, dated 2nd May 1898:—

	Rs.
For the re-capture of a convict sentenced to death, transportation or life imprisonment	50
For the re-capture of any other convict sentenced to two years' imprisonment and upwards	25
For the re-capture of a convict sentenced to two years' imprisonment	10
For the re-capture of any prisoner confined in default of giving security	10 or
If the period for which the security is required amount to two years and upwards	25
For the re-capture of an accused person in custody pending or during trial	A reward equal to what would have been payable were the prisoner convicted of the offence charged and sentenced to maximum penalty.

123	Do.	Police	The Inspector-General of Police can sanction charges on account of rewards up to Rs. 2,000 per annum from secret service money to meet any expenses incurred in detecting cases—G.Os., No. 413, Financial, dated 2nd May 1898, and No. 739, Financial, dated 26th August 1898.

Number of item.	Head of contingent expenditure.	Description of charge to be of shown under each head contingent expenditure.	Sanction or other particulars required.
			The Inspector-General and the Commissioner of Police can sanction rewards to the extent of Rs. 100 to policemen for meritorious services rendered—G.O., No. 526, Judicial, dated 9th March 1895. Rewards for good conduct to Police officers should ordinarily be paid by the Inspector-General of Police. If in any case, the District Magistrate disburses such rewards, notice should be given to that officer for note in his annual returns to Government—G.O., No. 1306, Judicial, dated 17th June 1887.
124	Rewards	32. Miscellaneous ..	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.
125	Rewards for Destruction of Wild Animals.	Do. ..	Collectors and Divisional officers can sanction rewards at the rates mentioned below :—

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

The maximum reward should not be granted for cubs or where the killing of the wild animal was not a matter of difficulty or danger.

			Bills should be supported by a certificate from the disbursing officer 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 inquiry of the genuineness of the claim should be submitted. Rewards for destruction of dogs within Local Fund Board limits may be paid from Provincial Funds at the rate of 3 annas per bitch and 2 annas per dog—G.O., No. 2736, Local, dated 24th October 1890. Revenue Officers are not to disburse rewards for the destruction of elephants, except where specific rewards have been previously offered for animals known to be man-killers or notoriously infesting or destroying cultivation. It will be the duty of Collectors on the other hand to offer rewards for animals of the class just described when they are known to be occupying any locality—Board's Proceedings, No. 532, dated 13th June 1888. In cases not provided for above, sanction of Government is necessary.
126	Riding and Workshop Fees	Engineering College ..	May be incurred under the sanction of the Director of Public Instruction subject to the budget provision.
127	Salt Compensation ..	....	The Board of Revenue can sanction payment of arrears within the second fasli. Older arrears require the sanction of Government—G.O., No. 1056, Revenue, dated 15th July 1872.
128	Salt-weighing Machines ..	5. Salt	The Board of Revenue can sanction charges for purchase and repair—G.O., No. 710, Financial, dated 24th October 1896.
129	Sand-spit Plantation Establishment.	5. Salt—Charges in connection with the plantation required to prevent erosion at the port of Negapatam.	Moiety of cost paid under G.O., No. 3639, Revenue, dated 10th November 1882.
130	Section-writing and Copying.	....	Can be incurred only under the sanction of Government. If the sanction prescribes rates, the details should be given in the bills.

Number of item.	Head of contingent expenditure.	Description of charge to be shown under each head of contingent expenditure.	Sanction or other particulars required.
			District Judges may in cases of emergency sanction the entertainment of temporary copyists on payment of remuneration at the rate of 10 pies for every 150 words copied—G.O., No. 549, Judicial, dated 3rd March 1886.
131	Stamping Weights and Measures.	32. Miscellaneous ..	Charges may be incurred without special sanction. But they should not be allowed to exceed the receipts for the purpose in the year, and any balance left at the end of one year cannot be availed of for the following year.
132	Stationery	(Including Rubber Stamps and Ink for them.)	Local purchase of articles of stationery supplied by the Stationery office can be made only under the sanction of Government. The Superintendent of Stationery can purchase European stationery articles locally whenever absolutely necessary, provided the cost of each purchase does not exceed Rs. 100 and can be met from the 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. Type-writers required for the public service will, like articles of stationery in general use, be obtained only by indent on the Superintendent of Stationery, who will procure his supply by indent from the Secretary of State. The cost of type-writers will be charged in the same way as that of stationery. A type writer should not be indented for without the previous sanction of the Local Government, or the department of the Government of India concerned, or in the case of departments, such as the Telegraph department, to which the cost of stationery is directly charged, the head of the department.

Each Local Government, Department or Head of a Department authorised to sanction the supply of type-writers should, after consulting the Superintendent of Stationery, prescribe one pattern of type-writer for use in all the offices subordinate to it. Only type-writers of the prescribed patterns will be kept in stock.

Note.—The Local Government has directed that the pattern of type-writing machine to be used in public offices shall be restricted to the Remington.

If a type-writer cannot be repaired locally, it should be sent to the Superintendent of Stationery, who will issue instructions for the packing and transport of the instrument, and will arrange for the repairs. No instrument should be rejected as worn out or unfit for use until it has been examined by the Superintendent of Stationery, who, if he finds that it is in such a condition as to render further repair unprofitable, may issue a new type-writer in place of the one returned. [G.O., No. 463, Financial, dated 29th March 1899.]

Superintendents of examinations, under the control of the Commissioner for Government Examinations can purchase locally the stationery required for use at the examinations—G.O., No. 168, Educational, dated 20th March 1897.

Repairs to Rubber Stamps should be made through the Agency of the Superintendent of Stationery—G.O., No. 17, Financial, dated 7th January 1898.

Government stationery may be used by Collectors and other Government officers entrusted with the supervision of estates under the Court of Wards and with any other duty connected with their management and their cost need not be recovered—G.O., No. 578, Financial, dated 16th September 1896.

Local Fund Accountants and Auditors in Collectors' offices should, as a rule, be supplied with stationery articles by District Boards. Where, however, the supply is made from the Collectors' stock, the cost should be recovered from Local Funds—Board's Proceedings, No 208, Land Revenue, dated 24th June 1895.

Number of item.	Head of contingent expenditure.	Description of charge to be shown under each head of contingent expenditure.	Sanction or other particulars required.
133	Stone-quarry Charges ..	(3. Land Revenue) .. Remuneration granted to the Nattamgar of Dindigul (Madura) for the collection of the signiorage on stones removed from the quarry situated within the limits of the town.	50 per cent. on the amount of seigniorage collected subject to a maximum of Rs. 5 is allowed.—G O , No. 986, Revenue, dated 8th August 1883. The amount of collection should be certified on bills.
134	Subscription to Music ..	Purchase of Musical books for the Governor's Band.	Requires the sanction of Government in each case.
135	Subsistence Allowance to Income-tax Defaulters while in jail.	....	The rate at which the allowance is granted, the number of defaulters and the number of days should be given in bills.
136	Telegraph Charges ..	....	Bills should be supported by receipts from the Telegraph Department showing that the telegrams have been classified as "State" telegrams. Any receipt not marked "State" will be accepted only upon the officer concerned certifying that the telegram was *bonâ fide* on the public service. Telegraph charges incurred in connection with estates under the Court of Wards should be debited to the estates concerned—G.O , No. 5 8, Financial, dated 16th September 1896.
137	Telephone Charges ..	....	Require sanction of Government.
138	Tents	....	Purchase requires sanction of Government. But once the supply is sanctioned the head of the department concerned can sanction each individual purchase. The Board of Revenue can sanction the purchase and repair of tents for officers in the Separate Revenue Department—G.O., No. 2891, Financial, dated 16th September 1881. Bills for carriage of tents should be drawn according to the rates prescribed for the respective departments and should be countersigned by the controlling officers before payment.
139	Tour Charges	Charges for Tolls, Packing, Carriage of Stationery and Records, and Petty Carriage and Cooly hire.	Charges for repair may be incurred under the sanction of the head of the department concerned.
140	Training of Sanitary Inspectors.	Charges in connection with the training of Sanitary Inspectors of Municipalities. They include items for the preparation of certificate papers, obtaining diagrams, models, specimens and other materials required for the purpose by the Professor of Hygiene.	May be incurred under the sanction of the Surgeon-General subject to budget provision.
141	Translation Charges ..	(Medical College.)	Require sanction of Government. Sessions Judges are authorized 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 referrable to the High Court, when 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 of calculation should be given in the bills.
142	Workshop Charges ..	Engineering College ..	May be incurred under the sanction of the Director of Public Instruction subject to the budget provision.

APPENDIX G.

List of Permanent Advances sanctioned for Heads of Offices.

Districts.	Collectors.	Assistant Commissioner of Salt.	Registrar.	District Jail.	Superintendent of Police.	Assistant Inspector of Schools. (e)	Sub-Assistant Inspector of Girls' Schools (h).	District Surgeon	Port Officer.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.
Ganjám ..	2,265	435	240	300	1,000	..	..	28	400	(a) Vizagapatam 800
Vizagapatam ..	2,130	..	330	200	(a) 1,500	87	..	50	(b) 400	Jeypore 700
Gódávari ..	1,755	210	480	..	600	94	73	45	500	Total .. 1,500
										(b) Vizagapatam 200
Kistna ..	1,295	220	450	250	500	..	..	(c) 30	100	Bimlipatam 200
Nellore ..	615	230	410	250	300	..	..	30	..	Total .. 400
Cuddapah ..	1,115	..	310	..	500	..	..	..	..	(c) Masulipatam 15
										Guntúr 15
Anantapur ..	870	..	..	..	200	..	..	..	..	Total .. 30
Bellary	1,100	425	460	500	300	121	52 8 0	10	..	(d) Calicut 760
Kurnool ..	1,410	..	330	..	300	..	..	..	..	Tellicherry 410
										Total .. 1,170
Madras	1,300	..	..	..	..	91	..	..	..	(e) Includes advances made to the Headmasters of Schools and Sub-Assistant Inspector of Schools.
Chingleput ..	790	240	290	..	200	..	..	..	..	
North Arcot ..	810	575	490	..	550	71	..	..	..	Rs.
										(f) Malabar 10
South Arcot ..	1,103	320	580	500	300	..	..	..	..	Cannanore 5
Tanjore ..	2,880	255	700	250	500	94	..	10	125	Cochin 30
Trichinopoly ..	565	525	330	..	500	..	36 0 0	5	..	Total .. 45
										(g) Cochin 100
Madura ..	1,000	..	690	500	500	85	..	5	200	Calicut 150
Tinnevelly ..	905	295	650	300	500	..	14 0 0	5	150	Tellicherry 30
Coimbatore ..	1,270	..	570	..	500	85	..	..	..	Cannanore 30
										Total .. 310
Nilgiris	250	..	45	..	..	..	..	..	..	(h) Includes advances made to Head Mistresses of Girls' Schools.
Salem	1,210	..	510	..	500	..	..	..	..	
South Canara ..	990	..	300	250	500	..	..	..	100	
Malabar ..	1,725	475	(d) 1,170	60	500	120	..	(f) 45	(g) 310	
Bangalore ..	225	..	..	..	200	..	..	..	..	

List of Permanent Advances sanctioned for Heads of Offices—*cont.*

Heads of Offices.	Amount.
	Rs.
Superintendent, Madras Survey Divisions, each ..	500
Officers in charge of Revenue Survey Divisions, each ..	500
Officers in charge of Revenue Settlement each ..	120
Deputy Directors of Revenue Settlement No. III Party ..	150
Deputy Director of Revenue Settlement and Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture	645
Director of Irrigation Accounts	50
Director of Land Records	50
Deputy Director of Land Records	50
Inam Commissioner .. .. .. Salt, Abkári and Separate Revenue	500
Secretary to the Commissioner of Salt and Abkári, Northern and Southern Divisions	100
Deputy Commissioners of Salt and Abkári, Central Division.	150
Deputy Commissioner of Salt and Abkári	100
Abkári	250
Superintendent of Stamps	200
Inspector-General of Registration	140
Registrar of Assurances	5
Registrar of Joint Stock Companies	650
Registrar to Government	20
Chief Secretary to Government	20
Tamil Translator to Government	15
Telugu do.	10
Malayalam do.	400
Canarese do. .. .. .. Revenue Department	200
Secretary to Government, Local and Municipal Department.	600
Do. .. .. .. Land Revenue ..	500
Secretary to Commissioners of	2,000
Accountant General, Madras .. .. .. Presidency Audit Department	400
Do. .. .. .. Currency	150
Commissioner of Paper Currency for Copper transactions with the public ..	150
Do.	600
Currency Department, Calicut	50
Registrar, High Court	30
Do. Court of Small Causes	60
Clerk of the Crown and Crown Prosecutor	250
Government Pleader	20
Government Solicitor	30
Chief Presidency Magistrate, Egmore	50
Second Presidency Magistrate, Black Town	160
Judge, City Civil Court	320
District and Sessions Judges, each South Malabar ..	50
Do. Bangalore	100
Sub-Judges, each	260
Sub-Judge, Nilgiris	40
District Munsifs each .. some in Malabar ..	110
Do.	36

List of Permanent Advances sanctioned for Heads of Offices—*cont.*

Heads of Offices.	Amount.
	Rs.
District Munsifs, some in Malabar	10
Do. do.	5
Do. Nazirs for Process Service, each	100
Do. Bezwada and Gudivada, each	200
Do. Process Establishment, Cumbum ..	20
Second Magistrate, Civil and Military Station, Bangalore ..	20
Inspector-General of Prisons	200
Superintendents, Central Jails, each	500
Superintendent Criminal Leper Ward	50
Do. of Prisons, Penitentiary	500
Do. of do. Town of Madras (Civil Jail) ..	30
Do. Hill Jail, Russellkonda	500
Do. Sub-Jail, Koraput	50
Commissioner of Police and Government Workhouse ..	1,400
Inspector of Steam Boiler and Prime Mover	100
Inspector-General of Police	600
Deputy Inspector-General of Police, North Range	220
Deputy Inspectors-General, Central and Southern Ranges, each	120
Director of Public Instruction and Book Depot	100
Inspectors of Schools, North, South and Western Circles, each	35
Inspector of Schools Presidency Circle	30
Assistant Inspectors of Schools, each	25
Inspectress of Girls' Schools, North and Central Circles ..	20
Do. Southern and Western Circles ..	30
Sub-Assistant Inspectress of Girls' Schools, Madras Girls' Range	7
Sub-Assistant Inspectors of Schools, each	10
Principal, Presidency College	100
Do. Rajahmundry College	135
Do. Kumbakonam College	50
Do. Law College	25
Do. College of Engineering	100
Do. College of Agriculture, Saidapet	150
Do. Teacher's, College of Saidapet	140
Headmaster, Government College, Mangalore	20
Do. Madras-i-Azam	7
Do. Middle School, Gunupur	2
Do. do. Bhadráchalam	2½
Government Lower Secondary School, Polavaram	3
Headmaster, Commercial School, Calicut	5
Upper Secondary Training School, Calicut	5
Government Training School, Coimbatore	5
Headmasters, Training Schools, Mangalore and Badagara, each	4
Headmasters, Training Mappilla School, Calicut	4
Superintendent, Presidency Training School, for Mistresses ..	15
Headmaster, Muhammadan Branch Training School, Triplicane	5

List of Permanent Advances sanctioned for Heads of Offices—*cont.*

Heads of Offices.	Amount.
	Rs.
Superintendent, School of Arts	200
Do. Oriental Manuscript Library	15
Do. Reformatory School, Chingleput	470
Do. Hill School, North Range, Ganjám ..	10
Do. Do. Gódávari	5
Additional Superintendent, Hill School, South Range, Parlákimedi	5
Junior Superintendent, Hill Schools, Gódávari	5
Secretary to the Board of Examiners, Teachers' College ..	25
Registrar of Books	50
Surgeon General with the Government of Madras	80
Senior Medical Officer, General Hospital	400
Surgeon, 1st District, in charge of Leper Hospital	50
Superintendent, Voluntary Venereal Hospital	20
Do. Government Maternity Hospital	400
Do. Government Ophthalmic Hospital	20
Surgeon, 2nd District, in charge of Hospital for Women and Children	100
Surgeons, 3rd and 4th Districts, Madras, each	15
Secretary, Sanitary Board, Madras	50
Sanitary Commissioner	100
Deputy Sanitary Commissioner and Inspector of Vaccination.	50
Sanitary Engineer	100
Deputy Inspectors of Vaccination, Hill Tracts of Ganjám, Jeypore, each	10
Deputy Inspector for the Special Assistant Agent, viz, Koraput and Gunupur	10
Principal, Medical College	100
Superintendent, Lunatic Asylum, Madras	100
Do. do. Waltair	320
Do. do. Calicut	50
Do.	100
Chemical Examiner	60
British Consular Agent, Pondicherry and Karikal	60
Consular Agent, Karikal	20
Agent's Office, Tanjore	200
Resident's Office, Trivandrum	500
Assistant Resident, Bangalore	50
Officer in charge of Resident's Treasury, Bangalore	200
Superintendent, Government Central Museum, Madras ..	100
Government Astronomer	600
Director of Cinchona Plantations, Nilgiris	100
Curator, Government Botanical Gardens, Nilgiris	50
Secretary to the Board of Examiners	500
Do. Commissioner for Government Examinations.	100
Superintendent, Civil Veterinary Department, Madras ..	500
Do. Pearl Fisheries, Tinnevelly	50
Editor of District Manuals	20
Monegar, Amindivi Islands (South Canara)	

List of Permanent Advances sanctioned for Heads of Offices—*cont.*

Heads of Offices.	Amount.
	Rs.
Superintendent of Stationery	300
Do. Government Press	500
Presidency Port Officer	400
Chairman, Harbour Trust Board, Madras for Deputy Conservator of Port of Madras	900
Do. do. do. Pilotage Fund	200
Registrar, Madras University	300
Cantonment Magistrate, St. Thomas' Mount	50
Do. Pallavaram	30

NOTE.—Any amount required in excess of the sum shown above or for officers not included in this list requires the sanction of Government before payment except in the case of advances to District Munsifs for process service where the sanctioned advance of Rs. 100 may be raised or reduced by the High Court.

1000
REVENUE DEPT
3067

When signed _____

READ AGAIN G.O., No. 189 . , DATED .

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT .. .. .. A A A A A A A A

LETTER OF GOVERNMENT

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

N.B.—
A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.