M.R.O. 1—32,406—22-11-30.

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 104 Press ~~Mis.~~

Dated 18 . 2 . 1858

B. no. 5-6 21 29

Not to be folded or roughly handled

Fort Saint George, Financial Consultation, 23*rd February* 1858.

No. 5. From F. LUSHINGTON, Esq., Civil Auditor; to T. PYCROFT, Esq., Chief Secretary to Government, dated 25th January 1858, No. 507.

Sir,

I have the honor to acknowledge the receipt of Extract Minutes of Consultation of the 7th Instant, No. 5, forwarding, for any observations which I may have to offer, a letter from Mr. Ratliff, acting Civil and Session Judge of Rajahmundry, complaining of the irregularity of the despatch from this Office, and the invariably late receipt at Rajahmundry, of the Salary Bills of his Court; and pointing out the considerable inconveniences emanating from the system of pre-audit.

2. From the correspondence annexed to Mr. Ratliff's letter, I find the following charges are advanced.

1st. The loss of 2 Bills for Mr. R. R. Cotton's Deputation Allowance and House Rent.

2nd. The non-return of a Bill (on the 26th January 1857) for Witnesses' Batta forwarded on the 10th December 1856.

3rd. Bills passed for one Court have, more than once, been put into envelopes directed to another.

4th. Delay of 2 or 3 days in the return of his pay Bills.

5th. An extraordinary delay in auditing House Rent Bills of District Moonsiffs.

6th and last, the Statement put forth by Mr. Purvis that the new plan of Audit has in no way relieved the Collector of work, but has on the contrary increased it.

3. I shall notice these charges in the order given above.

4. The loss of Mr. Cotton's Bill for Deputation Allowance and House Rent cannot in any way be accounted for as shewn in the correspondence. But even admitting that the loss is chargeable to this Office, which however has not been satisfactorily shewn, I would remark that it is not to be expected, with reference to many thousand Bills received in the Office in the course of the month, that the accidental loss of a Bill will not occasionally happen however great the care taken to prevent it.

5. The 2nd Charge made by Mr. Cotton, that a Bill for Witnesses' Batta was detained upwards of a month has been already laid before Government in a letter from Mr. Blair, dated the 1st December 1856, and was disposed of in para: 2 of my letter of the 3rd February 1857, No. 2,589, wherein it was stated, that the delay in passing that Bill was attributable to the non-observance by Mr. Cotton's Establishment of the instructions issued by this Office for the preparation of Contingent Bills.

6. The instances of carelessness pointed out by Mr. Cotton and which from the third charge, were committed by the Bill Despatcher, whose negligence was visited with the penalty usually inflicted for such faults.

7. Adverting to the 4th charge, *viz.*, Mr. Ratliff's complaints of the irregularity of the despatch from this Office and the invariably late receipt of the salary Bills of the Rajahmundry Court, I append a Memo: of the dates of receipt and despatch of the salary Bills of the Civil Court of Rajahmundry for July and December 1857, and leave the Government to determine from an inspection of it, how far the delay alleged to have occurred is chargeable to this Office.

I must remark, however, that when I stated that Bills would usually be audited on the date of their receipt and that they would seldom, if ever, be detained in this Office beyond 48 hours, my calculations were based on the assumption that the delivery of letters from the Post Office would take place as heretofore at an early hour of the morning, and that the Auditors would have a clear day before them for the disposal of their Bills. Since then the system of delivery has been changed, and letters are now received in this Office from the Post Office at a much later period of the day than formerly; which renders the return of Bills on the same day almost impracticable.

8. In para: 3 of Mr. Ratliff's letter of the 18th Ultimo, it is stated, that the latest date of receipt by him of his audited Bills is the 15th of the month. I would beg in reference to this point to recur to the recommendation made by me in para: 9 of my letter to the Secretary in the Revenue Department of the 9th June 1856, No. 54, that the 16th of the month should be fixed upon as the date on which the salaries of public Officers throughout the Presidency shoud be made payable, in accordance with the practice obtaining in the Bengal Presidency. Such a rule would not only put a stop to the grievance that the pre-audit hears very unequally, personally, upon Officers the sphere of whose duties lies at a distance from the Presidency, but would at the same time afford relief to my Establishment which now, under the recent orders* of the Government of India, has to examine the monthly Statement of Leaves of absence of Uncovenanted Servants which accompanies every Establishment Abstract, a duty which it can hardly get through in the short time allowed for the audit of Bills at the Presidency. It is to be remarked further, that the charge of delay in the audit and return of Bills receives no countenance from Mr. Purvis.

9. In respect to the delay complained of by Mr. Ratliff, in the passing of his Bill for District Moonsiff's House Rent for July 1857, and which forms the subject of his 5th charge against this Office, I beg to submit the following observations. The Original Bill for the District Moonsiff's House Rent never reached this Office, and the Duplicate of it was received at the same time with the Bill for August. All Contingent Bills being required to be submitted to this Office in Duplicate, and no other document besides the Duplicate of the Bill for July having accompanied the Bill for August, it was, not unnaturally, supposed that the only Duplicate Bill which was received was the Duplicate of the Bill for August, and it was under this belief put away with other Duplicates kept on record, by the Accountant to whom the papers were handed in the course of disposal. The Duplicate in question for July was stamped, as Mr. Ratliff was informed on the same date, as the Bill for August with which it would undoubtedly have been returned had there been any suspicion that, it was not the Duplicate of the Bill for that month, nor is it likely that that particular Bill would have been detained, whilst the Bills for the following months, September and October, were passed and returned, except under that view.

10. Mr. Ratliff states (in letter of 14th October) that he brought to notice having sent the Duplicate Bill for July, and on referring to his letter of 1st September I find this Statement to be true. On account of this oversight therefore I am unable to acquit the Auditor of blame in respect to this charge, though it is to be remarked that had Mr. Ratliff conformed to the instructions issued by this Office which require not only that all Contingent Bills shall be submitted in Duplicate, but that all monthly Contingent Charges shall be included in one Bill, and expressly prohibit the submission of separate Bills,—the delay in question would not have occurred, as the regular Contingent Bill for the month of July, in which the charge on account of the District Moonsiff's Court House Rent ought to have been included, was audited and returned on the same day it was received. It seems to me scarcely fair therefore to fix on the Auditors of my Office

the blame which is mainly to be attributed to the non-observance by the Session Judge of the rules laid down for his guidance.

11. I now proceed to enter upon the discussion of the last and most important charge, and to which my attention is specially directed by Government, *viz.*, the Statement made by Mr. Purvis that the pre-audit of Bills so far from affording relief to the Collector has on the contrary increased his work. Mr. Purvis has adduced no particular instances in which additional labor has been thrown upon himself or his Establishment by the pre-audit of Bills, and I should have had some difficulty in meeting a charge of so general a nature, had I not recently observed a similar Statement, but with more details put forth by the Collectors of Masulipatam, Cuddapah, and North Arcot, and which will be found recorded in a letter to the Chief Secretary, dated 28th September last, from the Accountant General, who so far endorses the opinion of these Officers as to state, that he considers "the pre-audit system has tended to increase business more or less heavily in "Districts where there are numerous Pensioners and Yeomiahdars," I perused this opinion of the Accountant General, I must confess, with some surprise, for he at least, as the Chief Financial Officer of Government, might have known that Pension Abstracts never have been subject to pre-audit by this Office, and certainly that fact must have been patent to the Collectors who themselves disburse the Pensions.

12. That the pre-audit of Bills has in any one respect added to the labour of the Collectors or their Establishments beyond the enforcement of punctuality in the submission of Returns, I cannot for a moment admit; on the contrary, by it the Collectors have been relieved of a very heavy responsibility in the disbursement of salaries, and I have no hesitation in stating that it would have been impossible for the Collectors, with reference to the numerous changes recently effected in the several Departments, and especially in those of the Public Works, and Public Instruction, and to the alterations in the salaries and the rules and regulations affecting them,—to have discharged the Bills of those Departments without subjecting the parties to the inconvenience of after retrenchments and the Collector to the trouble of enforcing their recovery.

13. Not one single document so far as I am aware, in the form of Statement, Voucher or Bill, that is now transmitted to this Office for the purpose of audit, could be dispensed with if the present system were changed to one of post-audit; each item of charge would require precisely the same scrutiny before its admission into the public accounts and would of necessity require to be supported by the same number of Vouchers. It seems idle then to argue that a change from the present system would be in any way beneficial either to the Collectors or their Establishments, excepting perhaps in the matter of their own personal convenience. But it is clear to me that both they and the Accountant General have fallen into the error of confounding the system of pre-audit with that of a monthly audit of the charges, ascribing to the former the additional labor, which, (if any has really been imposed upon them) is due alone to the latter. I shall endeavour therefore to meet their objection as urged against the monthly audit, and to enable the Government to form a correct estimate of the amount of work which would have to be performed under the two systems of audit, *i. e.*, monthly and annual, respectively, I beg to append a Statement describing the documents and number of pages that the Collector of Rajahmundry was required to furnish this Office under the displaced system of annual audit, and another specifying the Bills and Accounts particular which are now furnished by him under the present system.

14. From these Statements the Government will observe that the papers now forwarded are the Salary Bill containing the Salary, Fixed Tentage and House Rent of the Collector and his Assistants: the extra Tentage Bills, with the requisite Accounts particular annexed, of these Officers, the separate Abstracts of the Revenue, Magisterial, Vaccine, Medical, and Bungalow Esta-

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* *This order imposes a large amount of labor on the Auditors, and may tend to the later return of Bills.*

blishments : the District Pension Abstract the Abstract of Pensioners of other Governments or Presidencies, if any ; and the Contingent Bill, its Duplicate, and accompanying Accounts particular. The greater portion of these Bills and Accounts particular admit of being printed, and are accordingly printed in many Distrits. It will greatly economise labor were the Bills, &c., printed as they well can be ; and an order from the Government to this effect will certainly bring about this end sooner than it otherwise would be accomplished.

15. Under the annual system of post-audit, besides the Salary, fixed and extra Tentage, and House Rent Bills, which were regularly forwarded monthly, and a detailed account of the Contingent expenditure entered in the monthly Journals, a large number of closely written figured Statements were furnished, on a view of these Statements it does not appear to me that the labor of their preparation, and the amount of manuscript, exceed the labor and copying of the Bills which are now forwarded to me monthly, for the whole year. An important point is lost sight of here, *viz.*, that now the Collector is responsible and accounts for the expenditure which he directly controls, *viz.*, his own Allowances and the Contingent Charges and Pensions paid by him. Formerly, the entire Charges of the District, Engineering, Educational, Medical, Vaccine, Marine, were to be accounted for by him at the close of each fusly year, as the Government will perceive on an inspection of the Statement of Returns submitted under the post-audit system. Of the several documents now forwarded to this Office, monthly, for audit, two only, I submit, can cost much labor in their preparation, *viz.*, the Pension Abstract and the Contingent Bill. Under the annual system of audit the List of Pensions forwarded to this Office, only specified the total amount of Pension paid to each individual during the year ; but as the monthly Journal of the Collector shewed the amount disbursed on account of Pensions in each month, it is obvious that a monthly Register of payments must have been kept up in the Collector's Office, indeed such a Register must have been necessary for the Collector's own personal security. It seems to me therefore that it is only the additional labor of making a fair copy of such list of payments, and of quoting the authority under which they were made, that is now imposed on the Collectors' Establishments, and even this labor might be saved were the Pension Abstract printed as is now done in Nellore. In like manner with the Contingent Charges, if any real control was exercised over that branch of the expenditure, the same information in detail as is now required, must have been submitted with the quarterly or annual Statement to the controlling authority, and to enable the Collectors' Establishments to compile such Statements, an accurate account of the monthly expenditure in detail must even at that time have been kept.

The foregoing remarks will I trust have satisfied Government not only that the pre-audit of Bills can in no way have added to the duties of the Collectors, but that it must have materially lessened both their responsibility and labor. If then it shall appear to Government after a careful consideration of the lists now before them, that Mr. Purvis' Statement is borne out by facts it will remain for them to determine whether the additional labor imposed upon the Collectors' Establishments is sufficiently compensated by the advantages of a monthly audit. To no one I may remark would the change from a monthly to an annual Audit afford greater relief than to the Civil Auditor himself, whose work under the present system has certainly increased fourfold, requiring an unintermitting daily attendance at Office, and who is further subject to the constant annoyance of having to rebut charges of delay, nine-tenths of which are utterly groundless, the delay in most instances being attributable to the neglect of the parties themselves to conform to the instructions laid down for their guidance. On public grounds, however, I earnestly deprecate that change, being fully satisfied that the advantages of a monthly pre-audit of the Charges far out-weigh any evils which can be urged against it.

STATEMENTS forwarded to the Civil Audit Office, under the Annual System of Post Audit.

Accounts furnished from the Collector's Department.	Size of Papers.	Number of pages.	Remarks.
RAJAHMUNDRY COLLECTORATE.			
Monthly.			
1 Journal	Royal	16	This is a copy of the Journal to the Accountant General. It is now discontinued.
1 Register of Vouchers in a sealed packet with Account particulars.	Medium	6	This packet contains 160 Vouchers, discontinued.
1 Civil Fund, Account particulars.	Do.	1	Was required under the pre-audit up to November 1857. It is now discontinued.
Annually.			
1 List of packet of annual accounts.	Foolscap	2	Discontinued.
A, Abstract of Receipts and Disbursement	Royal	6	Do.
B, Statement of Charges	Medium	12	Do.
C, Do. on Minor Estates	Demi	1	Do.
D, Do. Magisterial Charges.	Medium	1	Do.
E, Do. all refunds of Charges.	Demi	4	Do.
F, Do. Commission on Stamp Revenue, with 1 Enclosure	Do.	2	Do.
No. 1. Account particular of Moyenzabitha	Medium	50	Instead of the Annual Statement monthly Abstracts are now forwarded. The Establishment Abstract is 4 pp. foolscap and the Saderwared abstract ¼ sheet do. do.
„ 2. Do. Saderwared	Do.	3	
„ 3. Do. Extra Charges with 15 Enclosures.	Do. Foolscap	10 9	These are now submitted monthly as Accounts particular of the Contingent bill but the monthly bills are now in foolscap and while the same form is retained the amount of calculation and copying is immensely reduced.
„ 4. Do. All Maramut Works, with 1 Enclosure	Medium	8	
„ 9. Do. Wages to additional Goomastahs.	Do.	2	
„ 10. Do. Reward for destroying Beasts	Do.	5	
„ 11. Do. Batta to Mootsuddies	Do.	19	
„ 12. Do. Hire of conveying Records	Do.	18	
„ 13. Do. Remittances from Talooks	Demi	2	
„ 14. Do. Value of Stamp paper	Medium	1	Discontinued.
„ 19. Do. Extra tent allowance	Do.	3	The Annual Statement is discontinued but the monthly bills which were even before submitted are now still required.
„ 21. Do. Refunds of Moturpha Revenue	Demi	1	Discontinued.
„ 23. Do. Stamp Revenue.	Medium	1	
„ 25. Do. Salt Account	Do.	2	

STATEMENTS forwarded to the Civil Audit Office, &c. (*Continued.*)

Accounts furnished from the Collector's Department.	Size of Papers.	Number of pages.	Remarks.
No. 31. Account particular of Compensation in lieu of Resumed Lands, &c… … ……	Medium… …… …	7	Are now forwarded monthly but the labor of copying would be greatly abridged by the abstract being printed as in the case in the Nellore District, *vide* printed abstract forwarded.
„ 32. Do. Pensions and Charitable allowances… … …… ..	Do. … …… …	1	
„ 33. Do. Salt Roossooms.	Do. … …… …	2	
„ 34. Do. Pagoda and Mosque allowances in lieu of Resumed Lands, &c……. …	Do. … …… …	2	
„ 35. Do. Pagoda and Mosque allowances.	Do. … …… …	1	
„ 36. Do. Advances &c.…	Do. … …… …	2	Discontinued.
„ 38. Do. Batta to Pensioned Sepoys in charge of Bungalows	Do. … …… …	1	Required to be forwarded monthly.
„ 39. Do. Wages to Sweepers in do. …	Do. … …… …	1	
„ 41. Do. Charges for killing Dogs and Snakes	Do. … …… …	1	Required to be sent monthly as an Account particular of the Contingent Bill.
„ 43. Do. Civil Engineers.	Do. … …… …	7	Discontinued, each Officer being now required to forward his Abstracts for audit separately.
„ 46. Do. Charges Merchandize on Treasure …… ……	Do. … …… …	1	Required to be forwarded monthly.
„ 47. Do. Saderwared in the Magisterial Department ….. ……	Do. … …… …	1	
„ 52. Do. Batta paid to Prisoners with Enclosures A and B…	Do. … …… …	16	
„ 55. Do. to Servants in the Magisterial Department… … ……	Do. … …… …	3	
„ 60. Do. Pensions and charitable allowance of general nature…… ……	Do. … …… …	2	
„ 62. Do. Superannuated Pensions….. ……	Do. … …… …	2	
„ 63. Do. late Native Pension Fund… … …	Do. … …… …	2	
„ 65. Do. Netherlands Government Pensioners	Do. … …… …	1	
„ 66. Do. Bengal Presidency…… … ……	Do. … …… …	1	
Audit and Re-audit replies… … …	Demi….. …… …	34	With several enclosures discontinued.
30th April list.			
1 List of packet with 16 detailed lists of several description of charges………. …….. ……..	Medium… …… …	54	Discontinued, the details List of Establishment any being now sent.
1 List of Maramut Establishment.	Do. … …… …	2	

STATEMENTS forwarded to the Civil Audit Office, &c. (*Continued.*)

Accounts furnished from the Collector's Department.	Size of Papers.	Number of pages.	Remarks.
For Official year.			
3 Statements of Pensions, &c… …	Medium… …… …	8	Discontinued.
6 Statements of Charges incurred with and without Estimate…. …	Do. … …… …	10	These accounts were annually submitted by the Collector to the Board of Revenue for obtaining the sanction of Government and since the pre-audit system was introduced the Collector is also relieved from submitting them to the Board.
4 Quarterly Statements of Contingent charges not exceeding 20 Rupees each……. ………. ……..	Demi….. …… …	……	These accounts were also submitted to the Board for their sanction, hence now discontinued.
1 Statement of Contingent Charges in the Magisterial Department with 1 Enclosure…… .. …… …	Medium… …… …	7	These accounts were likewise submitted by the Collector to the Court of Sudı and Foujdaree Udalut, but since discontinued.
4 Quarterly Statements of Contingent Charges incurred within 20 Rupees each on account of the Mahramut Department…… ……	Demi….. …… …	4	These were submitted quarterly to the Secretary to the Board of Revenue D. P. W. but the pre-audit system has also relieved the Collector from this work.
	Summary.	*pp.*	
	Royal….. …… …	196	
	Medium… …… …	353	
	Demi….. …… …	76	
	Foolscap… ………	11	
		638	or in round numbers 800 *pp.* in Foolscap.

FORT SAINT GEORGE,
CIVIL AUDITOR'S OFFICE,
25th January 1858.

(Signed) F. LUSHINGTON,
Civil Auditor.

STATEMENT forwarded to the Civil Audit Office, Pre-audit System.

Description of Bills.		Printed or not.	No. of Pages.	Size of paper.	Remarks.
Pay Abstract of the Collector and his Assistant.	1	Printed	½	Foolscap.	
Extra Tent allowance of do.	3	not	½	Do.	
Abstract of Revenue Establishment.	1	Printed	4	Do.	
Abstract of Contingent charges of land Revenue.	1	not	3	Do.	
Bungalow Establishment.	1	Printed	1	Do.	
Vaccine do.	1	Do.	1	Do.	
Magisterial do.	1	Do.	1	Do.	
Saderward do. do.	3	not	¾	Do.	
Do. of Revenue Department.	3	not	2	Do.	
Postal Charges.	2	printed	1	Do.	
Medical do.	1	Do.	½	Do.	
Netherland Pensions.	1	printed	1	Do.	
Several classes of Pensioners.	1	not	6	Do.	
DUPLICATE.	No.				
Account Particular of Extra Goomooshta.	1	not	½	Do.	
Do. of Batta to the Huzzoor servants	2	not	2	Do.	
Do. Hire of Conveying Records.	3	not	4	Do.	
Do. Remittance from Talook.	4	not	1	Do.	
Do. Rewards for Destroying wild Beasts.	5	not	½	Do.	
Account Particulars of Charges incurred for the Printing Office.	6	not	½	Foolscap.	
Do. for Killing Stray Dogs, &c.	7	not	½	Do.	
Statement of Charges incurred for Repairing furniture of P. Bungalows	8	not	½	Do.	
Account Particular of Charges of the Magisteral Department.	9	not	½	Do.	
Do. Batta to Prisoners &c.	11	not	3	Do.	
Do. Batta Huzzoor Servants.	12	not	1	Do.	
Do. Hire of Conveying Records.	13	not	2	Do.	
Do. Contingent charges on account of Convicts.	14	not	½	Do.	
Charges incurred on account of Light-house.	15	not	1	Do.	
Abstract of Contingent Charges.		not	3	Do.	
			Monthly. Annually.		
		Printed	10 120	Foolscap.	
		not do.	34¾ 417	Do.	
Printed.		Total.. …	44¾ 537		

CIVIL AUDITOR'S OFFICE,
Fort Saint George,
January 1858.

(Signed) F. LUSHINGTON,
Civil Auditor.

No. 6. ORDER THEREON, No. 104; dated 18th February 1858.

In the above letter the Civil Auditor affords explanation, in regard to certain charges against his Office, connected with the system of pre-audit, advanced by Mr. Ratliff, Acting Civil and Session Judge of Rajahmundry.

2. The Government consider Mr. F. Lushington's explanation to be entirely satisfactory, and they resolve to furnish a copy of it to Mr. Ratliff in reference to his letter to Government under date 18th December, a copy will also be forwarded to Mr. Purvis, Collector of Rajahmundry, in reference to the Statement made by him in his letter to Mr. Ratliff of the 12th December last.

3. The Civil Auditor has in the opinion of Government fully shewn that, of the instances of delay imputed to the transaction of business in his Department under the new system, some have arisen from accidents such as must be expected occasionally to occur in an Office of so much detail, others from errors on the part of the Subordinate Servants which cannot but sometimes happen, but which when discovered have been visited with due punishment, while some are ascribable to the Heads of Offices themselves as proceeding from neglect of the instructions laid down for their guidance. None of them have any peculiar connection with the system of pre-audit or would not equally be incident to any system in which correctness and punctuality were enforced.

4. The Right Honorable the Governor in Council approves the suggestion made by Mr. Lushington that the Bills and Accounts particular furnished monthly to his Office as well as the Pension Abstracts should as far as possible be printed and request that he will issue an order to this effect under the authority of Government. The Governor in Council will await the result of this arrangement before sanctioning one uniform day for the payment of salaries which has also been proposed by the Civil Auditor.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. J. A. Wilson.

General Department.

[illegible] on Friday
Read the [illegible]

No. 507.

From,

H. Lushington Esqre
Civil Auditor.

To,

T. Pycroft Esqre
Chief Secretary to Government.

Financial Department.

Of 25th Jany 1857 No. 507

Sir,

I have the honor to acknowledge the receipt of Extract Minutes of Consultation of the 7th instant No. 5, forwarding, for any observations which I may have to offer, a letter from Mr. Ratliff, acting Civil and Session Judge of Rajahmundry, complaining of the irregularity of the despatch from this office, and the invariably late receipt at Rajahmundry, of the salary bills of his Court, and pointing out the considerable inconveniences emanating from the system of pre-audit.

2. From the correspondence annexed to Mr. Ratliff's letter, I find that the following charges are advanced.

1st. The loss of 2 bills for Mr. R. R. Cotton's Deputation Allowance and House Rent.

2nd. The non-return of a Bill (on the 26th January 1857) for Witnesses Batta forwarded on the 10th December 1856.

Bills

3rd Bills passed for one Court house, more than once, been put into envelopes directed to another.

4th Delay of 2 or 3 days in the return of his pay Bills.

5th An extraordinary delay in auditing House rent Bills of District Moonsiffs.

6th and last, the statement put forth by Mr Purvis that the new plan of audit has in no way relieved the Collector of work, but has on the contrary increased it.

3. I shall notice these charges in the order given above.

4. The loss of Mr Cotton's bill for deputation allowance and house rent, cannot in any way be accounted for as shown in the correspondence – But even admitting that the loss is chargeable to this Office, which however has not been satisfactorily shewn, I would remark that it is not to be expected, with reference to the many thousand bills received in the Office in the course of the month, that the accidental loss of a bill will not occasionally happen however great the care taken to prevent it.

[illegible]
& instructions
to do take pr
audit – H

5 The 2nd Charge made by Mr Cotton, that a Bill for witnesses) Batta was detained upwards of a month, has been already laid before Government in a letter from Mr Blair, dated the 1st December 1856, and was disposed of in para 2 of my letter

of

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of the 3rd February 1857 No. 2589 to Mr Cotton, wherein it was stated, that the delay in passing that Bill was attributable to the non-observance by Mr Cotton's Establishment of the instructions issued by this Office for the preparation of Contingent Bills.

6. The instances of carelessness pointed out by Mr Cotton and which form the third charge, were committed by the Bill Despatcher, whose negligence was visited with the penalty usually inflicted for such faults.

7. Adverting to the 4th charge, viz Mr Ratliff's Complaints of the irregularity of the despatch from this Office and the invariably late receipt of the salary Bills of the Rajahmundry Court, I append a Memo of the dates of receipt and despatch of the salary Bills of the Civil Court of Rajahmundry for July and December 1857, and leave the Government to determine from an inspection of it, how far the delay alleged to have occurred is chargeable to this Office. I must remark, however that when I stated that bills would usually be audited on the date of their receipt and that they would seldom, if ever, be detained in this Office beyond 48 hours, my calculations were based on the assumption that the delivery of letters from the Post Office would take place as heretofore at an

early hour of the morning, and that the Auditors would have a clear day before them for the disposal of their Bills. Since then the system of delivery has been changed, and letters are now received in this Office from the Post Office at a much later period of the day than formerly; which renders the return of bills on the same day almost impracticable.

a fair explanatory reason
B

8. In Para 3 of Mr. Ratliff's letter of the 18th Ultimo, it is stated, that the latest date of receipt by him of his audited Bills is the 15th of the month. I would beg in reference to this point, to recur to the recommendation made by me in para. 9 of my letter to the Secretary in the Revenue Department of the 9th June 1856, No. 54, that the 16th of the month should be fixed upon as the date on which the salaries of public Officers throughout the Presidency should be made payable, in accordance with the practice obtaining in the Bengal Presidency. Such a rule would not only put a stop to the grievance that the preaudit bears very unequally, personally, upon Officers the sphere of whose duties lies at a distance from the Presidency, but would at the same time afford relief to my Establishment which now, under the recent orders[+] of the Government of India, has to examine the monthly statement of Leaves of absence of Uncovenanted Servants which accompanies every

Establishment

is there any objection to this
B

[+] This order imposes a large amount of labor on the Auditor and may tend to the later return of Bills

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Establishment abstract, a duty which it can hardly get through in the short time allowed for the audit of bills at the Presidency. It is to be remarked further, that the charge of delay in the audit and return of bills receives no countenance from Mr. Purvis.

9. In respect to the delay complained of by Mr. Ratliff, in the passing of his bill for District Moonsiff's House rent for July 1857, and which forms the subject of his 5th charge against this Office, I beg to submit the following observations. The Original bill for the District Moonsiff's house rent never reached this Office, and the Duplicate of it was received at the same time with the bill for August. All contingent bills being required to be submitted to this Office in Duplicate, and no other document besides the Duplicate of the Bill for July having accompanied the bill for August, it was, not unnaturally, supposed that the only duplicate bill which was received was the duplicate of the bill for August, and it was under this belief put away with other Duplicates kept on record, by the Accountant to whom the papers were handed in the course of disposal. The Duplicate in question for July) was stamped, as Mr. Ratliff was informed on the same date, as the bill for

August with which it would undoubtedly have been returned had there been any suspicion that, it was not the duplicate of the bill for that month, nor is it likely that that particular Bill would have been detained, whilst the bills for the following months, September and October, were passed and returned, except under that view.

10. Mr Ratliff states (in letter of 14th October) that he brought to notice having sent the Duplicate bill for July, and on referring to his letter of 1st September I find this statement to be true. On account of this oversight therefore I am unable to acquit the Auditor of blame in respect to this charge, tho' it is to be remarked that had Mr Ratliff conformed to the instructions issued by this Office which require not only that all Contingent Bills shall be submitted in duplicate, but that all monthly contingent charges shall be included in one bill, and expressly prohibit the submission of separate Bills,- the delay in question would not have occurred, as the regular Contingent Bill for the month of July, in which the charge on account of the District Moonsiff's Court House rent ought to have been included, was audited and returned on the same day it

it was received. It seems to me scarcely fair therefore to fix on the Auditors of my Office the blame which is mainly to be attributed to the non-observance by the Session Judge of the rules laid down for his guidance.

Chenly
20-8

11. I now proceed to enter upon the discussion of the last and most important charge, and to which my attention is specially directed by Government, viz: the statement made by Mr Purvis that the preaudit of Bills so far from affording relief to the Collectors has on the contrary increased his work. Mr Purvis has adduced no particular instances in which additional labor has been thrown upon himself or his Establishment by the preaudit of bills, and I should have had some difficulty in meeting a charge of so general a nature had I not recently observed a similar statement, but with more details, put forth by the Collectors of Masulipatam, Cuddapah, and North Arcot, and which will be found recorded in a letter to the Chief Secretary, dated 28th September last, from the Accountant General, who so far endorses the opinion of these Officers as to state, that he considers "the preaudit "system has tended to increase business more or "less heavily in Districts where there are numerous "Pensioners & Yeomiahdars." I perused this opinion

of the Accountant General, I must confess, with some surprise, for he at least, as the Chief financial Officer of Government, might have known that Pension abstracts never have been subject to preaudit by this Office, and certainly that fact must have been patent to the Collectors who themselves disburse the Pensions.

12. That the preaudit of bills has in any one respect added to the labor of the Collectors or their Establishments beyond the enforcement of punctuality in the submission of Returns, I cannot for a moment admit. On the contrary, by it the Collectors have been relieved of a very heavy responsibility in the disbursement of salaries, and I have no hesitation in stating that it would have been impossible for the Collectors, with reference to the numerous changes recently effected in the several Departments, and especially in those of the Public Works, and Public Instruction, and to the alterations in the salaries and the rules and regulations affecting them, to have discharged the bills of those Departments without subjecting the parties to the inconvenience of after retrenchments and the Collector to the trouble of enforcing their recovery.

[illegible] where
the [illegible] [illegible]

13. Not one single document so far

as

as I am aware, in the form of Statement, Voucher or Bill, that is now transmitted to this Office for the purpose of audit, could be dispensed with if the present System were changed to one of post-Audit; each item of charge would require precisely the same scrutiny before its admission into the public accounts and would of necessity require to be supported by the same number of vouchers. It seems idle then to argue that a change from the present system would be in any way beneficial either to the Collectors or their Establishments, excepting perhaps in the matter of their own personal convenience. But it is clear to me that both they and the Accountant General have fallen into the error of confounding the system of preaudit with that of a monthly audit, of the charges, ascribing to the former the additional labor, which (if any has really been imposed upon them) is due alone to the latter. I shall endeavour therefore to meet their objection as urged against the monthly audit, and to enable the Government to form a correct estimate of the amount of work which would have to be performed under the two Systems of audit i.e. monthly and annual, respectively, I beg to append a Statement describing the documents and number of pages that the Collector of Rajahmundry was required to furnish this Office under the displaced system of annual audit, and another specifying the bills and Accounts particular which are now furnished by him under the present System.

14. From these statements the Government will observe that the papers now forwarded, are the Salary bill containing the Salary, Fixed Tentage and House rent of the Collector and his Assistants: the extra tentage bills, with the requisite accounts particular annexed, of these Officers: the separate abstracts of the Revenue Magisterial, Vaccine, Medical, and Bungalow, Establishments: the District Pension abstract: the Abstract of Pensioners of other Governments or Presidencies if any; and the Contingent Bill, its duplicate, and accompanying Accounts Particular. The greater portion of these bills and accounts particular admit of being printed, and are accordingly printed in may districts, It would greatly economise labor were the bills &c. printed as they well can be; and an order from the Government to this effect will certainly bring about this end sooner than it otherwise would be accomplished.

Must be done H

15. Under the annual System of post-Audit, besides the salary, fixed and extra tentage, and house

rent

rent bills, which were regularly forwarded monthly, and a detailed account of the Contingent expenditure entered in the Monthly journals, a large number of closely written figured Statements were furnished. On a view of these Statements it does appear to me that the labor of their preparation, and the amount of manuscript, exceed the labor and copying of the bills which are now forwarded to me monthly for the whole year. An important point is lost sight of here, Vizt. that now the Collector is responsible and accounts for the expenditure which he directly controls, Vizt. his own allowances and the Contingent charges and pensions paid by him. Formerly, the entire charges of the district, Engineering, Educational, Medical, Vaccine, Marine, were to be accounted for by him at the close of each fusly year, as the Government will perceive on an inspection of the Statement of Returns submitted under the post-audit System. Of the several documents now forwarded to this Office, monthly, for Audit, two only, I submit can cost much labor in their preparation, Vizt. the Pension Abstract and the Contingent Bill. Under the annual system of audit the List of Pensions forwarded to this office, only specified the total amount of pension paid to each individual during the year; but as the monthly Journal of the Collector shewed the amount disbursed on account of pensions in each month, it is obvious that a monthly Register of payments must have been kept up in the Collectors' Office - indeed such a Register must have been neceſsary for the Collector's own personal security. It seems to me therefore that it is only the additional labor of making a fair Copy of such list of payments and of quoting the authority under which they were made, that is now imposed on the Collectors' Establishments, and even this labor might be saved were the Pension Abstract printed as is now done in Nellore. In like manner with the Contingent charges, if any real control was exercised over that branch of the expenditure, the same information in detail as is now required, must have been submitted with the quarterly or annual statement to the controlling authority, and to enable the Collectors' Establishments to compile such statements, an accurate account of the Monthly expenditure in detail must even at that time have been kept.

16. The foregoing remarks will I trust have satisfied Government not only that the preaudit of Bills can in no way have added to the duties of the Collectors, but that it must have materially leſsened both their responsibility and labor. If then it shall appear to Government

after

after a careful consideration of the Lists now before them, that Mr. Purvis Statement is borne out by fact, it will remain for them to determine whether the additional labor imposed upon the Collectors Establishments, is sufficiently compensated by the advantages of a monthly audit. To no one I may remark would the change from a Monthly to an Annual Audit afford greater relief than to the Civil Auditor himself, whose work under the present system has certainly increased fourfold requiring an unintermitting daily attendance at Office, and who is further subject to the constant annoyance of having to rebut charges of delay, nine-tenths of which are utterly groundleſs, the delay in most instances being attributable to the neglect of the parties themselves to conform to the instructions laid down for their guidance. On public grounds, however, I earnestly deprecate that change, being fully satisfied that the advantages of a monthly preaudit of the charge far outweigh any evils which can be urged against it.

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

Lushington
Civil Auditor.

Fort Saint George,
Civil Auditor's Office
25th January 1858.
Exd [illegible]

My dear Pycroft.

In Bengal - the 15th - or 16th of the month is the general pay day of civil allowances both at Calcutta & the out-stations. I suggested that the same day sh^d. be named here to prevent the outcry now made to the effect that the pre-audit bears so

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Sub^d. to Com. 23^d Feb^y
Financial 1858. Dep^tt.

7. 8 January /58 N^o 5^6

Fwd. D^r to Leg. 24^th Aug^t
N^o 20 of 1858
Paras 2 & 3

From,

The Civil Auditor

To,

The Chief Secretary
to Government
Financial Dep^t.

F.C. No 104

Dated 28^th }
Rec^d. 1st Feby. } January 1858.

2 Enclo

N^o 507.
N^o 50.

Acknowledges receipt of Exct^s: Mins: Consultation of the 7^th instant N^o 5 and affords explanation on certain charges advanced by M^r J. Ratliff Acting Civil and Session Judge of Rajahmundry.

5

C 3 Feb.
R 6 "
C 10 "
R 16.

For return with Mem

unequally - and hardly on those at distant stations. I think myself however that the outcry is a humbug - Ganjam being the only province in which pay is not usually distributed on or before the 12th of the month - In many of the districts the pay is distributed on or before the 5th and in two or three earlier even than that - or at all events might be so, if the Abstracts were forwarded on the

1st of the month. I suspect if an order be issued declaring the 15th to be the Civil pay day few Collectors will be forced to wait until that day, if they have received back their audited Abstracts prior to it.

Yours truly

S Lushington

7th

Memo –

It seems to me that Mr F Lushington has shown sufficient reason why the present system should not be disturbed –

at all events pending the approaching transfer of his department – I understand from his previous letters that the [illegible] system prevails in Bengal & Agra –

J.P.

7/2/58

No doubt it does. What province

for some years. I think the Civil Auditor's answer is quite satisfactory, for even in the one or two instances in which his officers may have erred he has detected the error.

Mr Brown's & any other Collectors who may have made a similar assumption should be required to prove their assumption specifically.

Mr Ratcliff should have his answer

I have no doubt that the principal objection to the present system arises out of the change from annual to monthly distribution of Bills.

W. L.'s answer is quite satisfactory. It is impossible but that occasional mistakes must occur, but these when so few do not invalidate the practice.

I would adopt the plan of a uniform date of paying salaries throughout the Presidency & of the use of printed forms &c.

I never could see the necessity for a Pre-audit of office salaries – which are paid on a Moyen Establishment & never vary. The course suggested of printing & of fixing one day for paying salaries seems good

No. 104 Financial Depart.

Extract Mins: of Cons. Dated 10th February 1858.

From Civil Auditor 25 Jany 1858.

H

W.G.

W.W.

In the above letter the Civil Auditor affords explanation, in regard to certain charges against his Office, connected with the system of pre audit, advanced by Mr Ratliff Acting Civil and Session Judge of Rajahmundry –

2. The Government consider Mr F Lushington's explanation to be entirely satisfactory, and they resolve to furnish a

copy of it to Mr Ratliff
in reference to his letter
to Govt under date 18 Decr
a copy will also be for-
-warded to Mr Purvis
Collector of Rajahmundry -
in reference to the statement
made by him in his letter
to Mr Ratliff of the 12 Dec last

3 - The Civil Auditor has
in the opinion of Govt
fully shown that of
the instances of delay
imputed to the trans-
-action of business in
his department under
the new system, some
have arisen from ac-
-cidents ~~slight errors~~ such
as must be expected
occasionally to occur
in an office of so much
detail, others from errors on
the part of the subordinate
servants which cannot
but sometimes happen,
but which when discovered
have been visited with due
punishment - while
some are ascribable
to the Heads of Offices
themselves as proceed-
-ing from neglect of
the instructions laid
down for their guidance -
None of these have any
peculiar connection
with the system of pre-
-audit or would not
equally be incident
to any system in which
~~exact~~ constraints to
punctuality were
enforced -

4 - The Rt Hon the Govr approves
the suggestion made by

Mr Lushington that the bills & accounts particular furnished monthly to his office as well as the Pension Abstracts as far as possible should be printed & request that he will issue an order to this effect under the authority of Govt - The G in C will await the result of this arrangement before sanctioning one uniform day for the payment of salaries which has also been ~~[illegible]~~ proposed by the Civil Auditor.

Civil Auditor ——

Mr Ratliff – Actg Sub Judge of Regn &c
– Pennis, Colr of Reg at Mundy

Dispd 1st

L:E 40

12 Copies –

Fin^l L^r to Eng^d 24^th Aug^t
No 20 of 1858
Paras 2 & 3.

Ind^a to Cons. 23^d Feby
Financial 1858 Depart^t

No 1011

Extract Mins. of Cons

D/ 18th February /58.

F.R.: 168

5-6

c 10 Tab.
R 16