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MADRAS RECORD OFFICE.

Government of Madras.

Spice DEPARTMENT.

G.O. No.	<u>146</u>	Press Mis.
Dated	<u>20-3-</u>	<u>1861</u> .

13/11/45-46

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Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,

16th March 1861.

No. 45. Read the following Proceedings of Government in the Revenue Department, dated 15th March 1861, No. 606.

Forwarding certain papers on the question of the submission for Audit of Bills for Establishments and Contingencies long after the charges have been incurred and referring them for consideration as to the measures necessary for guarding against such delays in the several Departments.

(Vide Proceedings Revenue Department, dated 15th March 1861, Nos. 278 and 279.)

No. 46.

ORDER THEREON, 20th March 1861, No. 146.

To be recorded.

(Signed) T. PYCROFT,
Chief Secretary.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from W. BALMAIN, Esq., Officiating Civil Auditor, to J. D. BOURDILLON, Esq., Secretary to Government, dated Madras, 10th October 1860, No. 1,166:—

SIR,

1. Several cases having lately occurred of Bills for Establishments and Contingencies, being submitted for audit years after the charges were incurred. I have the honor to request that Government will lay down some rule for the guidance of this office.

2. It appears to me that after the elapse of a certain period the ordinary rules of audit should not be held applicable and if good reason for the delay is not adduced; the Civil Auditor should be authorized to refuse audit till the sanction of some authority superior to the Officer incurring the charge, has been obtained. The limit of one year might be fixed as time sufficient to allow of bills being sent for audit.

3. I need not remark that after an interval of two or three years the Officer signing and submitting it, can have but small knowledge of the correctness of the bill. In many cases he will have come to his appointment subsequent to the charge being incurred. As an example, I beg to forward a bill and explanatory letter received from the District of Cuddapah. The preparation of the bill appears only to have been suggested by some unadjusted item in the account requiring a voucher.

ORDER THEREON, 22nd October 1860, No. 1,929.

1. In this letter the Officiating Civil Auditor requests that some definite rule may be laid down for the guidance of his Office in respect of Bills for Establishments and Contingencies submitted for audit long after, or as he represents it, years after the charges were incurred.

2. The Government are fully alive to the objections and to the inconveniences arising from such a state of things, and they agree with Mr. Balmain that some measure is necessary to enforce the more regular and punctual submission of such Bills. They would therefore request Mr. Balmain to furnish them with more particulars of the cases referred to, accompanied by suggestions of the rules he would recommend.

3. The Bill and explanatory letter stated in paragraph 3 of Mr. Balmain's letter to have been forwarded to Government as an example, have not been received.

(True Extract.)

(Signed) J. D. BOURDILLON,
Secretary to Government.

To the Officiating Civil Auditor.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from the Officiating Civil Auditor:—

Reports on the question of Audit of Bills long after the charges have been incurred, referred to in Order of Government, dated 22nd October last, No. 1,929, and offers suggestions. (Here enter 26th January 1861, No. 40½.)

ORDER THEREON, 15th March 1861, No. 606.

1. The late Acting Civil Auditor, Mr. Balmain, in his letter dated 10th October 1860, No. 1,166, brought to notice that bills for Establishments and Contingencies are frequently submitted for audit years after the charges were incurred; and suggested that the Civil Auditor should be authorized to refuse audit in respect of such bills, pending the sanction of the controlling authority of the Department to which they might appertain. He was requested to furnish particulars of the cases referred to accompanied by the suggestions of the rules he would recommend; and Mr. Raynor's letter above recorded is the reply to that Order.

2. The cases alluded to are those of certain contingent charges incurred between the years 1854-55 and 1859-60. Mr. Raynor agrees with Mr. Balmain in the necessity of some check against delay in the submission of the bills; and suggests that the Civil Auditor should be authorized to reject bills not submitted within six months after the charges were incurred, unless countersigned by the respective controlling authorities.

3. In their Order of 5th November 1860, No. 2,047, the Government directed that the audit of the greater part of the contingent charges of the Collectors should be made by the Board of Revenue; and when sent by that authority, to the Audit Office for final audit, they will of course come with the Board's approval. The Board will be instructed to enforce the punctual monthly submission of such charges for audit.

4. As respects those of the Collectors contingent charges, which are not included in the transfer, the Government resolve to direct that when submitted for audit after the lapse of three months from the close of the month in which incurred, they shall be supported by the approval of the Board of Revenue.

5. It is observed that the Board have not yet laid before Government the list of charges to be audited by them and by the Civil Auditor respectively, with other particulars, as directed in paragraph 7 of the Order of November 5th 1860, No. 2,047. They will be requested to hasten the submission of that report.

6. The papers will be referred to the Financial Department, for consideration as to the measures necessary for guarding against similar delays in the other Departments.

(True Extract.)

J. H. M. Aillon
Secretary to Government.

To the Board of Revenue.

„ Accountant General.

„ Civil Auditor.

„ Financial Department. *with Order No. 1,929.*

Exd. S. T. Augustin.

Dec: 12th 40th 1860
26th 27

Recd of Mr. March

278 279

Financial 1861 26th 27

Dec: 11th 27th 1861
Dec: 21 606.

27th 15th 27th March 1861.
Apr. 16th 3

Dec 14 3 30
copy.

21st 14th 2.

Regarding certain papers
in the question of the admission
for the 21st of bills for 26th 27th
the signatures long after the
changes have been introduced &
referring them for considera-
tion as the necessary measure
for passing against such
relays as the several days.

No. 1160 - 20th March 1861.

to be recorded.

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27th