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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	184	Press Mis.
Dated	11-4-	1861.

B.M. 17-18

6/7

Not to be folded or roughly handled

*Proceedings of the Madras Government, Financial Department,
11th April 1861.*

No. 17. Read the following Extract of Proceedings of the Board of Audit, under date 8th February 1861, No. 3.

The following communications on the allocation of certain classes of expenditure were brought under consideration:—

Memorandum from President, Military Finance Dept. No. 2,850, dated 22nd November 1860.
Do. do. „ 3,249 „ 20th December 1860.
Do. do. „ 3,437 „ 10th January 1861, with annexures.

Memorandum from the Accountant General, at Madras, dated December 1860, with remarks by the authorities in Bengal.

Letters from Madras Accountant General, Nos. 1,062 and 1,063, dated 24th January 1861.

Report of the Accountant General, to the Government of India, forwarded to the Secretary to the Financial Department of the Government of India, No. 1,423, dated 8th November 1860.

The following appears to be the existing practice in respect to the undermentioned charges.
Ecclesiastical charges.

In Bengal the entire charge of the Ecclesiastical Establishment is borne by the Civil Department. Expenditure outside of the Establishment incurred specially for the Troops, as in the case of Roman Catholic Priests, and Presbyterian Chaplains attached to Regiments and Brigades, is borne by the Military Department. As far as can be ascertained the practice is similar in the other Presidencies.

Public Hospitals and Medical Officers.

In the Bengal Presidency the charges connected with the Medical College Hospital, the Eye Infirmary, Lunatic Asylum and similar institutions, are borne by the Civil Department.

In Madras the expenses of the Eye Infirmary, Lunatic Asylum, Lying-in-Hospital, and probably some others, are charged to the Military Department.

The entire allowances of Civil Surgeons in Bengal and the Civil allowances of Medical Officers connected with public institutions are audited by the Civil Paymaster and constitute a Civil charge. The Military allowances of Officers connected with public institutions are audited by the Military Audit Department but adjusted as a Civil charge. In Madras, it is believed that similar allowances are adjusted as a Military charge.

The net Military pay of Medical Officers in Civil employ in Bengal (with the exception of Officers employed exclusively in the duties of Civil stations) is audited by the Military Examiner and adjusted as a Military charge.

Military Secretariat.

The Military Secretariat (in common with the other Government Secretariats) is in all the Presidencies a Civil charge. The Accountant General at Madras remarks that it ought to be a Military charge.

Donations and other contributions to Military Service Funds.

In Bengal and Madras the contributions of Government to the Service Funds, both Civil and Military, are borne as a charge of the Civil Department. In Bombay the expenditure is adjusted as a Military charge.

*Proceedings of the Madras Government, Financial Department,
11th April 1861.*

Officers of the Royal Navy.

House-rent and Batta paid at Madras to Officers of Her Majesty's Squadron in the Indian seas, are borne as a charge of the Madras Presidency. The Accountant General at Madras states that the vessels render no service to that Presidency, and the charge should be borne by the General Government of India.

In considering these questions with a view to define the allotment of the expenditure and to secure the uniform adjustment of the disbursements at all the Presidencies, it may be convenient to state the principles by which the Board have been guided in arriving at the conclusions recorded in the following instructions. They are of opinion that no change of practice ought as a rule to be permitted unless such change is required for the purpose of securing uniformity of classification and account; and that when any change is on this account necessary, the prescribed new rule should follow the practice most generally in use, if not otherwise objectionable, so as to retain as much as possible the means of comparison with the expenditure of former years on the same accounts.

RESOLVED—That with reference to the foregoing remarks, the following rules be prescribed for the guidance of the Offices of Audit and Account, Civil and Military respectively.

I.—ECCLESIASTICAL CHARGES.

1. All expenditure connected with Chaplains and other incumbents on the fixed Ecclesiastical Establishment to be audited by the Civil Paymasters and adjusted as charges of the Civil Department.

2. All expenditure connected with Roman Catholic Priests and with Chaplains not on the Establishment, but engaged specially for the troops, to be audited by the Military Examiners, and adjusted as charges of the Military Department.

II.—PUBLIC HOSPITALS AND MEDICAL OFFICERS.

3. The expenditure connected with Public Hospitals, such as the Lying-in-Hospital, Eye Infirmary, Lunatic Asylum, and Medical College Hospital, to be audited and adjusted as charges of the Civil Department.

4. The entire allowances of a Medical Officer employed exclusively in the duties of a Civil station to be audited in the Civil Department and adjusted as a Civil charge.

5. The net Military pay of Medical Officers attached to public institutions and other Civil appointments when drawn in addition to other allowances, to be audited and adjusted as a Military charge, and all other allowances as a charge of the Civil Department.

III.—MILITARY SECRETARIAT.

6. The expenses of the Military Secretariats to be adjusted as a charge in the Civil Department.—Military pay proper to be audited and adjusted as a charge of the Military Department.

IV.—DONATIONS AND OTHER CONTRIBUTIONS TO SERVICE FUNDS.

7. Contributions of the State to the Service Funds, both Civil and Military, embracing donations, difference of exchange, and additional interest on capital held in Bonds or Treasury Notes, to be adjusted in the Civil Branch as charges of the Civil Department.

V.—OFFICERS OF THE ROYAL NAVY.

8. Payments to Officers of the Royal Navy when made for special services rendered to a particular Presidency to be borne as a charge of that Presidency. Payments made for the general service of the empire, or for a service in which doubts may arise as to the particular Presidency benefitted, to be adjusted as a charge of the General Government of India. The existing mode of payment at Madras to be continued, and the charge finally adjusted in the Madras Books as a charge of the Government of India.

*Proceedings of the Madras Government, Financial Department,
11th April 1861.*

ORDERED—That extract of these proceedings be forwarded to the undermentioned Officers and Departments:—

To the Auditor General of India..... } For the issue of the necessary orders to the
To the Chief of the Military Finance Department. } Departments.
To the Secretary to the Government of India in the Financial Department for information, and
for communication to the several subordinate Governments.

(Signed) E. DRUMMOND,
First Member and President.

(Signed) G. BALFOUR, Colonel,
Second Member.

No. 2,512.

FORT WILLIAM, FINANCIAL DEPARTMENT, the 2nd March 1861.

As the rules prescribed by the Board of Audit appear to the Governor General in Council to be unobjectionable, he directs that they be communicated to the several subordinate Governments, and Administrations.

By order of the Governor General in Council.

(Signed) C. HUGH LUSHINGTON,
Secretary to the Government of India.

To the Chief Secretary to Government, Fort Saint George.

No. 18.

ORDER THEREON, 11th April 1861, No. 184.

Communicated to the Military Department.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. F. Cartledge.

No. 3.

EXTRACT of Proceedings of the Board of Audit under date 8th February 1861.

THE following communications on the allocation of certain classes of expenditure were brought under consideration:—

Memorandum from President, Military Finance Department, No. 2850, dated 22d Nov. 1860.

Ditto ditto No. 3249, „ 20th Dec. 1860.

Ditto ditto „ 3437, „ 10th Jany. 1861.

with annexures.

Memorandum from the Accountant General at Madras, dated December 1860, with remarks by the authorities in Bengal.

Letters from Madras Accountant General, Nos. 1062 and 1063, dated 24th January 1861.

Report of the Accountant General to the Government of India forwarded to the Secretary to the Financial Department of the Government of India, No. 1423, dated 8th November 1860.

THE following appears to be the existing practice in respect to the under-mentioned charges.

Ecclesiastical Charges.

In Bengal the entire charge of the Ecclesiastical Establishment is borne by the Civil Department. Expenditure outside of the Establishment incurred specially for the Troops, as in the case of Roman Catholic Priests, and Presbyterian Chaplains attached to Regiments and Brigades, is borne by the Military Department. As far as can be ascertained the practice is similar in the other Presidencies.

Public Hospitals and Medical Officers.

In the Bengal Presidency the charges connected with the Medical College Hospital, the Eye Infirmary, Lunatic Asylum and similar institutions, are borne by the Civil Department.

In Madras the expenses of the Eye Infirmary, Lunatic Asylum, Lying-in-Hospital, and probably some others, are charged to the Military Department.

The entire allowances of Civil Surgeons in Bengal and the civil allowances of Medical Officers connected with public institutions are audited by the Civil Paymaster and constitute a civil charge. The military allowances of Officers connected with Public Institutions are audited by the Military Audit Department but adjusted as a civil charge. In Madras, it is believed that similar allowances are adjusted as a military charge.

The net military pay of Medical Officers in civil employ in Bengal (with the exception of officers employed exclusively in the duties of civil stations) is audited by the Military Examiner and adjusted as a military charge.

Military Secretariat.

The Military Secretariat (in common with the other Government Secretariats) is in all the presidencies a civil charge. The Accountant General at Madras remarks that it ought to be a military charge.

Donations and other Contributions to Military Service Funds.

In Bengal and Madras the contributions of Government to the Service Funds, both civil and military, are borne as a charge of the civil department. In Bombay the expenditure is adjusted as a military charge.

Officers of the Royal Navy.

House-rent and Batta paid at Madras to officers of Her Majesty's Squadron in the Indian seas, are borne as a charge of the Madras presidency. The Accountant General at Madras states that the vessels render no service to that presidency, and the charge should be borne by the General Government of India.

In considering these questions with a view to define the allotment of the expenditure and to secure the uniform adjustment of the disbursements at all the Presidencies, it may be convenient to state the principles by which the Board have been guided in arriving at the conclusions recorded in the following instructions. They are of opinion that no change of practice ought as a rule to be permitted unless such change is required for the purpose of securing uniformity of classification and account; and that when any change is on this account necessary, the prescribed new rule should follow the practice most generally in use, if not otherwise objectionable, so as to retain as much as possible the means of comparison with the expenditure of former years on the same accounts.

RESOLVED—That with reference to the foregoing remarks, the following rules be prescribed for the guidance of the offices of audit and account, civil and military respectively.

I.—ECCLESIASTICAL CHARGES.

1. All expenditure connected with Chaplains and other incumbents on the fixed Ecclesiastical Establishment to be audited by the Civil Paymasters and adjusted as charges of the Civil Department.

2. All expenditure connected with Roman Catholic Priests and with Chaplains not on the Establishment, but engaged specially for the troops, to be audited by the Military Examiners, and adjusted as charges of the Military Department.

II.—PUBLIC HOSPITALS AND MEDICAL OFFICERS.

3. The expenditure connected with Public Hospitals, such as the Lying-in-Hospital, Eye Infirmary, Lunatic Asylum, and Medical College Hospital, to be audited and adjusted as charges of the Civil Department.

4. The entire allowances of a Medical Officer employed exclusively in the duties of a civil station to be audited in the Civil Department and adjusted as a civil charge.

5. The net military pay of Medical Officers attached to public institutions and other civil appointments when drawn in addition to other allowances, to be audited and adjusted as a military charge, and all other allowances as a charge of the Civil Department.

III.—MILITARY SECRETARIAT.

6. The expenses of the Military Secretariats to be adjusted as a charge in the Civil Department.—Military pay proper to be audited and adjusted as a charge of the Military Department.

IV.—DONATIONS AND OTHER CONTRIBUTIONS TO SERVICE FUNDS.

7. Contributions of the State to the Service Funds, both Civil and Military, embracing donations, difference of exchange, and additional interest on capital held in Bonds or Treasury Notes, to be adjusted in the Civil Branch as charges of the Civil Department.

V.—OFFICERS OF THE ROYAL NAVY.

8. Payments to Officers of the Royal Navy when made for special services rendered to a particular presidency to be borne as a charge of that presidency. Payments made for the general service of the empire, or for a service in which doubts may arise as to the particular presidency benefitted, to be adjusted as a charge of the General Government of India. The existing mode of payment at Madras to be continued, and the charge finally adjusted in the Madras Books as a charge of the Government of India.

ORDERED—That extract of these proceedings be forwarded to the under-mentioned Officers and Departments:—

To the Auditor General of India,..... } for the issue of the necessary
To the Chief of the Military Finance Dept. } orders to the Departments.
To the Secretary to the Government of India in the Financial Department for information, and for communication to the several subordinate Governments.

E. DRUMMOND,

First Member & President.

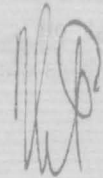
G. BALFOUR, Colonel,

Second Member.

No 2512
Fort William
Financial Department
The 2 March 1861.

As the Rules prescribed by the Board of Audit appear to the Governor General in Council to be unobjectionable, he directs that they be communicated to the several Subordinate Governments and Administrations.

By order of the Governor General in Council



W. A. D. M.

Secy to the Govt of India

To The Chief Secy to the Government
of Fort Saint George.

X. M. M.

No more copies required
H.

Transmit 1881 Sep 5

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The delay to the first
of April - 2572.

of 2nd
of 27th March 1881.

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Long the delay regarding
the allocation of capital
classes of expenditure, par-
ticular by the Board of Audit
for the guidance of the office
of audit to account to Civil
and Military respectively

With an Order

Order the order 11th April 1881. No 1874.

The Military
Department

Communicated to

JK

of Military Dept 8-10 Sept 11-4-81.