M.R.O. 1—77,006—8-6-37.

(1) Number of pages 18.

(2) Date of repair 16.8.39.

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No. 4 Press Mis.

5-8.

Dated 6-1- 1866.

10/11

5-8

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department, 6th January 1866.

Read the following papers :—

No. 5. From the Accountant General, to the Chief Secretary to Government, Fort Saint George ; dated 22nd September 1865, No. 100.

Book and Adjustment Department.

The Government of India having, in their Order of the 19th December last, No. 4014, Financial Department, directed the separation of Cash from Store Accounts, I have the honor to inform you that I have requested the Superintendent of Stationery, and Master Attendant, and Marine Store-keeper, not to send their accounts to this office, as hitherto, they being no longer required.

2. But as these Store Accounts will still have to be examined by some Officer of Government, independently of the Superintendent of Stationery and the Master Attendant and Marine Store-keeper, it occurs to me that the Inspector General of Ordnance and Magazines and the Superintendent of Marine, by whom all Indents for Stationery and Marine Stores are now respectively passed, might be appointed to audit these Store Returns. In the event of the duties conducted by the Superintendent of Marine and the Master Attendant being hereafter performed by one Officer, some other Auditor, in lieu of the Superintendent of Marine, would have to be appointed.

3. Should the Government approve of my suggestion, I request that they will be pleased to pass their orders accordingly.

4. I beg to add that, on the recommendation of the Auditor General of India, special orders will hereafter be passed by the Government of India, on the separation of the Store from the Cash Accounts of the several Mints, as the value of Gold, Silver, and Copper only, shown on the Mint Master's Returns, will have to be treated as Cash, and so exhibited in the Cash Balance Reports and Books.

Referred to the Inspector General of Ordnance and Magazines and the Superintendent of Marine, for any remarks they may have to offer on the suggestion of the Accountant General.

FORT SAINT GEORGE,
23rd September 1865.

(Signed) C. G. WALKER,
Under Secretary to Government.

No. 6. From the Superintendent of Marine, to the Secretary to Government, Fort Saint George ; dated Madras, 10th October 1865, No. 3575.

I have the honor, in returning the accompanying letter from the Accountant General, of the 22nd ultimo, No. 100, to state that the suggestion therein made appears to me perfectly correct in principle, but that, before undertaking the audit of the stores in charge of the Marine Store-keeper, I would wish for a survey on them, as the actuals will be far from agreeing with the quantities shown by the books. I think, therefore, that the Accountant General should audit them up to the date of my taking charge, so that I might have no arrears to deal with.

2. In the 2nd paragraph of this Officer's communication, he observes that, in the event of the duties conducted by the Superintendent of Marine and the Master Attendant being hereafter performed by one Officer, some other Auditor would have to be appointed. The duties of the two offices are so distinct that when the Master Attendant becomes the Head of the Department, he will have to disconnect himself from the executive branch, which will be taken charge of by his Deputy. This Officer will then perform the duties of Master Attendant, as now conducted, and will have to take charge of, and issue, stores, under instructions from the Head of Department, who might still, I think, continue to audit the accounts.

No. 7. From the Inspector General of Ordnance and Magazines ; to the Chief Secretary to Government, Fort Saint George ; dated 7th December 1865, No. 208.

Ordnance Department.

I have the honor to acknowledge receipt of Mr. Under Secretary C. Walker's docket, communicating copy of a letter, No. 100, dated 23rd September 1865, from the Accountant General, Madras, on the subject of the audit of the Store Accounts of the Stationery Depot, as

the *Cash* accounts only are now, under the orders of the Finance Department, audited by that Officer, and requesting the views of this Department in reference to the proposal submitted by the Accountant General.

2. In reply, I beg to state that, as requisitions for Stationery are now required to be prepared agreeably to the Rules,* and in accordance with allotments,† approved by Government, and published in the Fort Saint George Gazette, the necessity for a pre-audit does not exist, and a post-audit alone will therefore be sufficient. Such requisitions as are of a special and exceptional character, not provided for by the Rules referred to above, should be submitted to Government for sanction.

* Fort Saint George Gazette, 1st March 1864, page 373.
† Do. do. do. 12th June 1860, page 1304.

3. The process of double audit, which now obtains, may consequently, with advantage, be dispensed with; and this Department can then undertake the post-audit of all stationery store transactions.

4. As a present measure, I would suggest that this duty of post-audit be conducted by the Head Uncovenanted Assistant in my office, under my orders. An annual report will, as heretofore, be submitted by me to Government on the general working of the Stationery Depot, accompanied with a Statement shewing the result of the Store Audit.

5. After one year's experience, I shall be able to state what extra establishment, if any, will be required for carrying it on permanently in this office.

No. 8.

ORDER THEREON, 6th January 1866, No. 4.

Concurring in the view expressed by the Accountant General, in paragraph 2 of his letter above recorded, the Governor in Council resolves that the Inspector General of Ordnance and Magazines and the Superintendent of Marine, by whom all Indents for Stationery and Marine Stores are now respectively passed, be appointed to audit these Stores Returns.

2. The attention of the Accountant General is requested to paragraphs 3 and 4 of the letter from Colonel Simpson, and also to the 1st paragraph of Mr. Franklin's letter; and he will, if necessary, communicate direct with those Officers on the matters therein referred to.

(True Extract).

Chief Secretary.

To the Accountant General.
" Inspector General of Ordnance and Magazines.
" Superintendent of Marine.

Exd. J. H. Burns.

Book & Adjustment Depart.

No. 100

Fort Saint George,
Accountant General's Office,
22 September 1865.

From

J. Lushington Esqre.
Accountant General

To

The Chief Secretary to Government,
Fort Saint George.

Sir,

The Government of India, having, in their order of the 19th December last, No. 4014, Financial Department, directed the separation of Cash from Store Accounts, I have the honor to inform you, that I have requested the Superintendent of Stationery, and Master Attendant and Marine Store Keeper not to send their Accounts to this Office, as hitherto, they being no longer required.

2. But as these Store Accounts will still have to be examined by some Officer of Government, independently of the Superintendent of Stationery and the Master Attendant and Marine Store Keeper, it occurs to me, that the Inspector General of Ordnance and Magazines, and the Superintendent of Marine, by whom all Indents for Stationery and Marine Stores are respectively passed, might be appointed to audit these store Returns. In the event of the duties conducted by the Superintendent of Marine and the Master Attendant, being hereafter performed by one Officer, some other auditor in lieu of the Superintendent of Marine would have to be appointed.

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3 Should the Government approve of my suggestion, I request that they will be pleased to pass their orders accordingly.

4. I beg to add, that, on the recommendation of the Auditor General of India, special orders will hereafter be passed by the Government of India, on the separation of the Store from the Cash Accounts of the several Mints, as the value of Gold, Silver, and Copper only, shewn on the Mint Masters' Returns, will have to be treated as Cash, and so exhibited in the Cash Balance Reports and Books.

I have the honor to be,
Sir,
Your Obedient Servant,
F. Cunliffe Owen
Accountant General

Comp.d

Madras
Marine Superintendent's Office
10th October 1865.

No. 3575.

From

The Superintendent of Marine

To

The Secretary to Government
Financial Department
Fort Saint George

Sir

I have the honor in returning the accompanying letter from the Accountant General of the 22d ultimo, No. 100, to state that the suggestion therein made appears to me perfectly correct in principle; but that before undertaking the audit of the stores in charge of the Marine Storekeeper, I would wish for a survey on them, as the actuals will be far from agreeing with the quantities shewn by the books. I think therefore that the Accountant General should audit them upto the date of my taking charge, so that I might have no arrears to deal with.

2 In the second para: of this officer's communication he observes that in the event of the duties conducted by the Superintendent of Marine and the Master Attendant being hereafter performed by one officer, some other Auditor would have to be appointed. The duties of the two offices are so distinct that when the Master Attendant becomes the head of the department, he will have to disconnect himself from the executive branch, which will be taken charge of by his Deputy. This officer will then perform the duties of Master Attendant as now conducted, and will have

Fort St. George Secretary's Inward Diary No. 36 Dated 16th Jany 1866.

1865
Superintendent Marine
Dated 10th October
Received 12th "
No. 3575

From
The Accountant General
Madras.

No. 4
Dated 21st October 1865
Received 23rd "

To
The Chief Secretary to Govt.
Fort St. George.

Sir

Referred to the Superintendent Marine.

I have the honor to acknowledge the receipt of your letter No. 3575 dated 10th instant, and to state for the information of the Marine Superintendent that the suggestion therein made appears to me perfectly correct in principle; but that before undertaking the audit of the stores in charge of the Storekeeper, I would wish for a survey on them, as the actuals will be far from agreeing with the quantities shewn by the books. I think therefore that the Accountant General should audit them upto the date of my taking charge, so that I might have no arrears to deal with.

2 In the second para: of this officer's communication he observes that in the event of the duties conducted by the Superintendent of Marine and the Master Attendant being hereafter performed by one officer, some other Auditor would have to be appointed. The duties of the two offices are so distinct that when the Master Attendant becomes the head of the department, he will have to disconnect himself from the executive branch, which will be taken charge of by his Deputy. This officer will then perform the duties of Master Attendant as now conducted, and will have

Fort St. George
23rd October 1865.

Chief Secretary to Govt.

To
The Superintendent of Marine
Fort St. George.

Sir

Referred to the Superintendent of Marine for any remarks he may have to offer on the suggestion of the Accountant General.

Dated 23rd October 1865.

Chief Secretary to Govt.

Recd. 12 Nov. 1865.

Dept. 25/5/65
Entered 10/10/65

Marine Dept. 1866
No. 5

have to take charge of and issue stores under instructions from the head of department, who might still, I think, continue to audit the accounts.

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

[redacted]

Superintendent of Marine.

Ordnance Department.

Inspector Generals Office
Fort Saint George
7th December 1865.

No. 208.

From

Colonel H. W. H. Simpson
Inspector General of Ordnance
and Magazines.

To

The Chief Secretary to Government.

Sir,

I have the honor to acknowledge receipt of the Under Secretary to Govt. docket, communicating copy of a letter, No. 100 dated 23rd September 1865, from the Accountant General Madras on the subject of the Audit of the Store Accounts of the Stationery Depôt, - as the Cash Accounts only are now, under the orders of the Finance Department, audited by that Officer, and requesting the views of this Department in reference to the proposal submitted by the Accountant General.

2. In reply I beg to state, that as requisitions for Stationery are now required

to

to be prepared
agreeably to the
Rules, and in
accordance with
Allotments approved by Government, and
published in the Fort Saint George Gazette,
the necessity for a preaudit does not
exist, and a postaudit alone will there-
-fore be sufficient. Such requisitions as
are of a special and exceptional Character,
not provided for by the Rules referred to
above, should be submitted to Government
for sanction.

* Fort Saint George Gazette 1st March 1864
page 373.

× ——do—— do —— do — 12th June 1860
page 1,304.

3. The process of double Audit which
now obtains, may consequently with ad-
-vantage be dispensed with; and this
Department can then undertake the postaudit
of all Stationery Store transactions.

4. As a present measure, I would
suggest that this duty of post-audit be
conducted by the Head Uncovenanted
Assistant in my Office, under my Orders.
An Annual report will, as heretofore, be
submitted

5

submitted by me to Government on the General
working of the Stationery Depôt, accompanied
with a Statement shewing the result of the
Store Audit.

5. After one year's experience, I shall
be able to state what extra Establishment, if
any, will be required for carrying it on per-
-manently in this Office.-

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

Inspector General of Ordnance
and Magazines.-

Pub. 455 1867

Extract from Proceedings of the Madras Government, Financial Department, dated 11th January 1866 No 8

To

The Accountant General

The Superintendent of Marine

The Inspector General of Ordnance & Magazines

Public Works Department Secretary

Public Works Department Secretary

Revenue Board

Sir,

I am directed to forward for your information a copy of the Proceedings noted in the margin.

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

Public Works Department Secretary
Revenue Board

No 208.

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letters:

From Accountant General (Dated 22d Sept. '65 N° 100)
—"— Superintendent of Marine (—"— 10th Octr —"— 3575)
—"— Inspector General of Ordnance & Magazines (—"— 7th Decr —"— 208)

Order- 6th January 1866 No 4.

Concurring in the view expressed by the Accountant General in para 2 of his letter above recorded, the Governor in Council resolves that the Inspector General of Ordnance & Magazines & the Superintendent of Marine by whom all Indents for Stationery & Marine Stores are now respectively passed, be appointed to audit these

these Store Returns.

2 The attention of the Accountant General is requested to paras 3 & 4 of the letter from Colonel Simpson, & also to the 1st para of Mr Franklin's letter; and he will, if necessary, communicate direct with those Officers on the matters therein referred to.

To Acct. General
" Inspr. Genl. of Ordnance Magazines
" Supdt. of Marine

Financial 1866. Department.

No. 4.

PROCEEDINGS OF GOVERNMENT.

Dated 6 January 1866.

Inspector General of Ordnance and Magazines and Superintendent of Marine directed to audit Store Returns.