M.R.O. 1—77,000—8-6-37.

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 695	Press Mis.
12-13	
Dated 17 11 — 18	

12-13

Not to be folded or roughly handled

No. 12. Read the following letter from the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 10th November 1871, No. 2054:—

Letter from Controller to Government, No. 1080, dated 15th July 1871.
G. O., Financial Department, No. 536, dated 24th August 1871.
Letter from Controller to Government, No. 1520, dated 7th September 1871.
G. O., Financial Department, No. 465, dated 20th September 1871.
Letter from Controller to Government, No. 1867, dated 17th October 1871.
G. O., Financial Department, No. 615, dated 28th October 1871.

Adverting to the correspondence, as per margin, having reference to the transfer to this office of the audit of Local Fund expenditure by Civil Officers, I have the honour respectfully to solicit a re-consideration of paragraph 4 of the Order in the Financial Department of the 24th August 1871, wherein Government state that they are not prepared to sanction a present increase to my establishment costing more than Rupees 250 per mensem.

2. In distributing this amount, I have found it impracticable to fix the highest salary at more than Rupees 70 per mensem. The Audit Department, as organized by me, consists of—

	Rs.
One Auditor	70
,, Sub-do.	45
,, Do. do.	35

3. If it were possible, by any means, to place this establishment under the immediate direction and supervision of either the Chief Accountant or the Senior Auditor, it would be a satisfaction to me to know that the work of the Department would be thoroughly scrutinized, and that the accounts rendered by it would be complete and accurate. This arrangement cannot, however, be adopted, as, with the classification of the accounts of eighty-three ranges and those of Civil Officers (Police Department, &c.), undertaking the execution of *Imperial* works, the abstracting of receipts and charges of the Public Works Department, the writing up of the journals and ledgers, the examination and explanation of differences between the Civil and Public Works Exchange Accounts, the preparation of the numerous monthly and annual returns, and the conduct of the ordinary correspondence appertaining to the Book and Statistical Departments, the time of the Chief Accountant is fully occupied. On the other hand, the Senior Auditor has now under his immediate control twenty-four Auditors and Sub-Auditors, and the audits of the accounts of eighty-three ranges have to be passed through, and supervised by, him, and he is held responsible that complete uniformity is observed throughout the Presidency in the treatment of like charges and receipts appearing in range accounts. There is, moreover, the ordinary correspondence connected with the accounts of Range Officers which he has to attend to himself or to supervise, and the duty recently imposed on this office, of auditing all bills for house-rent to Military and Medical Subordinates, devolves upon him and his assistants.

4. With this explanation before them, I trust Government will be satisfied that it will not be to the interests of the public service to add to the work of the Chief Accountant or Senior Auditor. Any addition to their already onerous duties will, I am sure, impair their efficiency, and render it exceedingly difficult for me to fix responsibility in connexion with mistakes and irregularities which may hereafter be discovered. Under all the circumstances, I beg that Government

will be pleased, in lieu of the Auditor on Rupees 70 per mensem, to sanction an Auditorship on Rupees 120. Such an appointment will secure the services of a fully competent man, and one who might be relied upon to conduct the ordinary correspondence connected with Civil Officers' Accounts. Owing to these officers not being thoroughly conversant with the rules and the Public Works system, mistakes are frequently detected in their accounts, and, in some cases, their monthly abstracts of receipts and disbursements, and the periodical bills in final adjustment of outlay, are not submitted on due dates, or are rendered in such forms as cannot be accepted. All this leads to an increase of correspondence, to conduct which, in all *ordinary* subjects, the services of a qualified man are absolutely necessary. The Auditor, with his two assistants, will find ample work in dealing with this correspondence, registering all sanctions and allotments of Local Funds for Civil Officers, and auditing and passing accounts in the first instance, and bills in final adjustment of outlay at a subsequent period.

5. The regulation of credits required by Civil Officers will be managed by the Appropriation Branch, which will, in addition, keep the requisite Appropriation Registers, and, with the aid of the Audit Department, will furnish Government with monthly statements of the Local Fund outlay in each range and district, as compared with grants revised up to date.

6. For the Book Department, however,—a most important branch of the office,—no aid has yet been afforded. Additional assistance is, however, urgently required, and I trust that this will plead a satisfactory excuse on my behalf for troubling Government again on the subject. The Book Department has, at present, in account with it eighty-three Range Officers, besides such of the Civil Officers (Police Department, &c.) as undertake the execution of *Imperial* works. Under existing rules, no advances are made by Public Works to Civil Officers from *Local* Funds, but such moneys as are required by the latter from that source are placed directly to their credit by the Board of Revenue. From and after the 1st proximo, however, advances will be made by Public Works to Civil Officers on account of Local Fund works, just as is now done in the case of Imperial works, and this will result in bringing into account, with me at least, as many additional officers as there are Local Fund Boards. The accounts of all these officers will have to be abstracted and classified by the Book Branch, and new accounts opened with them in the journal and ledger, which will have to be written up regularly. The ledger is intended to show, at a glance, the advances made to, and those remaining unaccounted for by, Civil Officers; and, if this record is properly maintained, there will be no difficulty in tracing and fixing responsibility for delays in the adjustment of advances. Moreover, the change ordered by Government will have the effect of enlarging the monthly accounts of Local Fund expenditure to be rendered by this office to the local Accountant-General and to the Board of Revenue, and, as refunds into the Treasury of advances, or portions of advances, made to Civil Officers but not required by the latter, appear in the civil accounts of the Accountant-General of Madras rendered monthly to this office, there will hereafter be a material increase in the number of such items, which, even now, owing to the imperfect information afforded, lead to constant references, and are the cause of much anxiety.

Proceedings of the Madras Government, Financial Department,
17th November 1871.

7. To render the Book Department equal to the work which will devolve upon it from and after the 1st proximo, an extra Accountant is urgently needed, and, as a competent man cannot be secured for less than Rupees 100 per mensem, I earnestly request that I may be authorized to make this addition to the establishment sanctioned in Government Order No. 465, dated 20th September 1871, which, if Government are pleased to accede to the recommendations contained in this letter, will stand as follows :—

	Sanctioned.	Proposed.
	Rs.	Rs.
One Auditor	70	120
,, Accountant in Book Department	...	100
,, Assistant Accountant for Appropriation Branch...	50	50
,, Sub-Auditor	45	45
,, do.	35	35
,, Copyist	30	30
,, do.	20	20
Total...	250	400

Transferred to the Financial Department. The increase of establishment asked for by the Controller appears to the undersigned to be necessary.

FORT ST. GEORGE, *14th November* 1871.

(Signed) J. CARPENDALE, Colonel, R. E.,
Secy. to Govt., P.W.D.

No. 13. ORDER THEREON, 17th November 1871, No. 645.

On re-consideration the Government resolve to sanction the Controller's present proposals, involving a charge on Local Funds of Rupees 150 per mensem in excess of that authorized in G. O., 24th August 1871, No. 386.

(True Extract.)

Chief Secretary.

To the Controller of Public Works Accounts.
,, Board of Revenue.
,, Public Works Department.

Exd. A. S. Rodgers.

Office of the Controller of
Public Works Accounts.
Madras, 10th November 1871.

No 2054

From

The Controller of
Public Works Accounts

To

The Secretary to Government
Public Works Department

Sir,

Letter from Controller
to Govt No 1080 of 15th July 1871.
G.O. Financial Department
No 386 of 24th August 1871.
Letter from Controller to
Govt No 1520 of 7th Sept 71.
G.O. Fmt Dept No 465
of 20th Sept 1871.
Letter from Controller to
Govt No 1867 of 17th Oct 71.
G.O. Fmt. Dept No 618
of 28th Oct 1871.

Adverting to the correspondence as per margin, having reference to the transfer to this office of the audit of Local Fund & prendiline by Civil Officers, I have the honor respectfully to solicit a reconsideration of para 4 of the order in the Financial Department of the 24th August 1871, wherein Government state that they are not prepared to sanction a present increase to any Establishment costing more than Rupees Two hundred and fifty per mensem.

2 In distributing this amount, I have found it impracticable to fix the

the highest Salary at more than Rupees Seventy per mensem - The Audit Department, as organized by me, consists of

	Rs.
1 Auditor	70
1 Sub-do	45
1 ——— do	35

3 If it were possible, by any means, to place this Establishment under the immediate direction and supervision of either the Chief Accountant, or the Senior Auditor, it would be a satisfaction to me to know that the work of the Department would be thoroughly scrutinized, and that the accounts rendered by it would be complete and accurate - This arrangement cannot, however, be adopted, as, with the classification of the Accounts of 83 Ranges and those of Civil Officers (Police Department, &c) undertaking the execution of Imperial works, the abstracting of receipts and charges of the Public Works Department, the writing up of the Journals and Ledgers, the examination and explanation of differences between the Civil and Public Works Exchange Accounts, the preparation of the numerous monthly and annual Returns, and the conduct of the ordinary correspondence appertaining to the Book and Statistical Departments, the time of the Chief Accountant is fully occupied - On the other hand, the Senior Auditor has now under his immediate control 24 Auditors and Sub Auditors, and the audits of the accounts of 83 Ranges have to be passed through and supervised by him, and he is held responsible that complete uniformity is observed throughout the Presidency in the treatment of like charges and receipts appearing in Range Accounts - There is, moreover, the ordinary correspondence connected with the Accounts of Range Officers which he has to attend to himself, or to supervise, and the duty recently imposed on his Office, of auditing all bills for house rent to Military and

and Medical Subordinates, devolves upon him and his Assistants

4 With this explanation before them, I trust Government will be satisfied that it will not be to the interests of the public service to add to the work of the Chief Accountant or Senior Auditor - Any addition to their already onerous duties will, I am sure, impair their Efficiency, and render it exceedingly difficult for me to fix responsibility in connection with mistakes and irregularities which may hereafter be discovered. Under all circumstances, - I beg that Government will be pleased, in lieu of the Auditor on Rupees Seventy per mensem, to sanction an Auditorship on Rupees One hundred and twenty - Such an appointment will secure the services of a fully competent man, and one who might be relied upon to conduct the ordinary correspondence Connected with Unit Officers Accounts. Owing to these Officers not being thoroughly conversant with the rules

rules and the Public Works System, mistakes are frequently detected in their accounts, and, in some cases, their monthly Abstracts of receipts and disbursements, and the periodical bills in final adjustment of outlay, are not submitted on due dates, or are rendered in such forms as cannot be accepted. All this leads to an increase of correspondence, to conduct which, in all ordinary subjects, the services of a qualified man are absolutely necessary. The Auditor, with his two Assistants, will find ample work in dealing with this correspondence, registering all sanctions and Allotments of Local Funds for Unit Officers, and auditing and passing Accounts in the first instance, and bills in final adjustment of outlay at a subsequent period.

6 The regulation of credits required by Unit Officers will be managed by the Appropriation Branch, which will, in addition, keep the requisite Appropriation Registers, and,

with

with the aid of the Audit Department, will furnish Government with monthly Statements of the Local Fund outlay in Each Range and District, as compared with Grants revised up to date.

6 For the Book Department, however, a most important branch of the Office, no aid has yet been afforded. Additional assistance is, however, greatly required, and I trust that this will plead a satisfactory excuse on my behalf for troubling Government again on the subject. The Book Department has, at present, an account with 83 Range Officers, besides such of the Civil Officers (Police Department &c) as undertake the execution of Imperial works. Under existing rules, no advances are made by Public Works to Civil Officers from Local Funds, but such monies as are required by the latter from that source are placed directly to their credit by the Board of Revenue. From and after the 1st proximo, however, advances will be made by Public Works to Civil Officers on account of Local Fund works, just as is now done in the case of Imperial works, and this will result in bringing into account with one at least as many additional Officers as there are Local Fund Boards. The accounts of all these officers will have to be abstracted and classified by the Book Branch, and new accounts opened with them in the Journal and Ledger, which will have to be written up regularly. The Ledger is intended to show, at a glance, the advances made to, and those remaining unaccounted for by, Civil Officers; and if this record is properly maintained, there will be no difficulty in tracing and fixing responsibility for delays in the adjustment of advances. Moreover, the change ordered by Government will have the effect of enlarging the monthly accounts of Local Fund expenditure to be rendered by this Office to the Local Accountant General and to the Board of

of Revenue, and, as refunds into the Treasury of advances, or portions of advances, made to Joint Officers, but not required by the latter, appear in the Joint Accounts of the Accountant General of Madras rendered monthly to this office, there will hereafter be a material increase in the number of such items, which, even now, owing to the imperfect information afforded, lead to constant references, and are the cause of much anxiety.

To render the Works Department Equal to the work which will devolve upon it from and after the 1st proximo, an extra Accountant is urgently needed, and, as a Competent man cannot be secured for less than Rupees One hundred per mensem, I earnestly request that I may be authorized to make this addition to the Establishment sanctioned in Government Order No 465, dated 20th September 1871, which, if Government are pleased to accede to the recommendations contained in this letter, will stand as follows—

	Sanctioned	Proposed
1 Auditor	70	120
1 Accountant in Works Department	3 "	100
1 Assistant Accountant for Appropriation Branch	3 50	50
1 Sub Auditor	46	46
1 ——— do	35	35
1 Copyist	30	30
1 ——— do	20	20
	250	400

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

L. Rodd
Controller of Public
Works Accounts

Pay 13 Eighth/71 Pr 127 Grs
" 20 " 71-72 Fiscal Depart
" 8 Inst — 53 Grs

Transferred to
the Financial Dept.
The increase of Establishment asked for by the Controller appears to the undersigned to be necessary.
J. Patterson Col AAG
Secretary the Govt
AAA

14th Nov/71

Lands Harbs 1871 Department Finance
From
Mr. 5 11-11
The Controller of
P. W. Accounts
To
The Secretary to Govt
P. W. Department.
Dated 10th Nov 1871
Recd 13
Pg — 16
No 2054
Rs 793

Requesting a reconsideration of G.O. of the 24th Augt 1871, and urging the necessity for certain increases to the Local Fund Establishment of his Office.—

Transferred to
Under Order

I think that a good case is made out for a small sanction for the extra Rs 150.

AA

Order thereon 17th November 1871 No. 645.

On reconsideration, the Govt sanction the Controller's present proposals, involving a charge on local funds of Rs 150 per mensem in excess of that authorized in G.O. 24th Augt 1871 No 385.

To the C. P.W.A. dated 17/11
" Bd of Rev. dated 23/11
" P.W. Depart

Govt. of {1871} Madras.

Financial

To

The Controller of
G.P.O. Accounts.

Dated Nov. 17. 71

Read

No. 17 Nov. 71. No. 645

Nos. 12–13.

Sanctioning a further
issue of Rs 150 for investing
on account of that authorized
in G.O. No. 386 dated 24th
August 1871, to meet certain
increases to the Local Fund
Establishment in the
Treasury Office.
& the Controller of P.O. Accts.