M.R.O. 1—77,000—8-6-37.

(1) Number of pages 14.

(2) Date of repair 5-3-40.

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No. 292 Press ~~Mis.~~

35-36

Dated 4 - 3 - 1873.

8/9

35-36

Not to be folded or roughly handled

5-3-40

Proceedings of the Madras Government, Financial Department, 4th March 1873.

No. 35. Read the following letter from the Accountant-General, to the Chief Secretary to Government, Fort St. George, dated Fort St. George, 17th February 1873, No. 674 :—

Audit Department,

I have the honour to submit, for the orders of Government, the following circumstances regarding the overdraft of absentee allowance by the Superintendent, Central Jail, Vellore, on account of Jailer Montgomerie, since dismissed.

2. Montgomerie was granted sick leave from 26th August 1872, and his absentee allowance at Rupees 75, a moiety of his pay, was drawn for him by the Superintendent in September and October. The bills came to this office in usual course and were passed, inadvertently, without challenge. The bill for October was audited on 27th November, and on that occasion it was found that this office was not in possession of the information regarding his pay during the three years prior to 26th August last, which was necessary to enable it to calculate the absentee allowance under Section 2-1 and Section 4, Supplement F, Civil Leave Code.

3. Thereupon a memorandum, bearing date 27th November 1872, was sent to the Superintendent, Central Jail, in which a statement of Montgomerie's services, pay, and leaves, during the three years in question, was called for "in order to regulate his absentee allowance."

4. This memorandum the Superintendent received on 30th idem, and replied to on 18th December.

5. On 3rd December, notwithstanding the wording of the memorandum as quoted above, the Superintendent drew absentee allowance at the same rate for the month of November. This bill in due time came to this office, and was audited on 14th January 1873 in accordance with the information received from the Superintendent.

6. The result of the audit was that a sum of Rupees 84-1-0 had been overdrawn on account of Montgomerie, and an objection statement retrenching that amount was issued on the date last named.

7. The Superintendent's explanation is as follows :—

"Before Mr. Montgomerie's salary was drawn a reference was made to the Inspector-General of Jails. In reply, the undersigned was informed Mr. Montgomerie was entitled to half salary while sick, which was drawn accordingly. The first bill at this rate was drawn in September last, and no exception was taken thereto. The inference, therefore, was that it was correct.

"I submit that the error, if such it is, should have been taken exception to at once, in which case it could at once have been rectified. The recovery of this sum from Mr. Montgomerie is now impossible, as he was dismissed in December last, while it was drawn, as above stated, after a reference to the Inspector-General of Jails. Under these circumstances, therefore, I request this retrenchment may be withdrawn."

8. With reference to this explanation, I would offer the following observations :—

a. Captain McLeod, in my opinion, erred in asking the Inspector-General, instead of this office, for information regarding the allowances payable to an absentee.

b. The Inspector-General took upon himself the responsibility of answering, without reference to this office, the inquiry made by the Superintendent. By

his reply, which was wrong, he misled the Superintendent, and with him, therefore, rests the origin of the mistake.

c. This seems to me a most fitting opportunity on which to urge Government to pass an order enjoining all officers who desire information on points that will ultimately come under the audit of this office to apply to the Accountant-General for the same, and not to the Head of their Department, and also prohibiting Heads of Departments from giving their own opinion on all such cases. This is not the first case in which officers have been misinformed upon points connected with pay and leave by the Heads of Departments. I have not a record of former cases that have come under the observation of this office, but there have been several, though I do not remember any that have been attended with results like the present.

9. I much regret the necessity for troubling Government in this matter, which has arisen partly from the oversight by this office and partly by Captain McLeod's continuing to draw absentee allowance after receipt on 30th November of the memorandum calling for information for the specific purpose of regulating the rate of the same, because had he, pending orders from this office, ceased drawing the absentee allowance, the overdraft to 31st October would have been recovered from the pay drawn for November.

No. 36. ORDER THEREON, 4th March 1873, No. 292.

The Governor in Council is not prepared to set aside the Heads of Departments in the manner proposed by the Accountant-General. It will be notified that they should refer to the Accountant-General all questions raised and referred to them by their subordinates on points which will ultimately come under the audit of the Account Department.

NOTIFICATION.

The practice having been found to obtain of Heads of Departments themselves disposing of questions raised and referred to them by their subordinates on points affecting absentee allowance, &c., which will ultimately come under the audit of the Account Department, the Governor in Council directs, in order to obviate mistakes leading to retrenchments, that, in future, all such questions shall be submitted by Heads of Departments for determination by the Accountant-General.

(By order of the Right Honourable the Governor in Council.)

Chief Secretary.

To the Accountant-General.

Exd. J. Wright.

Audit Deptt

No. 674

Fort Saint George
Accountant General's Office
17th February 1873.

From

The Accountant General

To

The Chief Secretary to Government
Financial Department

Sir,

I have the honor to submit for the orders of Government the following circumstances regarding the overdrafts of Subsistence allowances by the Superintendent Central Jail Vellore on account of Jailor Montgomerie, since dismissed -

2. Montgomerie was granted sick leave from 26th August 1872 and his absentee allowance at Rs. 75 a month of his Pay was drawn for him by the Superintendent in September and October - The Bills came to this Office in usual course and were passed inadvertently, without challenge - The Bill for October was audited on 27th November and on that occasion it was found that this Office was not in possession of the information

regarding

Govt. of India.

FINANCIAL.

To

THE ACCOUNTANT-GENERAL.

Dated March, 4th.

Read.

Encl.

G. O., 4th March 1873, No. 292.

MARCH.
Nos. 35-36.

Intimating that it will be notified that Heads of Departments should refer to him all questions raised and referred to them by their subordinates on points which will ultimately come under the audit of the Account Department.

regarding his Pay during the 3 years
prior to 26th August last, which was neces
sary to enable it to calculate the absentee
allowance under Section 2 - 1. and Section
4 Supplement P. Civil Leave Code -

3. Thereupon a Memo bearing date 27th
November 1872 was sent to the Superin-
tendent Central Jail in which a Statement
of Montgomerie's Services Pay and Leaves
during the 3 years in question was called
for "in order to regulate his absentee allowance" -

4. This Memo the Superintendent re-
-ceived on 30th idem, and replied to on 18th
December -

5. On 3rd December notwithstanding the
wording of the Memo as quoted above, the
Superintendent drew absentee allowance
at the same rate for the month of November -
This Bill in due time came to this Office and
was audited on 14th January 1873 in ac-
-cordance with the information received
from the Superintendent -

6. The result of the audit was that a
sum of Rs 84-1-.. had been over drawn on
account of Montgomerie and an objection
Statement retrenching that amount was
issued on date last named -

The

7. The Superintendents explanation
is as follows -

"Before Mr. Montgomeries salary was
drawn a reference was made to the In-
spector General of Jails - In reply the
undersigned was informed Mr. Montgomerie
was entitled to half salary while sick,
which was drawn accordingly - The
first Bill at this rate was drawn in
September last and no exception was
taken thereto - The inference therefore
was that it was correct -

I submit that the error, if such it is,
should have been taken exception to at
once in which case it could at once have
been rectified - The recovery of this sum
from Mr. Montgomery is now im-
possible as he was dismissed in De-
-cember last, while it was drawn as
above stated after a reference to the
Inspector General of Jails - Under
these circumstances therefore I request
this retrenchment may be withdrawn" -

8. With reference to this explanation I
would offer the following observations -

a. Captain McLeod in my opinion
erred in asking the Inspector General
instead of this Office for information regarding

the

the allowances payable to an absentee -

b. The Inspector General took upon himself the responsibility of answering without reference to this Office the enquiry made by the Superintendent - By his reply which was wrong he misled the Superintendent and with him therefore rests the origin of the mistake -

c. This seems to me a most fitting opportunity on which to urge Government to pass an Order enjoining all Officers who desire information on points that will ultimately come under the audit of this Office, to apply to the Accountant General for the same and not to the Head of their Department - and also prohibiting Heads of Departments from giving their own opinion on all such cases - This is not the first case in which Officers have been misinformed upon points connected with pay and leave by the Heads of Departments - I have not a record of former cases that have come under the observation of this Office, but there have been several, tho' I do not remember any that have been attended with results like the present -

I

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I much regret the necessity for troubling Government in this matter which has arisen partly from the oversight by this Office and partly by Captain McLeod's continuing to draw absentee allowance after receipt on 30th November of the memo calling for information for the specific purpose of regulating the rate of the same, because had he pending orders from this Office ceased drawing the absentee allowance the overdraft to 31st October would have been recovered from the Pay drawn for November -

I have the honor to be
Sir,
Your obedient Servant

H. Huntington
Accountant General -

H. H.

Notification.

Ott. St. Geo. Mar 4. 1873

The practice
having been found to
obtain of Heads of Depart
-ments themselves disposing
of questions raised and
preferred to them by their
subordinates on points
affecting absentee allowan
Vac., which will ultimately
come under the audit of
the Account Department
the Governor in Council
directs, in order to obviate
mistakes leading to
retrenchments that, in
future, all such questions
shall

Financial 1873 Feb. 90

From

The Accountant General

To

The Chief Secretary
to Govt. Fin. Dept.

Dated 12th February 1873
Rec'd 15th

No 6074

No 220

Submits for orders
the case of retrenchments
caused by the Head Office's
account of absentee
allowance (Quarantine) occasioned
by the Montgomery Jail Fellow
Cooley Contract Jail Fellow
Mr. H. and Order.

Do not like
letter in this
Dept. is the
Wilson to
I shall
have
the case
Under
why it
not
like
for the
information
in the

Referred to the Accountant General

Dated 15th February 1873

Rec'd 17th

No 6074

No 220

Submits for orders
the case of retrenchments
caused by the Head Office's
account of absentee
allowance (Quarantine) occasioned
by the Montgomery Jail Fellow
Cooley Contract Jail Fellow
Mr. H. and Order.

To the Honourable Secretary

shall be submitted by
Heads of Departments
for determination by
the Accountant General.

J. D.

Gazette 4/3

shall be submitted by

Govt. of {1873} Madras.

Financial

To

The Accountant General.

Dated March 4
Read — Encl.

G. O. 4 March 1873 No. 292.

Nos. 35. 36.

Intimating that it will be noticed that Heads of Depts. should refer to him all questions raised and referred to them by their Subordinates on points which will ultimately come under the Audit of the Acct. Dept.

Gazette 4/3