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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	458 715	Press Mis.
283-285		283-285
Dated	28-4-1874.	

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Not to be folded or roughly handled

*Proceedings of the Madras Government, Financial Department,
28th April 1874.*

Read the following papers :—

No. 283. Proceedings of Government in the Military Department, dated 16th February 1874, No. 544.

Read the following letter from Lieutenant-Colonel J. W. RIDEOUT, Acting Controller of Military Accounts, to Colonel A. C. SILVER, Secretary to Government, Military Department, dated Fort St. George, 27th January 1874, J :—

The Examiner of Medical Accounts has brought to my notice that considerable labour devolves on his office in consequence of its being still charged with the duty of auditing all half-yearly returns of instruments in possession of Municipal and Local Fund institutions, as provided for in paragraph 42, section 11, page 265, of the Medical Code.

2. These institutions are now very numerous, and as the provisions of the Code apparently contemplated the audit solely of returns connected with Government property, the duty of checking which necessarily devolves on the Account Department, it is doubtful whether it was ever intended to provide a similar check for articles no longer retained on the books, and which, having been purchased and paid for by the institutions, have become their actual property.

3. That it may be necessary to exercise some authority for the due care and preservation of instruments in the possession of local institutions, I will admit ; but such is more a matter of administration than of accounts, and should devolve on some other officer than the Examiner, whose duty should be confined to what the designation of his office implies—an examination of all medical stores, issues, and receipts borne on his books, and of accounts of the department, for which he is responsible to Government.

4. The Surgeon-General, Indian Medical Department, to whom I referred the matter, considers that the audit should be continued by the Examiner or transferred to some other officer ; and I would submit, for consideration, whether it does not more properly appertain to the administrative heads of the department—the Deputy Surgeons-General of Divisions.

The Right Honourable the Governor in Council concurs in opinion with the Controller of Military Accounts, that the Examiner of Medical Accounts ought not to be required to audit accounts of stores which are neither on the Government books nor Government property, and directs that the practice be discontinued from 1st April next.

2. The question of the future auditing of such accounts will be referred for disposal to the Financial Department.

(True Extract.)

(Signed) A. C. SILVER, Colonel,
Secretary to Government, Mily. Dept.

Referred to the Surgeon-General for his remarks.

(Signed) W. HUDLESTON,
Chief Secretary.

18th February 1874.

*Proceedings of the Madras Government, Financial Department,
28th April 1874.*

No. 284. From Surgeon-General E. G. BALFOUR, Surgeon-General, Indian Medical Department, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Fort St. George, 25th February 1874, No. 80.

I have the honour, in reply to memorandum, dated the 18th instant, forwarding the Order of Government marginally noted for remarks, to submit the following suggestions as to the future audit of the half-yearly returns of instruments belonging to local or municipal dispensaries.

2. The simplest arrangement will be for the Deputy Surgeons-General of Divisions to conduct the audit, and investigate losses and breakages. When full information has been received regarding these, they should then be reported to the Surgeon-General, who would finally communicate with the President of the Local Fund Board or Municipality concerned, and advise him as to whether or not the value of the loss should be recovered from the Medical Officer responsible. A similar course to the above is now pursued as regards the losses in Military Hospitals, with this difference, that the Military Pay Department performs the duty of recovering the value of the loss. In the case of Dispensaries, it seems desirable to leave the final disposal in the hands of Presidents of Local Boards and Municipalities, as the instruments are the actual property of these bodies. The above course would, in my opinion, be at once simple and effective.

No. 285. ORDER THEREON, 28th April 1874, No. 715.

The Surgeon-General's letter will be communicated for the information of all Municipal and Local Fund Boards, who are at liberty to adopt the course therein suggested, or to make such other arrangements as they may deem fit.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the Surgeon-General, Indian Medical Department.
„ the Board of Revenue.
„ all Presidents of Municipal Commissions.
„ „ of Local Fund Boards.
„ the Military Department.

Amber

No 546

No. 186.

2. These institutions are now very numerous, and as the provisions of the Code apparently contemplated the audit solely of returns connected with Government property, the duty of checking which necessarily devolves on the Account Department, it is doubtful whether it was ever intended to provide a similar check for articles no longer retained on the books, and which having been purchased and paid for by the institutions have become their actual property.

4. The Surgeon-General, Indian Medical Department, to whom I referred the matter, considers that the audit should be continued by the Examiner or transferred to some other officer, and I would submit, for consideration, whether it does not more properly appertain to the administrative heads of the department—the Deputy Surgeons-General of Divisions.

No. 187.

2. The question of the future auditing of such accounts will be referred for disposal to the Financial Department.

Mineral
Secretary to Government.

To the Controller of Military Accounts.

to the Controller of Military Accounts.
,, Financial Department. *With 5 spare Copies*

APRIL.

G.O., 28th April 1874, No. 715.

2005



Review with reference to remarks of H.E.
the Governor and the Honble Mr. Sim.

The draft order was prepared under the impression that some technical knowledge was required for an audit of the kind. If left to themselves Local Boards might call on medical officers to make good deterioration not really attributable to neglect or vice versa.

I would leave the matter in the hands of Municipalities & Local Boards. To whom the things belong. Such a round about way of dealing in this very simple matter as Dr. Bulfinch

W. H. Bulfinch
Capt. of 1874
MILITARY.
THE CONTR. OF MILITARY ACCOUNTS.
Disb. February, 16th.
Recd. 1874. Paid to Dr. Bulfinch.
No. 186-187.
FEBRUARY.
No. 186-187.
No. 372

Directing the discontinuance of the practice of the Examiner of Medical Accounts auditing the returns of instruments belonging to Municipal and Local Fund institutions; and referring the subject of their future audit to the Financial Department.

Alfred A. Bulfinch
Jr. Secretary
1874

No. 283

has been, is itself
a condemnation
of the Island.

J. W. S.

I agree
/r

W. S. M.
25/1/75

370-1000

The Surg. Genl. S. M. D. } dated 1/5
Board of Res. }
all Pres of the Comm. } dated 1/5
all Pres of L. & Wards }
M. D. Depart dated 1/5

715
Read Pres M. D. Dept - 16 Feb, 74 - 84/5
From S. Genl & M. D. Dept - 25 - do - 80

order
Noted 20 April 1874 No. 715.
~~The President~~

The Surgeon General's
letter will be com-
municated for the in-
formation of all Muni-
cipal and Local Board
wards who are at
liberty to adopt the
course therein suggested
or make such other
arrangements as they
may deem fit. JH

No. 80

311
OFFICE OF INSPECTOR-GENERAL, I. M. D.,
Fort Saint George, 25 Febry 1874.

From

Surgeon
INSPECTOR-GENERAL EDWARD BALFOUR,
Inspector General of Hospitals,
Indian Medical Department,
Fort Saint George,

To

The Chief Secretary to Government
Financial Department
Fort Saint George.

SIR,

No. 5444 dated
16 Febry. 1874
Medy Department

I have the honor, in reply to memo
dated the 18th instant, forwarding the
order of Government marginally
noted for remarks, to submit the
following suggestions as to the future
audit of the half yearly returns of
instruments belonging to local or
Municipal dispensaries.

2. The simplest arrangement
will be for the Deputy Surgeons Gene-
ral of Divisions to conduct the audit,
and investigate losses and breakages.
When full information has been

C18-4. A 27-4

Yours most Obedt Servt

Decklin

Inspector

Indian Medical Department

Medical Department,

The Chief Clerk to Court

General Dyer

25-

Despatched ~~also~~

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Received

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No.

80

Subject.

no 428

which is suggestive
as to the future audit
of the yearly returns
of instruments belonging
to local or municipal
authorities.

With an Ode

The Sagadahoc Hotel afternoon
Breakfast & an early ride out
in country & the feeling improved
with the report! is conducive to the
the course of interest in the
in attendance at the meeting
could there 203 1867