

(1) Number of pages 32
33 (2) Date of repair 24.4.87
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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Finl DEPARTMENT

G.O. No.	1114.	Press.
B.P. No.		Mis.
Dated	16. 6. 1881.	197.

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

16th June 1881, No. 1114.

Local Fund Establishments.

Read gain—

G.O., dated 28th January 1881 No. 168, Financial Department.

Read also the following papers:—

From A. C. TUPP, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St George, 1th February 1881, No. L.F.D.-640 [Current No. 416].

Local Fund Department.

With reference to G.O., No. 168, dated the 28th of January 1881, in which orders are passed upon the Budget Estimate of the Local Fund Audit Establishment of this office, I have the honor, whilst submitting the revised estimate therein called for, to furnish the following explanation in regard to what are termed the "unauthorised items":—

(1) In regard to Clerks and Servants dealt with in paragraphs 3 and 4.

2. The amounts shown against these heads include the cost of the establishment which previously existed in this office before the entertainment of the establishment sanctioned in paragraph 10 of G.O., No. 609, dated 22nd March 1880.

3. The opening remark of paragraph 3 would seem to imply that the amount sanctioned in that order, viz., Rs. 5,500, was intended to meet the cost of the entire Local Fund Establishment (clerks and servants); but paragraph 15 of the sanctioning order has clearly a contrary meaning, inasmuch as it speaks of savings being effected upon the cost of the "establishment now charged to Local Funds;" and the establishment sanctioned in G.O., No. 609, dated 22nd March 1880, has throughout been regarded and dealt with as an addition to the old Local Fund Establishment the two together forming the entire present establishment as it has stood since its reorganisation.

4. The two establishments are distinguished in the revised estimate, from which it will be seen that of Rs. 10,248 under Clerks and Rs. 408 under Servants, Rs. 5,532 and Rs. 120 respectively appertain to the old establishment.

5. It has not been found possible to submit the report upon "savings" called for in paragraph 15 of the above-quoted Order of Government owing to the difficulty of estimating the probable requirements of the Local Fund Department on completion of the arrangements for the new system of audit as approved by Government in their Order, No. 2072, dated 6th November 1880.

6. Hitherto a large portion of the establishment has been temporary as implied in paragraph 5 of my letter upon which that order was passed.

7. I purpose submitting the required report as soon as "detailed audit" has been entirely delegated to the district offices. I cannot do so sooner with any satisfaction to myself since the department must still then continue to remain on an uncertain footing in point of numbers. The increase under Clerks was wrongly shown as due to the additional establishment sanctioned in G.O., No. 1560, Financial Department, dated 13th August 1880. It should have been shown as "due to the establishment sanctioned in G.O., No. 609, dated 22nd March 1880."

8. In respect to the item Rs. 750 show under "Admissible without detailed audit" under Contingencies, I would respectfully draw the attention of Government to my Circular, No. VII, dated 7th May 18, under which contingencies are now budgeted for under the two heads:—

(a) those subject to regular audit;

(b) those admissible without detailed audit.

Details of the amount are shown in a statement attached to the revised estimate.

9. Regarding the items disallowed amongst "those subject to regular audit," I beg to offer the following explanation:—

Rs. 60 was provided for "Periodica and Newspapers" at a time when it was not known whether the local azette would be supplied to the department *gratis* by Government.

Rs. 5 was intended to meet the cost of a copy of the Madras Almanac.

Rs. 60 on account of hot weather charges was provided for the hot weather establishment entertained for the auditor and his establishment, assuming the Auditor to be at head-quarters during half the year.

Two punkah-pullers for four months, the authorized period, were allowed for the establishment.

10. My letter, No. L.F.D.-623, dated 5th February 1881, may appear to conflict in the matter of probable reduction under "Clerks" with the estimate.

11. I would therefore beg to recall to the recollection of Government that the reductions I hope to effect must depend upon the amount of additional work that may be entailed upon this office in connection with the Minor Funds. How far they will have to be dealt with by this office still remains to be determined by Government.

12. I would add, in conclusion, that no establishment of any description has been at any time entertained without the fullest sanction from Government, and I hope that the explanations now given on this point may be deemed satisfactory.

No. 365.

These papers will be referred, in original, to the Board of Revenue with reference to their Proceedings of the 2nd August 1880, Miscellaneous No. 8352, for any remarks they may desire to offer.

3rd March 1881.

(Signed) R. DAVIDSON,
Chief Secretary.

Proceedings of the Board of Revenue, dated 4th June 1881, Miscellaneous No. 5605 [Current No. 1353].

Read G.O., Financial Department, dated 3rd March 1881, No. 365, referring letter from the Accountant-General, No. 640, dated 17th February 1881, for any remarks the Board may offer.

The Board see no reason to take exception to the Accountant-General's estimate.

2. The cost of the establishment sanctioned from time to time by Government is as follows:—

	Rs.	
Office Establishment	5,880	Sanctioned in G.O., Financial Department, dated 27th June 1873, No. 895.
Auditor with pensionary contribution.	12,000	
Three Assistants	6,000	Sanctioned in G.O., Financial Department, dated 22nd March 1880, No. 609.
Office Establishment including three additional servants	5,500	Sanctioned in G.O., Financial Department, dated 24th December 1880, No. 2373.
Total	29,380	

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The total amount now provided for in the budget is Rs. 28,656, or Rs. 724 less than the total sanctioned amount. The decrease, the Board believe, is owing to the provision of the minimum rates of salaries allowed to some of the Clerks and Accountants.

(True Extract.)

(Signed) C. D. MACLEAN,
Acting Sub-Secretary.

ORDER THEREON, 16th June 1881, No. 1114.

Under the explanation furnished by the Accountant-General, which is considered satisfactory, the Budget Estimates of the Local Fund Establishment in his office for the year 1881-82 as revised are now fully passed.

2. The Board have not explained the delay in submitting the remarks called for by G.O., 3rd March 1881, No. 365.

(True Extract.)

C. G. MASTER,
Offg. Chief Secretary.

To the Board of Revenue.
" Accountant-General.

Exd. T. O'Connor.

Govt. of (1881) Madras
FINANCIAL.

To
THE BOARD OF REVENUE,
&c., &c., &c.

Dated June, 18th.

Issued

Recd.

Encl.

G.O., 16th June 1881, No. 1114.

JUNE.

Local Fund Establishments.—Under the explanation submitted, the revised Budget Estimate for 1881-82 of the Local Fund Establishment of the Accountant-General's office, passed.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

28th January 1881, No. 168.

Budget Estimate.

Read Budget Estimate of the Local Fund Audit Establishment in the Office of the Accountant-General, Madras, for the year 1881-82.

No. 107. ORDER THEREON, 28th January 1881, No. 168.

This budget contains several unauthorized items and is returned for revision.

2. The entries against Salaries of Auditor and Inspector and Assistants agree with the amounts sanctioned in G.O., 22nd March 1880, No. 602, and are passed for the budget. It is, however, observed that as per the Accountant-General's letter in G.O., 11th August 1880, No. 1554, the whole amount of Rs. 12,000 for the Auditor is not yet utilised, but only Rs. 8,640.

3. The provision for Clerks is Rs. 10,248 against Rs. 5,500. The Government distinctly declined in G.O., 13th August 1880, No. 1560, to sanction establishments in excess of the amount just mentioned. It is observed that no reply has yet been sent to paragraph 15 of G.O., 22nd March 1880, No. 609, which may possibly account in some measure for the error.

4. The entry against "Servants" is Rs. 408, whereas the sanctioned charge as per G.O., 24th December 1880, No. 2373, is Rs. 288, and even the latter charge was sanctioned on the express understanding that it was to be covered by the savings in the sanctioned graduated scale for clerks.

5. Under Office Contingencies the item, "Those admissible without detailed audit, Rs. 750," is not understood. Among charges provided for as those subject to regular audit the following are passed:—

	RS.
Travelling Allowance	1,200
Postage	400
Telegrams	50
Printing Charges	300
Total	1,950

4 The necessity for the remaining charges is not apparent, and they cannot be admitted without satisfactory explanation.

6. The main heads of the budget estimate as now approved will stand thus:—

	RS.
Auditor and Inspector	12,000
Assistants	6,000
Clerks	5,500
Contingencies	1,950
Total	25,450

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the Accountant-General, with estimates returned.

Exd. J. W. Fischer.

Govt. of 1881 Madras

FINANCIAL

To
THE ACCOUNTANT-GENERAL

Dated January, 28th.

Issued

Recd.

Encl.

G.O., 28th January 1881, No. 168.

Sub. Govt. Memo 774/81

JANUARY.
No. 107.

Budget Estimate of the Local Fund Audit
Establishment in the Accountant-General's Office
for the year 1881-82 returned for revision with
remarks.

Local Fund Departt.

N^o. 270
640

Fort Saint George
Accountt. Genl's Office
17 February 1881.

From

The Accountant General
to the Government of Madras

To
The Secretary to Government
Financial Department
Fort St. George

Sir,

With reference to G. O. N^o. 168 dated
the 28th of January 1881 in which Orders are
passed upon the Budget Estimate of the
Local Fund Audit Establishment of this
office, I have the honor, whilst submitting
the revised estimate therein called for, to
furnish the following explanation in
regard to what are termed the "unauthor-
-rized items".

(1) In regard to clerks and servants dealt
with in paras 3 and 4.

2 The amounts shewn against these
heads include the cost of the Establishment
which previously existed in this office
before the commencement of the establish-
-ment sanctioned in para 10 of G. O. N^o. 609
dated 22nd March 1880.

The

3 The opening remark of para 3 would seem to imply that the amount sanctioned in that Order, Vizt Rs 5,500, was intended to meet the cost of the entire Local Fund Establishment (clerks and servants), but para 15 of the sanctioning Order has clearly a contrary meaning, inasmuch as it speaks of savings being effected upon the cost of the establishment now charged to Local Funds; and the establishment sanctioned in G. O. No. 609 dated 22nd March 1880 has throughout been regarded and dealt with as an addition to the old Local Fund Establishment the two together forming the entire present establishment as it has stood since its reorganization.

The two establishments are distinguished in the revised estimate from which it will be seen that of Rs 10,248/- under clerks & Rs 4,08/- under servants. Rs 5,532 and Rs 120 respectively appertain to the old establishment.

It has not been found possible to submit the report upon "Savings" called for in para 15 of the above quoted Order of Government owing to the difficulty of estimating the probable requirements of the Local Fund Department.

VP
on completion of the arrangements for the new system of audit as approved by Government in their order No. 2072 dated 6th Nov^r 1880.

Hitherto a large portion of the Establishment has been temporary as implied in para 5 of my letter upon which that Order was passed.

114
185
I purpose submitting the required report as soon as "Detailed Audit" has been entirely delegated to the District Officers. I cannot do so sooner with any satisfaction to myself since the Department must till then continue to remain on an uncertain footing in point of numbers. The increase under clerks was wrongly shown as due to the additional establishment sanctioned in G. O. No. 1560 Financial Department dated 13th August 1880. It should have been shown as due to the establishment sanctioned in G. O. No. 609 dated 22nd March 1880.

In respect to the item Rs 750 shown under "Admissible without detailed audit" under Contingencies, I would respectfully draw the attention of Government to my Circular No. VII dated 7th May 1879 under which Contingencies are now budgeted for under the two heads
(a) those subject to regular audit
(b) those admissible without detailed audit

Details

Details of the amount are shown in a statement attached to the revised estimate.

Regarding the items disallowed amongst "those subject to regular audit" I beg to offer the following explanation.

R. 60 was provided for Periodicals and news papers at a time when it was not known whether the local Gazette would be supplied to the Department gratis by Government.

R. 5. was intended to meet the cost of a copy of the Madras Almanac.

R. 60. on account of hot weather charges was provided for the hot weather establishment entertained for the Auditor and his establishment assuming the Auditor to be at head quarters during half the year.

Two punkah pullers for 6 months, the authorised period, were allowed for the establishment.

My letter L. P. D. dated 5 February 1881 may appear to conflict in the matter of probable reductions under "clerks" with the estimate.

I would therefore beg to recall to the recollection of Government that the reductions I hope to effect must depend upon the amount of additional work that may be entailed upon this office in connection with the minor Funds.

How

30
How far they will have to be dealt with by this office still remains to be determined by Government.

1114/6.

I would add in conclusion that no establishment of any description has been at any time entertained without the fullest sanction from Government and I hope that the explanations now given on this point may be deemed satisfactory.

I have the honor to be,

Sir,

Your most obed^t servant

Abnerell Supp.

Off^r Account^t General

Comp^d Kt

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57

(180) 1800

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28/1/81 Rs 2168
 22/3/80 Rs 609
 24/12/80 Rs 2373
 6/11/80 Rs 2072
 Rs 307/81
 7-2-81

Final (1881) Department
 (d. A. Accts.)

From

The Accountant General
 Madras.

The Secretary to Government
 Financial Department
 Fort St. George

Subd. No 774/81
 No. 240 Eur.
 640

Dated 17 February 1881
 Received 18

no. 416

Forwards revised Budget
 Estimate of the Local Fund Estab-
 lishment attached to his office
 called for in G.O. No. 168 of 28
 January 1881 with explanation
 to what are termed the "un-
 authorised items"

Memorandum showing the details of Budget provision for Contingent
 Expenditure of the Local Fund Audit Establishment during 1881/1882.

1. Office Contingencies		1114 78	
a. Those subject to regular Audit			
Books the cost of which is one Rupee or more		5	
Hot weather Charges		60	
✓ Postage stamps		1100	✓
✓ Telegrams		50	✓
✓ Travelling allowances including Railway fares & batta		1200	
✓ Printing Charges		300	✓
		2015	
b. Those admissible without detailed Audit			
Furniture & other Articles for office use manufactured			
in the Country ^{each costing} less than Rs 50		250	
Carriage of Stationery		2	
Books each costing less than one Rupee		6	
Petty Articles of Stationery purchased in the Country		300	
Glue Paste and Thread		10	
Binding Books		50	
Petty Carriage Charges		10	
Pens belts and badges		20	
Repairs to Furniture		30	
Advertisements		20	
Other Items		52	
		Total	750

Total Provision for the year 2765

Fort Saint George,
 Accountants Office,
 17 February 1881.

A. B. Jupp
 Offr. Accountant General

Revised
 Civil Budget Estimate of the Local Fund Audit Establishment
 Act IV of 1871 in the office of the Accountant General, Madras, for the official
 Year from 1st April 1881 to 31st March 1882.

17. Administration. Local Fund Establishments in Imperial Offices.

Number			Estimate			Remarks
1881/82	1880/81	1879/80	1881/82	1880/81	1879/80	
<u>Salaries</u>						
1			Auditor and Inspector of Local Fund Accounts	12,000	"	Appointed under G.O. No. 9 dated 22 nd March 1880, Financial Department.
<u>Establishment</u>						
3			1 Assistant Rs. 3,000	6,000	"	
			2 ditto " 1,500			
			3 ditto " 1,200			
19	14	14	12 Old clerks Rs. 5,532	10,748	5,834	The increase in the establishment for 1881/82 is due to— The Additional Establishment sanctioned by G.O. No. 609 dated 22 nd March 1880, Financial Department. The Establishment sanctioned by G.O. No. 2373 dated 26 th December 1880, Financial Department. Annual increment for 5 clerks for nine months Rs. 324
			7 New ditto 4,716			
4	1	1	1 Old demand Rs. 120	120	120	
			3 New ditto " 288			
				16,656	5,954	5,813
<u>Office Contingencies</u>						
a. Those subject to regular Audit			2015	"	"	As per detailed memo enclosed. Rs. 60 on account of Newspapers and Periodicals excluded
b. Those admissible without detailed Audit			750	"	"	
			2765	"	"	
<u>Total</u>			31,421	5,954	5,813	A reduction of 7 in the existing establishment was contemplated in view of the diminution of work expected to result from the discontinuance

of the practice of submitting vouchers to the Central Office, approved by Government in their proceedings of 10th 1872, dated 6 November 1880 but on further consideration it was thought advisable not to show any reduction of since it is uncertain how far the work of the Department will be increased by the duties in connection with the Union Funds under Local Funds Act IV of 1871. It is expected that these duties will entail a material increase of work.

Port Saint George,
 Accountants Office
 17 February 1881.

A. B. Supp
 Offg. Accountant General

12,000
 16,656
 28,656

In Audit: 41 6/81

Compd NY

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

READ the following letter

from the Accountant Genl.
dated 17th February 1881.
cf. L. F. D.
640

Order. 3rd March 81 [No. 365]

These papers will be
referred in original to the
Board of Revenue with
reference to their Proceedings
of the 2nd August 80.
Mis: A. 8352, for any
remarks they may desire
to offer.

A 8352 164
1-3-81

The Board of Revenue }
with ^{pages} copy of G.O. etc. 65 } sent 4/3/81
dated 20th Jan'y 81.

G.F. 1/3

See Encl: 418/81

G.O. No. 1414 D 19/8/81

*L. J. Audit Estab. in
Accountants office*

DISPOSED OF

3 MAR 81

BY: G.O. No. 365

trial do 4/6

Bobt. of 1881 Madras.

Nos.	Dated	Recd.	To
	1881		

13/12/81
E.

Please despatch soon.



CURRENT No. 1253

Proceedings of the Board of Revenue,

Dated 4th June 1881.

No. 5055 Miscellaneous.

11/4

READ *Govt Order, Financial Department*
dated 3rd March 1881 No. 365 referring
letter from the Accountant General No. 640
of 17th February 1881 for any remarks the
Board may offer.

The Board see no reason to
take exception to the Accountant
General's estimate.

2. The cost of the esta-
-blishment sanctioned from
time to time by Government
is as follows: -

Office

Office Establishment. Rs 5880 Sanctioned G.O. F.D. 27 June 1873 No 895.

Auditor with pensionary Contribution } 12000
3 Assistants - 6000
Office Establishment including additional servants } 5500
29380 - do - dated 22nd March 1880 No 609
- do - dated 24 December 1880 No 2373.

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The total amount now provided for in the budget is Rs 28,656 or Rs 724 less than the total sanctioned amount. The decrease, the Board believe, is owing to the provision of the minimum rates of salaries allowed to some of the clerks & accountants.

(True Extract)
C. P. Krishna

To
The Chief Secretary to Government
Financial Department
x^d Hogg with original letter from Accountant General
and its 2 enclosures returned.

1881.
 Board of Revenue,
 MADRAS.

To The Chief Secretary to Govt.
 Financial Deptt.

Dated 4th June 1881.

Despatched

Received

CURRENT NO. 1353

Proceedings dated 4 June 1881.
 No. 5605 Miscellaneous.

Subject.

Submitting remarks on
 Assistant General's
 letter forwarding revised
 budget estimate
 of the Local Fund (L.F.)
 Estt. attached to his
 Office called for m.G.O.
 No 168 of 28th January
 1881 & forwarding explanation
 regarding what are termed
 the "unauthorised items".

Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter

11/4/81
 13
 28th Jan 81 No 168 F.M. Deptt. along
 for revision with remarks the Budget
 Est. of the L.F. Audit Estab^t in the Office
 of the Auditor Madras for the year
 1881-82

— Letter from Auditor d 17 Feb 81
 1881 furnishing the explantⁿ called for
 — Pro^r Board of Rev. d 4 June
 81 No 5605 Misc. 68

Order thereon 16 June 1881.
 No 1114

Under the explanation
 furnished by the Auditor
 which is considered satisfactory
 the Budget Est. of the Local
 Fund Estab^t in his Office
 for the year 1881-82 as revised
 are now fully passed.

2 The Board have
not explained the delay in
submitting the accounts
called for by G.O. 31 Mar
81 No 365.

H.F. *[initials]*

The Board of Revenue
"Accountant General" *[initials]*

+ Rs. 41620
+ Rs. 155310
351

[initials]
By G.O. 28 Jan 81 No 168

Receipt was taken to
certain "unauthorized
items" in the Bond. Est.

As to "Chuks & Servants"
(paras 3 & 4), the Anti-
Trust points out that the
Est. comprised provision
for the old A.F. Satab
in his office, as well as
for the new Satab.
Sanctioned in G.O.
22 March 80 No. 602; the
intention of the former,

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until the system C.E. be got
into full working order,
being clearly contemplated
by para. 15 of the *[initials]*
last quoted. What re-
ductions may be possible,
will be reported when the
new Audit arrangements
are completed.

As to Contingencies
wh. are divided into two
heads (a) subject to regular
audit; (b) not so.

Under the former three items
were objected to. 1st Rs for
'periodicals' - this was for
Local papers & Districts - as
these will now be supplied
gratis, the provision is struck
out in the revised budget
- the only item which is.

2nd Rs for Madras Almanac
& 3rd Rs for Hot weather
clothes, being punkah pullers.
- are explained.

Under later head of
 Contrabands "not subject
 to regular audit," a
 detailed list is now
 furnished, which
 seems satisfactory.

S.P.

Budget Sept 9 L. F.
 Stat? Act forals
 Office 1851/82

Noted
 Recd.

Nos.

187 No.

Count of 187 1 311 adms.

1114
 17 16.

May 16/89
 R. S.

Submarine
Govt. of 1881 Madras.

Final

DISPOSED OF

16 JUN 81

BY G.O. No 1114

168

*Local Fund Estt. Under
the Explⁿ submitted, the
revised Budget Esttⁿ for
1881-2 of the L^d. F. Esttⁿ the
Acct^y General's Office -
passed.*