M.R.O. 14-5,450—22-10-25.

# MADRAS RECORD OFFICE.

## Government of Madras.

Judicial DEPARTMENT.

G.O. No. 72 Press ~~Mis.~~.

13 - 14

Dated 20 — 1 — 1857.

***Not to be folded or roughly handled***

No. 13. Read the following Extract from the Minutes of Consultation in the Financial Department, dated 13th February 1856, No. 72.

Read the following letter from the Civil Auditor.

With reference to Extract from the Minutes of Consultation, No. 470, dated 22nd Ultimo, submits his further views on the proposal for the substitution of a monthly Audit in lieu of the present Annual Audit of the Civil Charges of this Presidency, together with a revised tabular Statement exhibiting the proposed modification of the Audit Departments of his Office Establishment, for the consideration of Government. (Here enter 28th December 1855.)

In the above letter the Civil Auditor submits in reference to Extract Minutes of Consultation, 27th September last, some further remarks in connection with his proposed substitution of a Monthly for an Annual Audit.

2. With regard to Saderward, Mr. Lushington states that, on further consideration of the subject, he adheres to the opinion that it should be regarded simply as an allowance assigned to each Office for that particular object, and that it should be passed when within the authorized limits by his Office without requiring the details of expenditure. He gives a very striking instance, derived from the Judicial Department, of the inutility of furnishing such details. Should the course that he has now recommended be approved, it will, he represents, be necessary that the standard rates should be very carefully revised, a duty which can only be satisfactorily performed by the Revenue Board in communication with the local authorities, whose intimate acquaintance with the requirements of their respective Districts would best enable them to determine the precise amount which should be allotted to each Department or Office. Circumstances of an extraordinary nature may of course arise, which would render it impossible to confine the expenditure within the authorized limits, but such cases might be brought to the notice of Government and special sanction obtained for the required extra disbursement.

3. In this view of the question the Governor in Council concurs. He therefore resolves to call upon the Board of Revenue, through the Revenue Department, carefully to revise the allowances for Saderward which at present obtain in the several Districts and to fix, in communication with the local Authorities, the sum which should be assigned in each Province for the purpose. In determining the amount in each case the Board will of course have regard to the changes which have been, or are likely to be introduced in this respect in consequence of the adoption of the new and more simple form of Accounts, the use of paper instead of Cadjan and substitution of printing for manuscript. When the Saderward for each District has thus been settled and sanctioned by Government, the expenditure on that account annually will be passed by the Civil Auditor in one sum without the production of detailed Accounts, if within the standard. If the standard be exceeded, full explanation should be demanded as to the cause of the excess for which the special sanction of Government will be requisite.

4. Similarly the Judges of the Sudr Adawlut will be called on, through the Judicial Department, to submit revised Estimates of Saderward for the Courts subordinate to their authority, which when settled and sanctioned will be passed in the same manner as the Revenue Saderward.

5. In respect to the Audit of Pensions and Pensionary Allowances, the Civil Auditor thinks it will be impossible to pursue in reference to them the simple course which he proposes to adopt in regard to Salaries, &c. of fixed Establishments. He is of opinion, that owing to the irregularity prevailing in the payments of the different classes of Pensions in several of the Districts, a detailed list is essential to the exercise of a proper check over disbursements of that nature, and that the advantages which will be gained by the minute scrutiny of those Charges will fully compensate the additional labour and trouble which will be caused thereby both in his own Office and to a certain extent in that of the Collector's Establishment.

6. Mr. Lushington next represents that a careful revision of the duties which on the introduction of a monthly audit would have to be allotted to each Auditor and Accountant, has fully convinced him that the Additional Establishment applied for in his letter of the 27th September would be found insufficient to ensure a careful and complete Audit of the entire Charges punctually within the month. He has therefore submitted a revised list involving an increase of Rupees 767-8 beyond the cost of the present Establishment, being Rupees 357-8 per mensem in excess of that first applied for. In paras: 5 and 6 he dwells upon the oft-represented inadequacy

of the Establishment to cope with the labours devolving upon them, to the great accumulation of arrears, to the necessity that exists for his having the assistance of a duly qualified and intelligent person at the head of his Establishment, and the moderate rates of salary which he has proposed for his Servants in comparison with those of the same Office in the other Presidencies.

7. The Right Honorable the Governor in Council has carefully considered these representations and the revised list of Additional Establishment which accompanies them, and is satisfied that the latter has been fixed on a very moderate scale, and is no more than is indispensably requisite, if the Office is to be made effective and to exercise a due control over the expenditure of the Presidency. He resolves therefore strongly to recommend it to the sanction of the Government of India. Their early orders will be requested. The new system of Monthly Audit may indeed most conveniently come into operation from the beginning of the ensuing official year, but the Additional Servants may most usefully be employed in the interim in clearing off the present arrears.

(True Extract.)

(Signed) T. PYCROFT,
*Chief Secretary.*

To the Judicial Department.

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No. 14. ORDER THEREON, No. 72; dated 16th January 1857.

Ordered that paras: 1 to 4 of the foregoing Extract Minutes Consultation be communicated to the Court of Sudder and Foujdaree Udalut.

(Signed) T. PYCROFT,
*Chief Secretary.*

Rxd. J. A. Wilson.

2.

Ext
No 14 Order thereon No 72 dated 16 Jany 57

Ordered that paras 1 to 4 of the foregoing Extract Minis: of Cons: be Communicated to the Court of Sudder and Foujdaree Udalut.

Fort St George
16 January 1857

Copy to the Court of Sudr & Foujd. Udalut with copy of Paras 1 to 4

Dispd 16th

Entered in Index 26. Jany 57

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13 & 14

In Dispatches 20th January 57

Judicial 1856 Depart.

Extract Mins. Cons.
Financial Depart.
9072

Dated 13th February 1856

F.R.1101. — 239/57.

No 1025.

The Judges of the Court of Sudr Udalut required to submit revised Estimates of Sadder ward charges for the Courts subordinate to their authority in reference to the Civil Auditor's proposal to substitute a Monthly for an Annual Audit of Accounts

with an Order