

MADRAS RECORD OFFICE.

Government of Madras.

Judicial DEPARTMENT.

G.O. No.	97	Press
	130-131	Mis.
Dated	24.1.1861	19

Not to be folded or roughly handled

*Proceedings of the Madras Government, Judicial Department,
24th January 1861.*

No. 130. Read the following letter from W. J. RAYNOR, Esq., Officiating Civil Auditor, to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated 8th January 1861, No. 19.

*My predecessor's letter, No. 1,281, dated 6th November last, with Memo. annexed.
Inspector General's reply, No. 1,103, dated 14th Idem (received in December.)*

I have the honor to submit for the Orders of Government, copy of a correspondence between this Office and the Inspector General of Mofussil Police, relative to a change in the

system of audit of the Bills of the new Mofussil Police as prescribed by Government Order of 10th January 1860, No. 33, Judicial Department.

2. The principal feature in the proposed change is that, instead of the Abstract D. for pay and allowances being passed in this Office, under the monthly estimates sanctioned by Government, prior to the detailed examination required to be made in the Office of the Inspector General, they will be submitted for audit, countersigned by that Officer, or his Personal Assistant, after such examination shall have taken place.

3. The desirableness of adopting this plan, as shewn by my predecessor, is obvious. The audit of this Department is that under which the charge is formally passed into the accounts, and to be final, it should follow, not precede the examination and check by the Head of the Department.

4. I have conferred with the Accountant General on the subject of the delay which will necessarily occur in the adjustment of the monthly advances drawn upon sanctioned estimates, from the introduction of the change in question; and have ascertained that, under the circumstances, he has no objection to offer.

See paragraph 5 of letter No. 1,281, dated 6th November 1860, from this Office.

5. The additional information as regards the No. of stations in each District, required to be given in the Contingent Bills, and which the Inspector General has promised to furnish, does not call for any particular Order from Government.

From W. BALMAIN, Esq., Officiating Civil Auditor, to W. ROBINSON, Esq., Inspector General of Mofussil Police, Fort Saint George, dated 6th November 1860, No. 1,281.

In continuation of my letter, No. 1,082 of 25th September last, I have the honor to forward a Memorandum shewing my objections to the present method of audit of the charges on account of pay and allowances of the new Police.

2. Having discussed the subject verbally, the conclusions we arrived at may, I think, be stated as follows:

That the present system of audit by which the authoritative audit is made before the charges have been examined is faulty: that a detailed examination in both your and my Offices would be superfluous: that for reasons connected with the General Superintendence of the Department it is desirable that the detailed examination should be continued in your Office, and that an improved and sufficient audit would be effected, if the abstracts shewing only the total of each Division of pay were sent up to my Office countersigned, after the detailed pay lists had been examined and checked and the Abstracts corrected accordingly: that the audit of this Office remaining to a great extent a formal one (except so far as the total charge in each District can be checked from the Orders of Government) it is advisable that the examination in your Office should be complete.

3. The returns available for checking the Pay Bills, as now received in your Office appear to be (1) a detailed list of each Division shewing each person's name and the pay drawn—this a more complete document than is furnished for the ordinary Civil Establishments; (2) An abstract plus and minus Memorandum shewing for each grade the status as regards number at the beginning and end of the month; (3) A Statement shewing all promotions as sanctioned by the Inspector General.

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The detailed list appears to me to furnish a sufficient foundation for passing the pay to each individual, while the comparison of the total of the charges of the Divisions with the amount sanctioned by Government affords a sufficient check on the total amount to be passed; all that is requisite is to establish some comparison between the details of grades charged for in the lists, and the totals of grades for the whole District, as shewn in the plus and minus Memorandum, and in which all alterations and promotions are supported by your authority.

4. One result of my audit being delayed till after the examination and check of the details in your Office will be that the advances made each month will not be adjusted till after an interval of perhaps 3 to 4 months. But when it is considered that the adjustment as at present made, is made without any of the securities required in other cases in passing accounts, and that the amount is liable to further adjustment and alteration in your Office, I think that to continue it merely with a view of preventing large advances appearing in the Collector's accounts will be to sacrifice the substance of a correct audit. This however is a matter on which the Accountant General's opinion will have to be taken.

5. In regard to Contingent Bills, as there appears to be a difficulty in furnishing the amount (quantity) of the articles purchased, I would suggest instead, that the number of Stations at which the expense was incurred should be entered. This would furnish a useful comparative check between different Districts, and would not be difficult to enter.

6. If you concur generally with what I have stated above, I would propose submitting the subject for the Orders of Government, and requesting sanction to alter the system of audit in the manner proposed.

MEMORANDUM.

My objection to the present system is that the final audit on which the charges for pay and allowances are passed through the Government accounts is the audit of this Office, and that this audit consists in merely checking the total sum disbursed in each District (Collectorate) by the total sum sanctioned on estimate by the Government. The sum thus passed is finally cleared from all question in the Account Department. Meanwhile, and after this final audit has taken place, a detailed checking of the correctness of the payment is going on in the Inspector General's Office, the result of which may or may not correspond with the audit of my Office. In most cases there will certainly be errors of calculation, of periods, of fines, &c., which will require subsequent adjustment. If my audit is considered an appropriation audit merely, it should not be made in its present form, and should not be allowed to pass the debits through the Public Accounts. At present, moreover, an appropriation audit is superfluous, as the Order of Government limiting the advance for each month from each Treasury, of itself secures the credit from being overdrawn. It appears to me that the final audit (the audit which passes the charges through the Public Accounts) should be made *after* the examination and check of the muster rolls and abstracts: that there will be no use in having this detailed examination both in my Office and in the Inspector General's: that if the audit is made by me after the countersignature of the Inspector General as to the correctness of the charges, this audit will still be merely a formal one but will be a formal audit of an examined and corrected account, not as at present a formal audit of a large sum which has not in any way been checked or examined. The only remaining plan is for the detailed checking to be done in my Office: this I am not prepared to undertake, as the audit of pay for a body of fifteen to twenty thousand men will be a work requiring a considerable establishment—of course, if Government after being informed of the nature of the audit now made by me are satisfied with the check (such as it is), and are of opinion that the requirements of the Account Department are thereby met, I shall have no objection to continue the present system of passing the Bills. It would, however, be as well to ascertain what arrangements are in force at the other Presidencies for the audit of Police Pay Abstracts.

In regard to Contingent Bills, the present routine of the Office is to require the quantity of each article, the rate and the total amount paid. In substitution of this I would propose, with the sanction of Government, to require only the (1) name of each description of article purchased,

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with the (2) total amount paid for that article: in addition to this, the amount or quantity of the *principal* articles might also be given. The entries should comprise the whole of the expenditure of the District: and should not be shewn separately on account of each Sub Division.

(Signed) W. BALMAIN,
Civil Auditor.

From W. ROBINSON, Esq., Inspector General of Madras Police, to the Officiating Civil Auditor, Fort Saint George, dated 14th November 1860, No. 1,103.

I have the honor to acknowledge the receipt of your letter, No. 1,082 of 25th September last, and No. — of 6th November 1860, with reference to the system of audit in use in this Department.

2. I am of opinion that the modifications you suggest are expedient, especially that of having Pay Bills checked in this Office *before* the amounts of the same are finally passed by you.

3. I hope that two months will be found to suffice for the audit and adjustment of all advances made by Collectors.

4. The information you require to be given in the Contingent Bills for petty expenses, viz., the number of stations, can easily be furnished.

5. I shall feel obliged by your submitting these proposed arrangements for the sanction of Government as soon as possible.

(True Copies.)

(Signed) W. J. RAYNOR,
Officiating Civil Auditor.

No. 131.

ORDER THEREON, 24th January 1861, No 97.

The Government sanction the proposed change in the system of auditing the pay and allowances of the Mofussil Police.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. F. Cartledge.

N^o 97 - 24 January 1861.

The Govt. sanction the
proposed change in
the system of auditing
the Pay & Allowances of
the Mofussil Police.

[Signature]

The Inspector General of
Police.

" Civil Auditor.

" Acct. Genl.

Desps 24-1-61.