M.R.O. 1—39,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Judicial **DEPARTMENT.**

G.O. No. 1015	Press Mis.
138-139	
Dated 21.7	~~19~~ 1885

3/3

Not to be folded or roughly handled

No. 138. Read the following letter from W. ROBINSON, Esq., Inspector General of Police, to the Honorable A. J. ARBUTHNOT, Chief Secretary to Government, Fort Saint George; dated Kotagherry, 17th July 1865, No. 1408.

Audit Department.

By the recent order in the Financial Department, communicated to me by Government Order of the 4th July 1865, No. 941, Judicial Department, the check hitherto exercised by Controlling Heads of Departments, with regard to contingent expenditure, has become a *final* audit, and their check will, as stated by the Accountant General, in paragraph 7 of his letter to Government, recorded in the Proceedings of Government above referred to, "have to be more carefully exercised, and more in detail than it has hitherto been."

2. This change of system will entail a considerable amount of additional labour and responsibility on my office, and conceiving that a certain portion of the late Civil Paymaster's establishment would, in consequence of this transfer of work, be available for removal to the offices where the work is now to be done, I communicated with the Accountant General, with a view to the transfer (with the sanction of Government) of one Auditor.

3. I beg to enclose a copy of Mr. Lushington's reply, in which he states that the transfer of a competent Auditor from the establishment of the late Civil Paymaster's office to mine "cannot under any circumstances be made," as, in the audit of contingent charges, the Accountant General's office is "to be guided by the rules heretofore observed in that of the Civil Paymaster, so that the same establishment is required for that purpose in the Accountant General's Office as existed in that of the Civil Paymaster."

4. It is not clear from the above that the audit by Heads of Departments is now *final*, and I have the honor to solicit the instructions of Government in the matter.

5. I may mention that the travelling allowances of officers come under the head of Contingent charges, and the final audit of these bills, with the Statements of Distances which accompany the same, will involve a considerable amount of labor, besides the responsibility of passing any over-charge.

From F. LUSHINGTON, Esq., Accountant General, Madras, to Captain M. W. CARR, Assistant Inspector General of Police, Madras; dated Fort Saint George, 11th July 1865, No. 40.

I have the honor to state, in reply to your letter, No. 1336, dated 8th instant, that the *transfer* of a competent Auditor from the establishment of the late Civil Paymaster's Office to yours, in order to enable you to undertake the final audit of travelling allowances and contingent bills cannot, under any circumstances, be made, as the Auditor General of India, in his Circular, No. 4, dated the 9th ultimo, states that, in the audit of contingent charges, this office is to be guided by the rules heretofore observed in that of the Civil Paymaster, so that the same establishment is required for that purpose in this office as existed in that of the Civil Paymaster.

(True Copy).

(Signed) M. W. CARR, Captain,
Asst. Inspr. Genl. of Police.

Proceedings of the Madras Government, Judicial Department,

21st *July* 1865.

No. 130. ORDER THEREON, 21st July 1865, No. 1015.

Forwarded to the Accountant General, for explanation, with reference to his letter, dated 10th June 1865, No. 42.

2. From Mr. Lushington's letter, enclosed in that from Mr. Robinson, it would appear that the Account Department propose to relieve themselves of the responsibility for a correct audit of contingent charges, at the cost of requiring Controlling Departments to do the work on a far more exact method than their general supervision was hitherto exercised, when the audit, properly so called, rested with the Civil Pay Office, and yet that the whole work formerly done in the Civil Pay Office is still to be done in the Accountant General's Office, and the whole of the old establishment to be retained, although the Controlling Departments will probably need additional assistance.

3. The economy or wisdom of this arrangement seems extremely doubtful.

(True Extract).

Acting Secretary to Government.

To the Accountant General.

Exd. J. H. Burns

21st July 1865 No. 1015.

Forwarded to the Acct. Genl. for explanation with reference to his letter dated 10 June 65 No. 42.

From W. Lushington's letter enclosed in that from Mr. Robinson it would appear that the Acct. Dept. thus proposes to relieve themselves of the responsibility for a correct audit of contingent charges at the cost of requiring ~~other~~ Depts. to do the work on a far more exact method than their general supervision has hitherto exercised when the audit properly so called rested with the C. Pay Office & yet that whole work formerly done in the C. Pay Office is still to be done in the Acct. Genl. Office & the whole of the old establishment to be retained - although the Controlling Depts will probably need additional assistance - the economy or wisdom of this arrangement seems extremely doubtful.

To the Accountt Genl. Forwarded