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MADRAS RECORD OFFICE.

1886

Government of Madras.

Judicial DEPARTMENT.

G.O. No. 697 Press ~~Mis~~

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Proceedings of the Madras Government, Judicial Department,
5th May 1866.

Read the following papers :—

No. 84. From the Accountant General, Madras, to the Chief Secretary to Government, Fort Saint George; dated 4th September 1865, No. 91.

Book and Adjustment Department.

I have the honor to forward a letter of the Deputy Accountant General countersigned, to notify my approval of the views therein expressed, as on a recent occasion a letter of that Officer was returned to me by the Revenue Department, with an order requiring me to state whether I concurred in Mr. Taylor's opinion. The Deputy Accountant General, I beg to observe, has been placed by me in charge of the work formerly done by the Civil Paymaster, and he might, in my opinion, be permitted to correspond directly with Government, as he would have done had he still been Civil Paymaster. On all important questions, and especially those involving any change in the former practice, Mr. Taylor has always consulted me before proposing the change, and he will continue to do so, the Government may therefore be assured that any proposal which he may find it necessary to submit for their consideration has already been considered and approved of by me.

2. I may add that in the North-Western Provinces, where Mr. Taylor held the same appointment, he invariably corresponded direct with the Government on all questions affecting his Department.

From R. TAYLOR, Esq., Acting Deputy Accountant General, Madras, to the Chief Secretary to Government, Fort Saint George; dated Madras, 1st September 1865, No. 90.

After my arrival at this place I took an early opportunity of communicating in person with the Assistant Inspector General of Police, touching the changes whereby I wished to adapt the Provincial Police pay bill to the requirements of my office. The form prescribed for our use by the Calcutta authorities he had already seen and strongly disliked, and I cannot wonder hereat, as it was framed only to meet the requirements of the Account Department. By a different arrangement of the details of the existing form my ends can be attained without striking out columns useful to, and valued by, the Police Department itself, and I certainly desire no unnecessary change.

2. Knowing the Inspector General himself to be absent, I took with me a short Memorandum, explaining the changes I urged, that Captain Carr might be able to forward it to his chief. The changes in effect were three, the addition of the foot abstract and certificate prescribed in the new bill, a different arrangement of the details of the bill, which might save me the trouble of picking out and consolidating divers items in the course of record, and the submission of further detail. The first point the Inspector General will concede; the third I should have pressed had I come here on the old system as Civil Paymaster; the second, therefore, alone is made necessary by the new system, though it would have been advantageous at any time.

Marked A.

3. To this second proposal Mr. Robinson seems only to object that it is a change. Captain Carr had objected that in the old form the Treasury Officer had only in each item to deduct the total deductions from the gross charge to see how much was wanted at each Taluq Treasury. I pointed out that the indent for credits on the Taluq Treasury might well go in the foot abstract. But on the whole, we may take the Department as willing to consent, sometime, to a change in the arrangement if only it may fix the amount of detail to be given. Touching the time, I have only to press that the present time be fixed. I must at once open registers in the new form, and must at once take measures to reduce the labour

Mr. Robinson's Memorandum, marked B.

of audit to a minimum, and therefore I press that the form of bill agree with that of my registers, and that it require no abstraction to fit it for entry and record.

4. But then what should the detail be? The Inspector General now details the Inspectors, but shows the inferior rank of all grades in a lump; he wishes the same system to continue, protesting that the Account Department is one of record only, not of check. Of course the more efficient is Departmental check the less needed is any other; but I fear the duty and responsibility of checking all details of every bill is still mine, for if I may not be freed from it in auditing contingent bills, far less may I in auditing fixed bills for which are prescribed more rigid rules and closer limitations. I should have at least the same detail as is given in the Budget, submitted to and passed by this Government, and the addition proposed is neither in excess of that nor in excess of what is given under the four Governments, I have hitherto had the honor of serving. And I find further that the very statements from which the bills are compiled give the information for which I ask and in just the order. I annex a copy of the abstract of Form A, which is the basis of all the Inspector General's audit.

C.

5. But the Government of India orders 600 dated 19th January 1865, are supposed to give the Inspector General power which any check of mine might cramp. I submit that as I have only to enforce rules, and therefore the only objection I could take is that the Inspector General is exceeding his power, the assertion is rather a begging the whole question; it is quite possible the Inspector General and I might differ about the extent of his power as we seem to do in the present case. For I deny that the orders quoted give him any power at all; they confirm certain sanctions of the local Government; but the Inspector General would be certainly exceeding his powers if he made the least change without the permission of Government. In his Budget he shews the strength of each District Force in every grade; this is confirmed by the local Government, and without its permission he cannot increase or decrease the Force, whether of a District or the Province, by a single man. I submit then that, as the local Government must look to me to watch the Inspector General's obedience to its orders, the details should be shown in the bills which pass under my eye. That I cannot know whether the numbers shown are the numbers actually entertained is merely the objection to all audit; a paper audit whether of Muster Rolls or Abstracts, whether conducted in the Inspector General's office or mine, can only check details given by an Officer in a certain position, not test his credibility.

6. Once more—I am told that the permission to grant batta in certain cases makes my check useless and impossible. This batta, however, is not granted at the will of any District Officer, nor are the rates chopping and changing: a formal order of Government must fix both the rate of batta and the place where it may be drawn; and it surely is as easy for me to see that men do not draw more than Rupees eight as to see they only draw Rupees seven, while the higher rates can in no way confuse the number for which the pay is drawn. I can check the numbers and pay of each grade of the Force as well as I can those of Inspectors, and I think with quite as much profit.

7. For simplicity I annex the form of bill I should wish to see introduced together with a copy of a bill under the present system, and one of the prescribed forms. I do not think it necessary again to refer to the Police Department, for I hold Mr. Robinson's Minute (copy enclosed) written after ample time for consideration of my plan fully detailed, expresses his final views and time, as I have explained is short. The forms might be issued on light Foolscap instead of the larger and heavier paper.

Marked D. E. F., respectively.

P. S.—A copy of this letter is being furnished to the Inspector General of Police.

ENCLOSURE A.

1. Columns for detail of deductions may stand; even another may be added for savings.

2. Bill should be arranged by grades not by local details, of course divisional marks may still be shown, i. e., Constabulary may be shown in District detail, if detail of grades be not omitted; grades are not now detailed; should they not be? Numbers should.

3. The foot-abstract and certificate should be added.

4. District Office Establishment not shown; why? It should appear in this bill.

5. The use of the advice letter on page 1 and of abstract of guards on page 4 is not understood; changes of system have probably made them unnecessary.

6. We want bills in such form that we can transfer them to our registers without first abstracting them; if form admits of this no objection will be raised by me to the retention of other columns in which details used by other offices are given, provided that hereby another office is saved the trouble of compiling another form.

ENCLOSURE B.

MEMORANDUM.

I have carefully examined Mr. Taylor's Memorandum.

I am most anxious that the Bills may stand as now, without alteration. The Forms were devised by one able Accountant, have satisfied Finance Officers for five years, and afford all required information in a very concise and perfect form. They are understood now (not an unimportant matter where our agency is so scattered and numerous) and changes only confuse men who are not practiced Accountants.

I, therefore, most earnestly trust that Mr. Taylor will considerately let us work on as we are, at all events until he finds from the experience of some months that changes are indispensable; that he will try our system fairly before introducing changes and modifications.

Mr. Taylor must at once see though persistently ignored by the Finance Department, that all the real work lies with our department; all the labor of audit devolves on us. It is most thorough and *bona fide* and is in fact the only real audit. The Finance system adopted is merely a system of compilation of accounts, and all that is required is the means of easily transferring items to his accounts or registers. The Accountants have nothing to do with details of numbers of grades, &c.; this is a matter of audit and is mine to see to. There is a danger, which I foresee, of gradually building up a double system of audit (in fact it has already commenced with reference to Contingent Bills, as I take it) which is not intended and which cannot fail to grow up into a system of futile interference, and I earnestly trust that Mr. Taylor will treat this matter in a broad way and confine himself to the accounting and trust the audit ordered by the Supreme Government under the new system.

Remark 1st.—No column for savings should be added. These come in surely enough in a lump sum; and detail only adds to work and increases danger of confusion, and multiplies, both in my office* and in that of the Accountants, sources of futile references and adjustment, which really are not useful as result will be all right. I am most anxious not to put the last straw on the back of our poor District Officers and their subordinates. Already the real work of districts, that is, the prevention and detection of crime, with leisure to itinerate and aid and watch their interior working and economy, is crippled to a dangerous extent by the immense number of accounts, &c., required by different departments, and I hope Mr. Taylor will kindly meet me in endeavouring to keep out the thin edge of the wedge. Under his administration all will be right, but he well knows the tendency and gradual working of all these minute requirements.

* And district Offices.

Remark 2nd.—For facility of transfer to accounts, if it will facilitate this object without previous abstract, the Bills might be arranged by grades without local details. But there should be only two grades shewn; and this only with reference to the Pension Rules. The force is by Law one force and there is no difference in the grades. But Inspectors are entitled to Government Pension and therefore details† are required in the office where these matters are registered. But the Constabulary subscribe to their own Service Fund and details are not required and cannot be given without increased labor the object for which is not clear, as the audit, the only real audit, is conducted in my office.‡

† Of this Class only.

‡ There are only two grades that can be required and be known in the Accountant General's Department, the Inspectors and Constables. The sub-division of the latter is departmental detail and is carefully watched in the departmental audit.

The Assistant Inspector General, who is the Auditor, will kindly arrange these points with Mr. Taylor so as to meet, as far as possible, without increasing labor or entering into objectless detail, the convenience of the Account Department.

Remark 3rd.—Surely the certificate and the fact abstract is a departmental matter. If this abstract be indispensable it must be furnished.

Remark 4th. There are no office Establishments of Clerks, &c., attached to the Madras Police. A few men of the General Force are employed in District Offices, with reference to special qualification for office work. They are merely so employed and are not engaged as Clerks, &c., and are in every respect a portion of the respective grade to which they belong only doing duty at Head Quarters. They take rank and duty with their fellows in the general District Force. It would greatly hamper executive management if any special return of these be required, for the men are frequently returned to general duty and *vice versa*. We must preserve the elasticity of the Force.

(Signed) W. ROBINSON,
Inspector General.

23rd August 1865.

Referred to the Inspector General of Police for a clear but brief statement of his views, with reference to the proposals made by the Deputy Accountant General, which, if they will not cause any material inconvenience in the Inspector General's office, should be carried out.

FORT SAINT GEORGE,
22nd January 1866.

(Signed) A. J. ARBUTHNOT,
Chief Secretary.

No. 85. From the Inspector General of Police, to the Chief Secretary to Government, Fort Saint George; dated Madras, 24th April 1866, No. 644.

I have the honor to reply to your Endorsement, dated 22nd January 1866, on letter from the Accountant General, dated 4th September 1865, No. 91, calling upon me for a brief Statement of my views, with reference to the changes in the audit system of this Department proposed by the Deputy Accountant General.

2. The pay and audit system now in force in the Police Department is that sanctioned by Government in their Order of 10th January 1860, No. 33, by which my office was charged with the audit, accounts, and statistics of the entire Department. I venture to submit that the Departmental audit has been satisfactorily performed, and that after standing the test of six years' trial it should not be discontinued, unless it is to lead to practical improvement.

3. The system was carefully elaborated by Mr. Peachey, now Assistant Secretary, Finance Department, under the immediate directions of Government. It has since been examined and approved by the Accountant General, Mr. J. L. Lushington, who visited the office for that purpose. It agrees in all details with the recommendation contained in the Report of Messrs. Whitlin and Foster and is in fact a thorough and efficient Departmental audit.

4. I am satisfied that Departmental audit is the soundest audit, and I believe that the intentions of the Finance Department is that the audit shall be Departmental.

5. Mr. Taylor's proposals simply amount to assuming the audit of the Department or doing over again what has already been done. I have consulted the Accountant General and he admits that this is the practical object in view. For this Mr. Taylor requires "further detail."

6. It will be observed that Mr. Taylor states that he must open Registers and "take measures to reduce the labor of audit." The Audit Registers are kept in this office and the labor of audit is gone through here. The audit should not be repeated by the Deputy Accountant General. Registers would not then be necessary.

7. It will be observed that Mr. Taylor entirely *ignores* the existing complete Departmental audit. He assumes "that the duty and responsibility of checking "all details of every bill is still his," and that he must audit the bills for fixed establishments as well as contingent bills.

8. The change of system proposed by the Deputy Accountant General is therefore not a mere matter of detail. It involves the whole principle of audit now obtaining. It resolves itself into this. Is the Departmental audit to be continued, or is the duty to be handed over to the Deputy Accountant General?

9. If the views of the Deputy Accountant General be carried out, the change should be complete. The entire audit must be made over to that office, or a system of double audit must arise which will be both expensive and vexatious and should, I submit, be carefully avoided.

10. The Deputy Accountant General speaks of his requiring the detail given in the Budget to enable him to audit the establishment bills. Of course the pay bills should be checked in audit by the Budget details. They are so checked in this office. But still the question is "who is to be the Auditor?" Under this Government this check is performed in the Departmental audit, and for this audit alone these details are required. In the other Governments under which Mr. Taylor has served there was probably no Departmental audit properly so called. Here the audit is complete, the system has worked well for six years and a re-audit is superflous.

11. I will not trouble Government with further details. I have shewn, I hope, that an important principle is involved in this question. If it is considered desirable to transfer the audit from my office to that of the Accountant General, the whole of the audit work, I beg to submit, should be transferred to the Accountant General.

No. 86. ORDER THEREON, 5th May 1866, No. 697.

The Governor in Council is of opinion that no change should be made in the present system under which the accounts of the Police Department are audited in the Office of the Inspector General of Police.

(True Extract).

Chief Secretary.

To the Inspector General of Police.
" Accountant General, with Forms C, D, E, and F returned.

Exd. J. Tulloch.

XH
Jud. Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter
From the Accountant General — Here under 4th Sept. 1865 No. 91
— " — Inspr. Genl. of M. Police — " — 24th April 1866 No. 644

Order 5 May 1866 No. 697.

The Governor in Council is of opinion that no change should be made in the present system under which the accounts of the Police Department are audited in the Office of the Inspector General of Police

To the Inspr. Genl. of Police
— Accountant Genl. with Forms C.D.E.F. } despd 9/5

Judl. 1866. Department

No 697.

PROCEEDINGS OF GOVERNMENT.

Sec. 1074 - 1189-
Fr. No. 1162
Dated 5 May 1866.

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