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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Judicial DEPARTMENT

G.O. No.		Press
B.P. No.	227	Mis.
Dated	19.2.1868	197

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Judicial Department,
19th February 1868.*

Read the following papers:—

No. 226. From the Examiner of Claims, to the Chief Secretary to Government, Fort Saint George; dated Fort Saint George, 17th January 1868, No. 40.

I have the honor, by direction of the Accountant General, respectfully to request that the Right Honorable the Governor in Council will re-consider the sanction accorded in Proceedings of Government, dated 15th September 1867, No. 1483, Judicial Department, in the circumstances specified below.

2. The system of payment and audit of the salary bills of the establishment of the Commissioner of Police therein sanctioned is that which obtains in the Mofussil. It has, upon trial at the Presidency town, been found to be cumbersome, and the cause of immense delay in the final admission of the bills in question, without any gain being apparent, as the following facts show.

3. The establishment pay bill in question for October, which was paid by me (in accordance with that system upon a bare receipt) upon 1st November, is still unaudited, not having yet been received from the Inspector General's Office, so that the Accountant General is at the present moment, upwards of two months after date of payment, without an audited voucher for the outlay of upwards of Rupees 13,000; while the bills for November and December, presented at my request in the old form, were, after having been passed by the Inspector General upon 4th December and 4th instant respectively, finally audited and paid by me upon 5th December and 6th instant, and were in due course handed over to the Book Department as finally admitted charges against Government.

4. Since the Inspector General was able to pass these latter bills by the dates named, there seem to be no reason why succeeding months' bills cannot be admitted by him on equally early dates, and forwarded to me for final audit before payment. But should the Inspector General require to detain the bills for a lengthened period in his office, each month's bill after audit and payment by me can be transmitted to him for examination and compilation in the same way as those of Medical and Educational Departments are forwarded monthly to the Examiner of Medical Accounts and Director of Public Instruction. This plan would ensure promptitude in the payment of the Police force, (a matter certainly of great importance,) as the time occupied by my office in the audit of the bills is only an hour or so.

5. The discontinuance of the system sanctioned in September last will cause the audit and payment of the bills in question to be again conducted in strict conformity with the instructions for the disposal of Presidency claims laid down by the Government of India in Controller General's Circular, No. 9, dated 23rd August 1865, viz., that each bill is to be audited by me before payment, which should not have been departed from without the permission of the Supreme Government.

Referred to the Acting Inspector General of Police for early report.

FORT SAINT GEORGE,
21st January 1868.

(Signed) R. S. ELLIS,
Chief Secretary.

*Proceedings of the Madras Government, Judicial Department,
19th February 1863.*

No. 227. From the Acting Inspector General of Police, to the Chief Secretary to Government, Fort Saint George; dated Madras, 15th February 1863, No. 58-216.

Audit Department.

With reference to letter, No. 40 of the 17th ultimo, from the Examiner of Claims, regarding the pay system of the Madras Town Police force, which has been forwarded to me for report, and is herewith returned, I have the honor to state as follows.

2. G. O., No. 1483 of the 13th September 1867, directed the extension of the Mofussil Police pay and audit system to the Madras Town Police force. Not only does this introduce uniformity of system and acquaint the Inspector General with all money transactions, but a far more complete and final audit of all money disbursed is effected in the Inspector General's Office than can be secured by the rapid pre-audit of the Examiner of Claims, which (as will be presently shown) is a mere general check, precluding the Commissioner of Police from drawing pay for a greater number of men than the full strength of the force sanctioned by Government. But the lapses of money arising from vacancies and other causes are under this system subsequently accounted for by the Commissioner of Police on his own sole responsibility, subject to no extraneous check or audit; therefore as an efficient machinery has been established in the Inspector General's Office under the orders of Government, for the purpose of scrutinizing the minutest details of expenditure in the Police force of this Presidency, it will doubtless be satisfactory to Government that this machinery should be utilized to the utmost and extended to every branch of the General Police force. The Examiner of Claims states that this Departmental audit can be carried out subsequently to the passing of the pay bill in his office, but this will lead to some confusion and complication of system, and will involve the anomaly of retrenchments and re-adjustments of bills already finally passed in the Accountant General's Office.

3. Now as to the objections raised by the Examiner of Claims. These appear to rest entirely on the accidental omission to submit the pay bills for one month (October 1867), for which no call seems to have been made previous to this reference to Government. The new system was only introduced in September, and it is not surprising that some points of detail should not at first be fully understood in the Commissioner's Office, whereby slight delay might occur during the first month or two of new working. Certain necessary vouchers had not been furnished by the Commissioner of Police, and references on various points of difference in the Town Police force had to be made. The Examiner of Claims, however, makes no complaint with regard to the bills for September, which would appear to have been adjusted without any remarkable delay. As for the bills for October, their non-submission seems to have arisen entirely from a misunderstanding caused by a temporary reversion to the old system, which was made at the request of the Examiner of Claims merely to enable him to maintain uniformity in his Registers for the current official year. On receipt of the letter (now under reference) from the Examiner of Claims the misconception with regard to the October bills was at once rectified, and had the revised system been continued up to the present time it is probable that no room would have been given for the objection now raised.

*Proceedings of the Madras Government, Judicial Department,
19th February 1863.*

4. The difference between the old and the new systems is shortly this. Under the old system a pay bill (Form B.) was submitted to the Examiner of Claims, and, provided it did not exceed the full sanctioned amount of pay for each grade, was at once passed. This could obviously be done within an hour, as stated by Mr. Donald. The subsequent adjustment of sums remaining unpaid, owing to casualties, vacancies, &c., was left to the Commissioner of Police himself, who merely submitted a statement of these sums in next month's pay bill, which the Examiner of Claims could have no means of checking. Under the new system a pay bill (Form D.) is submitted to the Examiner of Claims, together with a receipt for the net amount to be disbursed to the force. As the Form D. contains all the information contained in Form B. (in a slightly altered shape), the Examiner of Claims can still satisfy himself that the total sanctioned amount has not been exceeded. He does not, however, finally pass Form D., but pays the amount on the receipt furnished by the Commissioner of Police. Form D. is closely checked in the Inspector General's Office by the Divisional pay bills and other vouchers. The necessary adjustments are made, and Form D. (passed in the Audit Department of the Inspector General's Office for the actually correct amount) is then forwarded to the Examiner of Claims for final passing, sums unpaid being refunded to the treasury, and sums over-paid falling to be retrenched. I believe I can assure Government that there will be no undue delay in this matter, and that the Form D. will always be finally adjusted (after payment of the force) by the 15th of the current month.

5. Comparison cannot be made between the Police, in which a well considered system of Departmental audit exists under the repeated orders of Government, and the establishments of the Medical and Educational Departments. The real audit of the Police pay bills is (as has been previously pointed out to Government) effected in the office of the Inspector General of Police, and I think that it will be satisfactory to the Government (as also to the Commissioner of Police himself, and most certainly to the Head of this Department) that the Town Police accounts should be subjected to the close check and scrutiny for which a competent machinery has been provided. I have pointed out that the delay complained of by the Examiner of Claims has arisen from entirely exceptional causes, and I would earnestly solicit that a fair trial at least may be accorded to the General Police pay and audit system as applied to the Town Police, commencing with the next official year to avoid confusion of the existing Registers in the office of the Examiner of Claims. A few months' trial will show whether or not any undue delay is caused by this system. I feel confident that there will be none.

No. 228. ORDER THEREON, 19th February 1863, No. 272.

The Government are satisfied from the explanation afforded by the Acting Inspector General of Police that it is unnecessary to modify their Order, No. 1483, dated 15th September last, directing the extension of the Mofussil pay and audit system to the Madras Town Police Force.

(True Extract).

Chief Secretary.

To the Acting Inspector General of Police.
Examiner of Claims.

Judicial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter

From the Examiner of Claims. D^y 17th January 1880 No. 40.
— By Secy. Genl. of Police — 15 February — 52
26.

Order thereon No 272 of 19th Feb 1880.

The Government are
satisfied from the explana-
tion afforded by the Acting
Inspector General of Police
that it is unnecessary to
modify their order No 1483
dated 15th September last,
directing the extension of the
Mofussil pay and audit
system to the Madras Town
Police Force.

[Handwritten signatures and initials]

No. 19. Accountant General's Office
Fort Saint George
17th January 1868.

To
The Examiner of Claims
Fort Saint George.

The Chief Secretary to Government
Judicial Department.

I have the honor, by direction of
the Accountant General, respectfully to request
that the Right Honorable the Governor in Council
will reconsider the sanction accorded in Proceedings
of Government, dated 15th September 1867, Nos 1485, Ju-
dicial Department, in the circumstances specified
below.

2. The system of fragment and audit
of the Salary Bills of the Establishment of the
Commissioner of Police therein sanctioned is that
which obtains in the Presidency. It has, upon
trial at the Presidency Town, been found to be
cumbersome, and the cause of immense delay in
the final admission of the Bill in question, &c
without any gain being apparent, as the
following facts shew.

3. The Establishment Pay Bill in
question for October, which was paid by me
in accordance with that system upon a
bare receipt, upon November, is still unre-
ceived, not having yet been received from

2262 228

Recd 19 January 1868

PROCEEDINGS OF GOVERNMENT.

No. 272

Recd 1868. Department

The Inspector General's Office, so that the amount
sent General is at the present moment, a sum of
of 2 months after date of payment, without an
audited voucher for the outlay of upwards of
Rs 13000. while the Bills for November and
December, presented at my request in the
form, were after having been passed by the
Inspector General upon 2nd December and 3rd
instant respectively, finally audited and paid
by me upon 5th December and 6th instant
and were in due course handed over to the
Post Department as finally admitted
charges against Government.

Since the Inspector General was able
to pass these latter Bills by the date named
there seems to be no reason why succeeding
months Bills cannot be admitted by him
on equally early dates and forwarded to me
for final audit before payment. But
should the Inspector General require to detain
the Bills for a lengthened period in his
Office, each month's Bill after audit and
payment by me can be transmitted to us
him for examination and compilation in
the same way as those of Medical and Edu-
cational Departments are forwarded month-
ly to the Examiner of Medical Accounts
and Director of Public Instruction. This
plan would ensure promptitude in the
payment of the Police Force, a matter of
great importance, as the time
occupied by my Office in the audit of the
Bills is not an hour or so.

5. The discontinuance

system sanctioned in September last with
a view to the audit and payment of the Bills
in question to be again conducted in strict
conformity with the instructions for
the disposal of Presidency Claims laid
down by the Government of India in the
Controller General's Circular No. 9 dated 23rd
August 1865, vizt. that each Bill is to be
audited by me before payment, which
should not have been departed from
without the permission of the Super-
Government.

I have the honor to be
Sir

Your most Obedt. Servant

W. Howard
Examiner of Claims.

Audit Report
at 58
216

Chief Office of the Inspector General of Police
Madras 15th February 1888

P. P. P.

The agt. Inspector General
of Police

To The Hon. R. S. Ellis Esq.
Chief Secretary to Government
P. O. and George

Sir,

With reference to letter No. 40 of
the 17th ultimo from the Examiner of Claims
regarding the Pay System of the Madras
Town Police Force, which has been for-
warded to me for perusal and is here-
with returned, I have the honor to state
as follows.

G.O. No. 1483 of the 13th September
1867 directed the extension of the Madras
Police Pay and Audit System to the
Madras Town Police Force. Not only
this introduced uniformity of
and required the Comptroller
General

3
Report to the Acting Inspector General
of Police for early report.
Fort St. George
21 January 1888
R. S. Ellis
Chief Secretary

The Acting Inspector General of Police. D. P. P. P.
at 58
216

1888

1888

From the Secretary to the Government

To the Chief Secretary to Government

1888

21st 1888

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1888

1888

for the reasons given,
the Government will
be pleased to accede to
its order of the 15th ultimo,
No. 1483 and direct that
the system of the Madras
Police be introduced in the
Madras Town Police Force
as from the 1st of January
1888.

General with all money transactions
but a far more complete and final
audit of all money disbursed is effect-
ed in the Inspector General's Office
than can be secured by the partial
pre-audit of the Examiner of Claims,
which (as will be presently shown)
is a more general check, precluding
the Commissioner of Police from draw-
ing pay for a greater number of men
than the full strength of the Police is
sanctioned by Government. But the
leakage of money arising from vacancies
and other causes are under the system
subsequently accounted for by the
Commissioner of Police on his own
sole responsibility, subject to no
retroactive check or audit. There fore
as an efficient machinery has been
established in the Inspector

Office under the Order of Government for
the purpose of scrutinizing the minutest
details of expenditure in the Police Force
of this Presidency it will doubtless be
satisfactory to Government that this
machinery should be utilized to the
utmost and extended to every branch of
the General Police Force. The Examiner
of Claims states that this Department-
al audit can be carried out subsequently
to the passing of the Pay Bill in his
Office, but this will lead to some con-
fusion and complication of system and
will involve the anomaly of retrenchments
and re-adjustments of Bills already
finally passed in the Accounting
General's Office.

Now as to the objection raised
by the Examiner of Claims. He so appears
to be entirely wrong in his
statement. He submitted the pay Bills for

one month (October 1867) for which
no call seems to have been made. It
precedes to this preference to Government.
The new system was only introduced in
September, and it is not surprising
that some points of detail should not
at first be fully understood in the
Commissioner's Office, whereby slight
delay might occur during the first
month or two of new working (certain
necessary vouchers had not been furnish-
ed by the Commissioner of Police and
reference on various points of difference
in the Police Police Force had to be
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makes no complaint with regard to
the Bills for September which would
appear to have been adjusted without
any remarkable delay. As for the
Bills for October there was a

a misunderstanding caused by temporary
reversion to the old system which was
made at the request of the Examiner of
Claims merely to enable him to maintain
uniformity in his Registers for the current
official year. (On receipt of the letter (now
under reference) from the Examiner of
Claims the misconception with regard
to the October Bills was at once rectified
and had the revised system been continued
up to the present time it is probable
that no room would have been given for
the objection now raised.

The difference between the old and
the new system is shortly this. Under
the old system a Pay Bill (Form B) was
submitted to the Examiner of Claims, and
provided it did not exceed the full
sanctioned amount of pay for each
grade, was at once passed. This could
usually be done within an hour and
by Mr Donald. The subsequent
remaining unpaid

owing to casualties, vacancies &c. was left
to the Commissioner of Police himself who
merely submitted a statement of these
sums in next month's pay Bill which
the Examiner of claims could have no
means of checking. Under the new system
a Pay Bill (Form D) is submitted to
the Examiner of claims together with a
Receipt for the net amount to be dis-
bursed to the Force. As the Form D
contains all the information contained
in Form B (in a slightly altered shape)
the Examiner of claims can still satisfy
himself that the total sanctioned
amount has not been exceeded. He
does not however finally pass Form
D until he pays the amount on the Receipt
furnished by the Commissioner of
Police. Form D is closely checked in
the Inspector General's Office
by the Divisional Pay Bills &c. of the Force.

22/6/7
The necessary adjustments are made
and Form D (passed in the Audit Office
in the Inspector General's Office for
the actually proved amount) is then
forwarded to the Examiner of claims for
final passing, sums unpaid being
funded to the Treasury and sums over-
paid falling to be repaid. (I believe I
can assure Government that there will
be no undue delay in this matter and that
the Form D will always be finally
adjusted (after payment of the Force) by
the 15 of the current month.

5 Comparison cannot be made
between the Police in which as well con-
sidered system of Departmental audit
exists under the proposed orders of Govern-
ment and the Establishments of the
Medical and Educational Departments.
The audit of the Police Pay Bills
(as has been previously pointed out,
in the Office)

of the Inspector General of Police, and
I think that it will be satisfactory
to the Government (as also to the Commissioner
of Police himself and most certainly to
the Head of this Department) that the
Police Accounts should be subject
ed to the close check and scrutiny for
which a competent machinery has been
provided. I have pointed out that the
delay complained of by the Examiner
of Claims has arisen ^{from} entirely extraneous
causes and I would earnestly re-
solicit that a fair trial at least may
be accorded to the ^{General Office system} Audit System as
applied to the Police Accounts, commencing
with the next official year to avoid con-
fusion of the existing Registers in the
Office of the Examiner of Claims. A few
months trial will show whether or
not any undue delay is caused by
the system. I feel confident

that there will be none.

I have the honor to be

Sir
Your most obedient servant

W. H. M.
as Inspector General of Police

Decr 1868 (2) 1

Others

Major Joseph G. Galt

To the Chief Secretary
to the Government

Grand and General

Order 15? of the same

Decr 1868

No 218

Released 12/18

12/12

12/13

Alfred and the same

System of the same

Grand General