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(2) Date of repair 15. 2. 39

(3) Initials of the Referencer

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MADRAS RECORD OFFICE.

Government of Madras.

Public Works **DEPARTMENT.**

G.O. No. 2338 Press / Mis.

196-197
Dated 12- 11- 1860.

Not to be folded or roughly handled

15/2/39

Proceedings of the Madras Government, Public Works Department,
12th November 1860.

No. 196. Read the following Proceedings of the Madras Government in the Financial Department, dated 19th October 1860, No. 524 :—

Communicating the Resolution of the Government of India, regarding the mode of submitting Contingent Bills, and the interference of the local Governments in the internal arrangements of the Audit Offices in the several Presidencies. } (Vide Financial Proceedings, 19th October 1860, Nos. 39-40.)

No. 197. ORDER THEREON, 12th November 1860, No. 2,338.

1. Ordered to be communicated to the Chief Engineer for his information and for commmunication to the District Engineers. It is not necessary to communicate also the correspondence which accompanied the order of the Government of India; but the Chief Engineer will procure from the Board of Revenue a copy of the brief Memorandum on the subject which they have been requested by an order in the Revenue Department, dated 5th November 1860, No. 2,052 to prepare for the guidance of Collectors, and after making such alterations as may be necessary to suit it to the Public Works Department, will circulate it to the District Engineers.

2. With reference to the concluding part of paragraph 6 of the Resolution no change should be made in the form of accounts submitted to the Civil Auditor without the previous approval of the Government.

(Signed) J. D. BOURDILLON,
Secretary to Government.

№-2338 Public Works Department

№2338

Proceedings of the Madras Government

Under date the 12th November 1860

Read the following

Proceedings of the Madras Govt.
in the Financial Department

Communicating the Resolution of the Govt. of India regarding the mode of submitting Contingent Bills, and the interference of the Local Govts in the internal arrangements of the Audit offices in the Several Presidencies

Revenue 19th Oct. 60. №-524

Ordered to be communicated to the Chief Engineer for his information and for communication to the District Engineers. It is not necessary to communicate also the correspondence which accompanied the order of the Government of India, but the Chief Engineer will procure from the Board of Revenue a copy of the brief Memorandum on the subject which they have been requested by an Order in the Revenue Department dated 5th November 1860

№

No. 2052 to prepare for the guidance of Collectors, and after making such alterations as may be necessary to suit it to the Public Works Department, will circulate it to the District Engineers.

2. With reference to the concluding part of paragraph 6 of the Resolution no change should be made in the form of accounts submitted to the Civil Auditor without the previous approval of the Government.

10 Copies - Chief Engineer with Ref. pro F. D No 5214 Dist. 13
12 " Board of Revenue. "

On the mode of submitting Contingent Bills.

No 1694 of 1860.

Public Works Dept
Copy of Letter for transmission
No 2238.
Copy of the Abstract
Government
Dated 12th November 1860.
Recd 13th Do
Copy Rec'd in Office
Copy Issued

Communicating the Resolution of the Govt of India regarding the mode of submitting Contingent Bills.
Copy Issued to Chief Engr.

2

7

FINANCIAL DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Extract from the Proceedings of the Government of India, in the Financial Department, dated 4th September 1860, No. 9,663.

Read the following papers on the subject of sending duplicates of contingent bills to the Civil Auditors' offices.

No. 1536, HOME DEPARTMENT, FORT WILLIAM, the 18th July 1860.

Forwarded to the Financial Department, for consideration and orders.

From H. B. RIDDELL, Esq., Director General of the Post Office of India, to W. GREY, Esq., Secretary to the Government of India, Home Department, No. 681, dated, Simla, 7th July 1860.

I have the honor to submit, for the consideration of Government, in the Financial Department, the enclosed letter, in original, No. 315, dated the 26th ultimo, from the Officiating Post Master General of Bombay, together with three circulars, in original, two issued by the Civil Auditor of Bengal, and one by the Civil Auditor of Bombay.

2. It will be observed, that though both circulars have for their object the saving of trouble, one directs that bills shall never be submitted in duplicate, the other requires that all bills shall be in duplicate.

3. The instructions given by Mr. Sandeman appear to me likely to save much useless correspondence, and will tend to relieve the mails from a load of paper with which they are now needlessly burthened.

4. The rules, or at least the practice of the Civil Auditors' offices, differ much in different Presidencies, though there is no apparent reason why the same rules should not be applicable to all. I believe that a revision of the rules might be made, which would save a great deal of labor and much waste of paper and postage.

5. The return of the enclosures is requested.

From D. C. R. LEIGHTON, Esq., Officiating Post Master General, Bombay, to H. B. RIDDELL, Esq., Director General of the Post Office in India, No. 315, dated Bombay, 26th June 1860.

I have the honor to acknowledge the receipt of your circular docket, No. 192, of the 15th instant forwarding copy of the Bengal Civil Auditor's letter to your address, No. 2198, of the 7th instant, relative to the system to be adopted in respect to the submission, to his Office, of all bills both for fixed and contingent charges.

2. I beg now to forward copy of a circular letter, No. 328 of the 14th instant, issued on the same subject by the Civil Auditor of Bombay, which I received on the same day that your docket under acknowledgment reached me.

3. You will observe, that the instructions issued by the Civil Auditor of Bombay are exactly the reverse of those laid down by the Civil Auditor of Bengal, and that whereas the latter directs that bills are on no account to be submitted for audit in duplicate, the former will refuse to pass, after the 15th proximo, any contingent bills that are sent to him otherwise than in duplicate.

4. The Civil Auditor, Bombay, states his object in issuing these instructions to be "to save time and trouble," and "to assimilate the system of Bombay to that of the other Presidencies." In the last point it is clear that he will fail to attain the end he has in view, in as far as the Bengal Presidency is concerned, and the system he purposes introducing will, if carried out, undoubtedly entail considerable additional trouble on my department, however much it may tend to decrease the labor in his office.

5. But the Civil Auditor of Bengal assigns the very same reasons for requiring bills not to be submitted in duplicate, viz., "in order to obviate frequent delays and difficulties" in their audit, and "to lighten labor" as well as "to save confusion in his office."

6. It is, therefore, evident that if the same system is pursued in the Bombay Audit office as exists in the Calcutta one, time and trouble will, under proper arrangements, be saved by contingent bills not being submitted in duplicate; and I, therefore, trust that you will have the goodness to bring the matter to the notice of the Supreme Government, with a request that such orders may be issued to the Civil Auditor of this Presidency, as will prevent the Postal department being burdened with an extra amount of perfectly unnecessary labor.

7. In compliance with the instructions received in your circular letter, No. 155, of the 24th March last, I directed my subordinates not to submit contingent bills in duplicate; but if any delay occurs in the cancelling of the Bombay Civil Auditor's circular, these orders I shall now have to reverse, he having intimated that he will return unaudited all contingent bills not forwarded in duplicate.

Circular from H. D. SANDEMAN, Esq., Officiating Civil Auditor, Fort William, to H. B. RIDDELL, Esq., Director General of the Post Office in India, No. 2092, dated 29th May 1860.

I beg to offer the following suggestions, with a view to decrease unnecessary correspondence:—

1. As the transmission of bills to this office can only be for the purpose of audit, it is quite unnecessary that they should ever be accompanied with a transmitting letter. The process of auditing generally occupies two days, or, in other words, bills are returned by the post of the day after that on which they are received. Circumstances sometimes occur rendering more despatch necessary, and when this is the case, a small piece of paper marked with the word "urgent" and (to prevent abuse) the initials of the transmitting officer, and pinned to the corner of the bill, will always ensure my prompt attention.

2. Should cases occur when you may find it necessary to call my attention to former correspondence, to ask for returns of vouchers, or otherwise to notice any delays or errors of a clerical nature, I would much prefer being furnished with a memorandum on a small slip of paper (say one-eighth of a sheet of foolscap) briefly stating what is required of me, to a long formal letter, which involves time and cost in your office as well as in my own.

3. On occasions of making over and receiving charge of office, as a mere record of the fact is all that is needed by me to make the necessary entries in my books, it will be quite sufficient to furnish me with *one* letter (or memorandum) signed by the relieved *and* the relieving officer. Trivial as such a matter may appear, this alone will save my office the labor of docketing, registering, and indexing about 1,200 letters per annum.

I need scarcely point out to you the saving of clerical labor, as well as of actual expense, involved above, and I would be glad to receive any further suggestions at your hands by which our correspondence may be lightened or simplified without detriment to the public service.

Circular from H. D. SANDEMAN, Esq., Officiating Civil Auditor, Fort William, to H. B. RIDDELL, Esq., Director General of the Post Office in India, No 2420, dated 23rd June 1860.

In continuation of my circular letter of the 29th ultimo, I have the honor to solicit your attention to the following suggestions, as a means of decreasing clerical labor:—

1. *One* monthly contingent bill only should be submitted for audit by each office, and any items that may be omitted in the bill for the month should be carried over to that of the following one.

2. This *one* contingent bill, signed by the head of the office, should comprise the expenses, not only of the Sudder office, but of all minor ones subordinate to it.

3. *One* establishment bill should be submitted by each office, including the names of all officers and servants of whatever rank or grade, excepting only such as may be on deputation or otherwise absent from their station. This bill might be given in a printed form, with the names only of incumbents left blank.

4. In cases of subordinate officers quitting stations on leave, rejoining appointments, relinquishing or taking charge of office, it is unnecessary that I should be furnished with separate letters or memos. under their signatures. Such information may be given at the foot of the monthly establishment bill by a certificate signed by the head of the office.

5. The fact of an officer having made over or received charge of a Treasury, Local Fund Secretaryship, or other appointment involving no alteration of emolument or destination, need not be reported to this office.

6. Where it so happens that there has been positively no change of any sort in the establishment of an office during the month, a bill may be submitted for the aggregate sum, "as per details of last month." This suggestion cannot apply to salary bills for the month of April, which must always be given in detail.

7. Bills should never be submitted in duplicate. This rule will involve a considerable saving of stationery, which may also be reduced by submitting on quarter sheet foolscap all bills which do not require paper of a larger size.

8. Questions of an unimportant nature might be submitted to this office on half margin paper, which would be returned to the writer in original, with my reply duly filled in.

9. Signatures should be legibly written, and the name of an officer signing in the vernacular should be given in the English language, either immediately below or above the signature.

No. 328, CIVIL AUDITOR'S OFFICE, BOMBAY, the 14th June 1860.

Circular.

The system in force in this Presidency with regard to the audit of contingent bills is found to be productive of so much inconvenience to my department, that I have thought it necessary to introduce a new mode of procedure, which I have the honor to request, you will be good enough to act upon from the 15th of the ensuing month.

2. Contingent bills are at present sent in to me in the same way as fixed bills, that is to say not in duplicate. This entails on my establishment the trouble of keeping voluminous registers, in which full particulars connected with each bill are entered, and a great deal of time is thrown away in the preparation of these documents

3. The extract given in the margin, from the Civil Auditor's Manual of Madras, will shew you that the system I allude to above, is not in force there; and I can also declare from my own experience, that it does not hold good in the North Western Provinces. I consider, therefore, that not only on account of its manifest advantages in point of saving time and trouble, but also on account of the desirability of assimilating the system of Bombay to that of the other Presidencies, is the arrangement which I am introducing a good one.

"Bills for contingent charges are required to be furnished in duplicate on foolscap paper, one copy of which is retained in the Audit office for record, and the other returned for payment at the Treasury, on which it is made payable." Madras Civil Auditor's Manual, Chapter V, Article 28.

4. You will be good enough, therefore, from the date mentioned in my first paragraph, to submit all contingent bills to me in duplicate, taking care that mention is made in the bills of the Government authorities on which payment is claimed. I shall pass both copies of the bills with my full signature, and retain the duplicates for record in my office, returning the originals to you.

5. It will then be necessary in this office to do nothing more than file the duplicates according to certain headings, numbering the bills consecutively for the purpose of speedy reference. All the tedious process of registering, which at present occupies the time of my establishment to such an extent, will be done away with, and in consequence, bills will be much more speedily disposed of than heretofore.

6. You may object that an extra amount of labor will be entailed on your department, but I would have you bear in mind that you will be sufficiently repaid for this additional trouble by having your bills much more speedily passed than before.

7. As I have given ample notice of the proposed change, I shall be under the necessity of returning all contingent bills unaudited, which, after the date I have named, come to me otherwise then in duplicate.

TELEGRAM from the Civil Auditor, Bombay, received 25th July 1860.

I have just heard from this Government that they have written to the Supreme Government, asserting that my plan of having contingent bills in duplicate will cause extra expense; as I consider the local Government is wrong in this opinion, I beg that the receipt of a letter explaining my reasons for so thinking may be awaited, before decision is arrived at on the question. This letter will be sent off immediately, despatched on the 24th July 1860.

From R. W. LODWICK, Esq., Civil Auditor, Bombay, to C. H. LUSHINGTON, Esq., Secretary to the Government of India, No. 590, dated Bombay, 9th July 1860.

I have the honor to bring the following matter to your notice, with a view to being furnished with instructions for my guidance.

2. On taking charge of this office, I discovered that the system in force here, with regard to the disposal of contingent bills, was extremely defective; these bills remained a long time in the office, and the delay was complained of. I, therefore, without loss of time, looked into the matter, and finding that the tedious process of entering such bills in registers existed here, I issued instructions for its immediate abolition, and the substitution in its place of the plan adopted in the North Western Provinces and Madras of having contingent bills sent into the Civil Auditor, in duplicate, for the purpose of one copy being retained in the Civil Auditor's office, when the other was returned to the forwarder.

3. I think, it is manifiest that this plan, more especially where a printed stamp for enfacements is used, and the labour of writing is done away with, must be the more preferable of the two, for the long entries in registers of the particulars of the bills are avoided, and there is nothing to do but to file the duplicates duly passed with the Civil Auditor's signature in full, which then become standing records to the genuineness and correctness of their originals, should these points ever be called in question.

4. Moreover, when on account of a bill having been lost, a duplicate audit has to be made instead of having an uncertain guide to the correctness of the bill to be audited in duplicate, the lost bill itself is before you on your records, and the one sent in to be audited in duplicate, can be examined in every particular by the copy on the Civil Auditor's records.

5. I was much surprised, therefore, to find on receipt of a printed circular by Mr. Sandeman, the following orders issued to Officers in Bengal,—"Bills should never be submitted in duplicate."

6. As it is advisable that the rules of the Civil Auditor's office throughout India should assimilate, I think my instructions which agree with the practice in the North Western Provinces and Madras, are preferable to those issued by the Officiating Bengal Civil Auditor. I would, therefore, respectfully request that the opinions of the other Civil Auditors be taken on this point, and that the plan which is considered by the majority the best, may be adopted throughout India.

P. S.—Copy of the Circular issued by me, is appended for your information.

No. 6385, FINANCIAL DEPARTMENT, FORT WILLIAM, THE 26TH JULY 1860.

Forwarded to the Officiating Civil Auditor, Fort William, for report, as to the practice observed in his office in respect to the audit of contingent bills, and the course proposed to be followed, if duplicate bills are dispensed with, to guard against the same item or items being twice charged.

From B. H. ELLIS, Esq., Secretary to the Government of Bombay, to C. H. LUSHINGTON, Esq., Secretary to the Government of India, No. 546, dated 14th July 1860.

Financial Department.

I am directed to request the attention of the Government of India to the annexed circular, No. 328, issued by the Civil Auditor at this Presidency, under date the 14th ultimo, without any reference whatever to this Government.

2. In this circular, the Civil Auditor directs that all contingent bills shall be submitted for audit in duplicate, in order to save his own office "the trouble of keeping voluminous registers."

3. For some years past, the attention of Government and the Revenue Officers of this Presidency has been specially directed to the reduction of unnecessary copies and duplicates of official papers, and it is only by the greatest attention to this means of reducing work that the Collector's establishments have been able to get through the increased amount of business that has from various causes devolved on them.

4. It is obvious that we cannot revert to the system of duplicates without increasing the expenses of District establishments, while it is now the anxious care of this Government, if possible, to reduce them.

5. Consequent on Mr. Lodwick's circular, remonstrances have already been addressed to the Government of Bombay, and if the circular be allowed to hold good, an increase to every Collector's English establishment will inevitably become necessary.

6. The design of the Civil Auditor in issuing the circular, is confessedly to save his own establishment the trouble of registry. The Governor in Council cannot believe that any registry can entail trouble equal to that of copying in full bills containing numerous items, comprehending minute figured and descriptive details; but if copying be the lighter task, it behoves the Civil Auditor to have it performed in his own office which has lately been largely increased, and is about to be increased still further, by additions to the numerical strength as well as the cost of the establishment. It is in the highest degree improper in that officer to attempt to impose work intended exclusively for the benefit of his own office on the Collectors, whom this Government has always on principle, desired to relieve as much as possible from clerical details, in consideration of the numerous executive duties which devolve upon them.

7. It is remarkable too that this circular is in effect precisely the reverse of a circular issued by the Civil Auditor at Calcutta *in the preceding week*. The Governor in Council, would have expected at least uniformity of practice from a General Department of Account; but that this expectation has not been realized, will be evident from the subjoined paragraph of the Calcutta circular—

Dated 7th June 1860, *No.* 2198.

"Bills should on no account be submitted for audit in duplicate."

8. The reason assigned by Mr. Sandeman for the adoption of this rule, is precisely that which Mr. Lodwick gives for the contrary directions. In the opinion of the Governor in Council, there can be no doubt, but that the course enjoined in the Calcutta circular, and which has hitherto been followed in Bombay, should be adopted as the general rule.

9. I am, therefore, directed to request that the Government of India will cancel the circular order which Mr. Lodwick has issued; and I am to state that His Excellency the Governor in Council has meanwhile taken upon himself to place it in abeyance.

From H. D. SANDEMAN, Esq., Officiating Civil Auditor, Fort William, to C. H. LUSHINGTON, Esq., Secretary to the Government of India, Financial Department, No. 2789, dated 3rd August 1860.

I have the honor to acknowledge the receipt of your docket of the 26th ultimo, No. 6385, desiring me to report on the practice observed in my office in respect to the audit of contingent bills, and with reference to a proposition of the Civil Auditor of Bombay, to say how in the absence of duplicate bills being submitted to me by heads of offices, I can guard against an item being twice charged.

2. In reply, I would first mention that the system of the submission of duplicate contingent bills as now advocated and introduced into the Bombay Presidency by Mr. Lodwick, was formerly observed in Bengal. It was first introduced by Mr. Civil Auditor Tulloh, in 1834, who merely filed the duplicates after authentication, and kept no registers of the charges. This practice was observed till 1843, when Mr. Dorin opened registers, entering merely the principal contingencies under specific heads, and clubbing all petty charges into one item; at the same time the duplicates still continued to be submitted for the purposes of check, but from enquiries that I made on joining this office, I could not find that they were ever referred to.

3. The grounds upon which I abolished the system, and directed in my circular of the 23rd June, that "bills should never be submitted in duplicate" were, 1st, that it appeared to me to be unnecessary, *2ndly*, because my registers being all in one form are very easy of reference without the further aid of duplicates, which I have already asserted were never referred to, *3rd*, because a little extra labor, (for it only amounts to such) in one office is preferable to extra labor in all, and, *lastly*, because it reduces expense in stationery and postage.

4. In order to ease work in my office, I have had the blank form of register, with its headings only printed, and next year I propose to put into type a classified list of all possible contingencies, so that my registers being perfect in detail, will require only the insertion of figures to render them complete. A second audit will thus become impossible, as indeed it now is, and the original bill, if required, may always be seen in the office of the Accountant, who is generally approximate to the Civil Auditor.

5. I quite agree with Mr. Lodwick in the opinion that it is advisable that the "rules of the Civil Auditors' office throughout India, should assimilate." I regard this as one of the primary objects of the Department of Account and Audit as now constituted; but at the same time I think that in endeavouring to obtain this point, we should do all in our power to simplify work by an abolition of superfluous forms and statements, and be careful to avoid every step that may, on the contrary, increase clerical labor.

6. In the sixth paragraph of his circular Mr. Lodwick writes—"Extra labor will be entailed on your department, but I would have you bear in mind that you will be sufficiently repaid for this additional trouble by having your bills much more speedily passed than before." This argument appears to me to be both logically and practically wrong; in the first place, I dispute the premises, and contend that a clerk would prefer 24 hours delay to writing duplicates of every bill that leaves his office, and, secondly, the delay is unnecessary and proves, if it exists, a laxity of system. With my reduced establishment, it is my intention to see that ordinary bills are not detained for audit more than one day, and if the Civil Auditor at Bombay finds that delays in his office are a rule, he has many means of remedy.

7. I am glad to find from the correspondence transmitted by you, and which I now beg to return, that my system is appreciated by the Director General of Post Office, who writes that it will "save much useless correspondence, and tend to relieve the mails from a load of paper with which they are now needlessly burthened." I have also received from many officers, in reply to my circular under notice, expressions of their satisfaction at the reduction of labor which I have caused in their offices.

8. Under these circumstances, I venture to hope that the system which I advocate, and which I have successfully introduced here, may be made general throughout India.

From R. W. LODWICK, Esq., Civil Auditor, Bombay, to C. H. LUSHINGTON, Esq., Secretary to the Government of India, No. 744*a*, dated 24th July 1860.

I have the honor, with reference to my telegram of this day's date, to request that you will lay this letter before the Right Hon'ble the Governor General in Council.

2. I have already furnished you with a copy of a circular I addressed to all the officers of this Presidency, who submit contingent bills to my office for audit, and given in detail, my reasons for issuing that circular.

3. I received only on the 17th of this month a letter from this Government, requesting me to let my circular remain in abeyance pending orders from Bengal; but no mention was made in that letter of an objection on the score of increased expense having been raised by the Bombay Government to my proposed measure.

4. I lost no time in representing as forcibly as I could consistently do with respect, that to carry out these directions would be detrimental to the proper working of my office, inasmuch as my plan even though only partially in force, was already working remarkably well, and promised to be attended with the happiest results.

5. To this letter, I received a reply to-day to the effect that a representation had been made to the Supreme Government on the 14th instant, that my scheme was likely to cause additional expense, and was therefore objectionable.

6. As I saw at once that such a representation, if unmet by any explanation on my part, would damage my case most seriously in the eyes of the Supreme Government, I considered it my duty to telegraph to you an intimation of my intention to rebut this accusation; and I have now the honor to state my reasons for considering that the Bombay Government are entirely in error in the view they have taken of my proceedings, and I trust I shall be able to prove to the satisfaction of the Right Hon'ble the Governor General in Council, not only that no extra expense need be incurred by the adoption of my proposal, but that a saving to the State will certainly result from it.

7. I cannot, however, enter upon this explanation without respectfully submitting my opinion that in writing to Calcutta, as they have done, against my measure, without previously giving me the opportunity of answering the objections which they have entertained against it, the Bombay Government have acted in an unusual manner, and have not treated me with that fairness which I had a right to expect at their hands.

8. The accompanying true copies of endorsements on bills taken at random from among those furnished to this office by different Collectors, will shew that every Collector keeps a regular register of contingent bills in which each bill is entered when sent for audit to this office. These officers are also in the habit of drawing up their contingent bills in duplicate, but instead of sending the duplicates, they retain them as vouchers for record.

9. This practice, as I pointed out the other day to the Commissioner of Scind, and intended, had not the Bombay Government put a stop to my proceedings, to explain to all officers, is perfectly unnecessary, as the entries in the registers, more especially if initialed by the despatching officers, are quite sufficient proof of the nature, amount, &c., of the bills which have been preferred, and therefore, there can be no objection to the despatch of the duplicate copies of these bills to my office for record here, where, whenever in the case of any particular bill requiring more than the entry respecting it to be referred to, (a contingency not likely often to occur) the Collector can write for a true copy to be sent him, a request which would, I need hardly say, be complied with at once.

10. As, therefore, duplicates of contingent bills are and have always been made, a compliance with my late instructions would not cause the expenditure of a single sheet more paper than has hitherto been used, the only difference being that whereas the duplicates formerly lay uselessly in the Mofussil offices, they will now be kept on my records, and be of the greatest use in saving my establishment an infinity of trouble and waste of time in the preparation of registers.

11. Thus, I trust, I have proved conclusively that the charge of causing additional expense to the State is unfounded. I have now to shew that a saving will be effected by the adoption of my plan.

12. This saving, I consider, will be effected by doing away with the numerous registers of contingent bills kept in my office, which being made of large sized and most expensive paper, and bound into volumes, stand Government in a considerable sum annually.

13. Under my plan, duplicates of contingent bills will require nothing more than to be filed in separate files, with covers of rough paper on the outside of each file, an arrangement I need hardly say, which will put Government to little or no expense.

14. Again, the preparation of contingent bills in duplicate in the majority of instances, need not put Collectors to any trouble at all, if they acted advisedly with regard to them. They prefer, it is true, many bills which they make themselves, and the duplicates of these must of course be drawn up by their establishments; but the majority of bills which they forward to me they receive from others. If then they obliged all parties to whom payments of a contingent nature are made to prefer their bills in duplicate instead of, as I have reason to believe they do, receiving the bills singly and making the duplicates themselves, they would be saved all trouble on account of these bills, and there would be no expense whatever incurred by Government for stationery as far as these bills are concerned.

15. I cannot close this letter without adverting once more to the necessity which existed for the issue of the instructions respecting contingent bills in duplicate. This office, when I took charge, was, in every respect, in a very unsatisfactory condition, bills being heavily in arrears* and the establishment taxed beyond its strength.

* *Contingent bills* 350 *in arrears.*

16. I saw that to render the office efficient, it behoved me to lessen manual labor and do away with the old customs, which have been long since rooted out of the offices of Madras and the North Western Provinces.

17. I saw also that a radical change must be made in the systems in force in the office, all of which appeared to have been created for the express purpose of retarding instead of expediting work.

18. I have accordingly, where registers were absolutely necessary, as in the case of fixed charges, thoroughly remodelled them, so that one-half at least of the clerical labor will be saved the office in future; where, however, registers were not required, I considered it my duty to do away with them, and, therefore, the issue of my circular respecting contingent bills was one of the earliest of my acts.

19. I may truly say that I have spared no pains for the improvement of this office. I and my establishment have sat here evening after evening till dark to reduce the arrears. I have never adopted any new measure without seriously weighing all the *pros* and *cons* of the question, so that if ever called upon to report on the matter, I trust I shall be able to shew that much good has been effected in every branch of the office, and that no changes have been effected hastily or without good grounds to go upon.

20. It is, therefore, with extreme pain that I find my attempts to introduce improvements here met with distrust and impediments thrown in my way, where I had least reason to expect them.

21. It is impossible, under such circumstances, that any officer, however zealous and anxious to give satisfaction, can succeed in the difficult task of rendering an extremely inefficient office efficient.

22. I, therefore, most humbly but earnestly entreat, that the Right Hon'ble the Governor General in Council will be good enough in deciding on the present case to issue orders, that as this office is now altogether under the Supreme Government, all interference with me by the local Government in the internal arrangements connected with my office, such as the mode of drawing up and preferring bills, &c., may be put a stop to.

23. Were I left in these minor matters of detail to exercise my own judgment, founded on the every day experience of the office, I have no hesitation in saying that within 6 months' time I should be able to do away with every thing in the shape of arrears, and render this office capable of disposing of bills as fast again as it does at present.

24. I trust I shall not be considered presumptuous in preferring this request. If it be considered that the Civil Auditor is not only responsible for all the charges he passes, but is expected to dispose of the bills forwarded to him (in this office amounting to some 60,000 annually) with the least possible delay, it must, I submit, be admitted that he should be allowed to issue such instructions to those who send bills to his office as may from time to time appear to him but suited to expedite or facilitate work, he being of course liable to censure if those instructions, when carried out, do not effect the end for which they were issued.

25. I venture to hope, therefore, that my request may meet with the favorable consideration of the Right Honorable the Governor General in Council.

True copies of endorsements on bills referred to in paragraph 8.

Collectors.	Registered Nos.
Ahmedabad, ...	18 of 1860.
Ahmednuggur, ...	1822 of do.
Belgaum, ...	309
Broach, ...	264 of 1860-61
Candeish, ...	325 do.
Dharwar, ...	240 do.
Kaira, ...	319 do.
Poonah, ...	244 do.
Rutnagherrie, ...	1153 do.
Sholapoor, ...	346 do.
Surat, ...	301 do.
Tannah, ...	1167 do.
Sattara, ...	713 do.
Commr. of C. S. & O.	2200 do.
Hydrabad, ...	36 do.
Shikarpoor, ...	449 do.
Kurrachee, ...	423 do.
Bombay Collector.	56 do.

(True Copies)

(Signed) C. HUGH LUSHINGTON,

Secy. to the Govt. of India.

Resolution.—It appears that the Bombay Civil Auditor has issued a circular, dated 14th June, 1860, directing, with a view to save trouble, that all contingent bills should be sent to his office, in duplicate.

2. The Bengal Civil Auditor, on the other hand, has, with the same object in view, issued a circular, dated the 23rd June, 1860, requesting that bills should never be submitted in duplicate.

3. The Director General of the Post office in India, in submitting these circulars for the consideration of Government, expresses his opinion in favor of the Bengal Auditor's plan. The Bombay Government is also in favor of that plan, and is strongly opposed to the one proposed by the Bombay Auditor.

4. Upon the grounds urged by the officers concerned in support of their respective plans, the Governor General in Council considers that the course proposed by Mr. Sandeman, (the Bengal Auditor) is the best; and he accordingly directs, that it be adopted as the general rule in all the Civil Audit offices in India.

5. In respect to the arguments urged by the Bombay Auditor, that every Collector now keeps a regular register as well as a duplicate copy of contingent bills, His Excellency in Council remarks, that there is no necessity for this duplication of work; that if the register is sufficient for all purposes, the keeping of duplicates, either in the Collectorates or in the Audit offices, should be dispensed with; and that whenever a reference to the contingent bill is required, the Accountant General can afford the necessary information.

6. As regards the solicitation of the Bombay Auditor, that in deciding on the present case, this Government will issue orders prohibiting the interference of the local Governments in the internal arrangements connected with the Audit offices, such as the mode of drawing up and preferring bills, &c.; the Governor General in Council is pleased to comply with that solicitation, so far as to request the several local Governments to abstain from interfering with the *internal* arrangements of the Audit offices in the several Presidencies. But he deems it necessary that the Auditors, before introducing any radical changes in respect to the returns demanded from district officers, should forward any proposals they may wish to make to the local Governments, for submission with their remarks to this Department.

Ordered, that a copy of the foregoing Resolution be sent to the Home Department, for communication to the Director General of the Post Office in India, and that the original papers received therefrom be returned.

Ordered, also, that a copy be sent to the Government of Bombay, in reply to its letter above adverted to.

Ordered, further, that a copy of the Resolution, and of the entire correspondence above referred to, be sent to the local Governments* and the Civil Auditors† mentioned in the margin for information and guidance.

* *Bengal, Madras, North Western Provinces, Punjab, and the Straits Setlements.*

† *Civil Auditors, Fort William, Madras, Bombay, North Western Provinces, and the Punjab.*

(A true Extract)

(Signed) C. HUGH LUSHINGTON,
Secretary to the Government of India.

ORDER THEREON, 19th October 1860, No. 524.

Ordered to be communicated to the Accountant General, and also to the Revenue and Public Works Departments.

(True Extract.)

Chief Secretary.

To the Accountant General.
" Revenue Department.
" Public Works Department.

Exd. F. Cartledge

P.W. 1860 Dispatch
Pro: of Govt for November.
No. 2612

Proceedings of the Madras Govt in the Financial Department

Dated 19th Dec. 1860.
Received 30th.

No. 5210.

Communicating the Resolution of the Govt of Madras regarding the mode of rendering Contingent Bills, and the interference of the local Govts in the internal Arrangements of the Audit Offices in the Several Presidencies.

Copy to the Chief Secy
12 Revd.

No 196.

No 2338. 17 Dec.