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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No.	2756	Press Mis:
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*Proceedings of the Madras Government, Public Works Department,
21st September 1864.*

No. 433. Read, the following Proceedings of the Madras Government in the Financial Department :—

Communicating Extract of the Resolution of the Government of India requesting that orders may be issued prohibiting Engineer Officers from opening any Deposit Account with Civil Treasuries. } (Here enter 12th September 1864, No. 471.)

No. 484. ORDER THEREON, 21st September 1864, No. 2,756.

Communicated to the Superintending Engineers, whose attention will be requested to paragraph 4 of the Resolution of the Government of India.

(True Extract.)

(Signed) J. H. M. SHAW STEWART, Major, R. E.,
Deputy Secretary to Government.

To the Superintending Engineers.
„ Controller of Public Works Accounts.

Exd. S. T. Augustin,

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*Proceedings of the Madras Government, Financial Department,
12th September 1864.*

No 32. Read the following Extract from the Proceedings of the Government of India, in the Financial Department, dated Simla, 6th August 1864, No. 1721.

Read a letter, No. 234j, dated 23rd June 1864, from Mr. J. M. Erskine, Deputy Auditor and Accountant General, North-Western Provinces, reporting the results of his inspection of the several Treasuries in those Provinces.

RESOLUTION.

The Governor General in Council has read with satisfaction the report by the Deputy Auditor and Accountant General, North-Western Provinces, of his inspection of the several Treasuries in the North-Western Provinces, and notices with approbation the thorough and searching character of the investigation by Mr. Erskine and his Assistant, Mr. Bickers, of the manner in which the accounts of those Treasuries have been kept.

2. All ordinary defects which Mr. Erskine has so well brought to light will be corrected by him, but some points in his report call for special remark or orders.

3. Adverting to the failure of negotiations with the Agents of the Delhi Bank and of the Uncovenanted Service Bank for the transfer to them of the Government Treasury business at certain stations, the Governor General in Council requests that the Local Government will not commence any similar negotiation with any Bank, without a previous reference to the Government of India. Orders in respect to the other points* connected with this subject will be issued hereafter.

Paragraphs 3 and 21.

* Paragraphs 36, 37, 43 and 82.

4. It is reported in this paragraph that Officers who obtained from the Heads of their Department Letters of Credit which lapsed monthly, were permitted to draw the full amount of the letters and place it in a Deposit Account. This practice, as regards Letters of Credit of the above description, was obviously irregular, and though the nature and the treatment of Letters of Credit have been altered for the Public Works Department by recent rules, yet the Governor General in Council requests that this paragraph may be communicated to the Public Works Department for the issue of orders, prohibiting Engineer Officers from opening any Deposit Account with Civil Treasuries, and requesting the Local Governments to co-operate in the enforcement of those orders by the issue of corresponding instructions to Collectors.

Paragraph 4.

5. It appears to the Governor General in Council that in dealing with the advances to the Invalid Depôt at Nynee Tal, the regular course would also be the convenient one in this instance; for, by debiting the advances to Military Remittances, it would be incumbent on the Officer Commanding the Depôt, under the requisition of the Military Accountant, to adjust the advances; whereas, under the present system of keeping them in the inefficient balance, the Civil Department has to adjust them with many Regiments. This subject should accordingly be referred to the Military Department, and the Auditor General of India, for consideration.

Paragraph 6.

6. The Governor General in Council observes that in the Almorah Treasury, the Register of Bills drawn was never checked with the Issues, nor signed by the Treasury Officer, nor were the check margins of bills signed, as

Paragraph 7.

enjoined in the amended Rules issued by the Board of Audit. This was a serious irregularity. The power of drawing on other Treasuries is one of the largest with which a Treasury Officer, as such, is entrusted, and its exercise by him ought, on every ground, to be accompanied by the maintenance of every practicable check upon his subordinates, so as to keep in the Treasury Officer's hands the control of every detail. His Excellency in Council, therefore, trusts that this point will be suitably noticed by the Local Government in order to the strict observance of their duty, in this particular, by Treasury Officers.

*Proceedings of the Madras Government, Financial Department,
12th September 1864.*

7. The "Ledger" in the Almorah Treasury is stated to be kept well, and is not a translation from the Native Ledger, but is prepared from the vouchers and the *English* and other Registers, the transactions of each day being posted on the morning following. The Governor General in Council would be glad to receive an early expression of the opinion of the Honorable the Lieutenant-Governor of North-Western Provinces whether the same thing cannot be done in every Treasury, and the Native Ledger altogether dispensed with.

Paragraph 8.

8. The Deputy Auditor and Accountant General has ordered the discontinuance of the "Daily abstract of Receipts and Disbursement," because it is useless where the Ledger is properly kept. The Auditor General of India is requested to consider whether this order may not be made general, and every Treasury be required to keep its Ledger properly.

Paragraph 10.

9. Regarding the Treasury guard at Roorkee, the Governor General in Council desires to be furnished with an early report from the Local Government.

Paragraph 19.

10. The daily Register of receipts and of orders of payment in the Etawah Collectorate are not kept in the prescribed form, but in Cheque books introduced by the Collector, Mr. Hume. The Governor General in Council observes that no departure from the prescribed system should be allowed in any Treasury, without the sanction of the Government of India.

Paragraph 28.

11. It appears that the Abkary Receipts in Cawnpore, Ghazee-pore, Azimghur and Muttra, are credited to "Deposits," and held at the disposal of the Collectors for the payment of certain Mohurirs. This course is irregular. All Abkary Receipts, including Distillery fees, should be in common with all receipts of an Imperial character, be at once carried to the credit of the general revenues to which they belong.

Paragraphs 31, 48, 60 and 72.

12. The "Registers of Revenue Deposits" are reported not to be signed by the Treasury Officers in all cases, and in Mirzapore the sale proceeds of certain portions of Government ground were held in deposit and appropriated to the improvement of the town and neighbourhood. The omission to sign the Registers is a serious one, and should be immediately corrected. With regard to the other point, His Excellency in Council begs to draw the attention of the Local Government to the indifference of Mr. McChlery, the Collector of Mirzapore, to his obligation to credit to general revenues or public income all sums which are paid to him as such, and to express a hope that a scrupulous regard for this obligation prevails in all other Treasuries.

Paragraphs 39, 47, and 88.

13. In some Treasuries, a separate Statement of the inefficient balance was not kept, but as it is to be inferred from this that the statements were not missed in the Deputy Auditor General's Office as a necessary part of its regular routine of work, the Governor General in Council would be glad to learn by what means a constant systematic check over the inefficient balances is maintained in the Deputy Auditor General's Office.

Paragraphs 41 and 60.

14. In the Ghazee-pore Collectorate, the accounts of the Road, Ferry, and other Local Funds are kept in great detail, but these details should not encumber the public accounts of the Collector as Banker, but should rather be kept departmentally between the Collector as Administrator or Manager, and the Commissioner.

Paragraph 55.

15. The opinions expressed that a classified Day Book is unnecessary if a column showing the heads of service be added in the Warrant Book, and in paragraph 80 that a Waste Book is superfluous where the Day Book is properly kept, are approved.

Paragraphs 61 and 89.

*Proceedings of the Madras Government, Financial Department,
12th September 1864.*

16. The rules which guard the issue of "Privilege Remittance Transfer Receipts" have been infringed in some Treasuries by the grant of the indulgence to all Military Officers indiscriminately or to the Superintendents, Inspectors of Police, not Military Officers, Civil Surgeons and Officers of the Telegraph Department, and by the issue of Transfer Receipts for more than the Remitter's pay. The Governor General in Council requests that the Local Government will take early measures for putting an end to these breaches of rule, even by the summary recovery, if need be, of double premium, for all violations of the rule; and the Military Accountant who has to adjust the remittances of Military Officers, should be warned through the Military Department of his responsibility for reporting irregularities under this head.

Paragraphs 62, 68, 77 and 93.

17. The attention of the Local Government is also invited to the appropriation in the Muttra Collectorate of certain old items of deposit towards the maintenance of a temporary Clerk and to other irregularities in Treasuries generally, in the disposal or in the treatment in the accounts of various kinds of receipts as reported by the Deputy Auditor General. It is requested that general instructions may be issued to all officers in charge of Treasuries that from the outset the distinction between sums paid in for—

Paragraph 72.

1. The General Revenues,
2. Local Funds,
3. As Deposits,

should be carefully observed, so that the Deposit Account may not be made the receptacle for items appertaining to the other two heads. Apart from the propriety of this as a matter of principle, it is highly expedient for the efficient control of Treasuries that the Deposit Account should be reduced to manageable dimensions.

18. The plan on which Mr. Erskine proposes to frame his future inspection Reports is approved, on the understanding that he will preface his report with a detail of the several points in respect of which he found each Treasury inspected to be in a satisfactory state, with exceptions which he may then proceed to notice.

Paragraph 104.

19. With reference to the favorable mention of certain Clerks in Treasuries, the Governor General in Council desires that Mr. Erskine be informed that a Register will be kept in the Financial Department of all the notices, favorable or unfavorable, contained in his Reports, or in any other official correspondence relating to the Account and Audit business in his Province, and that he be requested to mention the name of the Treasury Clerk at Benares whom he commends at paragraph 108.

Ordered that a copy of the foregoing Resolution be sent to the Government of the North-Western Provinces, and the Deputy Auditor and Accountant General, and to all Local Governments and Administrations.

* Paragraph 4, to the Public Works Department.
" 5 and 10, " Military Department.
† " 4, to the Public Works Department.
" 6, 62, 68, 77 and 93, Military Department.

Ordered, also, that paragraphs * 4 and 5 and 16 of the above Resolution, and paragraphs † 4 and 6, 62, 68, 77 and 93 of Mr. Erskine's report be sent to the Public Works and Military Departments, respectively, for the purpose indicated therein.

Ordered, further, that paragraphs 5 and 8 of the above Resolution, and paragraphs 6, 10, 31 and 60 of Mr. Erskine's Report be sent to the Auditor General of India, with a request that he will offer his opinion whether, with a view to the abbreviation of Deposit Registers, it would not be expedient to show every description of receipts which come to the Treasury by small instalments, under one number for the whole month as suggested by Mr. Erskine.

(A true Extract.)

(Signed) T. PEACHEY,
Prinl. Asst. Secy. to the Govt. of India.

*Proceedings of the Madras Government, Financial Department,
12th September 1864.*

No. 33.

ORDER THEREON, 12th September 1864, No. 471.

Communicated to the Revenue, Public Works, Judicial, and Military Departments; and also to the Deputy Auditor and Accountant General.

(True Extract.)

[Signature]

Secretary to Government.

To the Revenue Department.

- „ Public Works do.
- „ Judicial do.
- „ Military do.
- „ Deputy Auditor and Accountant General.

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*Communicated to the
Superintending Engineers whose
attention will be requested to para
4 of the Resolution of the Govern-
ment of India.*

*Chepauk
21st Sept/64*

*To The Supt Engineers ✓
4 " Controller of P. W. ✓
Accounts ✓*

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22nd September

90/1864 & Departe
Pro. of Govt. for Sept.

No 4075

Pro. of Govt. in the
Financial Dept.

Dated 12 Sept/64
Received 190

No 471

no 2756-2125 Sept/64

Communicating
Extract of the Resolution of
the Govt. of India requesting
that orders may be issued
prohibiting Engrs. Offrs from
opening any Deposit Accounts
with Civil Treasuries.

No 483-484

With an order.