M.R.O. 1—77,000—8-6-37.

(1) Number of pages

(2) Date of repair

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Public works **DEPARTMENT.**

G.O. No. 2419 Press / Mis.
243-244

Dated 15-10- 1872.

Not to be folded or roughly handled

Read the following papers :—

No. 243. Read Endorsement of the Officiating Controller of Public Works Accounts.

(Here enter No. 1,014, dated 7th August 1872.)

No. 244. From the Officiating Deputy Secretary to the Government of India, Public Works Department, (Account—General,) to the Secretary to the Government of Madras, Public Works Department, dated Simla, 30th August 1872, No. 747A. G.

I AM directed to acknowledge receipt of your letter, No. 1,898, dated 10th August 1872, and in reply to sanction the extension to the Madras Presidency of the orders permitting a relaxation of rule requiring audit of salary bills before payment. But the orders must be considered subject to modification, if necessary, on receipt of a report one year after they have been brought into operation.

No. 245. From the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Fort St. George, 30th September 1872, No. 1,459.

HAVING just had placed before me the papers as per margin, I feel it my duty to address Government on the subject before final orders are passed.

Accountant-General's Circular No. 37 of 1872.
Acting Controller's endorsement on do. No. 1,014, dated 7th August 1872.

2. The Public Works Department of Madras is on the eve of reorganization, and, of necessity, various changes and transfers will be made by which the control of charges heretofore held by one set of officers will for the future devolve upon another.

3. The terms, "duly authorized salaries" and "recurring charges" are likely to be misunderstood or interpreted differently by the officers of the department, and seeing that establishments on a scale differing from the present will be employed, and that numerous claims to "personal allowance" will have to be considered and disposed of, it would, I think, be best not only in the interest of the State, but also in that of the Officers and Subordinates concerned, to defer the introduction of the post-audit system until the proposed changes in the department have been fairly and fully carried out.

4. Entertaining this view, I respectfully suggest that the abolition of the system of pre-audit, so far as regards salaries, be ordered to take effect from the 1st April next, when the bills for March will come under examination.

ORDER THEREON, 15th October 1872, No. 2,419.

No. 246. COMMUNICATED to the Superintending Engineers and to the Controller of Public Works Accounts.

ACCOUNT, No. 23.

2. The abolition of pre-audit of salary bills sanctioned in these orders will come into effect from the 1st April 1873, in all districts except the Presidency, the circumstances of which are such as not to require a relaxation of existing rules,

3. It will be understood that disbursements shall be limited to recurring charges, all new and unusual items being disbursed after audit.

4. The Controller of Public Works Accounts will submit a report on the working of the new rules after they have been in operation for one year, and will be guided by the instructions laid down by the Government of India in the Resolution which accompanies these orders.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To Superintending Engineers,
,, Major R. B. Kennedy,
To the Controller of Public Works Accounts,
,, Consulting Engineer for Railways,
,, Examiner of Railway Accounts,

With G. O., No. 1,897, dated 10th August 1872.

Ext. E. C. Shunker.

Circular No. 22 of 1872.

[*For Controllers only.*]

FROM THE OFFICIATING ACCOUNTANT GENERAL,
PUBLIC WORKS DEPARTMENT,

TO THE CONTROLLER OF PUBLIC WORKS ACCOUNTS,

SIMLA, JULY 15, 1872.

SIR,

I HAVE the honor to forward herewith, for information and guidance, copy of Public Works Department Circular No. 37 of 1872, permitting disbursement of salaries before audit, but after the submission of the salary bill.

2. The relaxation of rule is provisional only, subject to report after one year. I therefore request that you will favor me, on the expiration of that period, with your opinion on the desirability of making the relaxation of rule permanent.

3. A statement in the form given in the margin should accompany your report, showing for each month for each Division, with a summary for the whole Province, the amount of salary bills, the amount passed on post audit, and the amount disallowed. If possible, in the column of remarks should be mentioned how much of the amount disallowed represents sums previously disbursed, and a note should be added showing, at the end of the year for which the report is submitted, the balance of the sum disallowed remaining unrecovered.

MONTHS.	Amount of Salary Bill.	Amount passed on post audit.	Amount Disallowed.	Remarks.

4. Sums disbursed, but disallowed by you on post audit, should be shown by the Executive Engineer under the head "Miscellaneous Advances," to be adjusted on subsequent audit, or by recovery from the officer or subordinate concerned. But before effect is given to the relaxation of rule now permitted, a reference should be made to the Local Government or Head of the Department, in connection with paragraph 2 of the Circular of the Government of India, for orders as to the extent to which the discretion of the Executive En-

gineer in disbursing salaries should be limited; and if a limit is to be placed on their discretion, special care should be taken to see that it is properly defined, in order to prevent any misconception.

5. Some arrangements will be necessary to see that the amounts disbursed accord with the sums audited. The present form of acquittance roll does not provide for this being done, nor does there appear to be any prescribed rule for making the comparison referred to. Information should be furnished of the practice in force in your Office on this point, and an expression of your opinion is requested as to whether any modification of that practice, or whether any general rule or form for adoption, is necessary or desirable.

6. I need scarcely add that the relaxation of rule does not apply to the salaries of your Office, which should be disbursed only after audit.

7. The rule in the Public Works Code, Chapter XX, Section ii., paragraph 7, as modified by Standing Order No. 12 of 1870, requiring that the salary bills should be audited by the 10th of the month, still holds good. In order to admit of this being done, you should impress upon Executive Engineers the necessity for submitting their salary bills by the 2nd of each month at the latest, and you should be careful to draw their special attention to the fact that the orders of the Government of India permit the disbursement of salary only after the despatch of salary bills.

8. If, during the course of the year, it is found that precautions in addition to those laid down by the Government of India are necessary to prevent loss to the State, there should be no hesitation in making the necessary communication on the subject to this Office. The relaxation of rule has been ordered only as an experiment, and, if found desirable in any case, you are expected to recommend to the Local Government the necessity of reverting to the old rule requiring pre-audit of salary bills.

9. A separate communication will be made to you on the subject of some modifications which appear to be necessary in the Establishment Register.

I have the honor to be,

SIR,

Your most obedient Servant,

P. P. L. O'CONNELL, *Lieut.-Col., R. E.,*

Offg. Accountant General.

P. W. 3811/72. Rules relating to Leave Salary.

No. 1014

Submitted for the information and orders of Government.—

2

In the event of its being determined to give effect in this Presidency to the # orders of the Government of India on the subject of the relaxation of the rule requiring

No. 37 dated 6th July 1872.

requiring audit of salary bills before payment, it is recommended that regularly sanctioned charges alone, as passed by this office in the previous month's audited salary bill, should be disbursed without pre-audited bills, and that in the case of change of Offices, Absence on leave, Suspension, Promotion, Transfer, or any other change, a bill should be forwarded to the Controller for audit prior to any payment being made.—

3. It is further recommended that the privilege of drawing Pay Abstracts, or Bills for Salaries, should be

be restricted to Heads of Departments and Offices, who should be held responsible for all over-charges and liable to make good any loss arising from carelessness, or a disregard of orders, agreeably to the ruling in para 1 of the Circular of the Government of India above quoted.—

Office of the Controller of Public Works Accounts
Fort St. George, 7th August 1872.

D. H. Isaac Capt. R.E.
Offg. Controller of P.W. Accounts.

To,
The Secretary to Government,
Public Works Department,
Fort Saint George.

No. 747 A. G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

All communications to be addressed to the Secretary.

General-

No.

From The Secretary to the Government of Madras,
Public Works Department.

To

Simla, 30th August 1872.

Sir,

I am directed to acknowledge the receipt of your letter No 1898 dated 10th August 1872, and in reply to sanction the extension to the Madras Presidency of the orders permitting a relaxation of rule requiring audit of salary bills before payment: But the orders must be considered subject to modification if necessary on receipt of a report one year after they have been brought into operation.-

I have the honor to be,
Sir,
Your most obedient Servant

R Mowell Lt Col R.E.
Offg Dy Secretary to Govt of India.

Rec'd 3rd Sept 1872
No 1898
Dated 10th August 1872
From The Secretary to Government, Public Works Department, Fort St George.
To The Secretary to the Government of India, Public Works Department.

Sir,

I have the honor to request that the orders of Government contained in your letter No 1077 dated 7th August 1872 may be extended to this Presidency.

I have the honor to be,
Sir,
Your most obedient Servant

Chas Trevelyan
Offg Secretary to Government

Rec'd 24/9-15 Aug 72
Ans to be made 8th August/72

Office of the Controller of
Public Works Accounts
Fort Saint George, 30th September 1872.

No. 1459

From
The Controller of P. W. Accounts,
To
The Secretary to Government,
Public Works Department,
Fort Saint George.

Sir,

Having just had occasion before me the papers noted below, and to offer my observations thereon, I feel it my duty to address Government on the subject before finally ordering the bills noticed to be passed for payment.

2. The Public Works Department of Madras is one that are of re-organization, and, of necessity, various changes and transfers will be made, by which the control

Transmitted Generals Circular No. 237 (1872) dating Central Office Treasury — do — No. 1014 dated 7th August 1872.

Rec'd 10 Augt/72 Rep 1730.

P. W. 1872 Depart
Proc: of Govt for Octr
No 4350

From.

The Govt of Madras

Dated 30th Augt } 1872
Rec'd 6th Sept }

No 747 A.J

Sanctioning conditionally the post audit of salary bills in the Madras Presidency.

No 2414

No 2419 - 15th Octr/72

Posted to Ledger 6 Sheets/72

of charges heretofore held by one set of officers will for the future devolve upon another.

3. The terms "duly authorized Salaries" and "recurring charges" are likely to be misunderstood, or interpreted differently by the officers of the Department, and seeing that Establishments on a scale differing from the present will be employed, and that numerous claims to "personal allowance" will have to be considered and disposed of, it would, I think, be best, not only in the interest of the State, but also in that of the officers and subordinates concerned, to defer the introduction of the post audit system until the proposed changes in the Department have been fairly and fully carried out.—

4. Entertaining this view, I respectfully suggest that the abolition of the system of pre-audit, so far as regards Salaries, be ordered to take effect from the 1st April next, when the Bills for March will come under examination.—

I have the honor to be,
Sir,
Your most Obedient Servant,

S. Wood

Controller of P.W. Accounts.

S.Wood

No 2449 P. W. Dept

Mr. Mc Nicoll's Report

Recd Sept 30

Same day Sent to Treasury Board

Sept 30 Read & Approved

Sept 30 Sent to Audr Genl

Recd Oct 1

Communicated to the Superintending Engineer and to the Controller of Public Accounts. Chief Accountant. Chief Draftsman

Respecting the necessity of reducing the establishment of Messengers and Watchmen employed in the Public Offices

Public Works 1872 Dept
Nov. Office Copy Received
No. 1459

Sir,

The Controller of Public Accounts,
To,
The Secretary to Government,
Public Works Department,
Fort St. George

Dated 30
Recd 3rd September 1872

No. 1459

Suggesting that the introduction of the Hoot and System be defered until the proposed changes in the Department are fully carried out

No 2446
Sent to Audr 1st Octr 72

No 2449-15 Octr 1872

the circumstances of which are such as not to require a relaxation of existing rules.

It will be understood that disbursements shall be limited to recurring charges, all new and unusual items being disbursed after audit.

The Controller of P.W. Accounts will furnish a report on the working of the new rules after they have been in operation for one year, and will be guided by the instructions laid down by the Government of India in the Resolution which accompanies these orders.

G.W.L.

200/72

1. To the Supt. Engr. /
2. Major R. B. Delmerick
13. Controller
19. Com. & Engr. for Railways
3. Examiner P.W. Accts.

with G.O. No. 1501 of 10th August 1872.

Desp. 21/10/72

* Deals cunning to Rangoon.

Cfo 2435 61-3841

Govt. of India Madras.

PUBLIC WORKS.

Superintending Engineers

No. 15 Aden No. 2419.

Nos. 2363 to 2446

Salary bills. Letter from the

Govt of India Sanctioning
Conditionally, the grant
of Salary bills in
Madras Presidency
and the Officers
concerned therein.

Entered in Book of Letters