

Public (1897) Department.

ORDINARY M.S.

G.O., No. 571

Dated 6-5-98

INDEXED.

[Despatch Abstract.]

Stating, with remarks,
that the Govt still considers it
desirable that the work of the
audit of the accounts of the State Hospitals
should be undertaken by the A.G.'s
Office.

T
9/15/98

BACK PAPERS.

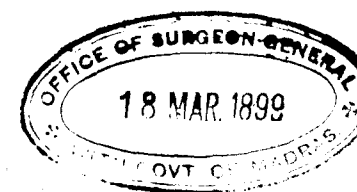
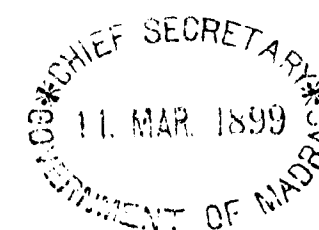
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
2836/28							
Cuo 1506/99 (A.G.)				31-7-99			

527 9
Public (189) Department.

CURRENT No.



From The Accountant-General
Madras.

Order End. N^o 771, of 16-3-79.

Referred to
the Surgeon General
for favour of
remarks.

Advise
for Chief Secretary.

On
14-3-99

No. 964

Dated 11th March 1899.

Received 11. 3. 99.

Registered 13. 3. 99.

Enclosures ~

Spare copies ~

SUBJECT.

Suggesting that the Establishment proposed
for the Audit of Hospital Accounts in Madras
may be attached to the Office of the Surgeon
General and the entire Audit Branch of
this Office should audit the Hospital accounts of
all the Prov. Hospitals. These of the Surgeon
General's Office in the same way that the
accounts of the General Hosp. are now
audited.

BACK PAPERS.

G.O.	No.	Department.	Date.
	97	Pub.	20.1.89
	1484	"	8.12.88

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Outside Audit Department.

FORT ST. GEORGE,

Accountant-General's Office,

11 March 1899.

No. 944

From

T. HESKETH BIGGS, ESQ.,

Accountant-General to the Government
of Madras.

To,

The Chief Secretary to Government,

Public Dept., Madras.

Sir,

A I have the honour to acknowledge receipt of G.O.No.1484 dated 8th December 1898 asking me to take the necessary steps to obtain the sanction of the Government of India to the entertainment of the additional establishment required for my Office to enable me to take up the audit of the Hospital Accounts in Madras. Before doing so I have the honour to request a reconsideration of the matter, as it appears to me that the audit proposed is not one to be undertaken by an Account Officer, but appertains properly to the Administrative Officer concerned.

2. It is proposed that I should undertake the examination of expenditure connected directly with the diet of patients, and that this examination is to go down to the bedtickets the initial record on which is written the patients food and drink. From these diet sheets will have to be prepared which will be the basis for applying the audit checks prescribed in para 6 of Mr. Harrison's note of the 4th December 1896.

B 3. I would also have to examine the expenditure on ^{linen} ~~linen~~ ward furniture &c. Besides conducting the regular audit of the contractors' bills I would have to furnish the Officer that may be appointed to take stock of these articles with statements showing the number or quantity of articles.

purchased, so that he may verify them with the stock account.

4. For an Account Officer to audit accounts they should be in regular form, and complete in themselves, ^{the} checks and examines accounts kept and compiled by the executive Officer responsible for the accounts, but he should have no hand in their compilation or preparation, I have the honour to suggest therefore that the Establishment proposed may be attached to the Office of the Surgeon-General and that the Outside Audit branch of this Office should audit the regular accounts of all the Presidency Hospitals and those of the Surgeon-General's Office in the same way that the accounts of the General Hospital are now audited.

I have the honour to be,

Sir,

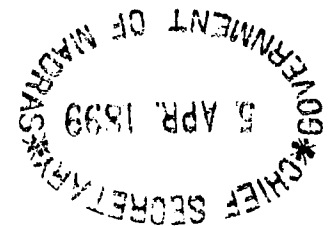
Your most obedient servant,


Accountant-General.

10/12

Public (1899) Department.

CURRENT No. 1057.



From

Surgeon General C. S. S. S. S.,
C.B., F.R.C.P.S.,
Surgeon General with the Govt.
of Madras.

No. 8/77

Order

Dated the 1st March April 99.

Received } 5. 4. 99
Registered }

Enclosures \$ 286 wht.

Spare copies.

SUBJECT.

Returning the papers referred to him
for remarks with endorsement No.
771 dated the 16th March 1898 and
stating that he has no objection
to the Audit work of the Hospital
Accounts being transferred to his
office on the understanding that
the extra establishment required by
the Accountant General is placed
at his disposal.

[1]

G.O.	No	Department.	Date.

1057

G.O.	No.	Department.	Date.

X
vide page 3 of
G.O.No.1484,
Public, dated
8th December
1898.

No. 2877

WITH THE GOVERNMENT OF MADRAS.

189 9.

From

SURGEON-GENERAL C. SIBTHORPE, C.B., F.R.C.P.I.,

SURGEON-GENERAL WITH THE

GOVERNMENT OF MADRAS.

To

THE HON'BLE THE CHIEF SECRETARY TO GOVERNMENT,

Public DEPARTMENT.

SIR,

In returning the paper referred to me for remarks with your endorsement No. 771 dated the 16th March 1899, I have the honor to state that the Accountant-General's contention in para 4 of his letter seems to be reasonable and I have no objection to the work being transferred to this office on the understanding that the extra establishment required by the Accountant-General is placed at my disposal.

2. The Accountant-General has proposed a staff of four clerks on Rs.25 each and one on Rs.30 a month and he has made no provision for a Superintendent or Auditor in charge as he could have placed the section in charge of any of the Superintendents in the various Audit branches in his office - but in this office we have no senior clerk available to be placed in charge of the section and unless Government is pleased to sanction an extra allowance of Rs.50 to be added to the pay of the proposed clerk on Rs.30 with a view to his being placed in charge it will be necessary to redistribute the pay of the proposed five clerks within the sanctioned allotment so as to provide for a higher pay for the senior clerk.

The total amount of the proposed establishment is Rs. 130 as shown below:-

1 clerk on Rs. 30

4 clerks on Rs.25 each. Rs.100
Rs.130

I would propose instead

1 clerk on Rs. 15

2 clerks on Rs. 20 each Rs. 40

1 clerk on Rs. 25

1 clerk on Rs. 50

Total Rs.130

The pay of Rs.15 for an account clerk is too small as also a salary of Rs. 50 for the Superintendent in charge but unless Government is pleased to sanction an extra amount as suggested above it will not be possible to make any better arrangements in this respect.

I have the honor to be,

Sir,

Your most obedient servant,

C. S. S. S.

Surgeon-General,

Surgeon-General with the Government
of Madras.

[G.]
[124]
250-2-2-00.

c 2-5-99
23-5-99

Public DEPARTMENT.

C. No. 786 From the *Accountant General*, No. 944, dated 11-3-1899.

1057, *Surgeon General*, 9/8/77, 1-4-1899

1899

1899

For Orders

H. W.

In para 2 (3) of G.O. 1484, dt. 8-12-98, the *Accountant General* was asked to take the necessary steps to obtain the sanction of the Govt. of Madras for the establishment of an additional establishment required in connection with the audit of the accounts of the *Accountant General*. The *Accountant General* objects, for the reasons *Sincerely yours*, that the establishment proposed may be attached to the office of the *Surgeon General* and that the outside

Audit branch of his office
shoved audit the regular
accounts of all the Presidency
hospitals and those of the
Surgeon Genl's office in the
same way that the
accounts of the General
Hospital are now
audited.

The above suggestion of
the A.G. was referred ^{for review} to the
Surgeon General ~~for remarks~~
~~who~~ ^{who} says that the A.G.'s
contention ~~is~~ is reasonable
and that he has no objection
to the work being transferred
to him ^{if} provided the
estate required by the A.G.
is placed at his disposal.
but he suggests a certain
redistribution of the fees

The proposed Clerk and
Deputy Clerk, the pay of Rs 15-
for one Clerk, Clerk &
Rs 10 for the Superintendent.
The exchange is too small but
the Government is pleased to
sanction an extra
amount it will not

Ad's/proposals	Singam Gudi's proposals.
Page 3 of 60 No. 1484 E-1298 1 Clerk on Rs 30 4 Clerks on } Rs 25 each } 100 Total 130.	1 Clerk on Rs 15 2 clerks on } Rs 20 each } 40 1 Clerk on 25 1 Clerk (Sup. R) 50 Total 130

be possible to make
any better arrangements.

Orders are solicited

The Surgeon General says
 that the Act. Genl. in
 proposing a staff of 4 clerks
 on Rs 25 each & one on Rs 30
 per mensem, made no
 provision for a Supt. or
 Auditor, as he could have
 placed the section in charge
 of any one of the Supts. in
 his office, but that in
 his own (the S. Genl's) office
 he has no senior clerk
 available for charge
 of the Section. He therefore
 suggests that Rs 50 should
 be added to the staff
 for a clerk on Rs 30 per mensem
 to act as Supt. & Auditor.
 He also suggests that the
 distribution of pay
 before mentioned, so
 as to have a senior clerk
 on Rs 50, without incurring

OK 19.4.87

To Finance Dept. (no)

Franklyn

The amount required
[The \$100] at the rate of
\$130 per month
can be re: appropriated
from the ~~unexpended~~
(1.05)
portion of the \$70 balance
in the A.C. for the current
year which still remains
now distributed.

Cert.
8. 5 92
 To Public The effect.

C. No.	From the	No.	dated	189
"	"	"	"	189
"	"	"	"	189
"	"	"	"	189
"	"	"	"	189

of the A G's proposal as I understand it is to divide the work. The S G. is to check the bills &c and draw up the accounts which the A G. is to audit in the same way that the accounts of the Genl Hospital are now audited. I lie in this that the A G. has ^{in effect} wiggled out of the audit of those accounts which he has put on another officer and that the result is that the charge becomes Provincial instead of Imperial. I note also that Mr. Harrison clearly ~~contemplates~~ contemplates the audit being

1/5/75

By: *M.*
4157g.

There is another & very weighty objection to the A.G.'s proposal. The A.G.'s office has for years rightly or wrongly been suspected of being one of the least - efficient offices in the Presy. There is no guarantee that the new clerks would be specially efficient & there is much fear that they wd not be efficiently supervised. What Govt wants is the independent control & check of the A.G. & his Dept. & nothing less can be satisfactory.

AA 3.5.29

U.]
124]
25-11-95

C. No.	From the	No.	dated	
786	A. R.			189
1057	C. R.			189
				189
				189
				189
				189

$\frac{W_2}{8.5} \text{ g}$

Order No. 511 dated 6.5.99
withdrawing from service

The proposal to entrust
the audit of the State
Hospitals in Madras to the
A.C. was concurred in by the
A.C. in 1897, and was
adopted by Govt with a view
to imposing upon the
accounts, an independent
control & check and the
largeness of the expenditure
incurred rendered desirable.
The object of Govt would be in
no way attained by placing
the audit in the hands of
the S. B's office. In the
circumstances the Govt. should
consider it desirable that the
work should be undertaken by

to A. G. office, the only agency
for the audit of accounts
which is available for the
purpose.

from the

(7) of current

d

21/6/51

signed 5/5/51

When given for copying _____
When copied _____ } 189
When examined _____
When signed _____

READ AGAIN G.O., No. _____, DATED
189 .

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILLED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

B.B.—

A = Copy in full.
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