

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 AG's
Office.

T
9/5/98

BACK PAPERS.

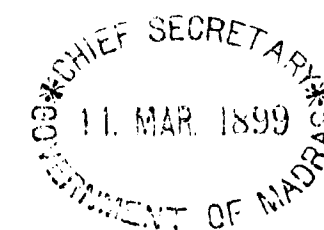
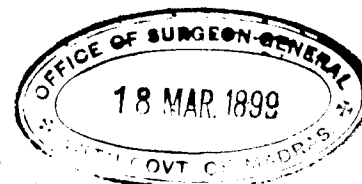
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
283648							
Cuo 1506199 (A.G.)				31-7-99			

529 7
Public (189) Department.

CURRENT No.



From The Accountant-General
Madras.

Order Ent: N^o 771, dt 16-3-99.

Referred to
the Surgeon General
for perusal of
remarks.

Admnstr.
for Chief Secretary.

On
14-3-99

No. 964

Dated 11th March 1899.

Received 11. 3. 99.

Registered 15. 3. 99.

Enclosures ~

Spare copies ~

SUBJECT.

Suggesting that the establishments set 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 in
all the Presy. 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 1484	Pub. "	20.1.89 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 1888 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 Office 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,

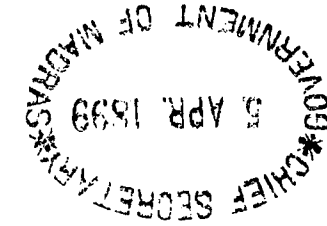
Your most obedient servant,


Accountant-General.

14/12

Public (1899) Department.

CURRENT No. 1057.



Order

From

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

No. 58/77

Dated the 1st March April 99.

Received } 5. 4. 99
Registered }

Enclosures 2 C 786 whd.

Spare copies.

SUBJECT.

Returning the papers referred to him
for remarks with endorsement No.
771 dated the 16th March 1899 and
stating that he has no objection
to the Audit work of the Hospitals
Accounts being transferred to his
office on the understanding that
the extra establishment required for
the Accountant General is placed
at his disposal.

BACK PAPERS.

G.O.	No	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

[1]

1057

OFFICE OF SURGEON-GENERAL

No. 88/77

WITH THE GOVERNMENT OF MADRAS,

Santhosh Kumar, M.A., B.L., F.R.C.P.I., 1899.

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.

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

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:-

In para 2 (3) of G.O. No. 1484,
of S.T. 298, the Accounting
General was asked to
take the necessary steps
to obtain the sanction
of the Govt. of India to the
establishment of the
additional establishments
required in connection
with audit of the public
accounts. It is noted that
The Accountant General
suggests, ~~for the same~~
simultaneously, that the
establishment proposed
may be attached to the
Office of the Surgeon General
and that the expenditure

Audit branch of his office
 should 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 sanction} to the
 Surgeon General ~~for sanction~~
~~who~~ ^{who} says that the A.G.'s
 contention is reasonable
 and that he has no objection
 to the work being transferred
 to his office 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
 draftsman, the pay Rs 15
 for accounts, Clerk &
 Rs 25 for the Superintendent.
 Rs 100 exchange is too small but
 if the Govt is pleased
 sanction an extra
 amount it will not

A.G. proposed pay Rs 14.75 Rs 12.50	Surgeon Genl's proposals
1 Clerk on Rs 30	1 Clerk on Rs 15
4 Clerks on Rs 25 each } 100	2 Clerks on Rs 20 each } 40
	1 Clerk on 25
Total 130	1 Clerk (Sup. Rs) 50
	Total 130

be possible to make
 any better arrangements.
 Orders are solicited
 The Surgeon Genl says
 that the A.G. is
 proposing a staff of 4 clerks
 on Rs 25 each & one on Rs 30
 for messenger, make 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. G.'s) office
 he has no extra clerk
 available for charge
 of the section. He therefore
 suggests that Rs 50 should
 be added to the Rs 100
 for the clerk on Rs 30 & the
 draftsman on Rs 15 & the
 messenger on Rs 10 & the
 Supt. on Rs 25 & the
 Auditor on Rs 25 & the
 distribution of fees
 before mentioned, so
 as to have a series of
 on Rs 50, without incurring

of expense - the proposal
to add the staff to the
S. G.'s office, with the pay
redistributed as suggested,
might perhaps be
sanctioned, but as the
expense will now fall
on Province, the Fin.
Dept. might be asked
if the money can be
provided.

Clerk
19.4.98 20/4/98

To Financial Dept. (10)

Financial Dept.

The amount required
[Rs 1000] at the rate of
Rs 100 per month
can be re-appropriated
from the [unclear]
(1.10)
portion of the Rs 7000
in the B. S. for the current
year which still remains
undistributed.

Clerk.

1.5.98

The effect.

To. Public

C. No.	From the	No.	dated	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 & 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 see 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 Province instead of
Imperial. I note also that
Mr. Harrison ~~clearly~~
contemplates the audit being

G. 124]
25-11-98

G.O. 1484 Public d. 8/12/98 (p)

No. 1057 From the A.G. No. 511 dated 6.5.99

The proposal to entrust the audit of the state hospitals in Madras to the A.G. was concerned in the A.G. in 1897, and was adopted by Govt with a view to bringing to bear its influence upon the accounts, an independent control & check upon the largeness of the expenditure incurred ~~and~~ ^{thereby} desirable. The object of Govt. could 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

come in his office. (vide para 8 of the I. G. letter numbered in G.O. No 1484 Public 8th Dec 1898 Fly.) and I think therefore the A.G. who is asked to give some better reasons than he has given in the letter for turning over work which his predecessor thought he could do. It must be remembered that the accounts to which the I.G. refers are those which are those prepared by the P. Secy. Office of the Hospital. and that the A.G.'s office is the office of audit for the Presidency and the only one. In fact the I.G.'s present proposal is that he should give some clerks to write up the accounts of the Govt Hospital.

There is another & very weighty objection to the A.G.'s proposal. The S. B'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 would not be efficiently supervised. What Govt wants is the independent control & check of the A.G. & his Dept. nothing less can be satisfactory.

AK 3.5.99

By: 4157/99

Mr A. G. Oppé, Mr. only agency
for the audit of accounts
which is available for the
purpose.

1/1/1900

(7) d. current

d

2/1/1900

signed 2/1/1900

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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Q = Copy heading only.