M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1445	Press ~~Mis.~~
281 282	
Dated 20. 7- 186 .	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 20th July 1861.

No. 281. Read the following Proceedings of the Board of Revenue, dated 17th June 1861, No. 3,134:—

Read the following letter from W. WATERFIELD, Esq., Officiating Civil Auditor, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Fort Saint George, 31st May 1861, No. 143.

SIR,

1. I have the honor to submit a report on the Board's Proceedings of the 3rd ultimo, No. 1,677, and 28th March, No. 1,634, which I regret has been delayed so long; but my Assistant in the Department was detained last month on the Petty Jury, and since then I have been so occupied with the recent changes in my Office as to have had no leisure for its consideration.

2. I agree with pleasure to the proposal of the Board. I am entirely of the opinion of my predecessors that this Office should exercise only an Arithmetical check upon Mufassal charges. I consider that the duties of sanction and audit should be kept entirely distinct, and that the Audit Office should only require that the sanction is granted by competent authority. In the numerous petty items of contingent expenditure there is peculiar risk of waste and extravagance, to guard against which the controlling authority should be possessed of departmental experience and superior position. I am of opinion, therefore, that economy cannot be efficiently preserved by the Audit Office. I would in every branch of the service submit the whole miscellaneous expenditure to the examination of the chief authority in the Department. The Contingent bills of the Head Offices may, however, be sanctioned by the Civil Auditor, as his own is by the Secretary to Government. Thus no Officer will grant a final sanction to the expenses of his own Establishment.

3. The list of contingent charges which accompanied the Proceedings, appears correct. Those which receive the previous approval of the Board, such as Sádirwárid and Extra Establishments, may be submitted for audit direct. But these and any items of a varying nature should be sent up under the counter-signature of the Collector. Fixed Establishments, in which delay would produce most inconvenience, can of course be transmitted by the Deputy Collector at once.

4. The May bills will scarcely arrive for another fortnight, and perhaps the Board may be willing to undertake the new system in regard to them.

5. I fear, however, that my delay may render this somewhat difficult.

6. I observe that a writer on 12 Rupees a month was given up by the Board on the discontinuance of the check they formerly exercised. I am prepared to make over that sum to the Board from any date they desire.

In Cons., 6th November 1860, No. 5,702.

1. Resolved that the foregoing letter be submitted to Government, with reference to paragraph 7 of their Order, dated 5th November 1860, No. 2,047, Revenue Department. The Government will see that the Civil Paymaster agrees to the proposal of the Board in respect of the audit of all contingent charges in the Revenue and Magistrate Departments by the Board, a list of which was forwarded to him. The Board have arranged for the audit of these bills in their Office as they are received from the Collectors, and if the Government approve of this plan, the necessary instructions will be issued to the Collectors.

2. The Board request the authority of Government for the transfer of 12 Rupees from the Civil Paymaster's Establishment to that of the Board's Office.

3. The Civil Paymaster has not replied to the call made in paragraph 3 of the Board's Proceedings, dated 28th March 1861, No. 1,634, respecting the periodical documents to be signed by the Deputy Collectors. He is requested to send an early reply to it.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

Proceedings of the Madras Government, Revenue Department, 20th July 1861.

No. 282. ORDER THEREON, 20th July 1861, No. 1,445.

1. The Government approve the plan submitted by the Board of Revenue for giving effect to the Order of Government, dated 5th November 1860, No. 2,047, which directed the transfer of the audit of the contingent charges from the Civil Auditor to the Board of Revenue.

2. Authority is granted for the transfer of 12 Rupees from the Civil Paymaster's Establishment to the Office of the Board of Revenue.

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

No. 3,134.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 17th June 1861.

Read the following letter from W. WATERFIELD, Esq., Officiating Civil Auditor, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Fort Saint George, 31st May 1861, No. 143 :—

1. I have the honor to submit a report on the Board's Proceedings of the 3rd ultimo, No. 1,677, and 28th March, No. 1,634, which I regret has been delayed so long; but my Assistant in the Department was detained last month on the Petty Jury, and since then I have been so occupied with the recent changes in my Office as to have had no leisure for its consideration.

2. I agree with pleasure to the proposal of the Board. I am entirely of the opinion of my predecessors that this Office should exercise only an Arithmetical check upon Mofussil charges. I consider that the duties of sanction and audit should be kept entirely distinct, and that the Audit Office should only require that the sanction is granted by competent authority. In the numerous petty items of contingent expenditure there is peculiar risk of waste and extravagance, to guard against which the controlling authority should be possessed of departmental experience and superior position. I am of opinion, therefore, that economy cannot be efficiently preserved by the Audit Office. I would in every branch of the service submit the whole miscellaneous expenditure to the examination of the chief authority in the Department. The Contingent bills of the Head Offices may, however, be sanctioned by the Civil Auditor, as his own is by the Secretary to Government. Thus no Officer will grant a final sanction to the expenses of his own Establishment.

3. The list of contingent charges which accompanied the Proceedings, appears correct. Those which receive the previous approval of the Board, such as Saderward and Extra Establishments, may be submitted for audit direct. But these and any items of a varying nature should be sent up under the counter-signature of the Collector. Fixed Establishments, in which delay would produce most inconvenience, can of course be transmitted by the Deputy Collector at once.

4. The May bills will scarcely arrive for another fortnight, and perhaps the Board may be willing to undertake the new system in regard to them.

5. I fear, however, that my delay may render this somewhat difficult.

6. I observe that a writer on 12 Rupees a month was given up by the Board on the discontinuance of the check they formerly exercised. I am prepared to make over that sum to the Board from any date they desire.

In Cons. 6th November 1860, No. 5,702.

1. Resolved that the foregoing letter be submitted to Government, with reference to paragraph 7 of their Order dated 5th November 1860, No. 2,047, Revenue Department. The Government will see that the Civil Paymaster agrees to the proposal of the Board in respect of the audit of all contingent charges in the Revenue and Magistrate Departments by the Board, a list of which was forwarded to him. The Board have arranged for the audit of these bills in their Office as they are received from the Collectors, and if the Government approve of this plan, the necessary instructions will be issued to the Collectors.

2. The Board request the authority of Government for the transfer of 12 Rupees from the Civil Paymaster's Establishment to three of the Board's Office.

3. The Civil Paymaster has not replied to the call made in paragraph 3 of the Board's Proceedings dated 28th March 1861, No. 1,634, respecting the periodical documents to be signed by the Deputy Collectors. He is requested to send an early reply to it.

(A true Copy and Extract.)

W. Hudleston
Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.

Copy to W. Waterfield, Esq., Officiating Civil Paymaster.

Exd. J. Wright.

R 22nd October 60 No. 360 & 361
— 5th November — 69 & 70
— 15th March 61 — 278 & 279

(2)

Revenue 1861 Department
Proc. of Govt. for July.

No. 1613.

PROCEEDINGS of the BOARD of REVENUE,

Dated 17*th June* 1861.

Despatched. 6 July —

Received. 8th "

Ed Stone

No. 3,134.

Submitting with remarks a letter from the Civil Auditor agreeing to the proposal that the audit of contingent extra charges in the several branches of Revenue Department should again revert to the Board.

No. 281 & 282.

C 16 Jy. R 18

With an Order
No. 1445. 20th July

No. 1445.

The Govr approves the plan submitted by the Board of Revenue for giving effect to the order of Govt dated 5th Nov. 1860 No. 2047, which directs the transfer of the Audit of the contingent charges from the Civil Audr to the Board of Revenue

2 Authority is sanctioned for the transfer of 12 Rs from the Civil Paymaster's establishment to the Office of the Board of Revenue.

By Order of the Govr
Fort St. Geo.
20th July 1861

J. D. S

Vide G.O. 5 Novr 1860. No. 2047.