

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2883

Press
Mis.

427 - 429

Dated 23 - 11 - 1865.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
23rd November 1865.*

Read the following papers :—

No. 427. Proceedings of the Board of Revenue, dated 12th October 1865,
No. 6,467.

Read the following letter from the Acting Deputy Accountant General, Madras, to
the Acting Secretary to the Board of Revenue, dated 26th September
1865, No. 122.

1. I have the honor to acknowledge receipt of the Board's Proceedings,
G. I., F. D., No. 270, dated 17th May. No. 5,881, dated 21st instant, and in
G. I., „ „ 1,490, dated 31st July. reference to the last paragraph thereof
Auditor General, No. 354, dated 8th August. enclose, in original, the papers noted in
G. I., F. D., No. 2,145, dated 4th September. the margin, which should be returned

after perusal. The first emphatically approves objections to Contingent charges of
ordinary character and frequent recurrence; the second to similar objections to
isolated charges; the third declares the Audit Department bound so to object; the
fourth refers such questions to the Auditor General, and repeats the conclusion of
the first. As the Board can never wish a crude reference to Government, it will
not, I feel assured, think that I over-stepped the strict line of my duty in my
former letter.

2. As to proposing forms of Contingent bills, I have only to say that as soon
as we shall agree on the object to be attained, I will do my best to prepare such
forms, feeling sure of assistance from yourself which may neutralize my local
ignorance. But I was not aware that there was any intention of separating Revenue
from Magisterial charges, or indeed that there was room for discussion on that
point. Speaking generally I should of course prefer the severance, but thought
the system of charging twenty per cent. of the united charges to the Magisterial
Department had been finally approved. But I do not know who will countersign
the separate Magisterial bill, and venture to submit, that so long as those charges
pass under the Board's eye, and receive the Board's approval, it has undoubted
power to disallow any that may appear questionable. For a District Officer can
never be justified in charging a questionable payment; a short memorandum of
explanation would always remove that fault.

3. But I respectfully submit that some of the charges in the Malabar Contin-
gent bill were not such as the necessarily wide discretion of a District Officer could
justify. For the same work, for instance, very different charges were paid, and
subordinate officers were allowed to send by special messengers, at a great expense,
many letters which elsewhere must have been otherwise disposed of. Of the charges
for the elephant's burial, I can of course say nothing; yet it can hardly be that the
proprietor was unknown, and he certainly should have removed his own offal; or
the skin, tusks, and teeth, might have been thought prize enough by some people,
at least if one may judge from the eagerness shewn elsewhere for the spoils of a
dead bullock. It will be observed that I have not disallowed charges passed by
the Board, though I have asked for explanations which perhaps only the District
Officer can give.

ENCLOSURES Nos. 1 to 5.—Circular letters.

1. The foregoing letter, together with the enclosures in original, will be forwarded for the consideration of Government, in continuation of the Board's Proceedings quoted by the Acting Deputy Accountant General, a copy of which was submitted to Government.

2. The Board observe, that however advisable it might be that the counter-signature of a single Commissioner in the North-Western Provinces should not be accepted as final authority for an ordinary contingent charge, the same argument would not apply to the counter-signature of an office constituted as is the Board of Revenue at Madras.

3. The system on which Revenue Contingent charges were audited in this Presidency, was pointed out to the Government of India in paragraph 35 of the Order of Government, under date 20th March 1865, disposing of the Board's letter discussing the proposals of the Account Commissioners, and, so far as the Board are aware, has not been objected to. Indeed, the Board were under the impression, that the new system of Accounts specially recognized the Heads of Departments as the Auditors of the Contingent charges of their own Departments, and it was certainly so laid down in paragraph 2 of the Accountant General's Circular, under date 15th June 1865.

4. A perusal of the following paragraphs, extracted from the Finance Commissioners' Report, cannot fail to shew that their object was to transfer, to the Heads of Departments, that audit of Contingent charges which had, in some administrations, been exercised by the Civil Paymaster, though the Acting Deputy Accountant General would now seem to desire, in opposition to these views, to introduce into this Presidency a system of audit which has never before existed:—

196. "We most strongly recommend that this double system of audit be done
Double audit should cease. "away with. By this measure responsibility will be made to fall on those who

"should bear it, delay and arrears will be greatly reduced, accounts will be simplified, the final audit will be more prompt, and eventually a considerable reduction of expenditure will result. It has already been explained that the Budget Estimates undergo so searching a revision, that, provided the grants are strictly adhered to, there will not be much risk of extravagance.

197. "The authorization of the sanctioned expenditure should rest upon the
Authorization of expenditure should rest upon Chief of Department. "Officer in charge of the Department concerned, who should be held responsible for the proper keeping of departmental accounts and for the payments he sanctions as being necessary for the public service, and not in excess of the Budget grants. The Chief Officer is as well able to judge of the correctness and propriety of the charges of his own Department as the Civil Paymaster can be, and it need not be supposed that Civil Officers in these high positions would willingly pass improper payments, knowing

"well that the payments they pass will immediately be submitted to the strict scrutiny of the Deputy Auditor and Sanctioned payments come at once under the strict scrutiny of the Deputy Auditor General. "Accountant General. This Officer will exercise an early audit of the accounts, "and see that the payments have been made in accordance with Government orders and rules, and that they are within the Budget grants."

5. The proper nature of the audit to be exercised by the Board was very fully discussed in the Board's letter, dated 23rd June 1864, No. 3,885, and in the Order of Government, under date 26th October 1864, No. 1,977, to which the Acting Deputy Accountant General has already been referred, and the Board recommend that Mr. Taylor be now directed to conform to the instructions therein laid down. It has been frequently pointed out that an officer of the Audit Department is not in a position to test the necessity of charges incurred under sufficient authority. No better illustration of the truth of this dictum can be given than Mr. Taylor's recent objection to the charge for lamp-oil. The absolute necessity of frequent night-work in all up-country Revenue offices is well known to the Board, though Mr. Taylor is naturally unable to understand why the charge should be incurred, and is obliged to refer to the Controlling Authority in his attempt to check charges of the necessity of which he is not in a position to judge.

6. The Board cannot believe that the Government of India desire that Contingent charges, once sanctioned by an Office in the position of the Board of Revenue, should be objected to by the Audit Department. Such an arrangement would assuredly be "trenching on the responsibility of Heads of Departments," in the manner deprecated in the Financial Secretary's letter to the Accountant General, dated 17th May 1865. Such a course of procedure would also result in a double audit of the same charges, and would lead to endless correspondence between the two Offices in which the audit took place.

7. At the same time there can, of course, be no objection to the Accountant General bringing any charge which is deemed improper, and of the propriety of which he is competent to judge, to the notice of the Local Government, and this, the Board believe, is all that is intended in the Circular letters of the Financial Department which are now submitted.

8. Adverting to paragraph 2 of the Acting Deputy Accountant General's letter, the Board will be prepared to discuss with him the form of Revenue Contingent bill when the points mooted in these Proceedings have been authoritatively settled by Government. The propriety of omitting the Judicial charges proper from the bill is undoubted, and the Acting Deputy Accountant General appears to be unaware that a large number of these charges, which now appear in the Revenue Contingent bill, are entered separately in Treasury Account, under "Law and Justice," and are not taken into account when one-fifth of the Land Revenue charges are debited to that head. The Board's proposal to omit these charges from the bill was communicated to the Judicial Department in the Government Order, dated 26th October 1864, but no orders have as yet been passed on the subject in that Department.

4 Proceedings of the Madras Government, Revenue Department,
23rd November 1865.

9. Holding the views they do as to the nature of the audit exercised by them, the Board must decline to discuss further the propriety of the charges referred to in paragraph 3 of Mr. Taylor's letter, these charges having been already sanctioned by the Board.

Referred to the Accountant General for his remarks.

(Signed) W. HUDLESTON,
Acting Secretary to Government.

19th October 1865.

No. 428. From the Accountant General, to the Chief Secretary to Government, dated Fort Saint George, 25th October 1865, No. 137.

1. I have the honor to acknowledge the receipt of the Order of Government, dated the 19th instant, referring, for my remarks, Extract from the Proceedings of the Board of Revenue, No. 6,467, under date the 12th instant.

2. The point immediately raised by the Board in their Proceedings above noted, is, whether it is competent to the Audit Department of this Office, to call in question the correctness or propriety of any charge which may have been passed in a Contingent bill under their counter-signature. But as it cannot be urged that, either in the recommendations of the Account Commissioners, or in the Financial Proceedings of the Government of India, sanctioning the same, any special immunity from the Audit of this office is suggested, in respect to the Revenue Department only, the determination of the above point renders it necessary to consider the general question, whether the counter-signature of the Head of a Department must, in all cases, be accepted by the Audit Office as a sufficient guarantee for the correctness of the charges entered in a Contingent bill; whether in fact the duty of this Office, in the audit of such bills, is to be in future limited to an arithmetical calculation of their correctness. If this question be decided in the affirmative, a considerable amount of responsibility will be removed from this Department, but I am decidedly of opinion that the interests of Government will proportionately suffer.

3. I have already, on a former occasion, expressed my conviction that, under certain circumstances, a departmental audit may be made a very effective substitute for that of the Central Office of Account, and I particularly instanced the Board of Revenue, as one of those Authorities whose audit might be generally accepted as sufficient; but there are other Departments of Government, and they will unfortunately form a very large majority, whose counter-signature will, as remarked by the Government of the North-Western Provinces, "degenerate into a routine form," and be comparatively worthless. To render a departmental audit as effective as that of an independent Central Office of Audit, it is required that there should be the same careful scrutiny of every charge, and the same jealous regard for the interests of Government in the one case as in the other; but I fear, that, as a rule, this requisition would be unfulfilled in the case of the departmental audit, and it was probably to correct this defect that the Government of India have required the Audit Department of this Office to exercise its discretion in calling

for an explanation of any charge which may appear to be either unusual or unauthorised.

4. It would be difficult indeed, even were it expedient, for the Government of India to define precisely the degree of responsibility in passing a charge to be divided between the Head of the Department and the Audit Office, but the authorities quoted by Mr. Taylor, in his letter to the Board, appear to me to establish conclusively the fact that the functions of this Office in the audit of a charge, are not merely such as the Board assume them to be, nor do I consider that the Deputy Accountant General, in calling for an explanation in the particular cases referred to by the Board, in any way exceeded the discretionary powers with which the Audit Department has been specially invested by the Government of India.

5. The strongest argument in favor of the position taken up by the Board, and I admit that to me it is one of much weight, is the fact, that, as a rule, the Officers both of Account and Audit will be strangers to this Presidency; and ignorant therefore to a certain extent of its local usages and requirements, but this objection is applicable not only to the charges of the Revenue Department, but to those of all other Departments alike, and for the reasons which I have already given, I do not think that the Audit of the Head of a Department alone, would be generally found sufficient protection for the interests of Government. Should the Government, however, deem otherwise, and concur with the Board in their views on this point, I beg to suggest that an early reference may be made to the Government of India, for orders on the subject, as it is very desirable that the point at issue should be speedily and finally settled, especially as the form of the Revenue Contingent Bill is delayed, pending its decision.

6. I beg to submit with this letter, a Memorandum which was prepared by Mr. Taylor, in reply to the objection of the Board of Revenue, prior to my receipt of the Order of Government under reply.

MEMORANDUM.

Construing paragraph 7 strictly, the Board seems to wish that I object only to charges on which I am fully able to decide, and then move Government directly. Besides that, as the Board points out in paragraph 5, this rule would completely silence an officer with no district experience, such as my successors will be, or with experience of a different Government, like myself, one who left district work sometime ago would be bold if he decided without reference on the propriety of any district charge. My objection to the charges for lamp-oil may well be brought again in illustration; had I known, as I do now, how general and ancient the charge is, I should not have asked for explanation, though I might hereafter have addressed Government generally; but there is certainly sufficient variation in the charge for a man of moderate district experience even in this Presidency to think the outlay of another district excessive.

Certain other points are referred to in the Board's Proceedings, whereon we may hereafter address Government, but at present it is necessary to narrow the field of discussion to the utmost. What may have been proposed by the Board, or by Messrs. Whiffin and Foster is not the point in dispute, but the existing orders and requirements of the Supreme Government; otherwise I might as appositely quote the orders of the Madras Government (No. 470, dated 22nd November 1855) strongly approving the Civil Auditor's auditing, not merely registering. Again, as the Board

6 *Proceedings of the Madras Government, Revenue Department,*
23rd November 1865.

makes me wish to introduce into this Presidency a system of audit which has never before existed, I might quote the same orders, which certainly made actual audit and check a necessity, and also quote many instances of actual disallowance of items passed by the Board.

(Signed) R. TAYLOR,
Acting Deputy Accountant General.

(True Copy.)

(Signed) F. LUSHINGTON,
Accountant General.

No. 429.

ORDER THEREON, 23rd November 1865, No. 2,883.

Miscellaneous.

1. The Government consider it to be shewn beyond doubt that whatever may have been the intention of the Account Commissioners, the Government of India intend the audit of the Accountant General's Department to be more than a mere arithmetical check, and in fact to re-place almost if not altogether that formerly made by Civil Paymaster.

2. The Government rely confidently on the Accountant General's Department not to raise needless objections to charges passed by the Revenue Board, and they trust to the Board to aid the Accountant General or his Deputy to perform to his own satisfaction the duty that devolves on him, by affording him readily such information as may be necessary to remove his objections to the admission of any charge.

(True Extract.)

(Signed) W. HUDLESTON,
Acting Secretary to Government.

To the Board of Revenue.
,, the Accountant General.

Ed. T. O'Connor.

Pre-Audit of Charges abolished.

CIRCULAR No. 1.

AUDIT DEPARTMENT.

Fort Saint George,
Depy. Audr. and Acct. Genl's Office,
15th June 1865.

From F. LUSHINGTON, Esq., Deputy Auditor and Accountant General,
To All Collectors, Commissioner of Mysore, Resident of Travancore, &c.

SIR,

1. It having been determined by the Government of India, to adopt, with certain Preliminary Remarks. modifications, the recommendations of the English Commissioners appointed to investigate the system of Indian Accounts, I have the honor to draw your attention to the Notification published by order of His Excellency the Governor in Council in the Fort Saint George Gazette of 2nd June 1865, page 1121, and to solicit your careful observance of the instructions herein laid down for your guidance in carrying out the new system of Account and Audit, which will come into effect in this Presidency, on the 1st July next.

2. The chief, and indeed only important changes so far as regards the practice of this Presidency are—1st, the abolition of the System of Pre-Audit and the substitution in the place of it of a Post Audit of payments, and 2ndly, the Audit of Contingent Expenditure by Heads of Departments in lieu of by the Civil Paymaster, as heretofore. Changes under the New System.

Accounts.

3. Treasury Accounts will be submitted monthly, as before; but in order to ensure timely audit, it will be necessary that all the Vouchers, which have hitherto been subject to the Civil Paymaster's Audit, be in future submitted to this Office in anticipation of the Monthly Account by two instalments, viz. Bi-Monthly Lists of Vouchers.

The first instalment will consist of Vouchers for all payments made between the 1st and 10th of the month, both days inclusive, and will be despatched on the morning of the 15th. The second instalment, which will include all payments between the 10th and the close of the month, will be forwarded on the 5th of the following month. Each instalment of Vouchers will be accompanied by a simple register detailing the number, and amount, of each and the total of the whole. Before despatching the Vouchers to this Office you should take especial care that the information required from them for the Treasury Accounts is duly given in your Day Book, or in the daily Abstract from which the monthly Account is prepared.

Alterations in the Classification.

4. The following classification of Receipts and Expenditure, sanctioned by the Government of India, will be observed by you in preparing your Treasury Accounts—

Revenues and Receipts.

Land Revenue.
Tributes and Contributions from Native States.
Forest.
Abkaree.
Income Tax.
Customs.
Salt.
Opium.
Stamps.
Mint.
Post Office } Nil.
Telegraph }
Law and Justice.
Police.
Marine.
Education.
Interest.
Miscellaneous.

Expenditure.

1 Interest on Funded and Unfunded Debt.
2 Interest on Service Funds and other Accounts.
3 Allowances, Refunds and Drawback.
4 Land Revenue.
5 Forest.
6 Abkaree.
7 Income Tax.
8 Customs.
9 Salt.
10 Opium.
11 Stamps.
12 Mint.
13 Post Office } Nil.
14 Telegraph }
15 Allowances to District & village Officers.
16 Administration and Public Departments.
17 Law and Justice.
18 Police.
19 Marine.
20 Education, Science and Art.
21 Ecclesiastical.
22 Medical Services.
23 Stationery and Printing.
24 Political Agencies and other Foreign Services.
25 Allowances and Assignments under Treaties and Engagements.
26 Miscellaneous.
27 Superannuation, Retired and Compassionate Allowances.

Receipt.

5. From the above classification you will observe that no alterations are made on the Receipt side except that Forest and Abkaree are made separate heads of Account.

Note.—Collections of Land, Abkaree, and other sources of Revenue will be credited in the Treasury Accounts without distinction of past, current and future years.

Interest on Funded and Unfunded Debt.

6. On the Charge side the chief alteration consists in dispensing with the major heads and their alphabetical order, and arranging the several services in a numerical order. The Head "Interest on Funded and Unfunded Debt" will exhibit payments hitherto shewn under G. Interest—2 On Local Loans and Interest on Imperial Loans under Adjusted Charges.

Administration and Public Departments.

7. The Head "Administration and Public Departments" will include all charges hitherto exhibited under F. II. Civil Services, with the exception of those connected with the Ecclesiastical and Medical Departments, and Stationery and Printing, for which separate heads have been provided.

Miscellaneous.

8. The Head Miscellaneous will exhibit the charges hitherto shewn under F. IX Miscellaneous.

B. IV. Miscellaneous abolished.

9. The charges hitherto exhibited under B. IV. Miscellaneous will in future be shewn under Land Revenue.

Classification under Public Debt and Foreign Accounts.

10. The other alterations and transfers do not require any explanation—the arrangement of the details of the several heads given in the classified list and under Public Debt and Remittances to and from other Governments will continue as at present. The Heads "Adjusted Receipts" and "Adjusted Charges" will be discontinued; the Receipts and Charges hitherto exhibited under them being shewn as the Receipts and Charges of this Presidency under their proper heads.

11. Revised Forms of Treasury Accounts embracing the above modifications will be shortly circulated to you by the Board of Revenue. Revised forms of Treasury Accounts.

12. No Adjustment will hereafter be necessary as regards the Salary and Allowances of an Officer on Deputation in other Districts. The fixed Salary and the Deputation Allowance of such Officer will in future be borne as a charge of the District in which he may be officiating. The same remark is also applicable to the Salaries of Officers on leave, which will be borne as a charge of the District in which payment is made. Adjustments between Districts abolished.

Unadjusted Balances.

13. By the abolition of Pre-audit you will be enabled to dispense altogether with the Unadjusted column in your Treasury Accounts, and all payments including advances will be treated as adjusted whether in part, or in whole of a charge; your monthly register of Unadjusted disbursements will, however, continue to be rendered to this Office, until the whole amount has been finally adjusted. As the Government attach great importance to the clearance of the unadjusted items, it is hoped that your careful attention will be given to this subject. The amount of the Unadjusted balances should not be included in the Cash Account to be rendered to this Office from the 1st July next, except so far as concerns Cash recoveries, which will in ordinary course be credited as such, with reference to original payments. It is confidently expected that Treasury Officers will clear off their Unadjusted balance by the 31st October next, failing which a special report must be submitted to this Office as to causes of delay in each case for the consideration of Government. Unadjusted outstandings soon to be adjusted.

Payment of Fixed Charges.

14. The transmission of Bills to the Civil Paymaster for Pre-audit will cease for all payments made on and after the 1st July next, from which date the account will undergo post audit in this Office. Payments on account of Salaries, &c. should be made on and after the first day of the month succeeding that for which they are due. Abolition of Pre-audit.

15. Under the new system the responsibility of controlling and disbursing Officer will be considerably increased, but the Privilege of drawing Pay Abstracts, or Bills for Salaries, Allowances, or Contingent expenses, will still be restricted as at present to responsible Officers, viz. Collectors, Deputy Collectors, Judges, Superintendents of Police, &c. who as drawers of the bills, will be held answerable for any over charge. The responsibility of the Countersigning Officers will be that which attaches to all Controlling Officers, and which brings them under a liability to make good any loss arising from their culpable negligence. Responsibility of controlling and disbursing Officers.

16. Bills or other claims should be carefully examined before payment, as Treasury Officers will be held personally responsible for all erroneous payments. In the case of change of office or rate of salary of any gazetted office, it will be the duty of the Treasury Officer to make a reference to this Office before making payment should he entertain any doubt as to the correct amount to be paid. Responsibility of Treasury Officers.

17. Any irregularity which may appear in a payment having been made in excess of the Budget Grant, or otherwise, will be met by calling on the Officer who authorised the payment to explain the cause or make good the excess. In the case of computation and other matters, where the Treasury Officer has the means of exercising a check, any incorrect Voucher or overpayment will be struck out of his account, and he will be directed to alter his balance accordingly. Rectification of errors in the Account Omce.

Subscriptions to Service Funds should be noted on the bills by their drawers.

18. The duty of noting the proper deductions to be made from Pay Bills on account of subscriptions to the Annuity and Civil Funds, will in future devolve on the drawers of the Bills. Accordingly, subscribers to those Funds, upon any change occurring in their families should ascertain from the Secretary of the Fund, how their subscriptions are thereby affected, and whenever an Officer is transferred from one station to another, he should take with him a Last Pay Certificate, shewing the proper deductions in the following form:

THIS is to Certify that _____ 186 :
has received his salary from this Treasury at the rate of Rupees _____
per mensem up to the _____ and to no later date, subject
to the following deductions; viz:—

Full amount of salary.....Rs...	0	0	0
Fund deductions:—			
Civil Service Annuity Fund from 1st May 1825 at 4 per Cent. Rs.	0	0	0
Civil Fund Charity Branch at 2½ per Cent.....	0	0	0
Civil Fund Provident Branch at 2½ and 1 per Cent.....	0	0	0
	0	0	0

Net amount after Fund deductions...Rs..... 0 0 0

(Signed) A. B.,
Treasury Officer.

The above instructions apply equally to subscriptions on account of the several Military, Medical and Apothecaries' Funds.

Permanent Payable Orders will be issued to meet Pensions and similar allowances.

19. For Pensions, and other similar Allowances paid at fixed rates, this office will issue Permanent Payable Orders in the annexed Form A. to the Treasury Officer at the Station where the claimant resides, directing him to pay monthly until further notice, the amount of the claim, upon production by the claimant of the counterpart of the order, and a separate receipt in the usual Form. For purposes of easy reference, Treasury Officers should keep separate Registers in the annexed Form B. of the Permanent Payable Orders issued upon them, and when payments are made, the amounts should be recorded on the order, and its counterpart, in addition to the entry in the Cash Book. The Payee's separate receipt for the amount should be forwarded to the head office of account as the voucher for the charge, with the List of Payments in which the amount may be included. Permanent Payable Orders are not required for the payment of fixed salaries.

Identification of Pensioners.

20. As a general rule, all male Pensioners should appear, and be identified by comparison with the Descriptive Roll, at the head of the Permanent Payable Order; but in cases where men of rank object to appear in public for purposes of identification, this may be effected in private or at the Treasury Officer's house. Female pensioners who cannot appear in public, and male pensioners who are disabled from appearing by illness or bodily infirmity, may be paid upon the production of a Life Certificate signed by an Officer of Government, or some other well known or trustworthy person. In such cases, however, the Treasury Officer should take such precautions as

he may deem advisable to prevent imposition, and periodically require proof not only of the existence of the pensioner, but also of his inability to attend at the Treasury.

21. Political Pensioners of high rank who may be exempted from appearing personally at the Treasury, may depute an Agent by Power of Attorney to receive their pensions, upon production of the claimants counterpart of the Permanent Payable Order and a separate receipt, subject to the checks prescribed in the preceding para.

Payment to Political Pensioners of high rank.

22. The blank space at the top of that portion of the Permanent Payable Order to be retained in the Treasury, is intended for the signature of the Pensioner, in order that on the occasion of each payment, the Treasury Officer may have an opportunity of comparing it with the signature upon the separate receipt. When a Pensioner is unable to write, additional precautions should be taken in noting his personal identification, and he should of course not be made aware of what has been entered under this head in his Descriptive Roll.

Precautions to be taken to prevent fraud on the part of Pensioners under Permanent Payable Orders.

23. Should a Pension not be claimed for six months, the Permanent Payable Order should be returned to this Office, to which an application for a fresh order should be made, if payment of the Pension be again applied for.

Unclaimed Pensions of six months standing how to be dealt with.

24. Transfers of Pensions from one station to another will continue to be made in accordance with existing rules, the only additional condition being that, upon the receipt of authority for transfer, the Permanent Payable Order and counterpart should be at once transmitted to the Accountant General's Office by the Treasury Officer, with a note of last payment, in order that a fresh order may be issued upon the Treasury from which the pension is to be paid in future.

Return of Permanent Payable Order on transfers of Pensions.

25. Upon the death of a Pensioner, the Treasury Officer should at once report the circumstance to the head office, and return the original Permanent Order at the same time. The claimants' counterparts of cancelled orders should also be recovered, as far as practicable, and be returned to the Accountant General. Should a Treasury Officer feel doubtful as to the identity of a claimant, or the correct amount payable, he should apply to the head office for instructions.

Death of Pensioner: doubts as to amount of his pension or to his identity to be reported.

26. There will for the present be no change in the mode of preparing the bills for fixed Establishments, and which will, as heretofore, be prepared by Officers authorised to draw the same, and be presented at once for payment to the Officer in Charge of the Treasury, who, after satisfying himself as to their correctness, will make payment upon them, transmitting them to this office for Audit with his bi-monthly list of payments. Should any changes be made in existing Establishments, &c. Orders for payment at the revised rates will be issued at once.

Salary and Establishment Bills to be prepared just as at present.

Payment of Contingent Charges.

27. Every Officer who regularly incurs contingent expenses on the Public Service will, at the beginning of each year, obtain from the proper Controlling Authority, a general sanction to the scale of his expenditure for the year, limited in regard to numbers, rates or aggregate amount as the Controlling Officer, may consider expedient. This sanction will be communicated to the Treasury Officer as well as to the Officer concerned, and the latter will then be paid the amount of his monthly Bills for contingent expenses within the sanctioned limit, without pre-audit or the countersignature of the Controlling Officer.

Contingent expenses to be within limit of sanctioned amount.

23. Abstracts of contingent charges which will form a portion of the monthly Contingent Bill, may, from time to time, be presented for payment, to the Treasury Officer, who will, after payment, forward them with his Treasury Account. There should be a separate abstract for each main head of service. As payments will be made on Abstracts, the detailed Contingent Bill, of which there should be only one for the payments of the whole month, should not be presented at the Treasury, but should be forwarded by the Officer incurring the charge to the Controlling Officer of his Department, who should immediately examine, countersign and transmit it to the Accountant General for comparison with the charge in the Treasury Account and for recovery of any retrenchment which the Controlling Officer may have noted on the bill. Such retrenchments will be recovered under instructions of the Accountant General either from the succeeding payment or in any other suitable manner. To facilitate reference, the detailed Bill should give the date of the Abstracts upon which payment was made, and the Abstract should quote the numbers of the Sub-Vouchers included in it for payment. When the signature of the authorizing Officer can be obtained to the detailed Bill before payment, the Authorized Bill may be used as a Voucher, and the Abstract may be dispensed with.

Permanent advances for
petty contingencies.

29. Instructions regarding the re-distribution of the present Permanent Advances will be issued hereafter.

Payments on account of other Departments and Local Funds.

Payments on account
of Military, Public
Works, Postal and
Telegraph Depart-
ments as well as
Local Funds.

30. Until further orders payments on account of the Military, Public Works, Postal Departments, and on account of the Local Funds shall be made as heretofore in accordance with existing orders. As regards the Telegraph Department however the pre-audit of the Civil Paymaster having been abolished, all payments on account of Salaries and Establishment of that Department will be subjected to the post audit of the Accountant General to the Government of India.

Deposits.

Deposits.

31. The Registers of Deposits received and paid should be kept in future in the annexed Forms C. and D. The amount and particulars of each entry in the Register of Receipts (Form C.) should be carefully checked by the Treasury Officer, who should affix his initials to each item in the column set apart for the purpose. Provision has been made in the Form of Register for the entry of repayments as they occur against each Deposit, and care should be taken that each of these repayments is carefully checked and initialed by the Treasury Officer, and that no repayment is made until the sufficiency of the outstanding Balance to meet it, is fully ascertained. The Orders of Government, No. 1506, dated 31st March 1863, on the subject of Deposits must be strictly enforced.—Vide Circular from this Office, No 73, dated 22nd April 1865.

Deposit Registers.

32. The Registers of Deposits received and repaid to be furnished to this Office, should be in the annexed Forms E and F. These Registers should be furnished monthly, the totals being entered in the Treasury Account. The entries in the Register of Receipts, Form E, should be confined to the particulars given in the first six columns, as the remaining columns, which provide for the entry of repayments and other particulars, are intended for use in the head Office and should be left blank.

Bills.

33. As regards Local Remittances, or Bills drawn on Treasuries under this Government, a separate List must be submitted to this Office for each of the several descriptions of documents issued as per specimen Form G. attached, to enable this Office to note off, in the column provided, the dates upon which the several Bills are discharged.

Bills drawn on Local
Treasuries.

34. Bills drawn upon the Treasuries of other Governments, should be included in a separate List for each Government as per specimen Form I. in which the three descriptions of Bills are to be shown together.

Bills drawn on other
Governments.

35. One List will suffice for all three* descriptions of Bills paid on account of each Presidency. In the specimen Form (H. attached,) inner columns are provided for this purpose. The same form will be used for Local Bills and for those of other Governments, but there must be a separate List for each Government, and one for Local Remittances. A separate List must also be rendered for Bills discharged on account of the Military Department.

Bills discharged.

Monthly Abstracts of Receipt and Expenditure.

36. The Abstract Statements of Receipts and Disbursements now furnished monthly by Collectors, will no longer be required from and after 1st July.

Abolition of Monthly
Abstracts.

Early submission of Treasury Accounts.

37. The Government of India has, on the very urgent representations of the Local Government, been pleased to allow the new System of Account and Audit so far it relates to the submission of unclassified Accounts from the Districts to remain in force in this Presidency for the present. This one subject is considered both by the Government and the Board of Revenue to be one of the greatest importance, and its continuance will no doubt in a great measure depend upon the ability of this Office to furnish the Auditor General of India with the necessary Returns on due dates. No exertions will be wanting on the part of this Office Establishment to comply with the requisitions of the Auditor General, and it is confidently anticipated, that the cheerful co-operation of all Officers of Account will also be given; and when it is considered that the failure of even one Officer to despatch his Return on the due date will necessarily retard the preparation in this Office of the entire Monthly Account, you will at once perceive the great importance of impressing upon your Treasury and Sub-ordinate Officers the necessity of the utmost punctuality in the preparation and despatch of their Returns, and of warning them that any failure in this respect on their part will be very seriously noticed. In communication with the Board of Revenue, the 8th of the month has now been fixed for the despatch of the Treasury Accounts from the Districts, and any Officer failing to forward his Account on that date will be invariably reported to Government.

I have the honor to be,

Sir,

Your obedient Servant,

F. LUSHINGTON,

Dy. Audr. and Acctt. Genl.

* Supply Bills, Public Service Transfer Remittances, and Privilege Remittances.

Revenue Department

No. 2883.

Proceedings of the Madras Government
Under date the 23rd November 1865.

Read the following Paper

From the Board of Revenue
Submitting letter from the
Acct. Commr. General regarding
the power of the Audit Dept.
to object to charges sanctioned by the
Board, & recommending that officer
be directed to conform to the instruc-
tions laid down in G. O. No. 1977 of
26th October/64 on the subject.

(Here enter 12th October
1865. No. 6467)

From the Accountant General.

Submitting his remarks
on the Proceedings of the Board of
Revenue relative to the audit of
Contingent Bills.

(Here enter 25th October 1865
No. 137)

The Government con-
sider it to be shown beyond
doubt that whatever may
have been the intention of the
Account Commr. General, the Go-
vernment of India intend the
audit of the Accountant
General.

JJ
WDL

29/11/65

Generals Department to be more
than a mere arithmetical check
and in fact to replace almost
if not altogether that for-
merly made by Civil Pay-
master.

The Government
rely confidently on the ac-
countant General's department
not to raise ^{needless} frivolous objections
to charges passed by the Revenue
Board, and they trust to the
Board to aid the Accountant
General or his Deputy to per-
form to his own satisfaction
the duty that devolves on him,
by affording him readily such
information as may be neces-
sary to remove his objections,
to the admission of any charges.

L.B.

14.11.63

14 To the Board of Civil Paymaster
& the Accountant General

I think so, & I also
think, looking from the situation
of account- in respect of which
the Comptroller alone, that
a more careful & rigid scrutiny
of his department from the
account- receiving from the
refuge, is clearly wanted
AWH

Revenue 1865 Sept 10
 Dr. of Govt for 1865

No. 2883.

Dr. of the Collading Govt.
 of 23rd November 1865

Dr. 1865

Dr. 1865

Dr. of the Board of the
 Proceedings of the Audit of
 the Revenue General
 of Revenue Charges 1865

Dr. No. 20-21

11-12-55

Dr. 2949 26/85

Dr. No. 333-334

28-12-64

342-343

20-3-65

17-13

2-10-65

Dr. 227 24/29