

(1) Number of Pages.....(12.)
 (2) Date of repair.....19.3.1966.
 (3) Initials of the Referencer.....

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	680.	Press
B.P. No.	<i>B.P.</i> 46.	Mis.
Dated		19.3.1966.

Not to be folded or roughly handled

UE DEPARTMENT,
DOTACAMUND,
th June 1874.

No. 690

No. 46.

To

THE SECRETARY TO THE GOVE

Miscellaneous.

under which the Accountant-General annua
for establishment from Civil treasuries that
be withheld until it is certified that the Ann
duly furnished.

2. It appears from a letter written by Government of India with the Governor-General, that great inconvenience had been experienced by the officers in charge of the Audit Departments in forwarding their reports. The Governor-General was of opinion that "if the district officers were to make it the duty of the Civil Auditor to report to him on the first day of the month, and one example made for such neglect was to be made for the future;" adding, "*indeed, there seems no objection to the monthly statement for the month of April being made dependent on the report of the Civil Auditor for that month*" "or at least the report of the Civil Auditor should be forwarded to Government after duly considering all local circumstances, and not then despatched, the Civil Auditor should be liable for the severe censure of Government."

3. No order authorizing the adoption was made by this Government, but the department concerned, and instructions to wit requirements of audit were fully satisfied on Presidency every year since 1857. The Auditor's Manual prepared for Madras by the Auditor, and published in 1857 (*vide* para 1

4. On previous occasions this Government thus adopted, but recently the subject

G. O., 14th April 1869, No. 622, Judl. Dept.	I
" 26th " " " 196, Finl. "	th

5. Owing to changes in the system plan suggested by the Government of India but in lieu it has been usual for the Acco Annual Return, with instructions to withhold

A,
L DEPARTMENT.

tion of this Gov-
 awn to a practice
 idency since 1842
 icers drawing pay
 ies for March is to
 at Return has been

tary to the Govern-
t 1842, No. 70, that
part of the officers
n. The Governor-
y in this respect, it
e of Government,
al attention for the
t of the salary of each
the list of Establish-
might be fixed by the
. . . . and, if
er guilty of neglect

advantage of by the
of salaries until the
been issued in this
published in the Civil
vidence of the Civil

ed approval of the
ler discussion, and
for consideration
uld be abolished.

official year, the
literally followed;
circulate forms of
years for *March* till

the return, which is
Thus, in point of fact
performed in a com-
official year that it
soon to have the 1
however, from this
there are serious ob-
department. There
those who are to bla-
sonable that a whole

after the 1st April as possible," is furnished.
past month are stopped, because a duty is to be
ften the Circular arrives so near the end of the
lly impossible to prepare the return sufficiently
the 1st April when it is really due. Apart,
at, in the opinion of His Excellency in Council,
ystem of stoppages which obtains in no other
any difficulty in discovering and punishing
-transmission of a return, and it seems unrea-
ould suffer on their account.

I have the honour to be,

Sir,

Your most obedient servant,

(Signed) C. G. MASTER,
Acting Secretary to Government.

3
1896

Financial 1874 Department.

From
Government of Fort St. George.

D. } No. 690.
R. } Enclosures.
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D. No.	Progs.
L. No.	No.

RECOMMENDING abolition of the practice of withholding payment of March Salary Bills until submission of Annual Returns in April, with remarks.



To

THE SECRETARY TO THE GOVERNMENT OF INDIA.

*Dept of Revenue & Finance
in the Financial Dept*

Sir,

The attention of this Government has been drawn to a practice in force in this Presidency since 1842 under which the Accountant General annually notifies to all Officers drawing pay for establishment from Civil Treasuries that payment of salaries for March is to be withheld until it is certified that the Annual Establishment Return has been duly furnished.

Revenue Department.
4 June 1874

No. 690.

5/690

*Every Sh. not then
to the Financial
Dept?*

L. O. F.

*MB
2/6*

ff

2. It appears from
a letter written by the
Junior Secretary to the
Government of India with
the Governor General
dated 18th August 1842
No. 70 that great incon-
venience had been experi-
enced by the delay on the
part of the officers in
charge of the Audit
Departments in furnish-
ing this return. The Gover-
nor General was of opinion
that "if the District Officers
are faulty in this respect
it was the duty of the
Civil Auditor to report
them for the notice of
Government and one ex-
ample made for such
neglect will ensure gen-
eral attention for the
future" adding "instead
there

there seems no objection to
"the payment of the salary
of each office for the
"month of April being
"made dependent on the
"receipt of the list of Estab-
"lishment for that month
- - - - - "or at any rate
"the time might be fixed
"by the Government as
"duly considering all local
"circumstances - - - - -
"and if not then despatched
"ed the Civil Auditor
"should report the officers
"guilty of neglect for the
"severe censure of Govern-
"ment.

3. No order authoris-
ing the adoption of the
suggestion italicized
above was made by this
Government but the hint
was taken advantage

of by the Department con-
cerned and instructions
to withhold payment of
salaries, until the require-
ments of Audit were
fully satisfied on this
point have been issued
in this Presidency every
year since 1857. The rule
was also published in
the Civil Auditors'
Manual prepared for
Madras under the su-
perintendence of the Civil
Auditor and published
in 1857 (vide paragraph
89 Chapter I).

4 On previous oc-
casions this Government
have expressed approval
of the course thus adopted
but recently the ^{subject} ~~matter~~
has been ~~brought up~~
under discussion
and I am now

G.O. 14 April 69. N. 622. J.D.
G.O. 25 April 69 N. 196. F.D.

submit for consideration
that the practice should
be abolished.

5. Owing to changes
in the system of Audit
and in the official year
the plan suggested by
the Government of India
in 1842 could not be
literally followed but
in lieu it has been
usual for the Account-
ant General to circu-
late forms of Annual
Return with instructions
to withhold the salary
in arrears for March
till the return which
is due "as soon after
the 1st April as possi-
ble" is furnished. Thus

in

in point of fact salaries
for a past month are
stopped because a duty
is to be performed in a
coming month and often
the Circular arrives
so near the end of the
Official year that it
would be physically
impossible to prepare
the return sufficiently
soon to have the pay
disbursed on the 1st April
when it is really due.
Apart however from
this I am to state that
in the opinion of His
Excellency in Council
there are serious objec-
tions to a system of stop-
pages which obtains
in no other Department.
There never can be any
difficulty

11/80
difficulty in discovering
~~and punishing~~ those
who are to blame for
the non-transmission
of a return and ~~they~~
~~only should be punished.~~
It seems un-
~~able~~ ~~that there is no reason~~
that ~~this course of~~
~~stopping the pay of~~
a whole Department
should ~~suffer or~~
~~be stopped~~
their accounts,
~~only in this trivial~~
~~respect.~~

GU

Doop. on the 17 June 74.