M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 606	Press ~~Mis.~~
278-279	
Dated 15 — 3 — 1861.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 15th March 1861.

No. 278. Read the following letter from W. J. RAYNOR, Esq., Officiating Civil Auditor, to J. D. BOURDILLON, Esq., Secretary to Government, Fort Saint George, dated 26th January 1861, No. 40½.

SIR,

With reference to the Order of Government, dated 22nd October last, No. 1,929, on my predecessor's letter of the 10th idem, relative to the audit of bills long after the charges have been incurred, I have the honor to submit a statement of particulars of certain bills received during the past year, which will afford the Government some idea of the nature of the charges under consideration. The duplicates of the bills are also sent, in case a reference to them may be required, together with the bill and explanatory letter omitted to be forwarded with the communication above cited.

From Deputy Collector Cuddapah, dated 5th October last, with a bill for Rupees 230-4-6, *on account of extra Peons employed for the conveyance of Moolki Tappals for February* 1858.

2. The audit of old charges without sufficient explanation is doubtless very objectionable, and should not be permitted, and the practice of the Audit Department in general is, not to admit such charges unless satisfied, after due explanation and reference to the Audit Registers, of their correctness and previous non-admission. The former precaution seems to have been lost sight of in this Office in some cases; but its strict observance has now been enjoined, and I do not apprehend any infringement of the rule in future. At the same time, however, I think it would act as a check against delay in the submission of contingent bills if, as suggested by Mr. Balmain, a limit were prescribed and the Civil Auditor authorized to reject bills not submitted within such limit; at present there is no restriction in this respect, and the Civil Auditor cannot well decline to audit old charges, if supported by proper explanation. Bills so rejected might be required to be countersigned, before audit, by the controlling authority of the Department to which the charge appertains. Thus, charges of the Collectorate Department would be countersigned by the Revenue Board, those of the Judicial Department by the Sudder Court, &c. The limit should not, in my opinion, exceed six months from the close of the month in which the charge is incurred, which will be ample.

3. As regards the past I may explain that, the admission of most of the old charges has been a mere matter of adjustment of accounts. The charges appear to be such as were either within the competency of the Civil Auditor, or were incurred under due authority, and at the time of disbursement were debited to the head of advances, from which it was requisite that they should be transferred, under formal audit, to their proper heads of account (the bill from the Deputy Collector of Cuddapah, noticed at paragraph 1, is of this description). Owing to various causes, the balance sheets of the Collectors were more or less in arrears, and items which should have been adjusted long ago consequently remained outstanding. But during the past year strict supervision and rules have been enforced by the Accountant General for the punctual adjustment of these accounts, and after they shall have been cleared of any old items that may still be outstanding, there should be no more bills of the kind under reference for disposal.

4. If the Government approve of the suggestions herein contained, a Notification to the effect of the same can be issued for the information and guidance of Officers concerned.

No. 279. ORDER THEREON, 15th March 1861, No. 606.

1. The late Acting Civil Auditor, Mr. Balmain, in his letter dated 10th October 1860, No. 1,166, brought to notice that bills for Establishments and Contingencies are frequently submitted for audit years after the charges were incurred; and suggested that the Civil Auditor should be authorized to refuse audit in respect of such bills, pending the sanction of the controlling authority of the Department to which they might appertain. He was requested to furnish particulars of the cases referred to accompanied by the suggestions of the rules he would recommend; and Mr. Raynor's letter above recorded is the reply to that Order.

Order dated 22nd October 1860, *No.* 1,929.

2. The cases alluded to are those of certain contingent charges incurred between the years 1854-55 and 1859-60. Mr. Raynor agrees with Mr. Balmain in the necessity of some check against delay in the submission of the bills; and suggests that the Civil Auditor should be authorized to reject bills not submitted within six months after the charges were incurred, unless countersigned by the respective controlling authorities.

3. In their Order of 5th November 1860, No. 2,047, the Government directed that the audit of the greater part of the contingent charges of the Collectors should be made by the Board of Revenue; and when sent by that authority, to the Audit Office for final audit, they will of course come with the Board's approval. The Board will be instructed to enforce the punctual monthly submission of such charges for audit.

4. As respects those of the Collectors contingent charges, which are not included in the transfer, the Government resolve to direct that when submitted for audit after the lapse of three months from the close of the month in which incurred, they shall be supported by the approval of the Board of Revenue.

5. It is observed that the Board have not yet laid before Government the list of charges to be audited by them and by the Civil Auditor respectively, with other particulars, as directed in paragraph 7 of the Order of November 5th 1860, No. 2,047. They will be requested to hasten the submission of that report.

6. The papers will be referred to the Financial Department, for consideration as to the measures necessary for guarding against similar delays in the other Departments.

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

Rev. Dept.

No. 606

Proceedings of the Madras Government
Under date the 15th March 1861.

Read the following
letter from the Offg Civil Audr.

Reports on the questions
Audit of Bills long after the charges
have been incurred referred to in Order (Here enter 26th January 1861 No. 423)
of Govt dated 22nd October last
No. 1929, and offers suggestions

The late Offg
Civil Auditor, Mr Balmain,
in his letter dated 10th Octr
1860 No. 1166 brought to
notice that bills for Esta-
blishments and Contingen-
cies are frequently submit-
ted for audit years after
the charges were incurred,
and suggested that the
Civil Auditor should be
authorized to refuse audit
in respect of such bills,
pending the sanction of
the controlling authority
of the Department to which
they

they might appertain. He was requested to furnish particulars of the cases referred to accompanied by the suggestions of the rules he would recommend; and Mr. Raynor's letter above recorded is the reply to that ordr. Ordr of 22nd Oct. 1860 No. 1929

2 The cases alluded to are those of certain contingent charges incurred between the years 1854/55 and 1859/60. Mr. Raynor agrees with Mr. Balmain in the necessity of some check against delay in the submission of the bills, and suggests that the Civil Auditor should be authorized to reject bills not submitted within six months after the charges were incurred, unless countersigned by the respective controlling authorities. ~~In regard to past charges he observes that during the past year strict supervision~~ had ~~not~~ been enforced ~~by the Accountant General for the punctual adjustment of the advance accounts on which they stand debited.~~

3 In their Ordr of 5th November 1860. No. 2047 the Govt. directed that the audit of the greater part of the contingent charges of the Colleges should be made by the Board of Revenue; and when sent by that authority, to the Audit Office for final Audit, they will of course come with the Boards approval. ~~And recommendation~~ The Board will be instructed to enforce the punctual monthly submission of such charges for audit.

4 As respects those of the Collectorate contingent charges which are not included in the transfer, the Govt. resolve to direct that when submitted for audit after the lapse of three months from the close of the month

in

in which incurred, they shall be supported by the approval of the Board of Revenue.

5 It is observed that the Board have not yet laid before Government the list of charges to be audited by them and by the Civil Auditor respectively, with other particulars, as directed in Para 1 of the Order of Novemb^{r} 5th/$_{4}$ 1860, No^{s} 2047. They will be requested to hasten the submission of that Report.

6 The papers will be referred to the Financial Dep^{t} for consideration as to the measures necessary for guarding against similar delays in the other Dep^{ts}.

Regarding the Audit of Bills long after the charges have been incurred.

13 Copies
To
3 " The Board of Revenue
3 " Accountant General
" Civil Auditor
4 " Finl Dep^{t} with Letter
& Order to pay 29-

Dis^{d} 16

Copy in a Letter to Engt
dtd 18th May 1861 No. 71.

Rec. 360. 361

22. 10. 60

Revenue 1861 Departt
Pro: of Govt for March

No. 606.

Pro: of the Madras Govt
dd 15th March 61.

Further Pro 20 July 61 Nos 281 282

On the Civil Auditors
Report on the question of
Audit of Bills long
after the charges have
been incurred.

Nos 278 & 279

5.