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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. / ~~B.P. No.~~	1866	Press / Mis.
Dated	7.8.1876	~~196-~~.

Not to be folded or roughly handled

Financial Depart.

Proceedings of the Madras Govt

Read the following

No. 1796.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

ACCOUNTS.

1866/1

SIMLA, THE 24TH JULY 1876.

Read again—

Accounts Proceedings, June 1874, Nos. 41-43.

Read—

A letter from the Government of Bombay, No. 387, dated 7th February, requesting that Commissioners in that presidency may be relieved from the responsibility for inspecting district treasuries imposed upon them by the Resolution of the Government of India in this Department, No. 3461, dated 5th December 1873.

And a letter from the Government, North-Western Provinces, No. 1255A., dated 23rd October 1875, reporting embezzlements at four different treasuries in the North-Western Provinces, *viz.*, Aligurh, Naini Tal, Jounpoor and Jhansi, and recommending, with the complete concurrence of the Accountant General, that the supervision of the Account Department on the district treasuries may be restored and rendered more efficient than it could be before it was abolished, the staff of the Accountant General being strengthened, so that each treasury may be thoroughly inspected at least twice a year by a trained officer of the Account Department.

RESOLUTION.—The Governor General in Council has, upon these papers, once again carefully considered the question whether it is desirable that district treasuries should be periodically inspected by the Accountant General, or whether the policy introduced by the Resolution No. 3461, dated 5th December 1873, shall be re-affirmed and finally enforced, *viz.*, that Commissioners or other executive officers shall be required to inspect district treasuries with the same care and responsibility as any other part of the district offices.

2. The considerations which led the Government to issue these orders are as follows:—

(1). The public accounts of each administration are kept, not at the district treasuries, but in the Central Account Office under the immediate personal supervision of the Accountant General.

(2). The duty of an Accountant General is to keep the accounts of a province. He receives the materials from all the treasuries in the province, often many in number, and always distant from each other and from his head-quarters. He is not an executive officer, and his duties at his own head-quarters require his constant and unremitting attention.

(3). By means of the returns which he is continually receiving from each treasury, an Accountant General can exercise, and ought to exercise, a very close and constant supervision over the transactions of each treasury in his jurisdiction.

(4). An Accountant General cannot be spared from his head-quarters to travel over the province inspecting treasuries without certain and serious detriment to his own proper and immediate duties. The advantages to be expected from such inspections by an Accountant General are not to be compared to the disadvantages likely to result from the interruption of his own duties at head-quarters.

(5). On the other hand, the executive staff of the general administration includes provision for the careful supervision of every branch of the administration. In the Bengal Presidency, and in Burmah, the Commissioners of Divisions, in Madras the Collectors, and in Bombay the Collectors and Revenue Commissioners are, or ought to be, well qualified by previous training and acquaintance with the duties of every branch of a Collector's Office, to ascertain that the duties of every branch are being properly performed.

(6). The Treasury Officer is the Agent of the Collector, no part of whose duties involves more direct personal responsibility than the treasury.

3. Nothing has happened, since December 1873, to cause the Governor General in Council to think that the Resolution then issued as the result of such considerations as these, was wrong; and His Excellency in Council trusts that it will now be cordially accepted and carried out.

4. The Resolution No. 3853, dated 19th June 1874, must not be understood as weakening, in any way, the responsibility imposed upon the general administration by the Resolution, No. 3461, dated 5th December 1873.

5. The general principle of this Resolution is, that the executive authorities are as responsible for the efficiency of the district treasuries as for any other part of the administration; that each local Government should make as complete arrangements for their supervision as for the supervision of the rest of the administration; and that it is not part of the ordinary duty of an Accountant General to inspect treasuries.

6. The circular order of the Comptroller General, No. 172, dated 16th April 1874, which was cancelled by the Resolution No. 3853, dated 19th June 1874, will serve to show the various points to which the attention of the general administration may be properly directed and should be considered, to this extent, revived. Experience should soon produce as great efficiency in the supervision of the treasuries as of other departments.

7. The Accountant General is responsible for the accounts proper, which need not engage the attention of controlling and supervising officers.

ORDERED, that this Resolution be communicated for information and guidance to the Home and Revenue Departments of the Government of India, the several local Governments, the Comptroller General, and the several Accountants General and Deputy Accountants General in independent charge.

IV

Signed D. Barbour.

Under-Secy. to the Govt. of India.

Ootacamund 5 August 1876. No 1104 Fin C

Communicated to the Revenue Department.

(True extract)

W. Anderson

for Chief Secretary

To The Revenue Deptt

Letter from C.H.Lushington, Esq., Secretary to the Government of India.
To the Budget and Audit Committee.
Dated - Fort William the 31st May 1861.
No. 6890, Financial.

1866/2

I am directed to acknowledge the receipt of your letter No. 18, dated the 14th instant, and in reply to inform you that His Excellency the Governor General in Council is pleased to approve of the Rules recommended by you for giving effect to the proposal that the several Local Auditors should make periodical visits to the Local Treasuries in their jurisdiction.

Rules.

It shall be the duty of every Deputy Auditor and Accountant-General periodically to visit and inspect every subordinate Office of Account, and to satisfy himself that the Rules and Regulations of the Department are correctly and intelligently carried out.

These inspections shall be made in the first instance as soon as circumstances will permit and should subsequently be so arranged that every Office may come under inspection at least every third year.

When the Deputy Auditor and Accountant-General is unable himself to visit an Office, which, in his opinion needs inspection, he may depute any competent Officer on his Establishment to fulfil the duties of inspection with such instructions as may appear necessary, to which also all subordinate Offices of Account will be bound to conform.

In cases where personal inspection by the Head

Head of the Department or by deputed Officer cannot conveniently be resorted to, the Deputy Auditors and Accountant-General will cause to be transmitted to them for examination such of the Ledgers, Daily Registers, and Books of Account of any Office for the previous or last year for which they have been made up as may appear necessary to shew that the prescribed system of Accounts is properly and strictly attended to.

Bona fide travelling and deputation expenses will be allowed to Inspecting Officers at a rate not exceeding five Rupees a day.

Resolution of the Govt of India No 3461

5 December 1873

No 3461 — The following Resolution is published for general information —

Resolution — On the 31 May 1861, the Govt of India by Notification in this Dept No 760 (6890) directed that every A.G. and Dy A.G. in charge of a dependent charge should inspect every Dt Treasury within his circle of superintendence once at least in every three years.

2. The duty thus imposed upon Accountants Genl has been found incompatible with the demands upon their personal attention made by the duties of their own offices.

3. The Hon the President in Council further observes that the duty of making efficient arrangements for the custody of the public money held at dt Treasuries, for providing due accomodation for the public, for regulating the action of Treasy officers under the Indian Coinage Act 1870 and the notifications of the Govt of India affecting Coinage and currency for ensuring the efficiency of the account branch of dt Treasuries

* page 1734 of the Calcutta Gazette of 29 June 1861.

ample demands
the authority of the Govt of India by
accts Gl for punctual submission on
fixed dates of all the periodical returns,
for due maintenance in prescribed
form, of all registers of deposits and for
observance of checks on repayment of deposits,
for inspection of the accounts kept with
officers of the dept of public works
and others authorised to draw on the
Treasuries and generally as to those
matters that ordinarily engage the attention
of the Accts Gl in the course of their
periodical inspections, rests primarily
with the superintending officers of the
Local Govts.

4. It is believed that in all these respects
covers of Drs and other Superintending officers
can effectually provide for all those objects
that the Govt of India have in view
in the inspections of the accts Gl

5. The President in Council accordingly
desires that the Local Govts will arrange
for the periodical inspection of all Rev
treasuries by covers of Drs or other Super
intending officers and that these obser
vations on all matters connected with the
accounts and every branch of Rev
treasuries may be communicated to the
accts Gl of the province together with any
orders which on the occasion of such
inspections they may give to the officers
in charge of the treasuries. 1866/1/5.

6. The A.G. will forward these reports with
their remarks to the Comptroller Gl who will
report to the Govt of India in the Finc Dept
the inspections made with any remarks
or suggestions which the circumstances
may call for.

7. The periodical inspections by the
accts Gl will be discontinued, but such
officers may with the approval of the Govt
Govt, either personally or by their Drs
make a special inspection of particular
treasuries, or may with the like approval,
shd circumstances make it desirable, depute
a qualified officer of their Establish
ment to examine and report on special
matters requiring local and detailed
investigation either singly or in subordi
nation to an officer of the local ad
ministration.

1867/6

Copy of
Govt of India Resolution
N° 3461 dt 5 Dec 1873

II

Order N° 105 Rev 2-17-12-73

Recorded

D. F. Carmichael
Secy to Govt

Wanted from the Judicial
of Cde 622 of 1881, Mis:
G.O dated 17th December 1873
No 105, containing Resolution
of the Govt of India, No 3464,
dated 5th December 1873.

Revenue Dept 3 Nov 1881
12th Noon.

Reference Clerk.

Wanting
S.P.K.
to
the Record Keeper

1866/67

Bankam

Vide Cde 622 3/81

MADRAS RECORD OFFICE