

S U P P L E M E N T
TO
GENERAL ORDERS.

SEPARATE No. 5 of 1842.

BY THE HONORABLE THE GOVERNOR IN COUNCIL.

BOMBAY CASTLE, 23rd FEBRUARY 1842.

The Hon'ble the Governor in Council is pleased to publish the following Compilation of all existing orders under the head "Audit Department."

By order of the Hon'ble the Governor in Council,

P. M. MELVILL, Lieut. Col.

Secy. to Govt.

AUDIT DEPARTMENT.

Regulations for the Military Auditor General, by which he is to be guided in the Audit of the Disbursements of the Army, both of established and contingent Charges; and which Regulations are to be obeyed as orders by Whomsoever they may concern.

G. G. O. 94
Jan. 1797.

I. It must be an undeviating principle constantly impressed on the mind of the Military Auditor General, that it is his duty to be a disinterested and impartial Expounder of the Orders of Government which relate to his Department.

II. The Military Auditor General is under the immediate orders of Government, and to him is committed the controul of all Advances to, or Expenditure in, the Military Department, and not of a contingent nature, whether for the Army of the East India Company, or for the Company's Allowances to His Majesty's Troops; and he is responsible if any Charge is admitted which has not the sanction of a general Regulation, or of a special Order of Government, or of the Commander in Chief with the sanction of Government.

III. He is not to consider the authority of any Officer of any rank whatsoever, or any plea of usage or custom, sufficient to warrant any alteration of, or addition to, the established or standing Orders of Government.

IV. It is to be understood, that an order of Government, or the counter-signature of the Commander in Chief upon a Bill, is only to be taken as an authority for the Service or subject matter of the Charge; the Rates of Stores, Boats, Pay, Batta, fixed Allowances, and of every Military Charge whatever, as well as the additions and calculations in such Bills, are, notwithstanding the authorities above mentioned, to be examined and checked by the Auditor General.

* *With the exception of such Bills as are directed to be audited by the Military Board.*

V. He is not, on any account, to receive Bills or Disbursements for Audit, through any other channel than from Government, the Commander in Chief, or the several Paymasters.

VI. He is to make such remarks or observations on the Disbursements or Bills, for the extraordinary Charges of the Army, as to him may seem proper.

VII. He is not permitted to correspond with the Officers of the Army, or with their Agents, relative to the business of his Department. All Letters on such subjects are to be addressed to the respective Paymasters, who will forward them to the Auditor General, and communicate his answers.

VIII. He is to transmit to the Paymasters, as early as possible, the Retrenchments, or Re-audits of their Accounts; and also Copies to the Military Accountant, that he may debit or credit the Paymaster or Officers, as the case may require.

IX. The Auditor General's Audits, or Decisions, can only be set aside by Government.

X. His Audits are irrevocable, unless representations against the Retrenchments be made to him through the channel of the Paymaster's Office, within one month after the Paymaster shall have notified them to the parties concerned.

XI. If the Auditor General shall think himself obliged to confirm the Retrenchments, they must be enforced by Stoppages, as directed in the Regulations for Paymasters.

XII. He is not, upon any account, to pass the separate Bills of any Officer which ought to be drawn for in the Corps.

XIII. He will be held responsible for all unjust Disbursements to which he shall give his sanction.

XIV. Officers having drawn less than what they are entitled to, or being allowed a re-audit of a charge formerly retrenched, are, in both instances, to receive information from the Auditor General's Office.

XV. The deaths of Officers are to be regularly reported to the Auditor General, by the Majors of Brigade, or Staff Officers of the respective Corps or Stations.

XVI. Every Order or Regulation of Government, or of the Commander in Chief, respecting Military Charges, by which any expense may be incurred to the Company, will be communicated to the Auditor General by the Secretary to Government, or the Adjutant General.

XVII. The Military Auditor General must be regularly furnished with the earliest possible notice of every order or engagement, of whatever nature, relative to Military Charges, from whatever Department they may originate.

G. G. O. 84
March 1818.

XVIII. (*H. C. L. 16th Sept. 1812, Para. III.*) "We conceive it of importance, that the Officers of our Army should clearly understand, that the Military Auditor General has no discretionary Authority, but is bound to enforce the Regulations of Government respecting the Pay and Allowances of the Troops, with the utmost strictness and precision."

XIX. (*Para. IV.*) "With this view, as well as to relieve the Military Auditor General, as much as possible, from the odium which a strict attention to his duty is too apt to produce, as also with a view to secure, as far as may be practicable, a continuance of that meritorious discharge of public duty which has hitherto distinguished our Military Auditors at all our Presidencies; we direct that the Military Auditor General take an Oath of Office to the following effect:—"That he will diligently and faithfully execute the duties of

his Office, and apply the Regulations of Government, impartially and justly, without favor or affection to any one, according to the best of his judgment and ability."

XX. "A similar Oath must be taken by the Deputy Military Auditor General, and by the Assistant Auditor, whenever from the sickness or absence of the Military Auditor General, his Deputy, or the Assistant Auditor, may be in the charge of the Office."

XXI. (Para. V.) "And we direct that this Regulation, together with our reasons for directing it, be notified to the Army in General Orders."

G. G. O. 15th
Aug. 1821.

Extract from Hon'ble Court's Letter to the Supreme Government, in the Military Department, dated 1st September 1819.

XXII. (Para. XXXIV.) "As we consider it to be of great importance to our Military Finances, that no new Salaries, or Pensions, or Augmentations of Salaries or Pensions, should be granted without due investigation, and as we are of opinion that such investigation can be effectually instituted only, in the Office of Military Audit:—We direct that no Salary, Allowance, or Pension, nor any Augmentation of Salary or Pension, in the Military Department, be made without having before you a Report upon each case, from the Office of Military Audit, which Report will, of course, be transmitted to us with your Proceedings; and we take this opportunity to inform you, that we will not sanction any new Salary, Allowance, or Pension, or any increase of Salary, Allowance, or Pension not reported on in the manner directed, subsequently to the date of your receipt of this Letter."

Gov. Let. 6th
Oct. 1814.

Extract from Hon'ble Court's Letter to Fort St. George, dated 23rd January 1811.

XXIII. (Para. LVIII) "We consider it to be the peculiar province and duty of the Military Auditor General to watch over the Military Expenses, and at all times to suggest to Government such Reductions in them as may appear to him to be practicable and proper."

Gov. Let. 6th
Oct. 1814.

Extract from Hon'ble Court's Letter to Bengal, dated 12th March 1813.

XXIV. (Para. CLXVIII.) "We direct that, in all cases of Claims for Money in the Military Department, an opportunity be given to the responsible Officer, the Military Auditor General, to examine and check such charges previously to their being ordered to be paid."

XXV. (Para. CLXIX.) "We also direct, that in all cases, in which Claims for Money may be preferred at one Presidency on account of agreements made at another, that no payments be authorized without previous official communication with the Government at which the charge originated."

G. G. O. 19th
Feb. 1798.

XXVI. Extreme inconvenience has been experienced in the Military Auditor General's Office, and the other principal Offices of Public Accounts at the Presidency, and disappointment risked in the transmission of the Annual Books and Statements for England, by unaccountable delays in presenting Disbursement Accounts, Bills, and Abstracts, for Military Payments and Services; and also by such inaccuracies in Disbursement Accounts, as preclude the possibility of entering their proper Amount on the Books of the year to which they relate, and thereby causing the said Books and Statements to be materially defective in the information they are intended to convey.—The Honorable the Governor in Council has been pleased to direct that, in the event of such instances of neglect of duty and disobedience of orders, as he has lately had before him in matters above adverted to, appearing again, the parties offending will not only forfeit the amount of their Bills or Abstracts, but the subject will be noticed in such other manner as the nature of the case may seem to require.

XXVII. It is therefore to be considered as a standing Rule in the Army, that all Claims on the Honorable Company which are not given in and presented for payment within the prescribed periods, shall be altogether rejected, unless the party or parties therein interested, shall obtain, on a representation of their respective cases, an order from Government for the admission of their claims.

G. G. O. 9th
Jan. 1797.

XXVIII. Particular cases occur, when Retrenchments are made, upon Re-audit, from Disbursements which had formerly been passed:—On such occasions, intimations thereof are prepared in the same manner as when the Retrenchments are made on the first Audit of an Account; and it is not to be considered as an authority for continuing, and ultimately passing, an unsanctioned Charge, because such Charge may have escaped the notice of the Paymaster, at the time of making the Payment, or the Department of Audit in the examination of the Accounts. Upon the principle of Equity, all mistakes are to be rectified when discovered, if possible.

G. G. O. 13th
Aug. 1840.

XXIX. In addition to the Regulations already in force under this Presidency relating to the Audit Department, the Honorable the Governor in Council is pleased to publish for guidance, the following Extracts from the Bengal Pay and Audit Regulations. Page 633, paragraphs 68 to 71, and Page 616, paragraph 24, which are to be rigidly attended to by all Departments.

XXX. "Whenever an Officer has further grounds to produce in support of a retrenched charge, he shall state them on the extract of retrenchments which has been furnished to him, and return it to the Auditor General through his Paymaster, within one month, accompanied by copies of such orders, certificates, or other authorities as he may have to urge."

XXXI " If the Auditor General notwithstanding the fresh reason so offered, shall think himself obliged to confirm the retrenchments, he shall immediately communicate to the Paymaster, for information of the party affected, the grounds on which he adheres to his former opinion, in order that if an appeal to Government be demanded, the plea on which the charge is preferred, and the reasons for his rejections, may come at one view before Government.

XXXII. * When such appeals are demanded, they shall be made through the Paymaster and Auditor General, and the party concerned must state, clearly and fully, every additional argument he may have to offer, as the decision of Government will be final. Parties must not trouble Government with such appeals on insufficient grounds.

XXXIII. Page 616, Para. 24 appeals from the decision of the Auditor General to Government, must state the reasons and authorities the parties have to offer in support of their claims. Officers are not to address the Commander in Chief, relative to matters of expense, except such contingent disbursements as he may find it necessary to authorize, and which must have the sanction of his signature for passing them.

XXXIV. When Retrenchments are taken off the Re-audit is to be notified to the party concerned as well as to the Paymaster and Military Accountant by the Military Auditor General. G. G. O. 19th July 1820.

XXXV. (*H. C. L. to the S. G. dated the 24th November 1830; Para. III.*) Advertising to the opinions expressed in our Military Letter of the 7th April 1773, (paras. 56 to 8) and of the 28th of March 1788 (paras. 70 to 3) we are satisfied that the public interests will be greatly benefited by a periodical exposition of the sentiments of the Military Auditor General on questions of Military expense. G. L. 25th May 1833.

XXXVI. (*IV.*) We therefore desire, that the Military Auditor General may be directed to furnish an Annual Report (to accompany his Annual Military Statement,) not only upon any new expenses that may have been created in the past year, but of all expenditure in the Military Department which may to him appear susceptible of judicious reduction.

XXXVII. (*V.*) Such a report (for the compilation of which the Office of Audit affords peculiar and exclusive facilities) will not only be a means of drawing your attention to details of expenditure which might otherwise escape your notice, but will also supply us with an useful document for prosecuting those measures of economy which the present state of our Finances so imperiously requires.

XXXVIII. (*VI.*) You will apprise the Auditor General of our desire to be furnished Annually with a report of the nature mentioned, and we shall not admit of any excuse for the non-performance of this duty.

* NOTE—*This applies exclusively, to sums Retrenched from Paymaster's Disbursements, and not to Abstracts disallowed on Audit before Payment for want of authority for the charge. In the latter case the appeal must be made through the Regular Channel for the decision of His Excellency the Commander in Chief and Government.*