258

Educational (1895) Department.

ORDINARY MS.

G.O., No. 358

Dated 3rd May 1895.

INDEXED.

[Despatch Abstract.]

ACCOUNT TEST

Approving the Board's proposal with reference to the -- ,and directing the publication in the Fort St George Gazette of a notification withdrawing from the 1st January 1896 the privilege of exemption from the test allowed to persons who have passed the Revenue Test, Lower, under rules in force before 1st July 1894.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
C	624						

Edl

Revenue 1895. Dept.

Board of Revenue

(Land Revenue),

MADRAS.

~~Current Number~~ 960

To

Desp 11/2

The Chief Secretary to Government Educational Department, thro' the Secretary to Government R. D.

Recd in Edl 13/2

Reg 14/2

Recd 6/2

16 FEB 95

Proceedings, dated 1st ~~January~~ February 1895.

No. 429, Mis. ~~Routine~~. Encl. 1 Enclosures.

Subject.

Submitting for the orders of Govt. letter from the Collector of Godavari requesting instructions as to whether persons who have passed the old Revenue Test Lower with account Code should pass the Account Test Higher under the new Notification.

180

Endorsement R No 323 Edl Depr

Forwarded.

Gibson.

Secretary to Government

Fort St George 11th Feby 1895

RD

11-2-95

9.0. 1302 dd 11-5-86

90 558 Edl. d/ 4-8-90

67: 2-2-94 Edl

317: 9-5-94 Edl

~~70 - 11 - 90~~

4: 7-1-90 Mis

~~149: 18-2-90~~

222 - 23 - 2 - 91 - ✓

1685 = 1-9-79 - Fuel ✓

2065 = 29-10-79. Fuel ✓

597 = 12-8-92 ✓

576. 7-8-96 - ✓

8/2

Proceedings of the Board of Revenue

(Land Revenue).

Dated 1st February 1895.

No. 429 Mis.

READ Letter from W. J. H. Le Fanu Esquire, Collector of Godavari, dated 6 January '95 Ref. on C. No. 75/ver. to the Secretary to the Commissioners of Land Revenue, Madras.

Resolution

Submitted to Governments for orders.

2. A note under Test III - A in the Appendix to Boards' Standing Order No. 251 (Old edition) states that "persons who have passed in either grade of the General Revenue Test will not be required to pass in ... the Account Test in order that they may be eligible for the appointments of ... Accountant in any office". This concession which is based on G. O. 1302/11 May 68 has not been formally withdrawn, so far as persons who have passed the Revenue Test with Account Code are concerned, although in G. O.

556 Edl, 4 August 90 the Government asked the Accountant General as well as the Commissioner for U. C. S. Examinations to report whether such persons should not be required to pass the Account Test in order to qualify for Accountants' posts. As no general orders on the subject have been passed since the date of this reference the Board presumes that the subject has been either lost sight of or dropped

× n.c

3. Under the present Special Test Rules the Account Code is not a subject for either of the General Revenue Tests, but after passing one of these it is obligatory for a candidate to present himself for the corresponding Account Test; while candidates for Collectors', Head Accountants' and similar posts must pass the Account Test Higher Grade. The Board considers that persons who have passed the old Revenue Lower Test which comprised a small portion of the Account Code, should not, on that account merely, be exempted from the more searching Account Test Higher, especially as the inadequacy of the training hitherto afforded to Treasury or other Accountants has been commented on by Government in connection with recent defalcation cases. But it is only fair that such persons should, in common with others who have been newly required to pass any of the Special Tests, be given time to pass the Account Test, say till 1st January 1896 (v. note (2) to Special Test notification – p. 11 of B.P. 263, 16 June '94). The Board accordingly recommends this course to Government

576/7-8-94

4. The Board gathers from G.O. 556 Edl, 4-8-90, that persons who have passed the Higher Revenue Test with Account Code, will continue to be exempt from the Account Test under the new Special Test Rules.

(True Extract)

2. The Chief Secretary to Govt. Edl. Deptt. thro' the Secretary to Govt. R.D. with letter in original to be returned

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[G. / 25]
200—8-2-95.

Ed. DEPARTMENT.

C. No. 180 of 95.

FOR ORDERS.

Note

This current has been delayed in referencing

G

The Board's proposal may be accepted

22/4

~~Order~~

~~The Board's proposal is approved~~

In 1862, Accountants in the Board's office & in Collectors' offices on Rs 50 and upwards per mensem were required to pass in the manuals of Village and Taluk Accounts and in Book-keeping by single entry. vide G.O. 400/18-11-62 Ed.

In 1865, the Special Test rules were revised and the Account and other Special Tests were instituted. The Subjects of the Account Test were:– Book-keeping by Single & Double Entry, Huzur manual, Taluk manual and Village manual. The test was made applicable to Accountants in the Board's Office and in Collectors' Offices. Accountants in the A.G's Office were required to pass in Book-keeping and in the Budget manual in lieu of

FOR ORDERS

the Huzur, Village and Taluk manuals prescribed for other Accountants. vide G.O. $\frac{197}{21-7-65}$ Ed

In 1866, portions of the Budget manual were prescribed for Accountants in Collectors' Offices. G.O $\frac{202}{7-7-66}$ Ed

In 1867, the Account Test was prescribed for Accountants in the marine, Sea Customs and Stamp Offices and in the office of the Conservator of Forests and they were required to pass only in Book-keeping. vide G.O. $\frac{182}{4-6-67}$ Ed. and the notification on page 1323 of the Gazette volume for 1867.

The manuals of Village and Taluk accounts formed subjects of Examination also for the Rev. Tests, Higher and Lower Grades and in G.O. & 11th May 1868, No 1302, Rev. Govt ruled on the recommendation of the Commr for the U.C.S Examns that persons who had passed the Rev. Tests Higher or Lower should not be required to pass the Account Test for appointment to posts for which the latter test was prescribed. This rule was in force

until

until the Special Test rules were revised last year.

In 1868, the manuals of Village and Taluk accounts having gone out of print, Candidates for the Account Test were required to pass in Book-keeping and in the Budget manual. vide G.O. $\frac{226}{11-6-68}$ Ed.

In 1870, the Budget manual was superseded by the Accountant-General's manual as a subject of examination for the Account Test. vide G.O. & 13th April 1870 No 120 Ed.

In 1877, the Accountant-General's manual was superseded by the Civil Account Code which was then under preparation and by the notification approved in G.O. & 22nd May 1877 No 216 Ed. Candidates passing in Book-keeping only were considered as having passed the full Account Test until they had an opportunity of passing in the new Civil Account Code at the examination to be held in August 1878; this date was subsequently altered to August 1879 as the Code was not issued in time in 1878 vide G.O. & 18th June 1879 No 243 Ed

In 1879, the Account Test

was made inapplicable to Accountants in the A.G.'s office under the orders of the Govt of India - vide G.O. d 29th Oct 1879, no 2065 Finl.

In 1880, Accountants in Collectors' offices were required to pass in parts 1 & 2 of the Account Code and Accountant in the Board's office in part 1. vide copy of Gazette notification put up, d 4th May 1880.

In 1881, Accountants in Collectors' offices were required to pass in Vol I of the Civil Account Code 2nd Edition and Accountants in the Board's office in chapters 1 to 5, 9, 11, 12, 14, 15 & 18. vide copy of Gazette notification put up, d 12th June 1881.

In spite of these changes in the subjects of the Account Test, persons who had passed the Rev. Tests were still not required to pass the Account Test for appointment to posts for which the latter test was prescribed. This anomaly was removed to a certain extent in 1883 when the Civil Account Code was made a subject of examn for the Revenue Tests — Parts 1 & 2 for the Higher and Part I for the Lower vide G.O. d 13th June 1883 no 382 Rl.

Abolished by implication; not in so many words. In fact the old concession was overlooked. M

When the Special Tests were revised last year the Account Code was removed from the list of subjects for the Rev. Tests and the Account Test was divided into two grades, Higher and Lower. The Civil Account Code vol I and certain portions of the Civil Service Regulations form the subjects of examn for the Higher Test and certain chapters of the Civil Account Code, vol I, the subject of examn for the Lower Test. The rule exempting successful candidates in the Rev Test, Higher or Lower, from passing in the Account Test was abolished and all persons subject to the Rev. Tests Higher or Lower were required to pass in the Account Test Higher or Lower as the case may be. All persons who were subject to the Old Account Test are now required to pass the Account Test Higher.

In its Pros. read at the top of this note, the Board considers that persons who have passed the Old Rev. Lower Test which comprised a small portion of the

Account Code, should not, on that account merely, be exempted from the more searching Account Test Higher and recommends that these persons should be required to pass the new Account Test Higher to qualify for posts for which formerly the Account Test was, and now the Account Test Higher is, prescribed and that they should be given time to pass the test until the 1st Jany 1896. The Board goes on to say
that it supposes that persons
~~Orders are solicited as to~~
who have passed the Rev. Test,
~~whether the privilege of exemption~~
Higher, with ~~the~~ Account ~~Code~~
~~from the Account test which~~
will continue exempt from the
~~these persons were enjoying~~
Account Test under the new
~~for the last 27 years should~~
Special Test rules.
~~now be withdrawn? To do so~~
Note (2) to the Preamble of the Special
~~would tell hard on old and ex~~
Test notifn declares that, until the
~~perienced servants of Govt who~~
1st Jan? 1896, appointments to which
~~cannot now be expected to~~
Special Tests have been newly annexed
~~read for and pass an examination.~~
shall be open to persons who have not qualified according to such tests. Strictly speaking this note does not apply to the cases now under consideration because the Account Test was prescribed for Collectors' Accountants under the old rules also. But, practically, the Account Test, Higher, has been newly prescribed for Collectors' Accountants so far as concerns persons who have passed the old Rev. Tests.

The arrangement proposed by the Board seems therefore a reasonable compromise

TR
2/4/95

Account Test!

H.M.

(For orders)

& it is subm? that it may be sanctioned.
The effect will be that, until Jan? 1896, men who have passed the old Rev. Lower will be eligible to be app? as Collector's Accountant on R50 & that all who have passed the old Rev. Higher will be eligible for such appointment at any time

C 20/4

19/4/95 5 ap. '95

[G./24]
500—26-6-94.

Ed. DEPARTMENT.

Papers to be read in Proceedings :—

Again G. O., dated 189 , No.
Again G. O., dated 189 , No.
Current No. of 189 , dated from

Current No. 180 of 1895, dated 11th Feb. from the Rev. Dept

ORDER. 3 May 1895, No. 358

The Board's proposal is approved and the following notification will be published in the Fort St. George Gazette :—

Notification.

It is hereby notified that the privilege of exemption from the Account Test allowed to persons who have passed the Revenue Test, Lower, under the rules in force before the 1st July 1894 will be withdrawn with effect from the 1st January 1896 and that such persons will thereafter be required to have passed the Account Test, Higher, before appointment to posts for which the Account Test was under the old rules and the Account Test, Higher, is under the new rules prescribed.

(from orders)

3
1. 5. 95.

2. 5. 95

To
The Bd of Rev (LR) qAo
with 1 ...
— Commr. for Govt Exams. a Ao
Gazette (notfn) 1, 5 / 9 5 M.S
TR
29/4/95 The Revenue Depts,
Cpd 29/5/95.

DESPATCHED
9 MAY 95

Account Test.

CS

(From orders)

When given for copying ______
When copied ______
When examined ______
When signed ______
} 189 .

READ AGAIN G.O., No. DATED
189 ,

CURRENT No.

ENCLOSURES TO C. No

ORDER OF GOVERNMENT .. .. .. A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

N.B.—
A = Copy in full.
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