C

Military Auditor General's Office
Fort St George, 19th January 1857

No 8 From,
The Military Auditor General

To, The Chief Secretary
to Government

Sir,

1 I have the honor to acknowledge the receipt on the 10th Instant, of Extract from the Minutes of Consultation in the Financial Department No 1 dated 2d Instant, with papers as per margin, and as directed, to report that, as the Establishment of the Military Audit Office was fixed on its present scale long before the creation of the Public Works Department the Audit of the charges of the latter was of course not contemplated or provided for, and has been conducted with much difficulty, and not without considerably interfering with, and impeding, the other regular business of the Audit Department—

Extract from a letter to the Secy to the Government of India Financial Depart dated 8th December 1856 from 3— [illegible] from the Secy to the Govern[illegible] Financial Depart [illegible] December 1856 [illegible]

2 No permanent addition to the strength of the Office Establishment has been sanctioned since 1842 when it was fixed as at present, by order of Government under the express sanction of the Honorable the Court of

Extract M.M.C. [illegible] Depart [illegible] [illegible] 1842 No 66

M.R. 6. 1—39,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 124 Press ~~Mis.~~

Dated 2. 3. 1857

B No 18.20

Not to be folded or roughly handled

of Directors—

3. Since 1842, the duties of the Military Audit Office have been very materially increased, the transfer to this Presidency of the Saugor Division and the employment of a large portion of the Madras Army in Pegu, in particular having added so considerably to the work to be performed, that there has been an unavoidable accumulation of arrears in the Audits in general, and especially in those of the Nagpore and Moulmein Accounts the Auditors of which were necessarily obliged to undertake the new duties with such aid as could be given them by taking Assistant Auditors and Clerks from other Accounts—

4. The ordered removal of the Madras Troops from the Saugor Division, the transfer of certain duties formerly performed in this Office to the Auditor of Commissariat Accounts, and the more recent transfer of the Audit of Bills in the Public Works Department to the Civil Auditor, have certainly afforded the Establishment of this Office considerable relief, but still it is in my opinion not at all more than sufficient to perform its present

present duties (which are still considerably more than when it was sanctioned) and certainly not adequate to undertake any new duties, or even, without continued and extra exertion, to dispose of the arrears which, as above stated, have already accumulated—

I have the honor to be
Sir
Your most Obedient Servant

J. J. Losh, Major
Military Auditor General

J.E.

F. C. Dd January 15 1821

Fin. C. [illegible] of 30 June

No 13 of 1857 Para 2 C 10

Judl Cons 3d March

Financial 1857 Depart

No

From

The Military Audr Genl

To

The Chief Secretary

to Government.

Dated 19th

Recd 20th January 1857

No 31 C.

No 124

Acknowledging the receipt of Extract from the Minutes of Consultation in the Financial Department No 1 dated 2d instant with Enclos: and as therein directed submitting the report containing the information called for by the Supreme Govt respecting the Office & Establishment of the Madras Military Audit Department

18.

c 28 Jany

R 31 "

c 27 Feb

R 2 March

No 2467

179

From

H. Lushington Esqre

Civil Auditor

To

T. Pycroft Esqre

Chief Secretary

to Government

Fort St George

Dated 22d January 1857.

Sir,

In obedience to the orders of Government, contained in para: 3 of the Ext: Mins: Cons: of the 2d Instant No 1 in the Financial Departt, requesting me to submit as soon as practicable with full explanation, the revised establishment which I would propose to entertain for my whole Office, in consequence of the introduction of the system of preaudit. I have the honor to subjoin the scale of Establishment which I consider necessary to carry out efficiently, the New System of Audit, which has now been in operation for the past seven months.

2. I must premise my remarks by observing that, in accordance with the orders of Govt in the Fin: Deptt Dated 22d May 1856, all the officers of my Establishment are required to be in attendance from an early hour in the morning until dark in the evening for the purpose of clearing off the arrears of audit, for Fuslies 1263-64-65; but in lieu of requiring the whole establishment to enter upon that duty

before and after Office hours, as was my original intention, and as was suggested by me to Govt., I have adopted the plan of setting apart, a distinct portion of the establishment, for the sole purpose of working off the arrears, the duties which would otherwise devolve upon these Officers, being performed by the other Auditors in the additional time afforded them, in their earlier and later attendance. This plan has been found more successful, than the former one, but notwithstanding the very great exertions which have been made by all the hands, I regret to state that, this progress in the disposal of the arrears is necessarily very slow, and were it not for the impossibility of obtaining competent hands for this work out of the Office, I should deem it my duty to apply for additional temporary aid to my establishment, whose efficiency is very seriously impaired by the withdrawal of so many officers from their current duties.

2 1/2. In order that a due perception may be had of the necessity for the revision of my establishment, in the manner and to the extent I propose, a brief explanation of the additional duties which have been imposed upon my establishment by the preaudit of Bills, as well as of the advantages and disadvantages attending the two systems of Audit, respectively, is necessary.

3. In treating of the system of post Audit, it will be necessary to bear in mind, the differences that exist between the post audit, when annual, as was previously the case; and monthly, as was proposed, but never carried out, in consequence of its supercession by the system of preaudit. The post Audit of bills, as implied by the term, was an Audit by the Civil Auditor after disbursement, and entry in the public accounts

of

of Civil Charges. Under this System, therefore each disbursing officer of a Civil Charge, whether a Military Paymaster, or a Civilian, became an auditor; and thereby directly responsible for the payments made under his Orders from his Treasury. How personally insecure this practice must have been to the disbursing Officer, and how detrimental to the Public interests, will be gathered from the fact, that till within a very recent period, (by Notification in the Gazette) no provision was made for the communication to disbursing officers of the various rulings and other orders affecting Salaries and other Civil Disbursements, and hence, payments were made in ignorance of rules and retrenchments followed, in Course: oftentimes after the lapse of a year and upwards. Besides the above disadvantages arising from constituting the disbursing officer an Auditor, in the first instance, another and much stronger one, is to be found, in the unnecessary . . . . . additions thus made to the duties, and responsibilities of the Several Collectors, who are chiefly the Officers of disbursement, in the Civil Department.

4. To admit of the post audit taking place, disbursing officers were obliged to furnish me with copies of their Journals, either in extenso or of such portions, about $2/3^{d}$ of the

entire Journal, as contained the registrations of the Charges placed under my audit. As no special pressure existed to compel a rigid punctuality in the preparation and submission of their Registers, and other statements of Charges, a considerable period elapsed, ere this Office was in receipt of the necessary documents, by the help of which, the audit was achieved. The effect of this delay in the receipt of the accounts was attended with many disadvantages which have already been brought under the Consideration of Government, in my previous communications on the Subject, and need not therefore be now recapitulated.—

5. Under the system of preaudit the responsibility which previously attached to disbursing Officers is shifted, to the Civil Auditor, and his establishment. The delay which hitherto prevailed, ere the adjustment

of

of a Charge could be effected, cannot occur under this System, as no payment with the exception of those on account of Pensions and advances is made, till the Civil Auditor Authorises its being made, and hence any irregularity in the submission of the necessary documents, causes inconvenience only to the Officer guilty of the irregularity, instead of as formerly to this Office. The necessity for Journals, or Register of Charges, and the numerous, cumbrous, and perplexing Statements, is dispensed with, as all charges are audited prior to their entry into the Public Books, by the Civil Auditor, whose jurisdiction terminates with the passing of a Bill for payment; and, finally, greater security is enjoyed under this System by the Officers of the Government, in respect to their liabilities, after some 18 or 20 months, to refund, what they may have drawn, under the impression that they were entitled to it. The only point in which this system suffers in comparison with the post Audit, is the advanced period of the Month in which payment is made to public officers, that is, if this circumstance is in itself an evil, and the occasional delay caused by the miscarriage of Bills forwarded through the post.

6. But this system of preaudit, while fraught with so many public advantages in an important branch of the administration, has imposed a degree of responsibility and labour on this Establishment, for which no sufficient provision had been made. From the larger number of Bills received and returned, the duty of registration, and despatch, have proportionately increased in irksomeness. From bills for Salaries requiring final Audit, prior to payment, references from public Officers regarding the Amount of their dues

&c

&c have become much more numerous, thus adding to the amount of correspondence to be carried on, fair copied, recorded, and Indexed. From all bills receiving final Audit previous to payment, and from the necessity which exists for the earliest possible return of Bills received for Audit, the Auditors are obliged to keep themselves informed of all changes of appointments of Officers, and of rulings, and Orders, affecting Salaries, and to Scrutinize, with greater care, than was found necessary, under the post Audit System, owing to ample time, and more assistance being available.— They are also obliged to have the several registers of appointments, and Leaves, and of the Orders of Government, brought up to the day, and to open and keep Registers of the Charges audited by them being in effect, the registers of Civil charges, which under the displaced system, used to be prepared by the disbursing Officers. From the attention and time of the Several Auditors being engrossed by their duty of Audit alone, it has been found necessary to erect a Separate Department for the Compilation of the Several Returns, and Statements, required of the Audit Office. Besides much greater responsibility is imposed on this Office, by the transfer to it of the whole of the Contingent Expenditure of the State, the difficulty of Controling which branch of Charge, has already been admitted, by the Government.

7. By the Accountant General's recent requisition to this Office, to continue to furnish him with the five financial Returns, Enumerated in my letter to Government of

the

the 11th September last No 930, and to Examine the accounts of Civil Disbursing Officers. I think it necessary to remind the Government, the Civil Auditor of this Presidency is required to furnish Statements which Similar Offices, at other Presidencies, are not called upon to supply, and to reaudit the whole body of Charge, already admitted by him, and debited in the accounts. The Amount of labor to be gone through in the Execution of these duties, appears to me, to render necessary the number of hands for which I had Solicited the Sanction of Government, and the intelligence and knowledge required to compile the Statements and to Examine the accounts, will not be fittingly paid for, by lower Salaries, than those I have assigned. The Government of India I beg to remark, appear to lose sight of the fact, that the Statement No 5 is not the only additional Statement, to be now prepared. The Statement No. 4 is also required; and the new establishment is also required to examine the accounts of the Sub Treasurer, the 22 Collectorates, the Resident of Travancore, and the Pay Master of Carnatic Stipends at Vellore, and that portion of the accounts of the Commissariat Officers, which contain the entries of Civil disbursements. When these additional duties are taken in account, I submit, that the establishment applied for, is not excessive.

8 With reference to the wish of the Government, that I should plainly exhibit the extent of the establishment which I would be able to part with, on the creation of an Auditorship of the accounts of the Department Public Works, I have the honor to state that the establishment noted in the Margin† can be entirely separated from my Office.

†		
1.	Auditor.	Rs 120 " "
1.	Asstt Do	" 80 " "
1	Voucher Supplier	" 12 " "
	Total	Rs 212 " "

9. In order that the Government may obtain a clearer insight into the duties of my establishment, and be in a better position to judge of the necessity of my proposed augmentation of it, I have deemed it proper, to give a concise statement of the work performed by each auditor, and his assistants in the 5 different Departments, into which the office is now divided. Vizt. General, Contingent, Fixed, Pension, and Statement.

10. It will be observed in the first place, that I have recommended, that the Salary of the Head Assistant Mr. D'Monte, should be raised from 210 " " to 250 " ". I have already had occasion to bring to the notice of Government, the valuable assistance I have derived from Mr. D'Monte, who quitted a situation in the Agra Audit Office, the emoluments of which, were but little inferior to those of his present appointment, and where his prospects of promotion, I am informed, were far better.—

11. Mr. D'Monte has the

general Supervision of all the Departments, with the exception of the Contingent; the duties connected with which, are of so responsible and laborious a nature, as to render it necessary that that Department should be placed under the immediate direction of the Senior Auditor Mr. Fletcher, whose long experience in the Office, renders him particularly well qualified for that duty.— Looking to the fact, that the Head Assistant of the Agra Audit Office receive a Salary of Rupees 330 " " and the 2d. Assistant Rups. 300 " " p. mensem, I do not think that the Government will consider that I am asking for Mr. D'monte, more than he is justly entitled to.

12. To aid this Officer, in his duties, which are at present more than he can adequately perform, I request permission to entertain an Assistant, on a Salary of Rups. 40/ who will be required

to

to note all Changes in the Rules, Appointments, transfers, Leaves, &c. affecting all the Civil Service, Military and Medical Officers, Engineers, Overseers, Covenanted and uncovenanted, in the, D. P. Works. Medical Sub: Marine, Principal Sudr Ameens, Sudr Ameens, Moonsiffs. Sherishtadars and Educational Officers, and all the Postal Department— As the services of this Assistant, are very urgently needed, I beg that the Government will authorise me to entertain this officer at once, pending the final Sanction of the Supreme Government.

13. The Government will not have failed to remark, that in the Establishment which I have proposed, to transfer to the D. P. W. on the creation of the new audit Office,— I have Substituted an Auditor on a Salary of 120 " " Rs., for the one on Rs. 150 " " temporarily Sanctioned, on account of that Department. I have proposed this Measure because in the first place I consider the Head Auditor of the Fixed Department, who must

of necessity be an Officer of Superior intelligence, and Experience, should not receive a lower Salary than Rs. 150 " " and Secondly, because the Auditor who is now Entrusted with the Supervision of the Audit of the Bills of the D. P. W. and to whom I have assigned the Salary of Rupees 150 " " allotted for that purpose, was especially Selected by me for that difficult duty, on account of his extreme efficiency, and his Services cannot be dispensed with by this Office.— I may also remark that the same officer in the Agra Office, receives Rups. 200 " ". I am further compelled to Solicit the addition to the Fixed Departt. of an Assistant Auditor and Accountant, on a Salary of Rups. 50 " ", to aid the 2d Assistant, who is now unable to audit the numerous Bills, and Conduct the Correspondence arising therefrom, with that Care and attention, which is essential in an Audit Office.—

14.

14. For the Pension Departmen I am also compelled to apply for an additional Assistant Auditor, on a Salary of Rupees 100 " ", the responsib duties devolving upon that Department in the Monthly Audit of no less than 13,000 Pensions, amounting in the aggregate to upwards of 20 Lacs of Rupees and in Conducting the correspon ence Connected with that branch, bein found, far too heavy for the Small portion of the Establishment, I have been able to assign to that Departt. In the event of the Sanction of Government being given to the appointment, I propose obtaining the Services of an experienced Pension Auditor from Agra.—

15. The only further increase, for which I deem it necessary to apply is a Monthly allowance of Rups 30 " " Similar to that given to the Audit Office at Agra, for Copying the Book of Establishment. This allowance I consider is absolutely necessary, if it be expected that these Returns

shall be laid before the Supreme Government, on or before the 1st August of each year, the whole time of the Copyists, now in the Establishment, being completely engrossed, by the Current Work.—

16. In submitting for the Sanction of Government, the revised Establishment, which I consider to be indispensable, to place the Audit Office on a really efficient footing, I beg to assure the Government, that, I have not been unmindful of the instructions, recently issued, on this subject, by the Supreme Government, and in order, that the Government may be enabled to judge of the moderate scale of Salaries, I have assigned to the several Officers on this Establishment, I would beg their especial attention to the accompanying List of the Establisht. of the Audit Office at Agra, which, altho' numerically less, considerably exceeds, in cost the Establishment.—

I have

Presidency	Cost of Establisht.
Madras ×	3,534 ×
Agra °	3,899.

× including the Estt. proposed for transfer to D. P. W.

° where Bills for the D. P. W. are not audited. —

I have proposed; In one instance only, have I ventured to solicit an increase of an Officers salary, and when it be considered, that I have no Uncovenanted Assistant and that a large portion of the duties which would otherwise devolve on an Officer of that Class, are now conducted by Mr. D'monte, the Government will I trust, see sufficient reason to support, with their strong recommendation, my application, that his salary be raised to Rupees 250-0-0.

17 In reviewing the numerical strength of my establishment, it must be borne in mind, that I had not the power of forming an entirely new establishment, suited to the altered circumstances of the Audit, but it became necessary to strengthen an old Establishment, a considerable portion of which, tho' well fitted for the duties of a post Audit, were unable successfully

to adopt the new System, which required a larger amount of intelligence, and activity, than many of them were found to possess; and not only had they to learn the new duties, connected with the Change of System, but an enormous amount of additional work was suddenly thrown upon the Establishment, by the transfer to it of the Audit of the whole Contingent Civil Expenditure, amounting annually to upwards of 8½ Lacs of Rupees † as ꝑ margin, the Audit of which, if performed at all, was formerly undertaken by the Sudr Court, the Revenue, Marine, and other Boards, the duty of this Office being simply to watch, that the Expenditure did not exceed the Sanctioned amount.— In the Judicial Department there certainly Could have been no real Audit, or Control as the account Particulars Containing the details of the Charges essentially necessary to the Audit, were never even furnished, to the Sudr Court. It must also be taken into consideration, that the Several Establishment of the Presidency especially those of the Educational and Postal Departments are in a State of Constant augmentation, thus greatly increasing the responsibilities, and labor of this office.—

† For 1856			
Judicial Contgt Expr.	2,79,812	14	"
Revenue Do. Do.	5,94,687	13	"
Total	8,74,500	11	"

18. If it be desired then, that the Civil Auditor shall in future, be in a position to exercise a real and efficient check over the Expenditure, on account of the Civil Charges of this Presidency; an augmentation of the present Establishment to the above Extent, will be found indispensably requisite. An audit office above all others, I beg to observe, requires, that the Establishment shall be fully equal, to the discharge of its responsible duties, it being essential, both to the interests of Government, and to the reputation of the Auditors, that no portion of their work, shall be hurriedly performed, and it is, in the firm conviction, (resulting from a minute personal examination of the

daily amount of work, performed by each Auditor, or my Establishment for some months) of the necessity of the augmentation I have proposed, that I now venture to solicit the support of the Local Government, to my present applications

I have the honor to be
Sir
Your Most Obedt Servt

F. Lushington
Civil Auditor

Civil Audrs Office
Fort St George
the 22d January
1857.

Compd
A. Dimble

Finᵈ Lʳ to Eng of 30 June
No 13 of 1857
Paras 2 & 10

Enclosd: 1. to letter

From

Civil Auditor

To

Chief Secy to Govt

D 22ⁿᵈ
R } Jany/57

No. 2467

F. 1857 D
No 43

F. 6 January

Financial 1857 Departᵗ
[illegible] Departᵗ

[illegible] · 3ʳᵈ March

Finᵈ Lʳ to Eng of 30
June No 13 of 1857
Paras 2 & 10

From

Civil Auditor

To

Chief Secy to Govt

S.E. 1.24

[illegible] 2 Encls.

D 22ⁿᵈ
R 23 } Jany/57.
26

No 43. No. 2467

19.

Submits the Revised Estt proposed for his Office in consequence of the introduction of the preaudit System in this Presidency, in obedience to the Ord of Govt No 1 of the 2ⁿᵈ Instt

C 28 Jany
R 31 "
C 27 Feb.
R 2 March

Detailed List of the Present and Proposed Additional Establishment of the Civil Auditor's Office. Fort St. George.

No.	Designation	Nature of Work performed	Salary Present	Salary Proposed
1	Head Assistant and	General Superintendent	210 " "	40 " "
1	Deputy Manager	To assist in Noting Appointments, Leave, Removals & all other changes requiring special care & attention, looking over G.O. Gazettes &c. &c.	" " "	40 " "
		General Department		
1	Indexer & Head Record Keeper	Index in alphabetical order, all letters received and despatched from the Office and maintain complete efficiency in arranging the records	100 " "	
1	Deputy Record Keeper	Registers the whole of the Correspondence received and sent, furnish all references, arrange the records, answerable for the safe delivery of the daily pro[illegible] to the parties concerned, and to note when returned.	60 " "	
1	Examiner	Of all Current Correspondence and Superintendent the Current Work	80 " "	
6	Current Writers	Copy all Current Letters, a[illegible] Statements Exclusive of the Copy mad[illegible] the purpose of being bound into vols. for [illegible] permanent record of Office and Copy al[illegible] Enclosures	127 8 "	
2 2 2	Assist. Record Keepers. Paper Sorters & Suppliers Cleaners	Register Bills, Personal allowances, Establishments, Contingents, Pensions, Statements, Check the No. of Vouchers received by the Post or accompanying a letter, arrange and file daily papers received back, supply references	76	
1 1	Compositor Stamper of Bills	Compose and Print all Circulars, Memorandums, Forms, &c. from this Office, Stamp all Bills Audit in all the Departments	10 " " 10 " "	
		Total	673 8 "	
		Establishment Exclusively for the Department Public Works.		
1 1 1	Assistant in charge Auditor & Examiner Assist. Do. & Calculator	Supervise the passing of all Salary Bills of Engineers including Civil Salary, Regimental allowance, Establishment, Extra Tent allowances, Salary of Covenanted Overseers and Establishments, Overseers and Assistant Overseers and Establishments, Travelling allowances, Revenue Surveyors, and Establishments and Tent allowance, Executive Officers and Establishments, and Conduct Correspondence Mahsonnt Establishment, Navy Batta Bills Officers, and Medic[illegible] Subordinate attached to Hill Tracts [illegible] and Establishments, and Sade[illegible] Charges.	150 " " 80 " " 40 " "	
		Fixed Department [illegible] Charges.		
	Auditor Presidency Bills	Ditto Salary Bills of all Civil Officers in the Presidency	120 " "	
			390 - -	

			390	"	"			
1	Ass.t & Accountant.	Presidency including Marine Board, Master Attendant, Chap[illegible] Chief Engineer, Superintending E[illegible] Judges Supreme Court, Sudder [illegible] Deputation allowances of Officers acting [illegible] the Presidency, Travelling D.o together with [illegible] their respective Establishments, Professor Medical College, and Assistants Pupils, College Establishment, Civil Medical Officers in the Provinces, Medical Subordinates attached to the Civil Departments Head Money to Medical Officers and Subordinates Travelling Batta to Medical Subordinates. Note all appointments, Certificates, Removals, Leaves, and Conduct all Correspondence.	"	"	"	50	"	"
1 1	Assis.t Auditor Assis.t & Countant.	Salaries of all the Covenanted and Uncovenanted officers with Travelling allowance Contract Charges, and the various description of Establishments pertaining to the Postal Department. In the Educational Brach. Salaries of Masters of Provincial Schools and Establishments, Office Rent, Zillah Schools, Talook Schools, Salary of Chief Inspectors and Establishments, Deputy Inspectors, and Sub Deputy Inspectors. Political Department, Residents Salary & Establishment, Stipend Pay Master Vellore and Establishment of Hyde[illegible] [illegible]pee of Palaconda, Khandyan Me[illegible]als Mysore and Masulipatam Treasury Establishments, Chaplains of Out Stations Establishments, Travelling and visitation Bills. Roman Catholic Chaplains and of other Presidencies Conduct all Correspondence. Note in a Book all occurrences for facilitating reference and Audit.	85 21	" "	" "			
1 1 1	Auditor of Judicial Charges Assis.t D.o & Examiner Accountant.	At present engaged in bringing up 3 years arrears, of fixed Audits which have accumulated on account of the old System. to check charges entered in the Memorandum (with the Journals prepared by the 2.d Assistants) with Government and other authorities for all the several branches of the Civil Department refers objectionable charges to the respective authorities for explanations and Copies of Orders.	120 80 35	" " "	" " "				At present engaged in working out the Arrears. Ditto Ditto
1 1	Assis.t Auditor Ditto & Accountant.	Salary of all Revenue Officers at Out Stations, Deputation allowance, Fixed Tent allowance, Extra Tent allowance, Travelling allowance, House Rent of all the Head Assistants, Land Revenue Establishments, Salt Establishments, Sayer Sea Custom, Moturpha, Stating Bungalow Establishments, and Sadrwaridt Charges &c.te,	80 40	" "	" "			
			851	"	"			

			851	"	"	
		Note all occurrences orders in a Note Book, Conduct all correspondence thereof				
1	Copyist	Copy all entry orders pertaining to the Fixed Department of the Office for record. Notes reports of all kind made to the C. A. Office regarding relinquishing and assuming charge of Officers &c.	17	"	"	
1	Assistant Auditor of Judl. Charges.	Examiners and pass salary Bills of Judges, Sub Judges, Principal Sudr Ameens and Moonsiffs together with their Office Establishments, Magisterial Establishment under Collectors, Inspector of Prisons, Judicial Establishment Kurnool Irregular horse, Military Police Establishments, Sadr ward charges of all these several Departments, and Travelling allowances of Judicial Officers, Note all occurrences in this Branch	35	"	"	
		Total	903	"	"	

Pension Department

1	Assistt. in Charge	Superintendant disposal of all description	120	"	"	
1	Auditor & Checker	of Bills, ie Pensions to families of deceased				100 "
1	Auditor & Registrar	servants unconnected with the Late Native	80	"	"	
1	Assistant Auditor	Pension Fund, Pensions and Charitable	60	"	"	
1	Examiner	allowances of a General Nature, Pensions of	60	"	"	
2	Accountants 1 @ 35/ 1 @ 20/	the Late Native Pension fund, allowances	55	"	"	
1	Copyist	charges to the Revenue Compensation in lieu of resumed Lands, Pagoda, and Mosque allowances, ditto in lieu of resumed Lands, and Privileges, Compensation for suppressed Manufacture of Salt, Carnatic Stipendiary Superannuation, General, Revenue, Judicial, Military, Marine, and Commercial, Note all authorities, Casualties, Conduct all Correspondence	12	"	"	
		Total	387	"	"	

Contingent Department

1	Senior Auditor	To Superintendant the business of this Department, and Conduct all Correspondence, and also	250	"	"	
1	Assistant to Do.	to look into all applications for leave of absence of Civil Servants & Uncovenanted officers draft reports on the same	45	"	"	[illegible]
			295	"	"	

			295	"	"		
1	Auditor	Assistant to Senior Auditor, audits all Bills of a Contingent Nature in the Revenue, Magisterial, and Judicial Branches, Note in all orders and Miscellaneous authorities	140	"	"		
1	Assistant Do	Engaged in bringing up the arrears of audit of Contingent charges of the Revenue, Magisterial, and Judicial Branch of 22 Districts for fuslies 1264/65. to check charges entered in the Memorandum with the Staff sanctioned by Government, Board of Revenue, Sudr Adalut, Marine Board, also Establishment charges sanctioned by the Chief Engineer Department Public Works charges for irrigation Emergent and occasional Works, and all Civil Buildings for repairs	80	"	"	/	Engaged in making out the arrears
1	Accountant.	To Examine and Calculations of all the account Particulars and vouchers received from 22 Collectors" in arrears for 1264 & 1265 Compare and Check Monthly with annual and to prepare Memorandums in detail of 12 Months charges for [illegible] audit	40	"	"	/	Ditto Ditto
1	Deputy Accountant.	To Examine and Calculate all Contin-	35				
	Do	-gent Bills Presidency and Out stations Connected with Magisterial & Judicial, Marine Board, Post Office, Indents &c and assist in Audit.	25	"	"		
1	Assistant Do	To Examine Calculations, and additions of all description of Contingent Bills as above described, assort duplicates, and file them.	31	8	"		
1	Assistant Do	To Examine Calculations and additions of Bills as above described.	24	8	"		
1	Assistant Do	Engaged in assisting in the bringing up of the arrears for 1263 fuslies 1264 and 1265. of 22 Districts.	21	"	"		Ditto Ditto
1	Copyist & Asst	Registers receipts and despatches of all Bills Indents letters &c Extracting items in Several Sections, enter Indents in Book for record. Examine Calculations and additions of bills. "	20	"	"		
1	Accountant & Copyist	Transcribe entry orders of Government Note authorities in a Book, furnish Copies of authorities to all the Assistants & occasionally to examine Calculations and additions of Bills	17	8	"		
			729	8	"		

			729	8	"	
1	Writer Copyist	Assist in the Current Work of the Depts.	10	"	"	
		Total	739	8	"	

Statement Department.

1	Assistant in charge	Superintend the	150	"	"	
1	Accountant	Compilers of Books of Establishments,	80	"	"	
1	Assistant Accountt	Nos 1. 2. 3. & 4. of Pension Statements for the	60	"	"	
1	Voucher Supplier	Court of Directors. Statements of Superannuation, Family & Armatic Pensions, and annual Civil Returns for the Govt. to the acctt. genl.	15	"	"	
1	Reviser of Returns	Revise the Returns & Statements, & Compiler of Statements, & to furnish Explanation	70	"	"	
1	Assistant Compiler	Compiler of annual and Quarterly Civil Lists Uncovenanted Service Lists, Absentee Fund and Travelling allowance Statements Lists relating to the distribution and disposition of the Civil Service.	60	"	"	
1	Ditto and Deputy Accountt	Compiler of Contingent Statements, Statements of Increase and decrease Statement for Military Auditor General Civil Armed Establishments, and Chief Engineers Establishments and several other Returns Called for by other Authorities.	50	"	"	
1	Assistant Accountt		35	"	"	
1	Assistt Accountt	Verifier of Services of applicants for Pension and increase of Salary assists in the preparation of Minor statements and when at leisure	19	8	"	
1	Writer & Calculator	Comparer and Calculator	17	8	"	
1	Writer	Ditto Ditto Ditto	15	"	"	
1	Do	Copy Book of Establishment	25	"	"	
1	Do	Copyist.	14	"	"	
1	Do	Copyist.	10	"	"	
1	Do	Copyist.	10	"	"	
			631	"	"	

Office Servants.

2	Mochee's (Dufters)	1 @ 8/12, and the other 8/4	17	"	"	
1	Head Peon		10	¼	"	
5	Peons @ 7. ea		35	"	"	
1	Sweeper, and 1 Toty.		8	"	"	
		Total	70	"	"	
		Grand Total Company's Rupees.	3404	"	"	230 " "

Civil Auditor's Office
Fort St George the
22d January 1857 ②

A. Lushington
Civil Auditor

Compd
A. Dimmle

Detail of the Establishment to the Agra Civil Audit Office.

No.	Designation	Monthly Amount of Pay	Monthly Total	Remarks
1	Uncr. Assistt to Civil Audr.		500 " "	
	Statement Departt			
1	Head assistant	330 " "		
1	Examiner	80 " "		
1	Ditto	70 " "		
1	Writer	50 " "		
1	Ditto	50 " "		
1	Ditto	30 " "		
1	Ditto	30 " "		
1	Ditto	30 " "		
1	Calculat	20 " "		
1	Writer	20 " "		
1	Ditto	16 " "		
1	Ditto	16 " "		
1	Ditto	16 " "		
1	Ditto	16 " "		
1	Ditto	16 " "		
1	Monthly allowance set apart for Copying the Books of Establishment in lieu of one Assistant	30 " "		
			820 " "	
	Contingent Audit Dept			
1	2d Assistant	300 " "		
1	Head Native Assistant	175 " "		
1	Assistant	100 " "		
1	Writer	70 " "		
	Carried forward	645 " "	1320 " "	

20	Brought forward	645	„	„	1320	„	„
1	Writer	50	„	„			
1	Ditto	50	„	„			
1	Ditto	35	„	„			
1	Ditto	35	„	„			
1	Calculator	35	„	„			
1	Writer	50	„	„			
					880	„	„
1	Writer	25	„	„			
1	Ditto	25	„	„			
1	Calculator	20	„	„			
1	Ditto	20	„	„			
					90	„	„
	Fixed Audit Dep^t						
1	3^d Assistant	200					
1	2^d Native Writer	80	„	„			
1	Writer	80	„	„			
1	Ditto	60	„	„			
1	Ditto	40	„	„			
1	Ditto	20	„	„			
1	Calculator	20	„	„			
					500	„	„
	Pension Audit Dep^t						
1	4^th Assistant and Offg. 3^d D^o	150	„	„			
1	Auditor	150	„	„			
1	Writer	70	„	„			
1	Ditto	50	„	„			
1	Ditto	35	„	„			
1	Calculator	30	„	„			
1	Writer	30	„	„			
1	Ditto	25	„	„			
45.	Carried forward	540	„	„	2790	„	„

20

45	Brought forward	540	„	„	2790	„	„
1	Writer	20	„	„			
1	Ditto	20	„	„			
1	Ditto	16	„	„			
					596	„	„
	Miscellaneous Dep^t						
1.	Indexer & Examiner	150	„	„			
1.	Current Writer	40	„	„			
1	Despatcher	40	„	„			
1	Record Keeper	70	„	„			
1	Assistant	30	„	„			
1	Ditto	20	„	„			
1	Ditto	18	„	„			
55					368	„	„
	Office Servants.						
1.	Teloger	11	„	„			
1	Ditto	6	„	„			
1	Duftry	10	„	„			
1	Ditto	7	„	„			
1	Ditto	[illegible]	„	„			
1	Jemadar of Peons	8	„	„			
1.	D^o of Burkundauzes	7	„	„			
8.	Peons @ 5/@	40	„	„			
8.	Burkundauzes @ 4/@	32	„	„			
2.	Firaushes @ 5/@	10	„	„			
1	Bheesty	5	„	„			
1	Sweeper	4	„	„			
					145	„	„
	Total Company's Rupees				3,899	„	„

(True Copy)

J. Lushington

Civil Auditor

Fin.l L.r to Eng of 20 Jun
No 13 of 1857
Paras 2 @ 10

Enclo. No 2
in a letter
from
Civil Auditor
To
Chief Secy to Govt
D/ 22d Jany 1857.
R/
No 2467

F 1857 D
In No 43

On P. 25

Financial Department.

No 124

Extract from the Minutes of Consultation
Under date 2d March 1857.

Read the following letters:

From the Mily Aud. General
(Dated 19 Jany 1857 - No 81)

From the Civil Auditor
(Dated 22d " - No 2467)

1. With his letter of the 22d January last ~~ultimo~~ the Civil Auditor submits a revised Scale of Establishment which he would propose for his whole Office, and which he considers necessary to carry out efficiently the system of pre-audit which has recently been introduced.

2. The Establishment

for the Civil Audit Office Sanctioned by the Govt. of India under date the 4th April 1856, on account of the Substitution of a monthly for an annual audit of the Civil Charges of this Residency, was of an aggregate cost of Rs. 2,817- or at an increase above the previous one of Rs. 767-8- per mensem.

3. On the 5th December last, the Govt. of India Confirmed as a temporary arrangement the Sanction given by this Govt. to an additional Establishment at an increased charge of Rs. 587 per mensem for the audit of the charges in the Department of Public Works, and for the preparation of certain Statements furnished to the Accountant General- thus raising the cost of the Establishment of the Civil Audit Office to Rs. 3,404-

4. The increase to the Establishment now applied for by the Civil Auditor is Rs. 230 per mensem- making the aggregate cost Rs. 3,634- but which may be reduced by Rs. *212 or to Rs. 3,422, if the charges of the Public Works Department be separately audited.

1 Auditor	Rs. 120 "
1 Assd. do	" 80 "
1 Voucher supplier	12 "
Total	Rs. 212 "

5. The proposed additions consist, in one instance only, of an increase to the salary of a Servant on the Establishment- viz: Rs. 40. to the Head Assistant & General Superintendent of the Office, whose pay it is recommended should be raised from Rs. 210 to Rs. 250 per mensem on

account of the extent of the duties devolving on him. For the reasons stated by Mr Lushington in paras 10. 11 and 18 of his letter, the Govt will recommend this application to the favorable consideration of the Govt of India.

6. To aid the Head Assistant and General Superintendent, the Civil Auditor requests permission to entertain at once, on a salary of Rs (40) Forty per mensem, an Assistant, whom in his detailed List of the Establishment he has classed as Deputy Manager, and whose services are represented to be very urgently needed. The Govt authorize the entertainment of this servant, subject to the confirmation of the Govt of India.

The

7. The other items of increase are an Assistant Auditor & Accountant for the Department of Fixed Civil charges on a salary of Rs. 50 and an additional Assistant Auditor for the Pension Department on a salary of Rs. 100 per mensem. The necessity of these additions is sufficiently shown by the Civil Auditor in paras 13 and 14 of his letter and the Govt fully approving of the general proposals will strongly recommend them for the sanction of the Govt of India.

8. It is observed that the Civil Auditor has in para 15 applied for a monthly allowance of Rupees (30) Thirty, similar to that given to the Audit Office at Agra, for copying

the Book of Establishments. This allowance he considers absolutely necessary, if it be expected that the Returns shall be laid before the Supreme Govt by the 1st August of each year. It does not however appear that this further increase is included in the proposed additions to the Establishment of the Civil Audit Office of which a detailed List has been submitted. If the allowance applied for is to be a permanent grant, the Govt desire that it may be included in the application to be laid before the Govt of India, which the Civil Auditor will now prepare and submit in the prescribed tabular form, showing in detail the Establishment as sanctioned by the Supreme Govt on the 4th April and 5th December 1856,

and

and that now proposed and approved by the Govt.

9. In the letter in the Public Works Department dated 4th December last para. 13 this Govt adverted to the importance of the duty of auditing the Public Works accounts and the attention which required to be devoted to it, and strongly recommended to the Govt of India that it should be placed under a separate Officer, as had been done with good results in the Commissariat Department of this Presidency. To this communication no reply has yet been received, and the attention of the Supreme Govt will be called to the subject when submitting the revised Scale of Establishment for the Civil Audit Office.

It

10. It appears from the Military Auditor General's reply to the enquiry made in the last para of the letter from the Govt. of India dated the 5th December last that no reduction can be effected in his Office Establishment on account of the transfer to the Civil Auditor of the audit of the charges of the Public Works Department which had hitherto been conducted in the Military Audit Office. the Establishment of this Office having been fixed on its present scale long before the creation of the Public Works Department.

Copy to Civil Auditor. Despd.

Finl. Dt. to Eng of 30 June
No. 13 of 1857

Para 2 & 10

18 @ 20.

To Depy Com 3rd March
Financial 1857 Departt.

No. 124

Extract Mins: of Cons:

2d March/57

Further letter from the Civil Auditor of 3 March/57 No 105

c 27 Feb
R 2 March