M.R.,O. 1—82,400—22-11-30.

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 350-1 Press ~~Mis.~~

Dated 18. 6. 1857

B-no-7-9. 1242

Not to be folded or roughly handled

No. 7. From the Accountant General; to the Chief Secretary to Government, dated 7th May 1857, No. 9.

SIR,

I have the honor to acknowledge the receipt of Extract from the Minutes of Consultation, dated the 4th Ultimo, No. 205, on my proposition of retaining a portion of the Government Agency Establishment, for any further remarks I may desire to offer.

2. From the very different points of view in which we regard the subject under discussion, contingencies being blended with realities, suggested modifications being taken as involving cession of establishment which it was my aim to strengthen, its pleaded inadequacy to specific work being met by,—"it is very expensive as it is;" I despair of our coming to any clear understanding so long as the old ground of discussion is maintained.

3. With the permission of Government, therefore, I will cease to argue upon the past. I will suppose the Government Agency Establishment to have been disposed of and the gain from its dissolution placed in the coffers of the State. Still the increase of 160 Rupees is not the less needful to the Accountant General's Office. I will just advert here generally to the circumstance* noticed by Government in para: 12 of their Minutes of Consultation under reply, and in which they have taken up new ground. About 30 years ago the expense of the establishment of the Office of Accounts and Finance was per mensem about Rupees 15,500, or per annum Rupees 1,85,000* including both the salaries of the Covenanted Officers and the Establishment, whereas it is now Rupees 14,176 per mensem or Rupees 1,70,112 per annum, as shewn in para: 12 of the Minutes of Consultation. Thus it is evident that the present expense is less than what it was about 30 years ago, by about Rupees 15,000 per annum. Notwithstanding that the that the business of the Office has considerably increased in several respects, and that various new and additional work has been added, as set forth in the Memoranda Nos. 1 and 2, which I had the honor of submitting to Government with my letter of the 3rd March* last.

*"*It is true that the amount which the Accountant General seeks to retain is not large, being only Rupees 160 per mensem, but his establishment, as it is, is very expensive. It was Rupees 7,941 a month, before the late augmentation which added Rupees 435, making the whole Rupees 8,376, and this is independent of the Covenanted Officers, whose aggregate pay is Rupees 5,800, raising the whole to Rupees 14,176 per mensem, or Rupees 1,70,112, more than 1½ Lac of Rupees per annum.*"

*1828-29 *Covenanted Officers per annum, Rupees* 90,000.
Establishment..... ,, 95,028.
Total Rupees ... 1,85,028

And in Extract Minutes of Consultation of 23rd April 1857, No. 314, the examination of the Accounts of the Dewan has now been allotted to this Office.

*No. 393.

4. This circumstance, to which I only make general allusion here, ought, I respectfully submit of itself to suffice for the removal of the scruples of Government; and induce them to sanction the small increase, now applied for, of Rupees 160 per mensem.

5. If I say that I have no desire to increase the public charge unnecessarily, and that I have the interests of Government as much at heart as Government themselves have, it may be taken as a meaningless statement. But if I support that statement by fact, Government will believe that I am not speaking at random. Within the present year I have reduced the Establishment of the Supreme Court Department of my Office, in which Department the work has diminished, to the extent of 65 Rupees per mensem. I did not think it worth while before to bring this to the special notice of Government, but I reported it to the Civil Auditor, in conformity with the orders contained in Extract Minutes Consultation, dated the 14th January last.

(Signed) G. L. PRENDERGAST,
Accountant General.

No. 8. ORDER THEREON, No. 350; dated 18th June 1857.

The Right Honorable the Governor in Council resolves to forward the foregoing letter and the previous correspondence on the subject to the Government of India, and for the reasons therein urged to recommend for their sanction the present proposition of the Accountant General to be allowed to retain out of the Establishment of the late Government Agency the sum of Rupees (160) one hundred and sixty per mensem, but as this amount is stated to be absolutely required to meet the increasing duties of his Office, and as the period for which the retention of the Establishment attached to the Agency Department has been allowed by the Order of the 9th March last, No. 133, will expire on the 26th Instant, the Government resolve to authorize the portion applied for being appropriated in the manner proposed, pending the orders of the Supreme Government.

Ordered that the Accountant General be requested to submit, without delay, an application for the above increase to his Establishment in the Form prescribed by the late orders of the Government of India, and that the following letter be despatched.

No. 9. To the SECRETARY to the GOVERNMENT of INDIA, dated the 18th June 1857, No. 351.

SIR,

On the 8th January 1856, Mr. Prendergast, the Accountant General, applied to this Government to recommend, for the sanction of the Government of India, certain proposals involving an increased charge, both permanent and temporary, in his Office Establishment.

2. This Government approving the same, they were submitted to the Supreme Government under date the 16th February following, whose orders were conveyed in Mr. Secretary Lushington's letter of the 22d March, No. 185.

The proposals of the Accountant General were three:

1st. A permanent increase in the office to the extent of Rupees 635 per mensem, as specified in the margin.*

	Rs.
An Assistant to superintend preparation of Statements A to F annually required, as per resolution of Supreme Government in Financial Department, 11th August 1855	200
Two Indexers and one Accountant to meet the general increase of business in all Departments	315
Two Accountants for the Public Works Department.	120

2nd. A temporary increase of Rupees 300 a month for the preparation of a "Manual" of Accounts; the sum to be drawn till the "Manual" should be completed.

3d. Liberty to reorganize his establishment, the number of all grades to be reduced from 158 to 139, and the saving thereby effected to be applied to augmenting the salaries of such Clerks as were retained.

3. The Governor General in Council was pleased to sanction the *first*, with the exception of the charge of Rupees 200 a month for the additional Assistant, which was disallowed. The *second* was negatived, and the *third* approved generally; it being stipulated however that the paucity of hands under the revised system should not, at any future period, form a plea for an increase in the Establishment, and that in lieu of Rupees 700, the salary of the Uncovenanted Assistant should go as high as 500 Rupees a month only, the difference to be made use of in strengthening the establishment of junior Clerks.

4. I am now directed to submit copies of some further letters from the Accountant Genera and of the orders of Government thereon. His present proposition, it will be observed, is, to be allowed to retain out of the Establishment* of the late Government Agency (which was abolished on the 27th January last and the Accounts of which are now being rapidly closed) the sum of Rupees 160, the same being absolutely required to meet the increasing duties of his office.

From Accountant General, 30th December 1856, *No.* 327.
Extract Minutes Consultation, 3d February 1857, *No.* 66.
From Accountant General, 3d March 1857, *No.* 393.
Extract Minutes Consultation, 4th April 1857, *No.* 205.
From Accountant General, 7th May 1857.

* *Rupees* 317 *per mensem.*

5. The Governor in Council, it will be seen, has twice called for explanation on the proposed charge, and has been led to combat the necessity for the same. He cannot, however, refuse to pay attention to the deliberately expressed opinion of the Head of the Office of Accounts, that the sum is imperatively called for; and I am accordingly to request sanction for its disbursement‡, a tabular application accompanies.

‡ *Which the Accountant General has in the meanwhile been authorized to incur, pending the receipt of the Supreme Government's Orders.*

6. The chief points urged by the Accountant General are: that the business of the Agency comes back to his office in other shapes, throwing much additional labour upon it, more especially in the Bond Department, that the sum of Rupees 200 which the Government of India, refusing to the Uncovenanted Assistant, directed should be applied to an increase in the establishment of junior Clerks, has not yet become available, as the reorganisation of the office, from which the sum was to be realised, has not taken place, the same indeed being dependent on a great number of contingencies and not a measure which could be carried out off hand: that, finally in his original application of the 8th January 1856§, he expressly mentioned (para: 55), with reference to the abolition of the Agency ordered to take effect in January 1857, his intention of proposing further re-classifications, from the fund, that is, that would then to disposable for that purpose. He also takes occasion to remark that he has lately effected a reduction of 65 Rupees a month in the Supreme Court Department, consequently upon a decrease in its labour. The other Departments, however, continue extremely overtasked, in proof of which he exhibits some details in the Memoranda attached to his letter of the 3rd March, the last five Accounts enumerated in which have devolved on the Office since the commencement of the last year.

§ *An enclosure in the letter of the Government, dated 16th February* 1856.

(Signed) E. MALTBY,
Acting Chief Secretary.

Exd. J. A. Wilson.

3

In Dft to Cons: 23 June

Financial 1857 Departt

No. 357

To

The Secretary to the

Govt. of India

dy 18th June 1857

Financial Department

N° 221.

From The Accountant General

Dated 7th May 1857.

For Orders.

The Statements of the Acct Genl comparing the Expenses of this Office how & 30 years is a very strong fact in his favour.

Cant have really nothing to go upon wherewith to test these points - but the opinion of the

Head of the Department. I
am prepared to support the
proposed Despatch for the Court
of Directors.

H

Fin. Departt. 5.

No. 350

Extract from the Minutes of Consultation
Dated 18 June 1857

Read the following
letter from G. L. Prendergast, Esquire Accountt.
General.

Fort William 7th May 1857
No. 7.

The Right Honble
the Governor in Council
resolves to forward the
foregoing letter and the
previous correspondence
on the subject to the
Government of India, -
and for the reasons
therein urged to re-
-commend for their sanc-
-tion the present pro-
-position of the Account-
-ant General to be al-
-lowed to retain out of the
Establishment of the
late

Lake Government Agency
the sum of Rs 150 per
annum - but as this
amount is stated to be
absolutely required to
meet the increasing duties
of this Office and as the
period for which the
retention of the Esta-
blishment attached to
the Agency Department
has been allowed by the
Order of the 9th March
last No 133 will expire
on the 28th Instant, the
Government resolve to
authorize the portion
applied for being
appropriated in the
manner proposed, pending
~~pleasure to be~~
~~communicated~~ of the
Supreme Government.

Ordered that the
Accountant General be
requested to submit an
application for the
above

pending the orders

without delay

LIST of Papers sent in Circulation with a letter from the Accountant General dated 4th May 1837

No.	Date.	From whom.	Subject.	Remarks.
	1837			
20	May 5	Accountant General	Submits the annexed application for the sum of Rs 150 per annum for the Office of Agency Interpreter at Lake Ma-Ha-Ma-Ha-Ma-Ha-

No.	Date.	From whom.	Subject.	Remarks.
			Assistants for the reasons set forth in his letter, pending the receipt of the orders of the Govt. of India and solicit their sanction to this measure & to the several arrangements proposed by Mr Prendergast for improving the efficiency of his Office - the increase involved in them being Rs 638: per mensem above the cost of the present Establishment.	
	1886.			
44	Jany 25th	Sy: Asst: General.	Reporting certain references by Telegraph to and from the Finl: Secty: at Calcutta respecting Returns required for Finl: Review and soliciting immediate Sanction of Govt: for the salary of Rs 200 for the additional Uncovenanted Assistant and for 300 Rs temporarily required by above letter of 8th Instant	
71.	Feby 13th	Sy: Imp: Cons:	Granting temporary sanction accordingly and referring to Mr Prendergast's intention to prepare a manual presume that in this compilation the changes now making in the District accounts will be fully considered -	
185.	March 22nd	Secty: to Govt: of India	Sanction the additional Establishment applied for by the Sy: Asst: Genl: excepting the appointment of an assistt for the preparations of the Statements required for the Finl: Review for which appt: it is doubted whether any necessity exists - Are willing to sanction the re-arrangement of the Asstt Genls: present Establt on the understanding that the reduction in the number	
			bers will not furnish ground of application for an increase hereafter - Make exception to the Salary of the Head Assistant, and request that it be reduced from 700 to 500 Rs, the remaining 200 Rs being allotted to additional Junior Clerks.	
174	April 22nd	Sy: Imp: Cons:	In communicating the sanction conveyed in the foregoing letter to the Secty: Asstt Genl, directs that the services of the Assistts employed in the preparation of the Statements required for the Finl: Review be discontinued on the receipt of these orders and that in the re-arrangement of his present Establishment the Salary of the Head Assistant be fixed at Rs 500, and the remaining Rs 200 disposed of as desired by the Govt. of India, and also that the disbursement of Rs 300 for the preparation of a Manual of Instructions and Forms shall cease at the same time and request Mr Prendergast's attention to the suggestion of the Govt of India that it would be preferable to encourage one of the Assistants in his office to print such a work on his own account, on the promise of a certain number of copies being taken by Govt:	
321.	June 11th	Sy: Asstt General.	Reiterates his request that 700 Rs be granted to R. C. Moorosaneem Moodelly, and that it be regarded as special personal allowance and that his successor will receive only the 500 Rs and the remaining Rs 200 will then be employed in the entertainment of one or two additional Junior clerks.	
297.	June 24th	Sy: Imp: Cons:	As the Supreme Govt: have deliberately refused to sanction a higher rate of Salary than Rs 500 to the Head Uncovenanted Assistant	

No.	Date	From whom	Subject	Remarks.
	1856.		Assistant, declines making any further reference to them on the subject.	
722.	Decr. 30th	Accountant General.	Representing the principal changes made in his Office Establishment owing to the suppression of the aid solicited in letter to Govt. 19th Jany. last, and submitting for sanction a Tabular Statement shewing the former Scale of Establishment, the Scale sanctioned by order of Govt. 22nd April 1856. and the Scale now proposed to be sanctioned also describing the arrangements desirable consequent on the abolition of the Govt. Agency and proposing that of Rs 317 of the Agency Establishment this to be retained as absolutely necessary to secure the efficiency of other Departments of the Office in consequence of the extensive increase of business as explained in letter of 8th January last, the remainder Rs 187 being given up by Govt. on the cessation of the Agency business to wind up which will take up about four or five months more.	
1857.				
66.	Febry 4	3rd Ex. Mem. Cons.	Do not feel at liberty to sanction that part of the arrangement proposed by the Accnt. Genl. which involves the continuance of any part of the Agency Establishment, and are not prepared to recommend this to the Govt. of India, until further explanation regarding the duties and actual strength of the Agency Dept. and on other points connected therewith, and with regard to the increase of business in the Office observe that this has been already represented to the Govt. of India & formed the ground on which the extra Establishment of Rupees 435. was sanctioned.	
85.	Febry 23rd	Accountant General.	Explaining the necessity of the retention of the Govt. Agency Establishment for four or five months after the cessation of business in that Department, and requesting that the Civil Auditor may be authorized to pass the pay abstracts for the Establishment of this Office including the Agency Establishment for the period in question.	
133.	March 4th	Ex. Mem. Cons.	Authorize the Establishment attached to the Govt. Agency Dept. being retained for a period not exceeding five months from the 27th Jany. last.	
10.	March 3rd	Accountant General	Submits for consideration of Govt. explanation on the points called for in Ex. Mem. Cons. 3rd February last No. 66.	
11	April 4th	Ex. Mem. Cons.	Review the foregoing letter, and observe that the case stood to Govt. to stand thus until lately the Agency Dept. has had Rs 223. worth of servants more than belonged to it and that consequently the Genl. Office is, and will be, by so much stronger than before the Agency ceasing. In reference to Mr. Vanderzant's Remark that it cannot be argued that	

	Date	From whom	Subject	Remarks.
			that the subordinate establishment is at present Rs 200 more than what he considered, when writing his letter of 8th January 1856, to be sufficient, are of opinion that all he says on the subject does not rebut the fact that the Acct. Genl. was prepared to make reductions in his Office Establishment to the extent of Rs 200 for the sake of raising the pay of one particular Head Servant, and that his establishment therefore was and is, so much stronger than he deemed absolutely necessary. Observe further that his present Proposal to retain Rs 160 of the Agency Establishment is attended with a further expense or, which amounts to the same thing, with the partial absorption of a saving which would otherwise have been effected notwithstanding his declaration in the letter above quoted. The Acct. Genl argues that the business of the Agency has not wholly ceased in consequence of its abolition but that it has been merely transferred to other Depts. of this Office. Admitting this, the question is, does the work which has been transferred to other Depts. exceed that which can be performed by the Servants of a cost of Rs 223 who have been, or are to be, transferred also. If not it does not appear why any excess should be allowed. Remark that tho' the amount which the Acct. Genl seeks to retain is not large, his Office Establishment as it is, is very expensive, amounting to more than 1½ lack of Rs per annum, in regard to what Mr. Prendergast says as to the extent to which the people at his Office are worked, observe that the practices to which he refers do not obtain at the Government Office.	
221.	May 7th	Accountant Genl.	In reply to the above extract states that he has reduced the Establishment of the Supreme Court Dept. of his Office to the extent of Rs 65. in consequence of work being diminished to that extent in that Dept. and submits that the additional work added to his Estbt. as set forth in the Memoranda 1 & 2. forwarded with letter of 3rd March last No 393 ought to suffice to remove the scruples of Govt. and induce them to sanction the small increase now applied for, namely Rs 60 per mensem.	

A. Begbie

5.

above increase to his
Establishment in the
Form prescribed by the
late Orders of the
Government of India.
and that the following
Letter be despatched.

To
The Secy. to the Government of
India.

(Here enter $8.1.)

Ellis

12 Copies

Copy to the Accountant General } Despd. 18th
" to the Civil Auditor Despd. 30th

Thos. Dineard

Disp^d 30^th Sept^r 1857

Financial Dep^t

No. 351

~~[illegible]~~.

From the Chief Secretary
to the Secy. to the Gov^t of India
F. D.

Sir.

On the 8^th Jan^y 1856, Mr Prendergast, the acct Genl applied to his Gov^t to recommend, for the sanction of the Gov^t of India, certain proposals involving an increased charge, both permanent & temporary, in his office Estab^t.

2. This Gov^t approving the same, they were submitted to the Supreme Gov^t under date the 16^th Feb^y following, whose orders were conveyed in Mr Secretary Lushington's letter of the 22^nd March - No 185.

The proposals of the acct Gen^l were three.

1^st. A permanent increase in the office to the extent of Rs 625 per mensem, as specified in the margin.

2^nd. A temporary increase of Rs 800 a month for the preparation of a 'Manual' of accounts; the sum to be drawn till the Manual' shd be completed.

3^d Liberty to reorganize his Estab^t, the number of all grades to be reduced from 158 to 139, and the saving thereby effected to be applied to augmenting the salaries of such clerks as were retained.

To an Asst to Superintend preparn of Statements A to F annually required, as per Resolⁿ of Supreme Gov^t in Financ. dt 11^th Aug^t 55	Rs 200
Two Indexers & one Asst to meet the general increase of business in all Depts	315
Two Accts for the Public Wks	120

Subject: Increase of Establishment in the Financial Department

No. 350

Abstract of Corrs

1 to 3 Sept^r 1857

Cancelled

4 to 8 Sept^r 1857

4 — 8

C 18 June
R 18—

3. The G.-G.-in-C. was pleased to sanction the first, with the exception of the charge of Rs 200 a month for the addl Asst, which was disallowed. The second was negatived, and the third approved generally; it being stipulated however that the paucity of hands under the revised disposition shd not, at any future period, form a plea for an increase in the Estabt, and that in lieu of Rs 700; the delay of the Uncovenanted Assistant shd go as high as 500 Rs a month only, the difference to be made use of in strengthening the estabt of junior clerks.

4.- I am now directed to submit copies of some further letters from the Accountt Genl & of the orders of Govt thereon. In this present proposition, it will be observed, it, to be allowed to retain out of the Estabt of the late Govt Agency (which was abolished on the 27th January last & the accounts of which are now being rapidly closed) the sum of Rs 160, the same being absolutely required to meet the increasing duties of his office.

5. The G.-in-C, it will be seen, has twice called for explanation on the proposed charge, & has been led to

From Accountt Genl
30th Decr/56 - No 327
Govt. Genl.
3d Feby/57 - No 66
From Accountt Genl
3d March/57 No 293
Govt. Genl. of
9th April/57 No 205
From Accountt Genl
7th May/57.

Q. 8-2-57 Jan minutes

† which the Accountt Genl has in the meanwhile been authorized to incur, pending the receipt of the Supreme Govts orders.

combat the necessity for the same. He cannot, however, refuse to pay attention to the deliberately expressed opinion of the Head of the Office of accounts, that the sum is imperatively called for; and I am accordingly to request sanction for its disbursement, † a Tabular Application accompanies.

6. The chief points urged by the Accountt General are; that the business of the Agency comes back to his office in other shapes, throwing much additional labour upon it, more especially in the Bond Deptt: that the sum of Rs 200 which the Govt of India, refusing to the Uncovenanted Asst directed shd be applied to an increase in the establishment of junior clerks, has not yet become available, as the reorganisation of the office, from which the sum was to be realised, has not taken place, the same indeed being dependent on a great number of contingencies & not a measure which can be carried out off hand: that, finally, in his original application of the 8th* Jan 4/56, he expressly mentioned (Para 55), with reference to

* am enclosure in the Letter of this Govt dated 16 Feby/56.

the abolition of the agency ordered to take effect in January /57, his intention of proposing further reductions from the fund, that is, that which were to be disposable for that purpose. He also takes occasion to remark that he has lately effected a reduction of £5 per month in the "Supreme Court" dept; consequently upon a decrease in its labours. The other Depts, however, continue extremely overtasked, in proof of which he exhibits some details in the Memos attached to his letter of the 3d March, the last five accounts enumerated in which have devolved on the Office since the commencement of the last year.

For 8th George,
18 June, 1857

Have ll
D.T.
8/7-57.

Further letter from the Accountant General 31 Aug/57

Rec'd 2 Sept. 1857
Replied 23 Oct/57 &c.

No 351

Treasury to Comrs of Customs
Commercial Dept
Dated 1857

Comrs Letter to Treasury
Commercial Dept
20 December 1857

Paid 2 Cts.

Copy to the Clerk of Reports

18 June