

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 568

Press
~~Mis.~~

Dated

11. 9. 1857

13-14-14

Not to be folded or roughly handled

Fort Saint George, Financial Consultation, 15th September 1857.

No. 13. From C. HUGH LUSHINGTON, Esq., Secretary to the Government of India ; to the Acting Chief Secretary to the Government of Fort Saint George, dated 21st August 1857, No. 3440.

SIR,

I am directed to acknowledge the receipt of your letter, No. 410, dated the 10th Ultimo, stating that instructions have been issued by the Government of Fort Saint George to carry out the orders contained in the Financial Resolution of the 8th May last, No. 2130, regarding the introduction of a uniform system of Account in the several Presidencies and forwarding a letter from the Accountant General at Madras in which that Officer again strongly objects to the proposed change in the system of Account.

2. This letter the Right Honorable the Governor General in Council observes, does not appear to have been written after a consideration of the views stated in the letter of the Accountant General to this Government, dated the 23rd April 1857, a copy of which was forwarded to the Government of Fort Saint George with the Financial Resolution above referred to ; nor does it, in His Lordship in Council's opinion, refute any of the grounds upon which the determination of this Government to introduce the Bengal system of Account at Madras was founded.

3. There are some points of the Accountant General's letter, however, which seem to this Government to require explanation, and I am desired to observe as follows.

4. It is stated in the 4th para : of the Accountant General's letter that "several of the Collectors and Paymasters complain of their Establishments being
* *Easy because well practiced.* overtaxed with business, notwithstanding the present easy* method of preparing Accounts, owing as stated by them to the introduction of the pre-audit system, the Establishment of the Electric Telegraph, the extension of the Public Works, &c., &c."

5. It is not clear how the pre-audit system can lead to any increase of work, and the Governor General in Council will be glad to be informed how this comes about.

6. Again, in para : 6 of his letter, the Accountant General at Madras remarks "several of the Paymasters and Collectors suppose that by the introduction of the Account Current Form they will be relieved of the duty of furnishing this Office for the use of the Honorable Court of

Directors, with the usual duplicate Journals and Ledger, but this is an error ; when the Account Current Form prevailed, it was the practice to transmit to the Honorable Court of Directors Annual Abstracts* of the receipts and disbursements, and if the Government of India think fit to enforce the same system again at this Presidency, it will be necessary to send to the Honorable Court, Abstracts, as of old, in lieu of the duplicate Journals and Ledger.

7. It is true, His Lordship in Council remarks, that Annual Abstracts (or as they are called in Bengal Annual Treasury Accounts) will have to be forwarded to the Court, but he thinks there is enough in the report of the Accountant General to this Government, dated the 23rd April last, to show that the work in the Subordinate Offices must be reduced under the Bengal system ; and I am directed to add that such a reduction is looked for.

8. On the whole, it appears to His Lordship in Council, that the Bengal system of Account is imperfectly understood by the Officers at Madras, and that it would be advisable to send down Officers from this Presidency to Madras, in order that they may explain the Bengal Account and Audit system more accurately and practically. The Officers whom His Lordship in Council proposes to depute on this duty are, the 3rd Assistant to the Accountant General to this Government, the Assistant Civil Auditor and one of the Native Officers in the Accountant General's Office. But before issuing any orders on the subject, His Lordship in Council requests to be informed whether the Right Honorable the Governor of Fort Saint George in Council, would wish to have these Officers sent down as proposed.

(Signed) C. HUGH LUSHINGTON,

Secretary to the Government of India.

No. 14. ORDER THEREON, No. 568 ; dated 11th September 1857.

Ordered to be communicated to the Accountant General for his observations.

Exd. J. A. Wilson.

No 568

Ordered to be com.

transmitted to the Accountant
General for his observations.

Wm

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For H. George }
11th Sept. 1857 }

To the Acct^l General. Dispd 11th