M.R.O. 1—39,600—16-10-20.

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 11—13 Press Mis.

Dated 10 - 1 19 .

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[CONFIDENTIAL.]

OFFICES OF ACCOUNT.

THE Offices of Account, under the Supreme Government, and the four subordinate Governments, are shown in the margin.

			Rupees.
Government of India		Accountant	42,000
		Assistant	18,000
		Ditto	12,000
		Ditto (Uncovenanted)	2,666
Ditto	Bengal	Accountant	36,000
Ditto	N. W. Provinces	ditto	36,000
		Assistant	2,430
Ditto	Madras	Accountant	24,000 *
		Deputy	24,000 †
		First Assistant	10,200
		Second ditto	8,400
Ditto	Bombay	Accountant	40,000 ‡
		First Assistant	15,000
		Second ditto	10,200
Civil Auditor,	Bengal		30,000
		Assistant (Uncovenanted)	8,400
Ditto	N. W. Provinces		18,000
Ditto	Madras		12,102·7
Ditto	Bombay		24,000
		Assistant (Uncovenanted)	8,400
Sub-Treasurer,	Bengal		36,000
		Assistant (Uncovenanted)	8,000
Ditto	Madras		24,000
Ditto	Bombay		30,000 §

* Ordered to be reduced to 36,000. † Ordered in 1848 to be reduced to 18,000.

‡ Ordered to be reduced to 30,000. § And fees, 3,600.

The Office of Accountant General to the Government of India was established, under the orders of the Hon'ble Court, dated 8th August 1833, paragraph 18 of which fixed the salary at Rupees 42,000. A salary of Rupees 50,000 had been recommended by the Supreme Government, on the ground that inducement must be held out to Officers to enter, and remain, in the Department of Accounts, the duties of which are irksome, and in which the prospect of promotion is very limited. It was also represented that the position and duties of the Accountant General for the Supreme Government were such that a lower salary would not be commensurate with his great responsibilities. The Hon'ble Court, however, were of opinion that a salary of Rupees 42,000 was fully adequate, and expressed a desire that, for some time to come, no further alterations in the Department of Accounts should be proposed.

The Office of Accountant to the Government of India, assuredly, is a very arduous and responsible post, and the remuneration should be such as will secure the services of a person competent, not only to superintend the details of the Office, but to assist the Government with valuable advice in matters of Finance. I find, in many places, opinions recorded, that it is necessary men should join the Accountant's Department early, and continue in it, in order to obtain efficiency; but I have great doubts of the Accountant's Office being a good School, in which to train an Accountant General. There is too much of routine, too much respect for good-for-nothing old customs. There are few, if any, opportunities of acquiring familiarity with large financial questions. I not only, would not confine the higher appointments to persons trained in the Accountant's Office; but I would throw them open to all. We still carry about Treasure in carts from Station to Station. If a man worth a hundred thousand pounds, with Rupees 5,000 worth of Bank of Bengal Notes in his pocket, wants 100 Rupees at Simla, he must pay three per cent. for it. When a high public Officer draws his salary, he must send a peon to bring it, and keep a guard to look after it. We are certainly behind in Financial Art, and I attribute

the backwardness, in no small degree, to the notion that such training as Bankers' Clerks have, makes good financiers, and to these appointments being always filled by Covenanted Civilians, who have had the training and experience of the Accountant's Office, or no training and experience at all.

Forty-two thousand Rupees having been considered by the Court fully adequate, when all salaries were on a more liberal scale, I think the Accountant General's salary must be reduced to Rupees 30,000, and I would strongly recommend that the Office be declared open to all in India and England.

ACCOUNTANT TO THE GOVERNMENT OF BENGAL.

Previous to the separation of the Accounts of the Government of India from the Bengal Accounts, in 1854, the Accountant received Rupees 36,000 per annum, and after the separation, the salary remained the same. Though relieved of the Accounts of the Supreme Government, the remaining duties were considered so onerous and important, that the Supreme Government, in their letter of the 16th October 1854, distinctly recommended that the salary should be allowed to stand. The orders of the Court being silent on the subject of the allowances of the Accountant to the Government of Bengal, the salary is still Rupees 36,000.

There certainly are cogent reasons why the Accountants should be liberally dealt with. The authority the Accountant exercises, is considerable. All Officers in charge of Treasuries are expected to comply with the instructions they may receive from his Office; and it is remarked, with truth, by the Finance Committee of 1842, that a considerable salary has much effect in securing subordination. Opportunities of promotion are much fewer than in other branches of the Service, the duties are for the most part extremely uninteresting, while regular attendance during Office hours is insisted on with unusual strictness. In many cases, the Accountant must exercise an independent judgment, for which he assumes the entire responsibility. Many other reasons might be given for maintaining the Accountants in a respectable position, with relation to Officers in other Departments; but it is unnecessary, the propriety of such a course having been laid down by the highest authorities.

As regards salary, the Accountant General to the Government of India will stand below the Judges of the Sudder Court, and above the Commissioners of Revenue. If the salary of the Accountant to the Government of Bengal continues to be Rupees 36,000, he will receive more than Commissioners of Revenue and Police. I do not think the Accountant to the Government of Bengal should be remunerated on a higher scale than those Officers. No large questions of Finance will come before him. His duties will, in every respect, be of a much less responsible nature than the duties of the Accountant to the Government of India. I think a salary of Rupees 30,000 per annum will be ample for this Office.

ACCOUNTANT to the GOVERNMENT OF THE NORTH WESTERN PROVINCES.

The Accountant to the Government of the North-Western Provinces receives, at present, Rupees 30,000 per annum. On the 22nd November 1843, the Supreme Govern-

ment resolved that, on the occurrence of a vacancy, the salary should be reduced to Rupees 32,000. Since the Annexation of the Punjab, the responsibilities of the Office have been greatly increased. The Accountant gives a very elaborate statement of the duties of his Office, showing that the number of Treasuries has increased from 48 to 73, and that the Correspondence has quadrupled. It is now no less than 25,473* letters a year. But, under the orders of the 11th July 1856, the Punjab Accounts are to be separated from the Agra Accounts, and a separate Office of Account established at Lahore. By this arrangement, the labor and responsibility of the Agra Office will be considerably decreased, and the orders of the Supreme Government, of the date mentioned above, intimate that, on the occurrence of a vacancy, the salary must be reduced. When the Accountant to the Government of the North Western Provinces shall have been relieved of the Punjab Accounts, I think a salary of Rupees 24,000 will suffice.

ACCOUNTANT TO THE GOVERNMENT OF MADRAS.

The salary of the Accountant to the Madras Government, now Rupees 42,000, is, on the occurrence of a vacancy, to be reduced to Rupees 36,000, besides fees. The fees will cease on the 1st January 1857, on the abolition of the Government Agency. I can find no reason for assigning to the Accountant at Madras so high a scale of salary as is allowed in Bengal. The labors and responsibilities appear to be, in every respect, less. I would reduce the salary to Rupees 26,000, and carry all fees to the credit of Government.

The Officer now acting as Accountant, and expecting to succeed, whenever a vacancy shall occur (Mr. Prendergast), represents that, when he was appointed Deputy Accountant General in 1840, he was required to pledge himself never to leave the Office; that he has kept the pledge for sixteen years; and that now to reduce the income, to which he has been looking forward for that long period, would be a great hardship. Individual claims of this nature are beyond my province.

ACCOUNTANT TO THE GOVERNMENT OF BOMBAY.

The salary of the Accountant at Bombay is, at present, Rupees 40,000, and on a vacancy occurring, it is to be reduced to Rupees 36,000, under the Court's Orders of October 1848. There is less business at Bombay than at Madras; but, with the addition of Scinde, the responsibilities must be nearly equal. The Court place the two Offices on the same footing, and I would preserve the uniformity then introduced by reducing the Bombay allowances also to Rupees 26,000.

Having consulted the Accountant to the Government of India, as to the labor and responsibility of each of the Offices of Account, Mr. Drummond writes:—"You will find "that the Office of Account in Bengal and Agra is responsible for the entire arrangement, "check, and adjustment of the Accounts of every subordinate Office, which are prepared, "in the most simple form of Cash Account Current, in each of the local Offices, and submit-"ted, month by month, with all necessary vouchers and subsidiary statements, to be elimi-"nated in the Central Office of Account, according to the strict rules of Book-keeping. In

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* Sent 13,815
Received .. 11,658

"Bombay, on the other hand, and I believe it is the same more or less at Madras, "respecting which, however, I am not so well informed, the local Accounts are prepared in "a complete form, in each of the superior Collectorates, and submitted to the Accountant "General at the close of the year, as a perfect and independent set of Books, and nothing "remains apparently to be effected in the Central Office, but the consolidation of these "Returns in the General Books. The effect of the difference of system upon the rela- "tive amount of Establishments in the Collectorates and Accountants' Offices in Bengal "and Bombay is very perceptible, as I had reason to point out, in a recent Report to the "Government, by whom the general question is now under consideration. Setting aside "the vast difference of responsibility due to this variation of system, which, it is evident, "must very materially affect the question, the relative responsibilities of the Offices of "Account may be supposed to be fairly indicated by the extent and cost of the Establish- "ments which have been found essential to the proper fulfilment of the duties of the "Office, by the number and magnitude of the Accounts rendered and received in the "various Departments, by the number of heads of Account in the General Books, and by "the aggregate amount of the entries in the Annual Estimates, Receipts, and Disburse- "ments, General Books, and Annual Comparative Reports."

The under-written Statement the Accountant General had prepared from materials in his own Office and the Financial Office :—

Statement showing the comparative extent of responsibility of the Accountants of the different Governments.

	Extent of responsibility in respect to Accounts and Adjustment.				Extent of responsibility as to Receipts and Charges.	
	No. of Headings in Books.	No. of Original Departments.	No. of Subordinate Departments rendering Accounts.	No. of Subordinate Offices rendering Accounts.	Total Receipts, Debt, and Advances to pay the ordinance of Supplies in 1854-55.	Total Charges, Debt, and Advances to be payable, exclusive of Supplies in 1854-55.
India ..	452	{ 2 General and Military, .. }	General 3, Military 5	150	9,43,04,908	20,52,70,355
Bengal ..	175	{ 2 General and Revenue, .. }	Ditto 2, Revenue 8	140	12,00,57,128	4,70,30,463
Agra ..	157	2 Ditto ditto,...	Ditto 5, Ditto 4	99	11,70,63,756	8,15,45,638
Madras ..	*173	{ 2 General and Military, .. }	Ditto 6, Military†	38	6,52,07,833	7,24,21,233
Bombay ..	*161	2 Ditto ditto,..	Ditto 6, Ditto†	35	5,93,58,012	6,12,78,683

* Might be reduced. † Not ascertained.

It shows the business, in Bengal and the North Western Provinces, to be considerably heavier than in Madras and Bombay.

ACCOUNTANT IN THE PUNJAB.

Up to this time the Accounts of the Punjab have been conducted by the Accountant at Agra. The Hon'ble Court's Despatch, dated the 12th March 1856, authorised the transfer of the Accounts to Lahore. Before the amalgamation of the Punjab and Agra Accounts, the Establishment allowed for the Punjab Accounts amounted to Rupees 2,934 per mensem. The Agra Accountant recommended that Establishments costing Rupees 3,134 should be transferred to Lahore, and the Chief Commissioner, rather than that the transfer should be disallowed on the score of increased expense, proposed that the Offices should be transferred from Agra to the Chief Commissioner's Office at Lahore ; that an Uncovenanted Assistant should be allowed ; that his salary should be defrayed out of the aggregate of the existing salary of the Branch Office ; and that he should conduct the ordinary duties of Accountant and Auditor, obtaining the signature of the Chief Commissioner's Secretary in cases of consequence. The Chief Commissioner did not propose this as a good and efficient plan. He recommended that an Accountant and Auditor should be appointed at an expense not exceeding Rupees 20,000 per annum, in addition to the sum to be transferred from Agra. He brought forward the other proposal merely to avert the possibility of the proposal for the transfer being negatived only with reference to the expense.

The Court, referring to the necessity (especially at the present time) of checking every increased expense, not absolutely necessary, sanctioned, for the present, the transfer to the Chief Commissioner's Office. The Chief Commissioner then proposed, that of the Rupees 3,134 to be transferred, Rupees 700 per month should be allowed as the salary of an Uncovenanted Officer to conduct the duties of Accountant. This was sanctioned ; but it is evident that the arrangement will not be efficient, and that the allowance is inadequate. I have proposed to reduce the allowance of the Accountant of the North Western Provinces to Rupees 24,000, by which there will be a saving, with reference to his present salary, of Rupees 12,000 ; and with reference to the decreased salary, which stands sanctioned by the Court, of Rupees 8,000 per annum, I would allow a portion of the saving to go to the Punjab with the Accounts, and give the Accountant there Rupees 12,000 per annum. If Rupees 400 per mensem, or Rupees 4,800 per annum, be allotted from the Rupees 3,134 transferred, and Rupees 7,200 granted, out of consideration for the reduction effected in the salary of the Accountant in the North Western Provinces, there will be Rupees 300 available out of the Rupees 3,134 for an Assistant, or Assistants, under the Accountant. The salary of the Accountant will be more of a piece with the remuneration allowed such Officers elsewhere, the Office will be efficient, and there will still be a saving of Rupees 800 per annum, even on the reduced salary which the Court have sanctioned for the North Western Provinces.

ASSISTANTS IN THE OFFICES OF ACCOUNT.

The subordinate Officers under the Accountants are, at present, most of them, Covenanted Officers. They are as follows :—

			Rupees.
Government of India		First Assistant	18,000
		Second ditto	12,000
		Third ditto	9,600
Ditto	Madras	First ditto	21,000
		Second ditto	10,200
		Third ditto	8,400

			Rupees.
Government of Bombay	.....	First Assistant	15,000
		Second ditto	10,200
Ditto	Agra	Assistant	2,400*

Whether all these Officers should be Covenanted Servants, or whether the posts should be open to all classes, has often been the subject of much debate. The Finance Committees of 1842 and 1843 did not enter upon any questions connected with the constitution of the Offices of Account.

The Resolution of the Supreme Government, of the 23rd November 1843, allots three Assistants to the Office of Accounts, "to enable the respective Governments to select and "give trial to such young men as may show themselves fitted for the peculiar nature of "Financial duties." The Court of Directors, in their Despatch, dated 18th October 1845, write:—"The expediency of training up, in these Departments, a certain number of our "Civil Servants, with a view to retaining, for the important Offices of Accountant "General and Civil Auditor, the services of a succession of men, qualified by talent and "experience for the discharge of Financial duties, cannot be questioned," and again, under date the 8th August 1855, the Court say:—"We trust that sufficient induce-"ment will thereby be furnished, as you desire, to suitable persons, to remain in the "Department."

As I have said in other places, I fully recognise the necessity of maintaining such a scale of salaries as shall induce well-educated Englishmen to devote themselves to the Indian Services. But, however desirable it may be, that the controlling Judicial Offices, and the Executive Offices, should be in the hands of European Officers, I can find no reason whatever for maintaining a higher scale in such Offices as these than is necessary to secure efficient service.

All these Offices may advantageously be filled by East Indians and Natives. It is impossible to deny that persons of these classes are to be found fully equal to the discharge of the duties. There are hundreds, and hundreds of persons of both classes, employed in the Merchants' Houses at Calcutta, Madras, and Bombay, fully competent to undertake the duties of Assistants in the Offices of Account. A beginning has been made at Bombay. An Uncovenanted Officer has been appointed Third Assistant,† and an Uncovenanted Officer has been named to act as Second Assistant, and the Accountant General reports that he is not aware that any inconvenience has resulted there. The Accountant of the North Western Provinces has also declared himself quite prepared to place Uncovenanted Officers in his Office. It will be asked, if such a system be introduced, where are Accountant Generals and Financial Secretaries to be trained?—I answer, any where rather than in the routine of the Accountant's Office. It is worthy of remark that neither the present Financial Secretary, nor the Accountant to the Government of India, nor the Accountant to the Government of Bengal, ever held any subordinate post in the Accountant's Office. Covenanted Servants are, at present, required in every direction for posts which, it is desirable, Covenanted Officers should fill. While such demand lasts, it seems very desirable that persons of that class should not be employed in Offices the duties of which can be performed equally well by Uncovenanted Agency.

* This Officer receives Rupees 6,000 per annum as Assistant Secretary to Government.

† It appears that he attends in the Civil Auditor's Office, and therefore, though authorised as Third Assistant to the Accountant, he does not appear on the Books in that capacity, but as Assistant Civil Auditor.

I recommend that the Establishments under the Accountants should be as follows:—

All Uncovenanted.

Government of India.....		First Assistant.....	Rs.	12,000
		Second ditto.....	„	9,600
		Third ditto	„	7,200
Ditto	Bengal.....	Assistant	„	8,400
Ditto	Madras.....	First Assistant	„	9,600
		Second ditto	„	7,200
		Third ditto	„	6,000
Ditto	Bombay.....	First ditto	„	9,600
		Second ditto	„	7,200
Ditto	N. W. Provinces,	Assistant	„	8,400

The orders of the Supreme Government, dated the 22nd November 1843, assigned an Assistant to the Accountant of the North Western Provinces, with a salary of Rupees 8,400 per annum; but no qualified Covenanted Officer being found willing to accept the post, it was arranged that the Assistant to the Secretary to the Government should be also Assistant to the Accountant, with a consolidated salary of Rupees 700 a month, of which Rupees 200 only should be charged to the Department of Accounts. That arrangement has continued ever since; but the Accountant reports that it has not answered, inasmuch as he has obtained no assistance whatever from the Assistant Secretary. I would continue the arrangement sanctioned in 1843, with this difference, that the Assistant should be an Uncovenanted Officer, on Rupees 8,400 per annum. He should be also an Assistant in the Collector's Office, and give three days in each week to either Office. The Accountant will not require all his time, when relieved of the Punjab Accounts, and his assistance will be very valuable in the Collector's Office, where, in fact, in these Provinces, the duties of Sub-Treasurer are performed.

SUB-TREASURERS.

The Sub-Treasurers receive as follows:—

Bengal.	*Madras.*	*Bombay.*
Rupees 36,000	24,000 and fees.	30,000 and fees.

SUB-TREASURER OF BENGAL.

The Sub-Treasurer of Bengal is Sub-Treasurer of India, and is under the immediate orders of the Supreme Government:—

In 1832, the salary was	Rupees	50,000
In 1833, it was reduced to	„	43,200
In 1843, it was reduced to	„	36,000

The duties are multifarious, and attended with very heavy responsibility. The Sub-Treasurer closes an account of his duties in these words:—"It is needless for me "to mention the very great responsibility of the Sub-Treasurer, and the great hazard he "runs in comparison with the other Treasurers. The Cash Balance, under his custody, has "sometimes stood as high as three crores of Rupees, from which, it may be premised, that "there is no one in the Service of the Hon'ble Company, whose responsibility, in a

"pecuniary way, can be greater. The Government holds the Sub-Treasurer only responsible "for the Cash Balance. I have thought it advisable to enter into these explanatory details, "in order to show you the extent of the operations of the General Treasury, Fort William, "to which, not a single Office, in all India, can be compared in point of labor, risk, import- "ance, and responsibility. Lakhs of Rupees, not thousands, comprise the operations of one "day; labor is incessant; and the importance and the responsibility, which the nature of the "duties involves, cause an anxiety of mind, the like of which, it is not too much to say, "cannot possibly apply to the same extent to any other Establishment throughout this vast "Empire." I am not prepared to recommend any reduction in the salary of this Office.

SUB-TREASURER OF MADRAS.

The orders of the Hon'ble Court, dated the 18th October 1848, assigned Rupees 24,000 to the Sub-Treasurer at Madras, in addition to fees, and Rupees 30,000 to the Sub-Treasurer at Bombay, without fees. As the fees at Madras averaged a little more than Rupees 500 per month, the Madras emoluments were in excess of the amount fixed for Bombay. The fees received by the Madras Sub-Treasurer are derived from the Office of Government Agent. As the Government Agency is to be abolished on the 1st January 1857, the fees will be lost to the Sub-Treasurer, and consequently, the Government of Madras, in their letter dated 27th August 1855, recommended that the salary should be raised to Rupees 2,500 per mensem. The Court, in their Orders dated the 8th April 1856, declined to entertain the question pending a general revision of salaries.

SUB-TREASURER OF BOMBAY.

At Bombay, the Sub-Treasurer is also Paymaster and Superintendent of Stamps. When the Court of Directors fixed the salary at Rupees 30,000, though no mention is made in the orders of the Offices of Paymaster and Superintendent of Stamps, it is evident the Court intended that the Office of Sub-Treasurer, Paymaster, and Superintendent of Stamps, should continue united, and that the Rupees 30,000 should be the remuneration for the three Offices.

I have ascertained that the duties of Paymaster are nothing more than the duties performed in Bengal and Madras by the Sub-Treasurers.

The transactions, at the three Presidencies, are, on an average of three years, as follows:—

	Receipts.	*Disbursements.*
Bengal	18,27,42,624	18,41,58,772
Madras	6,73,77,336	7,00,31,552
Bombay	6,17,64,199	6,53,85,505

It is very difficult, taking the Bengal salary as a standard, to say what would be suitable remuneration for the Sub-Treasurers at Madras and Bombay. The Statement

entered above shows that the transactions at Bombay and Madras are about equal to, and little more than one-third of, the transactions in Bengal. In such an Office, of course, the labor and responsibility depend entirely on the number and amount of the transactions; but the responsibilities of a Treasury receiving 700 lakhs per annum would not be sufficiently rewarded by a salary of Rupees 1,000 per mensem. The Sub-Treasurer at Madras is also Secretary to the Government Savings Bank; and the Government of Madras, in their letter of the 27th August 1855, represented that, "looking to the responsible duties "devolving on the Sub-Treasurer, considering that it is an Office which requires constant "attendance and much experience, and that the Officer in charge of it has the further "duty of managing the Government Savings Bank, which has greatly extended its "operations of late years, they did not consider less than Rupees 30,000 a suitable salary "for the Office." The Sub-Treasurer is also a Director of the Bank of Madras, and a Member of the Mint Committee, and he represents "that these Offices are different from "the generality of *ex-officio* ones, for they are all monetary, and, as such, create an accounta- "bility peculiar to themselves."

The Sub-Treasurer of Bombay represents that the labor in the Offices he holds—Sub-Treasurer, Superintendent of Stamps, and Secretary to the Government Savings Bank—has more than doubled during the last fifteen years; and though performed by the present incumbent unaided, they have always been onerous, and are daily becoming more so.

It is to be remarked that the Office of Sub-Treasurer has always been regarded as inferior to the Office of Accountant General. When the Court of Directors reviewed the salaries of all the Offices of Account, the salary of the Sub-Treasurers was fixed at one-sixth less than the salaries of the Accountants. The salary of the Accountant to the Government of India was fixed at one-seventh higher than the Sub-Treasurer in Calcutta. I have proposed that the Accountants at Madras and Bombay should receive Rupees 26,000 per annum. I would allot Rupees 24,000 to each of the Sub-Treasurers, and relieve the Sub-Treasurer at Bombay of the Office of Superintendent of Stamps, and transfer the Stamps to the Civil Auditor.

CIVIL AUDITORS.

The Civil Auditors under the four Governments receive as follows:—

Bengal, Rupees 30,000-0-0—Assistant, Rupees 8,400
Madras, „ 12,103-7-0 and 13,896-9-0 as Superintendent of Stamps.
Bombay, „ 24,000-8-0—Assistant, Rupees 8,400
Agra, „ 18,000-0-0

CIVIL AUDITOR OF BENGAL.

The Office of Civil Auditor, in Bengal, is one of great labor, and the duties have, of late years, much increased. Since 1849, they are said to have doubled. The extension of the Education Department, the establishment of Railroads and of the Electric Telegraph, the transfer of the Marine Bills, the Annexation of the Provinces of Pegu, Nagpore, and Oude, and the arrangements connected with the Assigned Districts of Hyderabad, have necessarily increased the work of the Civil Auditor.

It has hitherto been usual to attach a high salary to these Offices; but this is traceable, I think, to the doctrine, now fast becoming obsolete, that standing, length

of service, whether the service has been good, indifferent, or bad service, constituted a title to increased emoluments. Till lately, the salary of the Civil Auditor and Superintendent of Stamps, at Madras, was Rupees 40,600 per annum, Rupees 7,600 per annum more than is paid to the Commissioner and Superintendent of Police at Lahore. In the head of an Audit Office, nothing more is required than industry, honesty, method, and sufficient ability and common sense, to enable him to decide whether a charge sent to him for audit is an authorised, or an unauthorised charge—whether it is sufficiently supported by the vouchers on which it rests, or not. It is notorious that, in all the Audit Offices, the greater part of the business is necessarily performed by the Native subordinates; but it is requisite to have, at the head of the Establishment, an Officer, such as I have described, experienced in Indian routine, and in Office forms and customs. I think such service will be sufficiently remunerated by a salary of Rupees 20,000 per annum.

In June 1855, the Civil Auditor, representing that it was impossible he should any longer dispose of the accumulating business, proposed the appointment of an Assistant. A Native, of very high character, who had been fourteen years in the Office, was recommended. The Civil Auditor affirmed that he could nowhere meet with a more efficient and competent Officer, or one so calculated to afford himself and the Department full satisfaction. The nomination was sanctioned, and a salary of Rupees 700 per mensem allowed.

I have no doubt that, under the existing system of Audit, this assistance was indispensable; but it appears to be questionable whether the existing system of Audit in Bengal might not be improved. In Bengal, pre-audit is necessary for every description of charge before it can be admitted into the Accounts. Though an Establishment may have remained without change for ten years, still a Bill is regularly sent for pre-audit. It is different at Bombay. All fixed charges, such as salaries of Office Establishments, Pensioners, &c., which are not variable, are paid monthly as they become due, and are charged at once in the Disbursing Officers' Monthly Accounts, without undergoing pre-audit. In the case of newly-created Offices, or Establishments, the first abstracts are always sent for audit before payment; also, in cases of change in rates of pay, or when parties are absent on leave, pre-audit always takes place. But in order to prevent unauthorised charges pending admission in the Accounts, the Cash Accounts are themselves sent for audit. Under the Bombay system, there must be a great saving of time and trouble in the Offices of Audit. The Auditor audits the whole Account, instead of separately auditing a Bill for each fixed Establishment; but there may be objections to the system with which I am not acquainted. The subject has been brought by me separately to the notice of the Supreme Government, in order that the necessary enquiry may be made as to the respective advantages to the two systems, and the best be introduced in all Audit Offices.

CIVIL AUDITOR OF MADRAS.

The Orders of the 18th October 1853 assigned a consolidated salary of Rupees 26,000 to the Civil Auditor and Superintendent of Stamps at Madras. The Government of Madras, considering the remuneration too low, has more than once recommended that it

should be increased to Rupees 30,000 per annum; but the proposal has not been acceded to by the Hon'ble Court. The Government urged that the responsibilities of the Superintendent of Stamps had been much increased by the charge of Postage Labels. But this is a responsibility of a nature not calling for a high scale of remuneration. A little method and ordinary intelligence suffice for the performance of the duties. Keeping in view the relative responsibilities at Calcutta and Madras, I cannot assign, to the Madras Civil Auditor and Superintendent of Stamps, more than Rupees 18,000 per annum.

CIVIL AUDITOR OF BOMBAY.

The orders of October 1848 give Rupees 24,000 to the Civil Auditor at Bombay, with no other* duties. There evidently is not business enough to afford occupation sufficient for one person, unless he gives his attention to duties which could be equally well performed by a common Clerk. The Bills passed by the several Audit Offices in a year are as follows:—

Bengal.	*Madras.*	*Bombay.*	*Agra.*
61,737	68,400	18,246	31,183

The difference of system, which I have described above, must have considerable effect on these numbers; but the work is light. I would transfer the Stamps from the Sub-Treasurer to the Civil Auditor, and allow the same salary as is proposed for Madras, Rupees 18,000 per annum.

At Bombay, there is an Assistant Civil Auditor, an Uncovenanted Officer, on Rupees 700 per mensem. Formerly the Civil Auditor was also Mint Master, and there was an Officer called "Deputy Civil Auditor and Deputy Mint Master." In 1853, the Office of Deputy Mint Master was abolished, and on the 24th April 1854, an Assistant Civil Auditor was sanctioned on a salary of Rupees 8,400. The orders of the Hon'ble Court, dated the 18th October 1848, authorised three Assistants in the Accountant's Office on Rupees 15,000, 10,200, and 8,400. As the Civil Auditor's Books show only two Assistants, under the Accountant, on Rupees 15,000 and 10,200, it would appear that the Third Assistant, on Rupees 8,400, has been allotted to the Civil Auditor. The necessity for an Assistant under the Civil Auditor, at Bombay, is not apparent. There was no Assistant, in Bengal, till the work in the Civil Auditor's Office became treble what it now is in the Bombay Office. There is no Assistant at Madras, where the work is heavier than it is at Bombay. There will be no Assistant in the Agra Office. The Assistant should, I think, be dispensed with.

CIVIL AUDITOR OF AGRA.

The salary of the Civil Auditor, in the North Western Provinces, is 18,000 per annum. The Accountant represents that the appointment is a mere stepping-stone

* The Stamps have hitherto been in the hands of the Sub-Treasurer.

to a Collectorship, and is usually held for a short period only. The remedy he proposed was amalgamation with the Office of Accountant; but, as I have before mentioned, this junction of Offices has been twice disapproved by the Court of Directors, and cannot be allowed.

No other convenient junction of Offices occurs to me. I would fix the salary of the Civil Auditor for the North Western Provinces at Rupees 15,000 per annum, leaving it to the Government to appoint a Covenanted or an Uncovenanted Officer, as may, from time to time, be found most conducive to the public interests. The Assistant should be dispensed with.

CIVIL AUDITOR IN THE PUNJAB.

The Chief Commissioner of the Punjab also recommended that one Officer should be appointed Auditor and Accountant; but the Court directed that a separate Auditor should be appointed "either without any, or with a very limited, augmentation of charge." Establishments, costing Rupees 1,850, are to be transferred from the Agra Office to Lahore. The Chief Commissioner, having before him this order of the Hon'ble Court, proposed that Rupees 150 should be taken from the Rupees 1,850, and Rupees 550 allowed, making Rupees 700 for an Uncovenanted Civil Auditor. But it is evident, Sir John Lawrence made this proposal, with the feeling that, if any considerable charge was to be proposed, it was still possible that his cherished scheme of having the Accounts separated from the Agra Office might suffer postponement. The transferred Establishment will be very necessary. I would leave it, as it is, at Rupees 1,850, and allow the Civil Auditor for the Punjab Rupees 10,000 per annum.

SUMMARY.

The existing and proposed Establishments are as follows :—

				Existing.	*Proposed.*
Government of India		Accountant..... ..	Rupees	42,000	39,000
		First Assistant	„	18,000	12,000
		Second ditto	„	12,000	9,600
		Third ditto	„	9,600	7,200
		Sub-Treasurer	„	36,000	36,000
		Assistant	„	8,400	8,400
Ditto	Bengal ...	Accountant	„	36,000	30,000
		Assistant	„	.....	8,400
		Civil Auditor	„	30,000	20,000
		Assistant	„	8,400	8,400
Ditto	Madras ...	Accountant	„	42,000	26,000
		Assistant	„	21,000	9,600
		Ditto	„	10,200	7,200
		Ditto	„	8,400	6,000
		Sub-Treasurer	„	24,000*	24,000
		Civil Auditor	„	26,000†	18,000
Ditto	Bombay	Accountant	„	40,000	26,000
		Assistant	„	15,000	9,600
		Ditto	„	10,200	7,200
		Sub-Treasurer	„	30,000	24,000
		Civil Auditor	„	24,000	18,000
		Assistant	„	3,400	.....
Ditto	Agra	Accountant	„	36,000	24,000
		Assistant	„	2,400	8,400
		Civil Auditor, ...	„	18,000	15,000
		Assistant, ...	„	7,200	.....
Ditto	Punjab ...	Accountant	„	.....	12,000
		Civil Auditor	„	.....	10,000
					Saving
			Rupees	5,23,200 —	4,24,000 = 99,200

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* Besides Fees.

† With Stamps.

JOHN GRAY, "CALCUTTA GAZETTE" OFFICE.

To

The Secretary to Government
of Madras.

Dated Ayea Vel the 11th October

Sir

I do hereby to you, by
instructions Share the honor to lay
upon the record the Hon'ble the
Governor in Council the Jurisdiction
my jurisdiction Report which I also to the
Hon'ble Court.

I have the honor to be
Sir
Your most Obt Servant
K. Ravi Raja
Commr for the resp of Ayea Salaries and
Hon'ble Chamber Indies

, of the four Courts are much the same ; but, in consequence of difference
nd population of the Territories subject to their jurisdiction, the respon-

hey can be represented by figures, the under-written Statement, prepared
ceived from the Courts, shows the relative responsibilities of each.

* Two temporary Judges are employed for a short period.

£1866
In 1866

[CONFIDENTIAL.]

SUDDER COURTS.

THE four Sudder Courts, of Calcutta, Agra, Madras, and Bombay, are constituted as follows :—

			Rupees.
Calcutta	5*	Judges, receiving each	50,000
		Register,	20,400
Agra	3	Judges, receiving each	45,000
		Register,	24,000
Madras	3	Judges, receiving each	49,000
		Register,	26,250
		Deputy,	15,600
		Assistant,	8,400
Bombay	3	Judges, receiving each	42,000
		Register,	24,000

The salary of the Chief Judge of the Calcutta Court was, in 1830, Sicca Rupees 60,000; the salary of the remaining four Judges was Sicca Rupees 55,000; in 1832, the Office of Chief Judge was abolished, and Rupees 55,000 allotted to each Judge; in 1836, the salary was reduced to Company's Rupees 52,200; in 1855, the salary was reduced to Rupees 50,000. As reductions never affected incumbents, the salary received by all the Judges, at any one time, has seldom been the same. There are now four, drawing each Rupees 52,200, one drawing Rupees 50,000, and three drawing deputation allowance, as Extra Judges, Rupees 7,200 each.

When the Court was first established at Agra, in 1831, the salary of the Judges was Sicca Rupees 55,000; it was shortly after reduced to Rupees 52,000, and in 1845 to Rupees 45,000.

The salary of the Judges of the Madras Court has not been altered within the last twenty-five years.

In 1831, there were four Judges of the Bombay Court.

	Rupees.
The salary of the First Judge was	40,000
„ „ „ „ Second ditto „	36,000
„ „ „ „ Third ditto „	35,000

Each had a travelling allowance of Rupees 3,800 per annum. In February 1842, the salaries were equalized and became Rupees 36,500, with a travelling allowance of Rupees 3,800. In July 1852, the number of Judges was reduced from four to three, and the salary of each was increased to Rupees 42,000, at which it now stands.

The powers of the four Courts are much the same; but, in consequence of difference in the wealth and population of the Territories subject to their jurisdiction, the responsibilities differ.

As far as they can be represented by figures, the under-written Statement, prepared from Returns received from the Courts, shows the relative responsibilities of each.

* Two temporary Judges are employed for a short period.

1.	2.	3.	4.	5.	6	7.	8.	9.	10.	11.	12.	13.	14.
Number of Judges' Courts in Regulation Provinces subordinate to the Sudder Court.	Number of Courts in Non-Regulation Provinces, from which cases are referred for Court's Orders, or from which Appeal lies to the Sudder Court.	Number of Principal Sudder Ameens' Courts subordinate to the Sudder Court.	Number of Sudder Ameens' Courts subordinate to the Sudder Court.	Number of Moonsiffs' Courts subordinate to the Sudder Court.	Number of Courts of different descriptions in the Non-Regulation Provinces, under the Courts, in Column 2.	Average number of referred Criminal Trials heard by the Court in the three last years, for which Accounts are made up.	Average number of Cases called for in the three last years, for which Accounts are made up.	Average number of Miscellaneous Cases not included in Columns 7 and 8, for the three last years, for which Accounts are made up.	Average number of Capital Sentences passed by the Court in the three last years, for which Accounts are made up.	Average number of Regular Appeals instituted in the Court in the three last years, for which Accounts are made up.	Value of the Property litigated in the Cases in Column 11.	Average number of Special Appeals, Summary Appeals, Miscellaneous Appeals, and Applications for review of judgment, instituted in the Court in the three last years, for which Accounts are made up.	Remarks.
Calcutta.													
31	5	33	30	188	98	307	424	175	47	244	2,05,05,981	4,403	
Agra.													
19	4	23	15	100	6	273	228	488	95	111	22,80,263	1,808	
Madras.													
30*	3	11	22	121	15	133	37	263	40	20	3,92,712	1,121	
Bombay.													
19†	14	7	13	73	14	179	218	459	20	6	1,13,961	402	

* Twenty Judges and ten Assistant Judges.

† Eight Judges, three Agents, and eight Assistant Judges.

It will be observed that the responsibilities in the Calcutta Court are much heavier than in either of the other Courts.

The Courts subordinate to the Calcutta Court are	394
„ „ „ „ „ Agra Court	167
„ „ „ „ „ Madras Court	202
„ „ „ „ „ Bombay Court	140
	Rupees.
The average value of property litigated in Calcutta is	.. 2,05,05,981
„ „ „ „ „ „ „ Agra	22,80,263
„ „ „ „ „ „ „ Madras	3,92,712
„ „ „ „ „ „ „ Bombay	1,13,961

On the Criminal side the work is more equal in all the Courts; but it is to be observed that, at Bombay, all trials in which the sentence exceeds seven years are referred to the Court, whereas, at the other Presidencies, trials are not referred unless the sentence exceeds fourteen years.

In the Calcutta Court the referred trials were	307
„ „ Agra Court	373
„ „ Madras Court	133
In the Bombay Court	175

The Criminal Trials called for are:—

Calcutta	424
Agra	228
Madras	37
Bombay	218

The Calcutta Judges are very brief in their description of the duties and responsibilities of the Court. They merely say:—"The Sudder is the Court of last resort, "on the Civil side, in all Cases in which the cause of action does not exceed Rupees "10,000. On the Criminal side, all the Cases which are referred by the Lower Courts, "are heard, as also Appeals from the sentences passed by them, and those from the Orders "of the Magistrates, which the Sessions Judge cannot dispose of in consequence of "the expiry of the period prescribed for Appeals." They are content to leave the question of what should, for the future, be the salary of a Judge of the Court, for the consideration of the Government, without any representation of their views on the subject.

The Judges of the Agra Court are opposed to any reduction in the existing scale of salary. They represent that the duties of the Court are certainly not less arduous, anxious, and responsible, than formerly, while much more labor is thrown on the Judges themselves, under the present system, in consequence of their having to write their decisions, and all orders carrying with them the fate of the case, with their own hands. The claims of private hospitality and of public and private charities have not diminished in number or extent, nor are they entitled to less consideration. European articles of food and dress maintain their high prices, and the style of living in India is generally more expensive. Under these circumstances, any reduction of the salary fixed, in 1854, is strongly deprecated, unless called for as a necessary measure of economy. The Court,

after citing the description of its duties given in the Report of Her Majesty's Commissioners appointed to consider the Reform of the Judicial Procedure in India, &c., proceed to say :—"All trials, on conviction of offences for which the law prescribes a "sentence of death, or of perpetual imprisonment, are referrible to the Court, as well as "trials on which the sentences which the Courts of Sessions are empowered to pass, "may appear to the Officers presiding in those Courts inadequate to the guilt of the "prisoners, or in which, though the sentence may be within their competency, they may "differ with their Law Officer. An appeal, as of right, lies to the Court from all sen-"tences passed by the Judges of Sessions and Commissioners of Circuit on cases "committed for trial before them, and the Court are authorized and required to send "for the record of any Criminal trial of any Criminal Court, whenever they may see "reason to think that any irregularity has occurred in the proceedings of the Lower "Court, and to pass such orders in the case as may seem fit."

The Madras Court thus describe its duties :—

"The Sudder Court exercises a general control over the proceedings of all the "Lower Courts, consisting of 20 Civil and Sessions Judges, 9 Subordinate Judges, 1 "Assistant Judge, 12 Principal Sudder Ameens, and 119 District Moonsiffs, and in their "Judicial capacity over all Agents, Collectors, and Magistrates, and their Assistants, the "Police, and the Village and District Punchayets.

"All Special Appeals, from the decrees of the Lower Courts, and Appeals, Regular, "Summary, and Miscellaneous, from the decrees of the Zillah Courts and Agents, as well "as from decrees of European Military Courts of Requests, held at places beyond the "Company's Territories, for sums above Rupees 200, are heard by the Court.

"The Sittings of the Court were formerly held only once a week ; but, in consequence "of the great increase of business, they are now held four times during each week, or "oftener, as the state of business may require.

"In the Criminal Department, the Sudder Adawlut takes cognizance of all matters "relating to the administration of Criminal Justice and the Police of the country. "They dismiss Police Officers guilty of gross misconduct in their duties, on receiving "a Report from any Judge, and after receiving the opinion of the Magistrate."

The Bombay Court give the following account of their duties :—

"The Court is superior over all Courts of Justice, Civil and Criminal, under the "Bombay Presidency. It is the Court of last resort on the Civil side. On the Criminal "side, all cases are referred for confirmation in which the punishment exceeds seven years' "imprisonment. The Court have, since March 1855, the duty of reviewing and advising "Government on all Criminal Cases and Appeals referred to Government from Non-"Regulation Provinces. The number last year amounted to 41 cases. The lives "and property of all,—from Goa to the North of Scinde,—except those residing on the "little Island of Bombay,—are directly, or indirectly, subject to the Court."

It is represented that the three years—from 1852-53 to 1854-55—show very unfavorably to the Court. In 1853, all the Judges were changed, and the new Judges had a

great deal of their work, as well as of routine, to learn. In 1854, the absence, on circuit and sick certificate, of one of the Judges, very much impeded the work, and, in 1855, the Court was crippled from the absence of one of the Judges, the Register acting for him and doing his own work too.

The Judges desire that the following circumstances should have full consideration. Living in Bombay is far more expensive than at either Calcutta or Madras. High Offices being few in Bombay, the Judges are obliged to keep up large Establishments, their position in Society involving the expense of entertaining. "The Judges ought to be selected "from the Zillah Judges. The Judicial branch of the Service labors under great diffi-"culties. They have little or no power of making manifest their abilities to the "Government they serve ; the consequence is that honors and distinctions are not gained "by Officers in the Judicial branch as they are by those serving in other branches of the "Service. Employment in that branch is, therefore, avoided by those whose ambition "leads them to hope for distinction, and the Judges in this country, not necessarily com-"manding the respect of men, as they do in England, the Office is not here, as it is there "of itself alone, worthy of ambition. If then they have not high salaries to look for-"ward to, the Judicial line will, as a general rule, be recruited only from those who have "not energy enough to be ambitious, or to whom Government had rather not entrust "work likely to be brought immediately under their notice. The salary, then, of all "Judicial servants ought to be high. Of those at the head of that branch, the highest "in the Service, or the Judges, having neither honors nor emolument awaiting them, will, "if the able men they ought to be, gladly leave the Bench for some other Office more "highly paid, or more highly thought of, in which Government might be willing or "anxious to employ them. Government ought to have the best men as Judges, and it "should not be in the power of the Government to tempt the Judges to leave their line."

I desire to direct especial attention to the fact, that, at Bombay, "all cases are "referred for confirmation, in which the punishment exceeds seven years' imprisonment." Under the Governments of Bengal, Madras, and the North Western Provinces, the Sessions Judges can, without reference to the Sudder Court, pass sentence of fourteen years' imprisonment. Why should their power be limited to seven years at Bombay? The youngest Bombay Sessions Judge has been fifteen years in the Service. The average service of the Judges is twenty-three years, so that, on the score of experience, there can be no objection to their exercising the enlarged powers possessed by all the other Judges. In the Non-Regulation Provinces, the powers of the Officers doing the duties of the Sessions Judges is nowhere thus limited. The effect of this restriction is that in the Bombay Presidency, unless the crime proved is of such a nature as to call for a sentence of imprisonment for life, practically the extent of punishment is seven years' imprisonment! In 1855, there were only three persons sentenced to more than seven years, who were not imprisoned for life! I earnestly recommend, unless some peculiar local circumstances of which no mention is to be found in any of the Returns sent to me make the existing limitation needful, that an Act of the Legislature enlarging the powers of the Judges may be immediately procured.

By the Act of 1853, for the Administration of the Indian Territory, the salaries of the Members of the Legislative Council were fixed at Rupees 50,000 per annum. Legislation being considered the highest and most responsible of all duties, I have adopted this as a standard by which to allot salaries proportionate to duties for all subordinate Offices.

Some are, I am aware, of opinion, that Judges of the Sudder Court should be placed, at least, on a level with Members of the Council; but I think the Warrant of Precedence which places Members of the Council above the Puisne Judges of the Supreme Court, plainly shows that it was intended that a seat in the Legislative Council should be regarded as the next highest Office in the Service to a seat in the Supreme Council. It is true that precedence cannot be considered as an infallible guide in the consideration of salaries, for the Bishop of Madras, whose salary is Rupees 24,000, takes precedence of a Member of the Council of India, and the Puisne Judges of the Supreme Court, whose salary is fixed, by Act of Parliament, on a higher scale than the salary of the Members of the Council, have been placed, in precedence, below them. But be this as it may, I believe it was intended to place the Members of the Council in every respect above the Judges of the Court, and it must be admitted that the efficient performance of the duties of a Member of the Council requires abilities of a higher order, and more varied acquirements, than the duties of a Judge of the Sudder Adawlut.

It has been represented that the duties of a Judge of the Court are sufficient to oppress the strongest, that the work in the Legislative Council is comparatively easy, that there is not the never-ceasing pressure to be encountered in the Court. Perhaps, if all the legislation immediately needed were to be weighed against the arrears of the Court, the work of the Judges might appear light compared with the work of the Council; but Legislative wants are not pressed like Suitors' wants. Delay in passing a law may be infinitely more injurious than the delay in deciding a suit; but the sufferers do not appear by counsel, and day by day clamour to be heard.

In these high Offices, labor only must not be considered. Are men fitted for the Council to be found as readily as men fitted for the Bench? Would inefficiency at the Council Board be more injurious than inefficiency on the Bench? Would not a bad law do more harm than the indifferent administration of a good law? It will, I think, at all times be more difficult to fill a vacancy in the Council than a vacancy in the Court, and a higher class of ability will be called for as legislation shall advance.

On the other hand, it is to be remarked, that the Judges of the Supreme Court, under the authority of an Act of Parliament, already enjoy an official income superior to that allowed to the Judges of the Sudder Court, and that, when the High Court shall be established, it would tend to the degradation of the Indian branch of the Court, if the Judges all received less than the lowest paid of the English branch of the Court. When the Courts come to be amalgamated, one of the Judges of the Indian branch of the Court should, I think, be remunerated at a higher rate than the Puisne Judges of the Supreme Court. With this view, I desire to restore the Office of First Judge of the Sudder Court, in reality, though not in name, by placing one of the Judges in a position superior in consideration and emoluments to the position of his Colleagues.

Bengal.	*Per month.*
Chief Judge	6,945 9 6
2 Puisne ditto, each	5,209 3 0
Bombay and Madras.	
Chief Judge, ...	5,000 0 0
Puisne ditto, ...	4,166 10 8

In the Calcutta Court, the position of the Judge, who manages the English or Executive Department, is greatly more responsible than that of the other Judges. With the exception of the following subjects:—

1. Resolutions respecting the practice of the Court,

2. Investigations into the conduct of Covenanted Officers,
3. Constructions of Law,
4. References from Government regarding proposed Laws,

which are referred to the Court at large, all the English Correspondence, including the revision of the several periodical Statements, is conducted by him. In fact, he superintends the administration of Civil and Criminal Justice throughout the country.

The Lieutenant Governor of the North Western Provinces, who, from having been a Judge of the Calcutta Court, and, from his extensive experience and acknowledged ability, is a very high authority on such a subject, is of opinion that, in each Sudder Court, an English Department should be constituted under the charge of a single Judge, selected by the Government for the care of the duties of administrative control, as distinct from the Judicial functions of the Court; the Judge so selected being mainly responsible for the appointment of the Native Judges, or for the advice offered to Government, in regard to the appointment and promotion of these Judges.

The Secretary writes:—"The Lieutenant Governor, on a full consideration of these "objections, adheres to the opinion that the exercise of executive control, and the admi- "nistration of official patronage, are best placed in the hands of a single and personally "responsible Officer. The efficient choice of Officers depends upon a discrimination of "attainments and qualifications, which cannot be secured by an equal discussion among "several persons (this is generally more likely to lead to compromises or inconsistency "of views), but must be matter of confidence in the sagacity and character of an indivi- "dual vested with full authority, although correcting, of course, his own impressions, by a "free intercourse with colleagues, and a collation of judgments and impressions from all "quarters. Where such a high and clear authority exists, an influence is felt throughout "the whole Judicial Service, which powerfully contributes to its pure and vigorous work- "ing. Favor and recommendations are less likely to be sought for, where the determina- "tion is with one man acting solely and prominently in the public view, than where there "may be the hope of conciliating the good opinion and votes of several members of a "joint body. It need scarcely be added that, in all current executive topics, promptitude "is best gained by having business transacted by only one Officer. The system lastly "has been, for many years, established with acknowledged benefit under the Calcutta "Court, and there are, the Lieutenant Governor thinks, no circumstances which can be "regarded as rendering it less likely to be useful in these Provinces."

The opinion expressed by the Law Commission, in their Report of the 10th August 1838, against the appointment of a Chief Judge of the Sudder Court, may be brought forward in opposition to the nomination of a Judge to the management of the executive duties of the Court, as I have proposed; but the Commission apparently knew little of the duties, for they say (para. 145):—"The functions of the Sudder Judges are confined "to the Judicial business before the Court; the duties of all the Sudder Judges are "essentially the same." They altogether omitted to mention the very responsible duties to be performed, connected with administrative control.

Independent of the advantage of having all the executive duties in the hands of one Judge, it appears to me very desirable that there should be an object of ambition before even these high Officers. Few persons will obtain a seat on the Sudder Bench before

they have served twenty years. Of course, at that mature age, the demands of duty generally receive ready attention; but still, after twenty years in India, in many cases, such stimulus as the prospect of increased responsibility of position, attended with increased emoluments, has good effect. The charge of the English Department is now an object of creditable ambition, being regarded as acknowledgment of superior efficiency, and with the additional salary I have proposed to attach to it, the position will to the last have attractions sufficient to make all desirous of obtaining it.

The responsible position, and the superior emoluments of this Officer, will tend to the maintenance of the dignity of the Indian branch of the Court, which, for the sake of the public interests, should suffer as little as possible by the amalgamation.

I recommend that the salaries of the Judges of the four Sudder Courts be fixed as follows:—

		Rupees.
Calcutta ..	Judge in charge of the English Department ..	48,000
	The other Judges	45,000
Agra and Madras ..	Judge in charge of the English Department ..	45,000
	The other Judges	42,000
Bombay	Judge in charge of the English Department ..	42,000
	The other Judges	39,000

The saving in the four Courts will be Rupees 52,000 per annum.

If these salaries are approved, and it is admitted that it will be well to have one of the Judges of the Indian branch of the amalgamated Courts, in a superior position as regards emoluments to the Puisne Judges of the English branch of the Court, it will be necessary to reduce the salaries of

	Rupees.
The Puisne Judges at Calcutta to	46,000
" " " of Madras to	43,000
" " " of Bombay to	40,000

JUDICIAL COMMISSIONER OF THE PUNJAB.

This Officer is the Sudder Adawlut of the Punjab. On the Civil side, the Court of the Judicial Commissioner is the Court of last resort. On the Criminal side, he can pass sentence of imprisonment or transportation for life; but he cannot issue a death warrant without the concurrent opinion of the Chief Commissioner. He has not the heaviest responsibility that falls on a Sudder Judge; but, on the other hand, he always sits alone. In the Sudder Court, all the heavier responsibilities are divided; the Judicial Commissioner has no one on whom to lean. As regards responsibility, connected with the Judicial Office, the two authorities appear to be nearly on a par.

But, besides Judicial duties, a Judicial Commissioner, in the Punjab, has much arduous work to perform. He commands the entire Civil* Police Force; he superintends the Jails,† controls the expenditure of all local Funds‡, superintends all District Roads and Ferries, besides other minor labors, the enumeration of which is unnecessary.

* In number 10,000 men. † Twenty-nine, containing 12,000 Prisoners. ‡ Yielding nine lakhs per annum.

The purely Judicial duties are very heavy. He has, under him, 229 Courts. Each year, the Civil Suits average 60,000, the Criminal Trials 30,000. In the two Departments, the Judicial Commissioner hears 900 appeals in each year. It is altogether a very arduous post, on the whole certainly not less responsible than that of a Judge of a Sudder Court. It must, at any time, be much more difficult to find an Officer fitted for the Office of Judicial Commissioner in the Punjab than for the Sudder Bench.

101	Tehsil Courts.
27	Deputy Commissioners' Courts.
45	Assistants' Courts.
49	Extra Assistants' Courts.
7	Commissioners' Courts.
229	

I recommend that the salary of the Judicial Commissioner of the Punjab should be allowed to stand at Rupees 42,000.

REGISTER OF THE CALCUTTA SUDDER COURT.

The salary of the Register of the Sudder Court at Calcutta was Rupees 30,000 up to 1854. It being considered absolutely necessary to raise the salary of the Superintendent and Remembrancer of Legal Affairs, which was only Rupees 1,700 a month, the Government of Bengal proposed that the salary of the Register should be fixed at Rupees 24,000 a year, and that that of the Superintendent of Legal Affairs should be increased to Rupees 30,000. A vacancy in the Office of Register occurring in June 1853, the new Officer was appointed on a salary of Rupees 20,400, and the salary of Rupees 30,000 was transferred to the Superintendent of Legal Affairs. By their orders, dated 14th September 1853, the Court of Directors approved of the reduction of the salary of the Register to Rupees 24,000, and sanctioned the increase of the salary of the Superintendent as far as Rupees 26,400; but, by subsequent orders, dated 18th August 1854, they fixed the salary of the Superintendent of Legal Affairs at Rupees 30,000, and directed the reduction of the Register's pay to Rupees 20,400.

The Court are now of opinion that the reduction of the salary of the Register was an imprudent measure, as it necessitates the appointment of young Officers of little experience. They would not have the salary less than that of a Civil and Sessions Judge. In all Offices of this nature, any arrangement which occasions frequent change must be inconvenient and prejudicial to good management. The Register is, in fact, Secretary to the Court in their executive capacity. He conducts the Correspondence with all the subordinate Judges and superintends the preparation of all the voluminous Returns connected with Civil and Criminal Justice. Though there is not much responsibility connected with the Office, it is very necessary to secure the services of a person of more than ordinary ability. The Bombay Court say:—"As the Register is efficient or "inefficient, so is the appearance the working of the Court has in the eyes of the public." It is necessary to avoid frequent change. Ordinarily, the business of the English Department is conducted by one Judge; but there are subjects which must come before the whole Court, it is then that the services of a ready and efficient Register are especially useful. Five or six Judges, all having equal authority, all nearly balanced in experience and acquirements, might go on debating and discussing a point of not very material consequence for ever. A Register with tact and cleverness can smooth unimportant differences, draft the orders so as to meet all views, satisfying without adopting extreme ideas, and, unperceived, giving force to inconclusive, though rightly conceived, opinions.

In a large Court, I consider a clever Register indispensable, and it is most desirable to secure the services of a good Register for a long period. I do not think a Register, with Rupees 25,000 per annum, would leave the Office for a Judgeship, and I would fix the salary at that sum, which corresponds with the scale proposed for the Secretaries to the Board of Revenue.

REGISTER OF THE AGRA SUDDER COURT.

The salary of the Office is at present Rupees 24,000 per annum. The Court are strongly opposed to any reduction. The present incumbent being a young Officer is allowed Rupees 1,200 per mensem only. The Court represent that they have, on more than one occasion, submitted their opinion of the inadequacy of the salary now allowed;—that, in 1835, in the hope of retaining the services of the able Officer who then held the appointment, a special arrangement was made, which, being disapproved by the Government, he left;—that, in 1840, the Local Government recommended that the salary should be placed on such a footing as would prevent Officers leaving for a Collectorship, or a Judgeship, and that the great responsibilities of the Office had often been recognised, especially in the orders of the 17th February 1827, which allotted a salary of Rupees 37,200 to the Register of the Calcutta Court, and declared that the Office should always be filled by an Officer of superior qualifications.

Some of the remarks I have made respecting the Registership of the Calcutta Court apply to this Office, but not entirely. There being fewer Judges, and much less business than in the Calcutta Court, the Office is less arduous; but it is as desirable here, as there, to avoid frequent changes in the Office. I learn from a letter from the Secretary to the Government, North Western Provinces, that the Lieutenant Governor is not averse to a reduction to Rupees 18,000 or 14,400 per annum; but in this scale of salary, no one would hold the Office above two or three years. Promotion would be sought even to the inferior grades of Magistracies and Collectorships. With reference to these considerations, and to the salaries which I have proposed for the Boards in Calcutta and Agra, I think Rupees 22,000 per annum would suffice for this Office; and I recommend that that sum be allowed. The remarks which I have made respecting the appointment of a young Officer, on a reduced salary, to the Secretaryship to the Board of Revenue, apply also to the present incumbent of this Office.

REGISTER OF THE BOMBAY SUDDER COURT.

The Judges of this Court also object to any reduction in the Register's salary. I have already represented how light the responsibilities of the Bombay Court are compared with the other Courts.

In 1838, the salary of the Register was increased, in order to put it on the same footing as that of the Register at Madras. The Judges represent, "that at one time the "salary of the Register was 1,200 only; the consequence was that, on an Acting Judgeship "falling vacant, the Register of the Court always sought the promotion. When the "pay is Rupees 2,000 per month, as at present, the Court have a right to expect that the "Register will not leave his appointment as soon as his time for promotion comes, though he

"ought not to remain in the Court till he is entitled to a seat on the Bench, for a Sudder "Judge requires Zillah experience; but still the Court have a right to expect him to show "them some consideration, and not to leave them without their consent." The Office of Register at Bombay certainly is not so laborious and responsible an Office as the Registership at Madras or Agra. With a salary of Rupees 20,000 per annum, the Register would not seek promotion till entitled to expect a Collectorship. The Junior Collectors of Bombay are men of twenty years' standing. Supposing the Register to be appointed when he had been twelve years in India, he would probably hold the Office eight or nine years. The Judges urge that such a salary, at Bombay, would be little better than a detached Assistantship on Rupees 14,400 per annum. I cannot believe that the Register would accept such an Office. It should be an understood thing that the Register of the Court is never to expect an acting appointment. I would reduce the salary to Rupees 20,000.

REGISTER OF THE MADRAS SUDDER COURT.

Up to 1831, the Officers of the Sudder Court were as follows:—

Register	Salary per annum	26,250
Senior Deputy	„ „	15,600
Junior Deputy	„ „	10,500
Head Assistant	„ „	8,400

In 1832, the salary of Register was increased to Rupees 32,250 for an Officer of above fourteen years' standing, and to Rupees 36,000 for one of above sixteen years' standing. In 1834, it was again reduced to Rupees 26,250. The Judges of the Court deprecate any reduction. They write:—"The Judges have always considered it of "essential importance that the Officer holding the appointment of Register to their "Court should possess such an amount of Judicial experience as, under the present "system, can only be obtained as a subordinate Judge. They are of opinion that, if "the appointment be reduced, but few subordinate Judges, whose salaries are Rupees "1,400 per mensem, will accept it, as the additional expense of living at the Presidency "would be barely covered by the increase of salary. It would, therefore, in conse-"quence of the reduction, cease to be looked upon as a prize amongst the most expe-"rienced subordinate Judges, and would only be sought for by men anxious for an "appointment at the Presidency."

I have been unable to discover any reason for remunerating the Register to the Court at Madras on a higher scale than the Register of the Court at Agra. Reference to the statement entered above will show that the work in the Madras Court is, in all Departments, much less than the work in the Agra Court, while, in some Departments, there is not even a tithe of the business of the Calcutta Court. It may be an advantage that the Register should have had experience as a subordinate Judge; but, at Calcutta and Agra, the work has been efficiently performed without such a training, and it cannot be considered so necessary as to make an increased salary, in order to obtain it, justifiable. The pay of a Magistrate and Collector at Madras is, at present, Rupees 28,000. In all probability, the salary of those appointments will be considerably reduced. As in Bengal and Agra it is desirable to prevent the Register from seeking promotion to one of those Offices, and at all events to secure his services till he can reasonably claim to be nominated

to a Judgeship. Though I entirely concur, in opinion, with those who are opposed to frequent changes, I think a mistake, in the other direction, nearly, if not quite, as injurious to the Public Service. It is not desirable, except under very peculiar circumstances, that a person should hold one Office above eight or nine years. Generally speaking, after that period of incumbency, a person begins to regard all his own plans and methods of management as incapable of improvement. There is a growing inclination to resist all alterations. Suggestions for reform are regarded as insulting and derogatory to repeatedly acknowledged usefulness. He should then go. Whatever he may have been, change to another sphere will be good for him and the Service; a new broom will find cobwebs in some of his cleanest corners; while he, in another Office, will soon shake off his prejudices, which were only the consequence of rusty self-complacency, and he himself be renewed in his new field. I find that the Junior Magistrates and Collectors at Madras have been eighteen years in the Service, so that, supposing a Register to the Sudder Court to be appointed at nine years' standing, he would, in all probability, remain in the Office nine years. That is sufficient. It would be prejudicial to provide for a longer incumbency. A salary of Rupees 22,000 will secure the services of one of the ablest men in the Service during his best years, and I cannot, with any consistency, recommend that more should be allowed.

In the Madras Sudder Court, they have two Covenanted Officers under the Register:—

	Salary.
A Deputy Register	15,600
Assistant	8,400

In the years 1847 and 1852, the substitution of Uncovenanted for Covenanted Agency, in certain appointments, under the Madras Government, was urged by persons not in the Covenanted Service; but the Sudder Court successfully resisted the innovation advocated. One of the proposals then brought forward was the admission of Uncovenanted Officers into the Offices of Deputy and Assistant to the Register of the Sudder Court. The Judges, represented that the appointments were necessary to the Civil Service as a School for Judges. In paras. 4 and 5 of their letter of the 30th June 1852, they wrote as follows:—

"As a School for acquiring that early preparatory training for the Judicial Service "which is so obviously required, the subordinate appointments in the Register's Office "of this Court afford considerable advantages. In addition to the facilities which they "offer for obtaining an insight into the general working and practice of the Judicial "system, the duties of these Offices are particularly well adapted for the acquirement of "a knowledge of the rules of evidence and the principles of Judicial investigation, and "in this respect they have an advantage over the Registerships of the late Zillah Courts, "in that they enable the Officers who fill them to obtain some degree of Judicial expe- "rience, without inflicting on the public any of those evils to which Judicial inexperience "gives rise."

As there are not Covenanted Officers under the Registers of the other three Sudder Courts, I consulted the Judges at Calcutta, Agra, and Bombay as to the propriety of employing Covenanted Officers as Deputy Register and Assistant. The Calcutta Court say:—"As far as the individual Officers, who are selected, are concerned, the

"arrangement, no doubt, proves an advantage to them, when eventually called upon to "preside in a Court of Justice; but we question much whether it is calculated to prove "more useful and effective in carrying on the business of the Court, than the employment "of Uncovenanted Agency, which we have adopted. The duties, on which the Covenanted "Officer would be employed in our Court, must be those of routine, and those duties "would then be subject to the inconvenience proceeding from frequent change of Officers "the chances of inaptitude in those appointed, and the certainty that the Court would "never be allowed long to benefit from the experience acquired in its Service, the avowed "object being to employ the ablest talent as soon as possible elsewhere."

The Agra Court say:—

"The Court admit that, as a School for training up young men for the Judicial "branch of the Service, the Register's Office possesses all the advantages noticed by the Sud- "der Court at Madras, while the want of a school of this nature, since the abolition of the "Office of Deputy Register, has undoubtedly been a desideratum which it has hitherto been "found impossible to supply; but it is obvious that the number of young men, to whom the "advantages of this training could be extended, would be exceedingly limited, while, from "the nature of the duties on which alone an Assistant to the Register could be employed, "it would depend greatly on the individual Officer, whether he availed himself of the "opportunities thus placed within his reach, of acquiring knowledge which might prove "useful to him in his after career, and as, beyond the benefit which might be expected to "result from the introduction into the Judicial branch of the Service of a certain number "of young men who had obtained some little insight, at least, into the duties of the "Department, before their elevation to the Bench, no other public advantage that the "Court are aware of would ensue from the employment of Covenanted Assistants to the "Register, they are not prepared to advocate the measure on the ground on which it is "defended by the Judges of the Madras Court."

Under the Register at Agra, there is an Uncovenanted Assistant Register on a salary of Rupees 400 and a Head Assistant on Rupees 300. I would allow the same at Madras.

The saving in the Registers' Offices of the four Courts will be Rupees 21,250 per annum.

JOHN GRAY, "CALCUTTA GAZETTE" OFFICE.

No 582

To

The Secretary to Govt of

Madras

Dated Upper Seal Coll. 18th Oct 1802

Sir,

I request that you will be good enough to lay before the Right Honble the Governor in Council the questions of my proposed Report which relate to the Judges Courts and their Registers in the several Presidencies.

I have the honor to be

Sir,

Your most Obedt Servants.

Mer, Ld Rob.

Comms for the Revn of Civil Salaries and Establts throughout India

182 Lodging

I have no observations to make on the proposed scale of judicial salaries wh. appears to be generally reasonable under the circ.es of this Presy.

But as regards the Financial Dept. I cannot help thinking that the remuneration of the Accountant Genl has been fixed too low.

The Comr. observes that the labours & responsibilities of the Account.t at Madras appear to be in every respect less than in Bengal. There appears however to be one practical difference — viz that the latter acts immediately under the Govt. of India & can never have any important financial questions brought

before him would undertake
any great responsibility because on
such occasions his care after the
welfare of his men should often
serve on the contrary to make him
act at once and risk responsibility
which had been given if sufficient
experience to feature for the task
a safer & trustworthy character
Questions of finance depend
should whether the scale of salary
would induce men of such a character
to remain in and fulfil the duties of
the existing establishment.

The home authorities have always considered
it to be a part of such an important

[illegible] employed on the
justifying the remuneration [illegible]
[illegible] scale
value of the highest work given.

I think that the salary at the
lowest [illegible] would be less than £6,000 Rs
a year.

I think also that 18,000 Rs a year
will not secure the services of a good
Civil Auditor for a continuance
Nor can we accept an officer to remunerated
as other [illegible] is to expect [illegible]
the Presidency when he can obtain an
equal or probably a higher salary
in the Mofussil.

Mr Ricketts observes on the additional labor
of any system of pre-audit. This has [illegible]
been introduced

introduced here & [illegible] herewith,
for a Reconsideration of the sum
assigned by the former Govt. May add
that the Civil Auditor of Madras has
only four Native Assistants employed
in auditing Vouchers but besides
this a most defective & arrayed
form than those of the other Presidencies
are [illegible]

I cannot pursuance of the
powers of the said Act
has been duly executed
I have in accordance with
Clause 13 of the said Act
Financial 1856 Report

Minute
by the Honble W. Elliot Esq

Dated

No 725

Receiving the portions of the
proposed report of the Commrs
for the revision of Civil Salaries
& Establts respecting changes in the
Salaries of the Judges of the Sudr
Court and the Officers of Account
Pandit

Copy sent to the Govt of India
by 10th Dec 1857 No 13

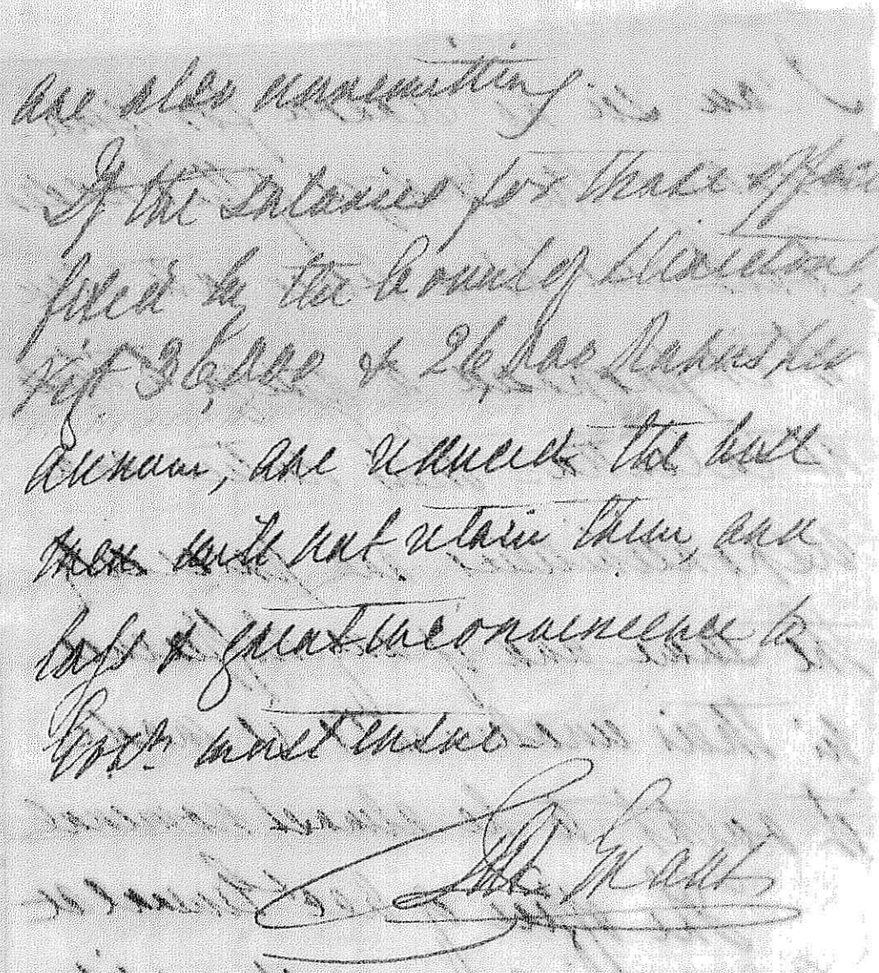
to the Judicial Officers.
has arisen more than
ever the means of retaining
the services of the best and
most experienced Judges
and it appears to me that
to increase so fruitful a
source of revenue by Mr. Bartlett's
proposal of doubling
our Fees would be
very inconvenient. I
would suggest rather
the claims of the Puisne
Judges to be paid at

the rate intended for Chief
Justice viz: £8,000 & £5,000
per ann: This will have the con-
sequence of raising the Judges
of the Supreme Court in the
case of two of the Judges
and also raise the salaries of
our Clerks. The Judges of the
new Supreme Court to be appointed
by the Governor in Council are
Senior & Junior Puisne Judges of the
present Supreme Judges appointed
by the Crown —
Mr. Bartlett's proposal

And that the 1st apartment
Rupee to the Landed Gent
has already been abolished.
The Salaries Ordered by Mr
Includes for the Black Sect
and Civil Auditor are
quite inadequate to re-
munerate the holders of the
offices & consequent re-
-cruit the services of such
persons as would
accept the Salaries as Lately
fixed by the Court viz. 36000
& 20000 - they are not larger
than the duties demand considering
that without any covenanted deduction
they must be constant & unremitting at-
-tendance & responsibility
24/11/58

I can see no cause for departing from the Judge of the Sudder Court but at a lower rate than it is proposed to apply to that at Calcutta. Their duties and responsibilities are precisely the same and if any difference in their emoluments it ought to be almost nominal.

The office of Accountant General is a very responsible one, and the duties are exactly the duties of the Civil



8/12/13

The Law Officers for the division of civil
Claims & Establishments forwarded
their last three portions of his proposed
report - which relate to the changes
which he proposes in the salaries
of the Judges of the Sudder Courts
& of the Officers of Government & Cadets

I must at once point out the
Commander of having to give an opinion
with respect to a large measure
of Administrative & financial policy
such as this is - without having
before me the details on which
it must be supposed the conclusions

Letter from Secretary
to Commissioners, 1857 Reforms

Transmits
by Sec. to Govt. of India
in Beng.

Dated ——

S.C. & Ds
R. 11.12.13

No 1697

On the proposed changes in the Law Establishments of the Sudder Courts & in the Salaries & Establishments of the Officers of Government

Ordered that the Opinion of the Law Officers be submitted in the usual form to the Commissioners for the Trial of Civil Causes & Estates

13.

E 7/13 —

come to by the Commissioner [illegible] and such
salaries for encumbrances [illegible]
should fairly [illegible] Stamps by the Board
the Commissioner when discharging the duties of the
Registrar of the Sudder Adawlut Courts.

as in Bengal & Agra it is determined
to prevent the Registrar from [illegible] being
of those offices" viz to collectorships of districts
in which [illegible] - "in all probability
the salary of those appointments will be [illegible]
[illegible] reduced" -

The salary of the collectorate is then
under the [illegible] of that of the Registrar -

It must, I think, also be the [illegible] for
the salaries of the officers of [illegible]

civil Judicial & Sub. Treasurers.

To fix therefore a clear opinion
on the scheme [illegible] it would be necessary
to be acquainted with the number respectively
the salaries of Collectors & Magistrates -

For able to judge of the scheme, it is necessary
to be acquainted with the remuneration
given in the Presidency -

The latter appears when compared
at the present salary of the Registrar
to be somewhat [illegible] with respect to the
former nothing objectionable is stated -
but it is suggested - that a commutation

will take place -

I shall, therefore, now give my opinion respecting the salaries of Judges by which I shall be guided in case of the office of the Judges of the Supreme Court.

I am taken that it is my power to consider their subject - which I am led to this from since my arrival in this country having acquainted him the reports so prevalent in England of the Europeans salaries lessened by Parliament in India.

With regard to Collectors - trusting the power - which they hold in the country distant - to the great amount of taxation. Consider

a hardship - which they undergo - their heavy responsibilities - the extensive area & large population over which they preside - the hard service - which is required before attain by the office - I am no hesitation in giving it as my opinion - that they are not overpaid. & that it would be impolitic & unexpedient to make any considerable reduction in their salaries - except under the prospect of a financial purpose - which could be so clearly as to
[illegible] & unprecedented - as permanent peace many depriving on the public finances -

I say that it would be impolitic - because the tendency must be to depreciate the European offices in the eyes of the natives

& to diminish their efficiency - by burdening them merely the Clergy connected

The first position which when being often to be met by the argument - that some intellectual work should be produced to -

I am ready to join them fully knowledge - but while I contend - & it is evident in all history & in all parts of the world - that the means of persuading a position are often by merely any for the purpose of controlling & directing the power of them -

The second position may / I am aware be met by the objection that the above position cannot be so generally as to include the consideration of the affairs here

That is the real point at issue - & one which I am desirous of bringing prominently forward - in the hope that it will be fully tested by those who alone can decide on this very important question.

For what is a Collector's position in this Presidency - he has to supervise the affairs conduct the public business - form the Revenue of the Country - & what the Revenue - even to the annual welfare of from 500,000 to 600,000 persons spread over an area larger than one or two of our home English counties -

He retains this position after a service of from 15 to 20 years - which only a very small portion of his time is employed by the Revenue

of the two protestant Rules.

It is perhaps assumed - & has to maintain children in England.

& two should most seriously urge the great importance of efficiency being so ascertained as to be enabled to marry - & to maintain & educate their families in a suitable manner.

Their expenses. I know, we may fairly in this respect - but why have they to bear such heavy bill of separation from their children during the most interesting period of their lives they have to make many pecuniary sacrifices in order to Educate them at home -

The two points ought to be considered in fixing a retiring salary - & in addition

he ought to be enabled today by something for retiring - when worn out & broken in health - he shall [illegible] from the service - or for providing for his children in case of his death -

For this: a provision by the Admiralty of the Naval Grant has been named for - that amount to be considered as happening, for a term of years to those [illegible] England.

I would specially call attention, that & retirement in early life & that the larger number of lieutenants of lieutenants efficient hope to obtain - & that before commencing

at a time of such perfect peace it can hardly have been in their power to do any thing.

I may add that it will also be neglected because the tendency of the education of children must shake the confidence of the community in the first staff - & will lead to the introduction of further changes on any pressing alarm.

The result must be that the thousand pounds annual intellectual work will be lowered & their efficiency lessened unless they be granted apparatus more than ever - But that the education of the people is given up to competition - what time is to be taken up

educated young men [illegible]

the true expense - which a deficient Navy may bring with it - & Ireland may make this circumstance be proceeded.

I have considered this subject with the view of maintaining the efficiency of our great Empire in a proper proportion & of securing the permanency of British rule - which must be effected partly by the superintendence of officers of the British race -

To secure which the Board to have this by private patronage officers - & I say it - not from any [illegible] motive of wishing our people for the sake of patronage - for we are all hoping shortly from Sir - that we may have it - if we should [illegible] of superseding the [illegible]

which have awarded upon me. but because I am convinced. that it is absolutely necessary for the welfare of the inhabitants of India. that our Empire should be maintained.

I am elated also. that I am of opinion that the salaries of Collectors should not be diminished except in the case of positive financial necessity.

This is a general question - on which I am not in a position before me to offer - but to persons this Pleading is concerned. I see no such necessity -

No doubt - there is a proposal at present before Parliament for a proper financial system - connect this -

The minutes of Council should proceed from Kaykaundy. [illegible] me a summary of that practice only sanctioned - & probably none other can any savings which could be made by the plan now proposed. within the last ten years.

I am pressed to remark on the proposals specifically made by Mr Prideaux - stating my reasons for [illegible] - that the Collectors salaries should remain as at present. 73 28. 000 Rd

and &c as to the opinion of Mr Edmonstone I am of opinion - that the said Council should proceed

lately by the Bombay Govt. by 3000 Rs per
month.

The office is a most important Judicial
one & should be maintained as one
of the posts of the service - if it is supposed
that the salary approaches too near that
of the chief Criminal office to the Govt of
India - let his salary be increased -
and
the Judge who has responsibility on that
office must be removed & it ought to remain
filled by a proportionate officer -

I think the office of Civil Judge ought
to be removed from frequent changes -
the duties are heavy & require constant
application & Residence at the Presidency

town ought to be no temptation to the Civil
Judge to leave his office for another
branch - & I think his salary ought to be
30,000 Rs -

The Sub. Judges salary I am
disposed to leave as recommended -

With respect to the assistants to the Civil
Govt. I think - that this office
stands clearly the most fit for retaining
one -

It would be most unfortunate if
the absence from charge
or otherwise of the Civil Govt. or of the
Sub. Treasurer to leave no Commanding
officer at hand, to forward his

the work of the office at hand to replace them.

The Relator is of opinion that these offices might be suppressed for the unnecessary service - that his office

So far as the time technical part of relators is concerned - this is perfectly true - but I should point out that a part of the duties of this office is to make up these returns. Estimates &c to make - to be carefully ~~misappointment~~ established &c - certain - that the busy of the two offices will absorb sufficient

I am decidedly of opinion of relator - in the recommended report to the Auditor General.

In his letter on the office of Auditor Com[illegible] - relates - "I, certainly, do not comprise the higher officers such as Deputies, trained in the Auditors office but I do think time spent to advantage"

"We still carry about two in Carts from Station to Station.

"If a man made a hundred Station returns, with R. 500 worth of bank notes in his pocket would R. get 500 R. at Sarnia - he must pay 3 times

"for it.

"When a high public officer accepts his salary, he must find a way to bring it down a grand larceny offence. It

"We can entirely think in financial art. & attribute the hardware only, in the smallest degree, that such training as Bankers chose him, makes good financiers. & to these appointments always filled by experienced Civilians who have had the training & experience of the Civil Service, or no training & experience at all."

I fully agree with Lord Cromer in

his remarks on the Indian army, which equally in this country as in France as Civil Servants - it is no doubt ~~grievous~~ disadvantageous - but can this state of things be changed against the unanimous general - or is it a proof of their incapacity?

~~Some disposed to remain~~ ~~Whether~~ ~~marks~~ ~~he finds~~ this at their own

with regard to the changes proposed in the salaries of the Judges of the Sudan Court & of their Appointments - I have no objection to make - except that it appears me that the distinction between the Judge of the Supreme Department & the

others is likely to cause some difficulty if the High Court is formed. It is left as it is proposed for all members of which under the direction of the Chief Justice.

My opinion is that if a High Court is established formed all the Puisne Judges should receive salaries of equal amount.

I think it will be well to consider myself from being supposed to agree with the sentiments which were by the Commissioners. That Supreme Legislature is considered the highest Court responsible of all others. The salaries allotted to Legislative Councillors should be taken into consideration to adopted as a standard by which to allot salaries proportionate to others for all subordinate offices.

Legislature is no doubt a high & important duty. So high. that some are of opinion. that Legislators should receive no emoluments at all from the public by Gov[t] Grant or Company

of Legislators

the responsibilities are no doubt very great. but they depend, it appears to me, to arise from those of judicial or executive officers. they are not liable to the same amount of deputy supervision. if to any at all. to the Judicial determinations of which cannot be subjected on them to the same scrutiny.

Judicial & executive offices can be subjected to pecuniary fines. any other

hat Strunck also auch so direkt an die Kais. Immunität keine Complicität supponiert.

Hansen

Dr. A 4/5 b.

Financial Dep.t

No. 11

Extract Mins. Cons.

Dated 10th January 1857

Read the following papers.

From the Comm.rs for the revision of Civil Salaries &c.a } (Here enter 11.th & 18.th Oct.r 1856)
1857 No. 668

Minute by the Hon.ble E. Elliot Esq.re (Here enter) No. 51

— do — by the Hon.ble Sir H. Montgomery &c. (Here enter 24.th Nov.r 1856)
No. 727

— do — by H.E. the Comm.r-in-Chief (Here enter) " 727

— do — by the R.t H.ble the President (Here enter 11.th Dec.r 1856)
No. 696

Ordered that the following letters be dispatched —

To The Comm.rs for the revision of Civil Salaries &c. — (Here enter 10.th January 57 No. 12

To The Sec.y Gov.t of India — (Here enter 10.th Jany 1857 — No. 13)

Minute by the Hon.ble H. Elliot Esq.re

Dated 4.th Dec.r 1856

Read 12.th Dec.r 1856

No. 696

Recommending the Increase of the Establishment of the Commissioner of Sind.

Read the following Minute of the Commissioner in Sind, dated 1.st Oct.r 1856, and the Letter from the Secretary to the Government of India in the Financial Department, dated 13.th Nov.r 1856, therein referred to, and the Letter from the Secretary to the Government of India in the Financial Department, dated 4.th Dec.r 1856, No. 696, and the Letter from the Commissioner in Sind, dated 1.st Oct.r 1856, No. 12.

14

Dispt 12th

Revenue Dept

No 12

To,
H. C. Ricketts, Esq re
Commissioner for the Jurisdiction of Canara
Salaries and Establts throughout India

Sir,

I am directed by the
Right Hon. the Governor in
Council to acknowledge the
receipt of your letters of the
11th and 18th October, forward-
ing those portions of
your proposed reports which
relate to the Sudr Courts
and to the Offices of Account
and Audit of the three Pre-
sidencies ——
2. In regard to the first
of these reports the Govt
have but little to remark.
They are however of opinion
that, on the amalgamation
of the Courts, all the Judges
should receive as high

a

Read 15 Jan 1834

Referred to Mr Norris & Mr Lumsden

Dispt 13 Jan 1834

Copy

Mr Norris
Mr Lumsden

a salary as the Puisne Judge of the Supreme Court - that is, that the salaries of all the Judges appointed either by the Crown or by the Local Government should be the same - the only exception being in favor of the Chief Judge. They can perceive no reason also why the salaries of the Sudder Judges at Madras should be lower than those of the Courts having Jurisdiction in Bengal. The powers, duties and responsibilities which attach in the Judges at the two Presidencies are equal - and the expence of living at Madras, as the Court are assured by gentlemen already, is as great as that of living at Calcutta. They must also consider that the remuneration of the very important Office of Registrar has been fixed at too low a sum. The Offices of Master Assistant to the Registrar has, I am instructed by the Governor in Council, already been abolished already, a Vacancy which occurred in the Office some months since not having been filled up. The Court offer no objection to the abolition of the Deputy Registership and Substitution of Annexed Agency -

3 With regard to your propositions touching the salaries, for the future, of the Accountant General - the Sub Treasurer and Civil Auditor at Madras, the Court cannot but think that you have fixed the remuneration of the first and last of those Offices at too low a standard -

4 The Accountant Generalship is a most important and laborious Office

Office, and should, on the
Establishment of the Court,
be maintained as one of
the principles of the Service.
You have remarked
that the duties and respon-
sibilities of the appoint-
ment at Madras are on
all respects such as they
are in Bengal. There
appears, however, to be
one essential difference
between the two Accountant-
ships, viz: that the Ac-
countant General at
Calcutta, acts immediately
under the Accountant
General of India, and can
never have any important
financial questions
brought before him, nor
be required to undertake
any great responsibility,
because on such occasions
he can refer at once to
the Accountant General
of India.

5 At Madras, on
the contrary, the Accountant
must

must often act alone on
his own responsibility,
and he should be an Officer
of sufficient ability and
experience to ensure for
the Govt a safe and trust-
worthy adviser on questions
of Finance.

6 The Govt consider that
the proposed scale of salary
would induce men of talent
& standing to remain in
the Office. The duties of
which are for the most
part so routine-like.

7 The Accountants
ships have always been
considered as of less pecu-
niary importance as to
justify the remuneration
being fixed on the same
scale as that of the
highest Civil Offices.

8 The Right Honble
the Governor in
Council quite recognizes
the justice of your remarks
on the backward state
of Financial Science in
India

Indeed but he does not perceive that the proper
-bodable to Storekeepings
on the part of each Office
who have been from time
to time at the Head of the
Departments - and he is of
opinion that any thing
that would tend to secure
the value of the Servants
and Generality would
but aggravate the evil.
9. Unless the Condi-
-tions the Factors &c
-cordy of opinion that
the Salary of the Accountant
and Generality at Madras
should not fall below
that now assigned to the
Office by the Honorable
Court, or Rs. 5000 per
mensem.
10 The duties of the
Civil Auditor at that Pre-
-sidency are heavy and
demand constant applic-
-ation. The work is
uninteresting and mono-
-tonous - and being at
Madras

From Civil Auditor
1th Sept. 1856.
C. M. C. 15th Sept. 1856.
From the Accountt. Genl.
24th Sept. 1856.
C. M. C. 2d. October — do.
From the Civil Auditor
1th Octobter 1856.
C. M. C. 14th — do. — do.

Madras is expensive.
It is, moreover, an Office
which should be secured
from frequent changes.
The pay which you have
proposed - Rs. 1,500 per
mensem - is inadequate,
to tempt men to remain
at Madras and forego
opportunities of finan-
-cial advancement and consider-
-ation in the Profession -
11 It is proper to add
that the system of pro-
-vided has just been
introduced at Madras
and has enhanced in no
small degree the labours
of the Civil Auditor and
it should be noted that,
as could be seen by the
Correspondence quoted in
the margin, the Civil
Auditor in this Presidency
does not merely audit
Bills, allowances & Vou-
-chers - but forwards
the accounts Departments
with Statements of
Charges

Charges arranged under
Regulated in a form not
usual in the other
Presidencies.—

12. The Govt have more
than once strongly urged
on the Court of Directors
that the pay of the Military
Civil Auditor should be
Rupees 2500 per mensem.
They still wish to see ad-
vanced as that a measure
would tend to an ac-
count should not be
exceeded beyond the present
rate.—

13. With regard to the
Covenanted Assistants,
to the Accountant General,
that Officer has in the
judgment of this Govt,
fully demonstrated the
necessity of one being
retained.—

14. It would be most
inconvenient in the case
of absence, from illness
or other cause, of the
Accountant General,

Sub-

Sub Treasurer or Civil
Auditor, if there were no
Covenanted Officer at
hand familiar with the
details of the Office to explain
them.—

15. You have observed,
indeed, that these Officers
might be dispensed from the
Uncovenanted Service, and,
as respects the more mechanical
parts of the duties, that
is perhaps just. The Govt
would, however, point out
that one of the severest
Labours of these Officers
is to bring up to date the
returns, accounts and
estimates with barely
sufficient establishments.
And that such punc-
tuality can scarcely be
enforced but by the energy
of the European Officers.

16. The above are the
observations which have
occurred to this Govt on
the allowances of the
pecuniary Officers in-
volved

...volved in your references
They have had much diffi-
culty in giving an
opinion on these detached
points of a
great financial question
without having before
them the whole scheme,
and being informed of
the principles on which
it has been framed. The
Services like the Civil
Services of the Indian Pre-
sidencies there must be
a connexion between
several classes of ap-
pointments and the
emoluments must bear
some relation to each
other and be responsible
to some common standard.
From your present com-
munications it is however
gathered that you have
assumed the salaries sig-
nified by Act of Parlia-
ment to the Office of
Member of the Legislative
Council of India as the
maximum and that

all other Salaries are to
fall below it. ~~In~~ White
From your remarks on
the Registership of the
Madras Sudr Adalut it
would seem that the
Salaries of Collectors
are in some measure to
be made the gauge
whereby to regulate the
pay of other Situations,
including, it is presumed,
that of the Offices of
Secretary and Auditor.
Your views in regard
to the Salaries of Collectors
are not explained but
it is intimated that they
will probably be con-
siderably reduced. It
may be premature at
present to enter upon
this part of the Subject
but ~~the Letter~~ I have
To ~~me~~ state that looking
to the great size, popu-
lation and revenue of
the Madras Districts,
the heavy duties and
responsibilities that

the

the management Emoluments
and the Late period of Service
on which the Office is
attained, the Govt would
strongly deprecate the re-
duction of Salaries of the
Madras Collectors unless
under some urgent Finan-
cial pressure. On this
subject as on the measures
to which your Lordship's
Dispatch refers, I shall
have the honor of addressing
your Lordship by the next
Conveyance.

I have the honor to be
with great respect
My Lord
Your Lordships most
obedient humble Servant
Jas. G. Stewart

The Right Hon.ble
The Earl of Derby
&c &c &c

+ Pubs 5.6.10 to 33.
53.54.55.
47 - to 52.

Fort St George
10th January 1853

Read the Letter from the Court of Directors
dated the 12th October 1852 No 28
Read the Letter from the Board of Revenue
dated the 10th Instant
Ordered that the Letter from the Court of Directors
be referred to the Board of Revenue for their
Report thereon
Ordered that the Letter from the Board of Revenue
be referred to the Law Commissioners for their
Report thereon

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Recd 12th

Financial Deptt.

No. 13

To

The Secy. to the Govt. of India

Sir,

I am directed by the Right Honorable the Governor in Council to forward, for submission to the Govt. of India, the accompanying copy of a letter which has been addressed to the Commissioner for the revision of Civil Salaries, in reference to those portions of his proposed report, relative to the Madras Court of Sudr Udalut and to the Offices of Account and Audit at Madras, which have been laid before Govt. I am directed also to forward copies of the Minutes which have been recorded on this part of Mr. Ricketts's report

Letter from 13 January Financial 1857 Departt.

No. 13

To The Commissioner for the Revision of Civil Salaries throughout India

1857

Reply Dd. 20 March 57 No. 184

Copy sent to the Govt. of India dd. 10th Jany. 57 No. 13

report, by the Members
of Govt. and am desired
to solicit particular at-
tention to the Memo
recommended by the Right
Honorable the President
Thos Govr.

Jno C. McGregor
10th January 1857

Extract from 13 January
Financial 1859 Letter &c

No 12

To
The Secy to the Govt of
India

Rec'd 10th Jany 1859

17