M.R.O. 1—30,000—16-10-99.

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 66

Press
~~Misc~~

Dated 3. 2. 1857

(13. No. 6-7)

114-15

Not to be folded or roughly handled

1

No. 327

Fort Saint George,
Accountant General's Office
30th December 1851.

From
The Accountant General

To
The Chief Secretary
to Government

Sir,

No. 320 in the Financial Dept.

1. I have the honor to observe that in the 30th para of my report to Government dated 8th January last, I submitted that the Tabular Statement therewith forwarded should be considered as only temporary; because, when the means &c. then solicited had been afforded, and when the Manual with the several Forms and instructions then proposed to be compiled had been completed, printed, and brought into use, the duties to be performed by the several Assistants, Accountants and Clerks, would have to be finally regulated and defined.

The abolition of the Government Agency would also afford some reduction in the Establishment, and a further classification, founded on the work of the individuals, or at any rate, renewed consideration of the subject, would, I added, be desirable.

2. The Government are aware that the aid then asked for was not granted, and that the arrangements then submitted were not sanctioned in full; consequently, the preparation of the Manual, with several Forms and instructions, has been unavoidably delayed. Respecting it I propose addressing Government at a future opportunity.

vide letter from the Secretary to the Govt of India dated 22d March No 1388 & Extract Minutes of Consultation dated 22d April 1856 No 179

3. I will mention here a few of the principal changes which I have been obliged to make in the arrangements submitted by me in consequence of their having been sanctioned but partially by the Government of India. The Uncovenanted Assistant* which I proposed should be in charge of the Revenue Department of Accounts has been necessarily deputed to do work

*on a salary of 200 Rs

in

in the Financial Department. The Uncovenanted⊕ Assistant+ in charge of the Foreign Department has been placed in charge of the Revenue Department, and the Deputy Manager⊕ of the Agency Department has been placed in charge of the Foreign Department. An Accountant+ of the Agency Department has been employed to do duty in the Financial Department.

⊕ The additional Uncovenanted Assistant asked for by me not having been granted by the Govt of India.

+ Salary 130 Rupees

⊕ Rupees 80.

+ on Salary of Rs 50.

4. The internal arrangements of Office, in order to meet emergencies, require frequent transfers from one Department to another temporarily, and sometimes for months together, of Clerks and Accountants in the Establishment as more fully explained in para 41 of my Report⊕ already referred to.

⊕ dated 8th January 1856.

5. The Establishment attached to the Agency Department in 1830, when the scale of Establishment sanctioned by Government in 1826 received further revision, and finally confirmed by the Honorable Court of Directors, was Rupees 317,* after which no* augmentation was granted by Government

* It was Rupees 301 in 1820

* vide letter from the Acct Genl to Govt dated 10th Aug 1849 No 246 & Extract Minutes of Consultation dated 24th of the same Month No 653 in the Public Department.

in

account of that Department. But as the business of the Department required from time to time, Clerks have been transferred to it from other Departments of the Office, and from it back again, under the view expressed in para. 2. of Extract Minutes of Consultation dated 24th August 1849 No. 653.

6. Under the above circumstances the services of Clerks in the Agency Depart. whose salaries would amount to only Rupees 317 will have, but for the reasons hereinafter explained, to be dispensed with after the transactions of the Government Agency shall have been finally closed, which will, I believe, take up 4 or 5 Months after the cessation of business in that Department, which cessation will date from the 27th Proximo. Of the remainder, three persons whose salaries amount to Rupees 165 are employed and doing duty in the Financial, Foreign, and Audit Departments, and Clerks to the extent of Rupees 58 will have to be retransferred

Amount of the salary of the Agency Establisht. as it stood previous to the sanction of Government dated 22nd April 1856 No. 174			540
Deputy Manager of the Agency Department	80		
1 Accountant	50		
1 Do.	35	165	
Add amount to be retransferred from the Agency Department		58	223
Amount of Establishment as reported to Government in letter dated 10th August 1849 No. 246			317
Deduct Amount proposed to be retained			160
Amount proposed to be given up to Govt.			157

from

from the Agency to other Departments of the Office, which I purpose doing gradua as the business of that Department will permit.

7. To provide for the great incre of business which has devolved on the Offi of Accounts and Finance, and which ha been briefly adverted to in paras 21 to 22 of my letter to your address of the 8th January last No. 320, and detailed in its accompa-niments marked Nos. 1 and 2, an in-crease of only 100 Rupees was granted b the Government* of India who then decline much to my regret, to grant the further in-crease asked for by me, viz. Rupees 200. I did not anticipate this refusal, for I had been extremely moderate in my then appli-cation to Government for an increase, not only from a desire to economize, but also from the hope of remodelling the Esta-blishment at no distant period, when the Manual and General Forms had been com-pleted, which I intended to have prepared and

*Letter dated 22nd March 1856 No. 1388.
Extract Minutes of Consultation dated 22nd April 1856 No. 174.

~~and~~ when the Government Agency should have been done away with. I allude here to the abolition of the Government Agency, because Clerks of other Departments who had been transferred to it, could then be retransferred from it, as a matter of course. This has been already partly done.

8. I will only briefly advert here to the increase of business occasioned solely by the requisition of the Government[×] of India for the compilation and transmission of the several Financial Statements, Estimates and Reports, much earlier than hitherto, which over-taxes the energies of the present Establishment so frequently during the year, and so much so indeed, that I fear if arrangements be not made to lighten a little their work, their health will be injured, and the Service will suffer from the break-down. I have been in fact obliged, though reluctantly, to pass Office orders very frequently, requiring attendance of certain Clerks, and sometimes of a whole Department,[+] at 9 or ½ past 9 o'Clock every morning until dark in the

[×] And the Honorable Court of Directors

[+] On the 1st January 1858 Orders 3
23rd d° — 8
25th February — 33
20th March — 57
31st d° —
8th April — 64
13th May — 80
23rd d° — 88
10th July — 123

the

the Evening, and sometimes to work a few hours by lamp light. These orders have reference only to subordinate Accountants and Clerks, but the Principal and other Uncovenanted Assistants, and Heads of Departments, do frequently, without the necessity for any such order in their case, attend to Office business early in the mornings, and also late in the Evenings, and also on holidays, because they feel an interest in securing the credit of the Office.

9. Such a demand upon them cannot fairly be allowed to go on for any length of time. They hitherto worked willingly in the hope that my promises to them would be fulfilled, founded, as these promises were, on my expectation of full support from all the higher authorities, but if the will to work goes, together with it must go the credit, we have hitherto obtained, for punctuality in meeting the wishes of the Supreme Government.

10. It is for increase of business, occasioned solely by despatch or expedition used in duties performed, viz: by pre-audit

of Civil charges, that an augmentation of Establishment was granted° to the Office of the Civil Auditor to the extent of Rups. 767-8- per Month, and also Rupees 587+ per Month temporarily. And, for furnishing the Books of Ordnance and Military stores for 1855/56 three Months and fifteen days earlier than in the preceding year, a monthly temporary increase of Rups. 822 for Establishment was granted to the Military Board.

° Vide sanction of Govt. dated 25th April 1856 No. 181 for the Preaudit of Vouchers

Do. 15th Sept. 1856 No. 450. for auditing salary Bills of the Public Works Depart. Rs. 242

Do. 4th Octr. 1856 for the preparation of certain Financial Returns " 345

Rs. 587

+ This is partly also for the new Financial Returns required by the Govt. of India by Extract Minutes of Consultation dated 16th Sept. 1855 — No. 366 but what the Civil Auditor has to furnish is a portion only of one of the 6 new returns which this Office has to prepare.

Order of Govt. dated 15th April 1856 No. 847 Military Department

11. Instead of Government granting an increase to the Establishment of this Office for all the increased details and additional business which have devolved on it, also for the compilation of the 6 Financial Returns newly required, as well as for expedition in other Statements and Estimates required of it, I request that I may be allowed to retain a portion of the amount of the Establishment of the Agency Department to the extent of Rupees 160 per Month out of the Rupees 317 adverted to in para 6. the

reduction

reduction to be made, being thus Rups. 157 which reduction will be effected+ as soon as practicable.

+ By the removal of clerks at present employed in the Agency Depart. to that extent, or by some other means, perhaps by Pensions.

12. I beg to submit herewith a Tabular Statement shewing the present scale of Establishment as drawn for last Month, the scale of allowances sanctioned by Government, but which have not been yet carried into effect for want of means+ through absorption of situations as intended, and, in the last column, the proposed scale, which must only be gradually brought into effect on the occurrence of opportunities, as intimated in para 56 of my letter of the 8th January last.

Order of Government dated 27th April 1856.

+ The revision of Forms and the preparation of Manual.

13. The only alterations or augmentation now proposed by me in the Tabular Statement herewith submitted, the Government will observe, are the following, as compared with the one last submitted by me and sanctioned by the Government of India.

8th January 1856.

22nd March 1856.

The

14 The Uncovenanted Assistant in charge of the Revenue Department of Accounts on Rupees 200 per mensem is transferred to the Financial Department, where he is at present employed with an increase proposed of Rupees 50.

15 The Uncovenanted Assistant in charge of the Foreign Department is transferred to be in charge of the Revenue Department of Accounts, where he is doing duty at present, but with the same salary proposed for the Foreign Department Viz: - Rupees 150.

16 The Deputy Manager of the Agency Department, who is in charge of the Foreign Department, is proposed to be transferred as an Uncovenanted Assistant in charge of the latter Department, with an increase of salary from Rupees 80 to Rs. 130-

17 The Salary of the Uncovenanted Assistant in charge of the Bond Department is proposed to be augmented from Rs. 150 to Rupees 175. at which rate it was allowed to the Manager of that Department some

years

years ago, with reference to the responsibility of that Office. The present incumbent has found security to the extent of Rupees 7000 in Government Promissory Notes. To the next person in the Bond Department who now gets only 80 Rupees salary, and who has to represent the Head in case of absence, a small increase of Rupees 10 is assigned in the Statement.-

18 The salary of the Manager of the Bill Department is to be increased from Rupees 100 to Rupees 120 with reference to his responsibility, for which he has also found security to the extent of Rupees 5,000 in Government paper.-

19 The salary of the Head Auditor is proposed to be increased from Rupees 100 to Rupees 120, and that of his Deputy from Rupees 70 to 90, which still will be inadequate with reference to the nature of the duties required of them to be performed, but I dare not ask for more

on

20. On the other hand with a view to economy the following decrease in the proposed scale of Salaries is also now proposed.

21. The Salary of the Uncovenanted Aſsistant and Book-keeper which is now Rupees 200, and proposed to be increased to 300 in the last Tabular Statement, is now fixed in the present Statement at 250, and that of the Uncovenanted Aſsistant in charge of the Revenue Department which was sanctioned at Rupees 200, is now fixed at 150 in the present Tabular Statement, also the Salary of the Uncovenanted Aſsistant in charge of the Foreign Depart. which has been sanctioned at Rupees 150 is now fixed at 130 Rupees

22. Small alterations are also proposed in the salaries & numbers of Copyists and Compositors, which I deem neceſsary for the efficiency of the printing and Copyists Departments of this Office.

The

7

23 The above arrangements are those which have been proposed in the Tabular Statement now submitted, and which I purpose to carry out as opportunities occur, for absorption of situations by vacancies occurring either through casualties, resignations, or retirements, without affecting any of the present incumbents, as already signified* in my letter of the 8th January last No. 320, and as has already been done since, by giving the increase, or portions of increase, sanctioned, to certain Officers.

*para 56

24 I request that the Right Honorable the Governor in Council will be pleased to sanction the Tabular Statement herewith submitted, under the authority vested in them by the Government* of India, and submit the same for the confirmation of that authority as therein required.

*Vide Extract from the proceedings of the Government of India dated 8th February 1856 No. 863. Extract Minutes of Consultation dated 15th March 1856 No. 302.

25 The result is a proposed reduction of Rupees 157* in consequence

*See para 6.

of the abolition of the Government Agency which can only be by dismissals of Clerks employed in the Agency Department, or by some other means, such as Pension &ca., which may become available. The Establishment of the several Departments of Accounts and Finance will thus be fixed at Rupees 8219 per mensem, instead of Rupees 8376 as at present.

I have the honor to be

Sir

Your most obedient servant

J. [illegible]

Accountant General

Compd. M. Laird

Madras 5th February

Financial Letter to England
1st December No 24 of 1857

Paras 2 & 4.

Financial 1856 Department

From
The Accountant General
To
The Chief Secretary
to Government

Dated 30th
Recd 31st December 1856.

1 Encls. No 327

No 22

Representing the principal changes made in the Office Establishment owing to the sanction of the aid solicited in letter to Govt. dated 8th January last and submitting for sanction a tabular statement showing the former scale of Establishment, the scale sanctioned by order of Government dated 22 April 1856, and the scale now proposed to be sanctioned, also describing the arrangements desirable consequent on the abolition of the Govt. Agency, and proposing that of Rupees 317 of the Agency Establishment, Rs 160 be retained as actually necessary to secure the efficiency of other Departments of the Office in consequence of the extensive increase of business as explained in letter of 8th January last, the remainder Rs 157 being given up to Govt. on the repeal of the Agency business to wind up which will take about 4 or 5 Months more.—

6

Original Enclosure returned to A. General 23d June /57. Vide his Memo: No 57—

Copy sent to the Govt. of India
18th June 1857 No 351

C 29 Jany
R 31 "

9

Financial Department

No 66

Extract from the Minutes of Consultation
Under date 3d February 1857

Read the following letter from the Accountant General:

(Dated 30 Dec. 1856 No 327)

1. In their letter of the 22d March 1856 No 1388 the Govt of India adverting to the several important changes and improvements which had been lately introduced in the Department of Accounts, sanctioned the entertainment of the additional Establishment applied for by the Accountant General + excepting the Uncovenanted Assistant

+ at an increased charge of Rs 635 per mensem.

at 200 Rup a month
Assistant required for the preparation of the Statements for the Financial Review and further authorised him to re-organize his existing Establishment, the State being put to no extra expense thereby on the understanding that the reduction in the numerical strength would not furnish ground of application for an increase hereafter, and that the salary of the Head Assistant was to be fixed at Rs. 500 per mensem. The difference between ~~that~~ this rate of pay and that R700 recommended for the Asst. being allotted to additional Junior Clerks —

2. It hence appears that the subordinate establishment of the Accountant General's Office is stronger now by virtue of an aggregate monthly salary of R200 than was considered by Mr Prendergast to be necessary when he submitted his scheme of June 56

~~&~~ 3. In his letter above recorded paras 3. 4 & 14 to 22. the Accountant General mentions some of the principal changes

which

which ~~the Accountant General~~ he has been necessitated to make in the arrangements submitted by him in consequence of their having been sanctioned but partially by the Supreme Govt. and in paras 8 & 10 he adverts to the increase of business occasioned, as he remarks, "*solely* by the requisition "of the Govt of India for "the completion and trans"mission of the several "Financial Statements, Es"timates and Reports *much* "*earlier than hitherto.*"

3. He further points out paras 5 & 6 that the cost of the Establishment attached to the Agency Department in 1830 was Rs. 317 after which no

augmentation was made to it, "that as the business of the Department required from time to time, Clerks have been transferred to it from other Departments of the Office and from it back again, under the views expressed in para 2 of Ex. Min of Council dated 24 August 1849 No. 1105" and that the above Establishment will have to be dispensed with after the transactions of the Govt Agency shall have been finally closed, which will occupy 4 or 5 months after the cessation of business in that Department or from the 29 ~~Instant~~ ultimo. He proposes therefore that "instead of Govt granting an increase to the Establishment of his Office for all the increased details and additional business which have devolved on it, also for the completion of the Financial Returns newly required, as well as for expedition in other Statements and Estimates required of it," he may be allowed to retain a portion of the amount of the Establishment of the Agency Department to the extent of Rs 160 per mensem, leaving Rs 157 as the reduction to be effected on the abolition of the Govt Agency.

4. The Rt Honble the Governor in Council observes that when the late Accountant General in his letter of the 10th August 1849 represented the necessity

of some increase to the Establishment of the Govt Agency Department of his Office, owing to the vast increase of business which had during the few previous years taken place in that Department, the Govt considering the extent of the whole Establishment of that Office suggested that Clerks who were not so greatly occupied in other Departments might be transferred to the duties of the Public Agency. If therefore Clerks of other Departments who had been transferred to it are now, in consequence of the abolition of the Agency to revert to those Departments, this of itself must in the opinion of Govt prove a great relief to the Establishment of the several Departments of Accounts and Finance and cannot form sufficient grounds for retaining, in addition thereto, a portion of the Agency Establishment.

5 The Governor in Council doubts much whether ~~any~~ ~~of~~ the Orders of the Govt of India of the ~~20 March last~~ 8 February 1856 applies to a case like the present, which is not a mere re arrangement of the existing Establishments of the Accountant General, attended with no additional cost, but involves a bona fide increase of expense - the retention, at an extra charge of *Rs160 per mensem, of part of a Special Establishment which under other circumstances would have been wholly dispensed with, and its distribution to other purposes -

*Somewhat more than one half of the cost of the present Establishment

6 The Govt do not therefore

feel themselves at liberty to sanction the arrangements which have been proposed in the Statement now submitted by the Accountant General × nor can they recommend ~~it~~ them to the Govt of India unless the point adverted to in para 4 be cleared up. It should be fully explained what has been the actual strength of the establishment employed on Agency duties of late years — whether since 1849 there have been more servants transferred to it from other Departts, than to other departments from it — and if the balance be in favor of the Agency, how its discontinuance can form a ground for the retention of any of its proper servants in addition to the liberation of those from other branches of the Office doing duty in it, and to the establishment of Rs 200 monthly to be entertained under the orders of the Govt of India 22d March last above the establishment submitted by Mr Prendergast in Jany 1856. With regard to the increase of business in the Office both from general causes, and that occasioned by the additional Statements required and the greater expedition with which they have to be prepared, it is to be observed that this has already been represented to the Govt of India and formed the grounds on which the establishment of Rs 435 was sanctioned.

× or at least that part of them which involves the continuance of any part of the Agency establisht.

Vide supra P1-2

after

JP

Copy to the Accountant General. Dept P.

Despatch 6 February
Financial 1857 Dept
No. 66
General Misc. Case

Dated 3d February 1857

Financial Letter to England
1st December No. 24 of 1857

Paras 2 to 4

647.

Copy sent to the Govt of India
[illegible] June 1857 No. 25

Further letter from the Accountant General 3 February /57 No. 35
Further — D — D — D — 3 March/57 No. [illegible]

C 29 Jany
[illegible]