

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. *3*

Press
~~Mis.~~

Dated *6 - 1 -*

18 *58*

B. No. 4 - 5

4 - 5

Not to be folded or roughly handled

No. 4. Extract from a Resolution passed by the Right Honorable the Governor General of India in Council in the Financial Department, under date the 4th December 1857, No.

2. This Government, in communicating to the Honorable Court, the result of its deliberations on the several points adverted to, recommended that, if the attempt that was then being made to introduce the Bengal system of Account at the other Presidencies should be successful, the Offices of Account (including the Offices of Sub-Treasurer and Civil Auditor,) at all the Presidencies, be formed into a separate Department under the Government of India, to which all nominations shall be made by the Governor General in Council, and in which an interchange of the Officers of the several Governments shall be permitted, whenever occasion may require, it being observed that the Officers of the Department, under such a system, would obtain fair promotion in the Department, and that it would be more likely than any other to ensure a general uniformity in the Accounts.

9. The object in view being to secure at all times a succession to the higher offices of Account, (including Treasury Account and Audit,) of persons especially trained for the duties and thoroughly conversant with this branch of public business, who shall be qualified to be drafted, as occasion may require, to the several Presidencies, the Governor General in Council is of opinion, that it is necessary that the prospect of remuneration should be somewhat better than in the general line of the service, and that the salaries should be so graduated as to give a fair average of promotion, so as to ensure as far as possible, that those entering the Department should continue in it.

10. His Lordship in Council is also of opinion that it is necessary that it should be distinctly understood that Covenanted Officers who may enter the Department in future, will, (as a Rule) be expected to remain in it during their whole service; and that it should be ascertained by the Local Governments, in giving effect to these orders, whether the Officers now in the Department are willing to remain in it, and that, if any Officer should not be willing to remain in it, the name of such Officer should be reported for the information of the Governor General in Council.

e non
 auditur

Fort Saint George, Financial Consultation, 8th January 1858.

11. The qualifications specially needed in the Officers composing a General Department of Account and Finance in India, in addition to the ordinary acquirements of proficiency in Book-keeping and the science of Account, are the knowledge of Political Economy in its application to this country and a practical acquaintance with the habits of the people and the working of the Revenue systems of the country.

12. Looking upon Mofussil experience and early contact with the people as an essential qualification, under ordinary circumstances, for the successful management of public business in this country, His Lordship in Council resolves that no Officer shall be permitted to enter the General Department of Account under 5 years' standing, when a young Officer may be expected to have gained sufficient experience for the purposes of the Department, especially if he has employed his time with the intention of entering it.

13. Junior Civil Servants will be allowed to register their applications for employment in the General Department of Account, after the abovementioned period of service as vacancies occur, when the applicants will be subjected to an examination in Book-keeping, the working of the Revenue system of the Presidency, to which they belong, and the management of District Treasuries, and the examination papers, together with reports from the Local Governments on the general aptitude for business of the several candidates, will be forwarded for the consideration of the Governor General in Council, on the understanding that the Officer who appears best qualified for the duties of the Department, will, as a Rule, be selected, but that in cases of equality regard will be had to the number of Officers previously taken into the Department from the several Presidencies.

14. When once the Department has been entered, the promotion of the Officers will be regular throughout. They will be transferred from Presidency to Presidency at intervals of not less than two years, the convenience of parties being consulted as much as possible, but changes will be so regulated that Officers may acquire experience successively of all parts of the country before arriving at the higher grades.

15. It is to be understood however that the above Rule will be departed from, in cases in which Officers have in any respect been found wanting in the performance of their duties.

16. As difficulty may arise in connection with the provision of Furloughs and absence on Medical Certificate, His Lordship in Council thinks that the difficulty can best be met by temporary promotions and the admission of young men on probation to succeed to permanent appointments on the occasion of regular vacancies.

17. His Lordship in Council considers that the appointments of Accountant and Civil Auditor in the Punjab, at present held by uncovenanted Officers, ought to be placed on a higher footing, and that, as a general rule, they should be held by covenanted Officers. He thinks that they are of sufficient importance to require such a change, and that the measure can be effected not only without additional expense, but with a saving to Government and without detriment to

Fort Saint George, Financial Consultation, 8th January 1858.

the interests of the Department, if the following scale of salaries graduated with reference to the responsibilities of the several appointments is adopted; incumbents being allowed to retain the salaries now drawn by them so long as they remain in their present appointments.

	Present Salaries	Proposed Salaries	
	Rs.	Rs.	
Accountant General to the Government of India.....	3,500	3,500	
Accountant General to the Government of Bombay.....	3,333	3,000	
Accountant General to the Government of Madras.....	3,000	3,000	
Sub-Treasurer Fort William.....	3,000	3,000	
Accountant to the Government of N. W. P.....	3,000	2,500	
Accountant to the Government of Bengal.....	3,000	2,500	
Civil Auditor for India and Bengal.....	2,500	2,500	
Sub-Treasurer at Madras.....	2,000	2,000	
Sub-Treasurer at Bombay.....	2,500	2,000	
Civil Auditor at Madras draws a consolidated salary of } 26,000 Rs. per annum as Civil Auditor and Superinten- dent of Stamps.....	2,166	2,000	
Civil Auditor at Bombay.....	2,000	2,000	
Accountant in the Punjab (Uncovenanted).....	700	1,500	Covenanted.
Civil Auditor in the N. W. P.....	1,500	1,500	
1st Assistant Accountant General to the Government of India.	1,500	1,500	
Civil Auditor in the Punjab (Uncovenanted).....	700	1,200	Covenanted.
1st Assistant Accountant General at Madras.....	1,250	1,200	
1st Assistant Accountant General at Bombay.....	1,250	1,200	
2nd Assistant Accountant General to the Government of India.	1,000	1,000	
2nd Assistant Accountant General Bombay (Covenanted).....	850	800	Uncovenanted.
2nd Assistant Accountant General Madras (Do.).....	850	800	Do.
3rd Assistant Accountant General to the Government of India (Uncovenanted).....	800	800	Do.
Assistant Sub-Treasurer Fort William (Do.).....	700	700	Do.
Assistant Civil Auditor do. (Do.).....	700	700	Do.
Assistant Civil Auditor Bombay (Do.).....	700	abolished	
Total.....	42,499	40,900	
Deduct Proposed.....	40,900		
Saving per mensem Rs....	1,399		

18. His Lordship in Council has attached the largest salary to the appointment of Accountant General to the Government of India, because it is by far the most important of the whole. The business in it is heavier and more complex than in any other. The Accountant General has the supervision of all Loan transactions, he has a larger number of Treasuries and a greater mass of Military Accounts than either of the other Accountants General and he has in addition considerably heavier responsibilities as a member of the Calcutta Mint Committee and a Director of the Bank of Bengal.

19. On somewhat similar grounds His Lordship in Council has assigned a higher scale of pay to the Accountants General at Madras and Bombay than to the Accountants of Bengal and the N. W. Provinces, who have less to do with Loan transactions than the Accountants General at Madras and Bombay, and have no concern with Military Accounts or with Mint and Bank arrangements.

20. For the Sub-Treasurer at Calcutta His Lordship in Council has fixed 3,000 Rupees a month with reference to the enormous amount of his Receipts and Disbursements and the heavy pecuniary responsibilities that are in consequence thrown upon him.

Sub Treasurer
Civil Auditor

10 or more now com.
- Revenue Fund
gpo

Fort Saint George, Financial Consultation, 8th January 1858.

21. For the rest he believes that the salaries proposed are in fair proportion to the work and responsibilities of the several appointments; but on this point His Lordship in Council will be able to form a better opinion after reference to Mr. Ricketts whose enquiries into the work of the Department must by this time have been completed, and from whom an opinion will be obtained as to the salaries to be allotted to the several appointments with reference specially to the objects the Honorable Court have in view in sanctioning the formation of a General Department of Account and the impossibility of securing the services of fitting men unless some more than ordinary inducement to enter the Department is held out to them in the way of salary.

22. His Lordship in Council does not consider it desirable that the salary of any appointment in the General Department of Account, to be held by a Covenanted Officer, should be less than 1,000 Rupees a month, because the services of a qualified Civilian cannot be expected to be secured for less, and because, he believes that the duties of the 2nd Assistants to the Accountants General at Madras and Bombay may very well be entrusted to Uncovenanted Servants. It is important that the 2nd Assistant to the Accountant General to the Government of India should be a Covenanted Officer, in order to give such an Officer entering the Department a knowledge of the system under which the Loan transactions of the Government are conducted.

23. His Lordship in Council desires that the transfer of the Uncovenanted Officers in the General Department of Account, from one Presidency to another, be regulated on the same sort of principle as is above provided for Covenanted Officers.

No. 5131.

Copy of the above paras: forwarded to the Government of Fort Saint George, for information and guidance, with an intimation that the above arrangement will take effect from the 1st May 1858, and that modifications as to salaries if necessary will be communicated hereafter.

(Signed) C. HUGH LUSHINGTON,
Secretary to the Government of India.

No. 5. ORDER THEREON, No. 3; dated 6th January 1858.

Resolved that copy of the above Resolution be furnished to the Accountant General, his First Assistant, the Sub-Treasurer and Civil Auditor, and that those Officers be, in reference to para: 10, requested severally to inform the Government whether they are willing to remain in the Department as it will be under the orders now communicated.

Exd. J. A. Wilson.

Financial Department

No. 3

Extract. Minutes of Consultation - 21st January 1858.
Extract from Resolution of Govt of India Financial Dept 4 Dec 1857.
No. 5131.

Resolved that copy
of the above Resolution
be furnished to the
Accountant General -
his first Assistant -
the Sub Treasurer and
Civil Auditor and
that those Officers be
in reference to para
10 requested severally
to inform the Govt whether
they are willing
to remain in the Dept
as it will be under
the orders now com-
municated.

Acc Genl
First Ass: do
Sub Treasurer
Civil Auditor

Dispo 7

This seems to be
step to be taken
I doubt clearly in
-doubt and whether
it is manifestly
that all the app^{ts} to be
presented must be heard
App^{ts} must be made by
the Gov^t (or the
-the the officers who
appointed and be
altogether independent
of the local govt & receive
orders only from the Gov^t
of India as do the
Post Master General
the Insp^r of Electric
Telegraph & — I
can hardly suppose
this latter is intended

J.

Subd 12 by 1000 800 ft long
Commercial 1858 1858 1858 1858

No 3

Black to White of 1000

2/11 January 1858 -

20/2/63

7/11/82

7/11/88

7/11/94

7/29/60

125/60

4-3-

C18 800
R. 1858/58