

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 204

Press
~~Mis.~~

Dated 6. 4.

1859

B. No. 1-2

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Not to be folded or roughly handled

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Fort Saint George, Financial Consultation, 12th April 1859.

No. 1. From G. L. PRENDERGAST, Esq., Accountant General; to the Chief Secretary to Government, Fort Saint George, dated 25th March 1859, No. 428.
General Department.

SIR,

* *Dated 21st Instant, copy of which, with the correspondence referred to is herewith sent, for the information of Government, and for communication to the Civil Auditor.*

The Government of India have Telegraphed to me their sanction* to my entertaining a part of the additional Establishment applied for by me to meet the extra work imposed on this Office by the introduction of the Bengal system of account. They have declined to sanction a

Superintendent to the new Department of adjustment on Rupees 200, but have simply sanctioned the appointment of Deputy Superintendent on Rupees 120, which sum, consequently, will now be the Superintendent's salary. I am anxious to secure for this post, and thus strengthen the Office, a thorough Accountant. Mr. T. E. Hughes, an Accountant in the Account Department of the Madras Railway Company, is on the receipt of Rupees 120 monthly, and has expressed his willingness (the Government service being preferable to the Railway) to accept the appointment of Superintendent of the adjustment Department on the same salary. He was some months back strongly recommended to me as an assiduous, and intelligent man, and a thorough Accountant. I should have entertained him before the late rules were passed, if there had been a permanent suitable vacancy in my Establishment. He has not undergone the examination required to qualify a man for appointment in the Uncovenanted Service under the Government Notification of the 18th Instant, and hence I do not regard him one whom I can appoint here, without reference to Government. An employé of the Railway Company may, in one view, be looked upon as appertaining to a Government Establishment inasmuch as the operations and the Establishment connected therewith are under Government supervision, and, by the terms of the agreement entered into between that Company and the Home Authorities, the Railway may come into the Government hands altogether. I have the honor to request, therefore, that you will do me the favor to obtain permission, for Mr. Hughes to be taken into this Office.

From G. L. PRENDERGAST, Esq., Accountant General; to C. H. LUSHINGTON, Esq., Financial Secretary to the Government of India, dated 25th November 1858, No. 1591.

SIR,

1. The Government of India, as you are aware, having been pleased to direct* the introduction of the Bengal system of Account and Audit at the Madras Presidency from 1st May 1858, the system has been adopted from the commencement of the present Official year.

* *Resolution of the Government of India, in the Financial Department, dated 8th May 1857, No. 2130. Letters from the Financial Secretary to the Government of India to the Acting Chief Secretary to the Government of Fort Saint George, dated 21st August 1857, No. 3440, and dated 30th November 1857, No. 5022.*

† *Deputed by the Government of India for explaining the Bengal system, and superintending its introduction in 2 or 3 Districts in the neighbourhood of Madras, as per their Financial Secretary's letter, dated 29th January 1858, No. 783.*

A form of the Treasury Account to be rendered to this Office by the Collectors was prepared by me, and printed for circulation to them. This was shewn to Mr. Harrison,† who arrived here at that time, and, with a few modifications introduced at his suggestion, the form was circulated to all the Collectors under this Presidency.

2. Mr. Harrison having been associated with Mr. Brecks,* my 2nd Assistant, visited the District of North Arcot, and after inspecting the details of the Accounts kept in that District prescribed the rules to be observed by the Establishments of that Collectorate in keeping their detailed accounts, both in the

* *Ordered by the Government of Madras to accompany Mr. Harrison in conformity with the directions of the Government of India, contained in the above quoted letter.*

Treasury and Account Departments. A copy of these rules, with copies of the Forms prescribed,

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was furnished by Messrs. Harrison and Brecks to this Government, and by them to me for circulation to other Collectors which I accordingly did, accompanied by such subsidiary instructions as were found necessary for their elucidation.

3. I have the honor to report, for the information of the Government of India, that the adoption of the Bengal system here has entailed much additional work on my Office, as they have already anticipated and admitted in your letter to this Government, dated the 26th January 1857, No. 337. Under the old system, the General Territorial Books of this Office were prepared at once from the Collector's Annual Ledgers; and the closing entries of their Books, which clearly, and in one view, exhibited all the entries to be taken from them in the General Territorial Books; but under the altered system, this Office will be obliged to prepare these necessary entries from Abstracts and adjustment Books, which have to be composed in it for the express purpose. Two Abstracts have to be kept, one for Receipts and the other for Disbursements for each District; separately, and you are aware that there are 22 Districts. As each monthly Treasury Account is received and checked, the transactions must be posted systematically under the numerous heads arranged in the Abstracts. After the posting in these Abstracts are examined, month after month, and totalled, the materials will have to be Journalized in this Office.

4. Under the system hitherto in use, all reversals or corrections of entries of debts or credits, or erroneous heads of account, were communicated to, and entered in the accounts of the Subordinate Officers, and thus their Books and closing entries were complete in themselves: but under the new system, an adjustment Book for each District will have to be kept in this Office, abstracted and totalled. The annual totals will have to be added to or subtracted from the totals of the respective Heads in the Abstracts adverted to in the preceding para.

5. Further, in pursuance of the instructions from the Government of India, in the Financial Department, dated 18th June last, I am required to keep adjustment Books of all payments made at the other Presidencies on account of Madras, in supersession of the former practice of having such adjustments made in the Collectors', Paymaster's, and Sub-Treasurer's, Accounts.

**In letter, dated 27th October 1858, in reply to mine of the 25th September 1858.*

The Accountant General to the Government of India, has also intimated to me* that similar adjustments should take place in the General Books of this Office, not only on account of transactions occurring in this Presidency connected with other Presidencies and Governments, but also for transactions between the Collectors and the Sub-Treasurer under this Presidency. For this purpose, distinct transfer Accounts will have to be compiled in the Civil Department of this Office such as are now kept in the Military Department of it, and these will have to be abstracted and dealt with exactly as prescribed above for a Collector's Account.

6. Again, under the new system, Extracts from Registers of advances and deposits are sent in with their monthly accounts by the Collectors in full detail as the transactions occur from day to day, and they have to be abstracted in this office which has to watch that the necessary adjustments are effected in time, and in some instances, adjustments are also to be made in this office.

* These are the principal Items of additional work which devolve on this Office, in consequence of the introduction of the Bengal system. In order to carry on the additional work efficiently, an additional Establishment, to the extent noted in the margin* is necessary to be entertained. I have considered the amount of additional work which the new system involves, and I think that the Establishment to the extent proposed is wanted.	
1 Superintendent.....	200
1 Deputy to do.....	120
2 Adjusters on Rupees 70 each.....	140
2 do. on Rupees 60.....	120
2 Assistants, at 25 each.....	50
2 do. at 20 do.....	40
1 Accountant.....	50
1 do.....	40
1 do.....	35
2 Calculators at 25 each.....	50
1 Copyist.....	25
1 Attender.....	10
1 Accountant for the Financial Department to keep Registers, &c.....	70
	950.

8. I have allowed an addition of one Accountant to the Financial Department to keep Registers, &c., for the preparation of the several Estimates of Civil Charges, and that portion

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of the new Financial returns† appertaining to those charges as the Establishment transferred to this, from the Audit Office for the performance of those duties, is quite inadequate in my Office. The anticipation sketch, Prospective and Regular Estimates, &c., of Civil Charges were prepared by the Audit Office chiefly, if not solely, from the Registers kept by the General Establishment [for purposes of audit and for the compilation of other returns therein. The Establishment transferred to me did not keep separate registers for the above Estimates, &c., which they were in the habit of preparing in the Office of Audit. This office has now, therefore, to open afresh the requisite Registers and also the detailed abstracts, shewing the data on which the several Items have been estimated. It is necessary that such abstracts should be kept for the speedy and accurate preparation of the estimates, and also for subsequent occasional references.

9. In proposing the scale for the additional Establishment, I have not lost sight of the Accountants who have been hitherto employed in examining the closing entries received from the Collectors, &c., which closing entries and Ledgers will, of course, be discontinued under the new system.

10. I have now the honor to submit a Tabular Statement, in the prescribed form, shewing the increase required to my Establishment amounting to Rupees 950, and request you will be pleased to obtain the early sanction of the Government of India for the same. I sent in my application* for this addition to my Establishment to the Madras Government, to be forwarded to the Supreme Government, and requested them to sanction immediately, pending that reference a sum of 500 Rupees for the entertainment of a portion of the proposed Establishment, because the year has much advanced and the monthly Treasury accounts received in this office from May 1858, are fast accumulating, which require to be attended to without delay. The Madras Government, in Extract Minutes of Consultation, dated 29th October last, No. 1498, were pleased to sanction pending this reference, the amount I solicited, viz., Rupees 500; and for that amount, I have entertained hands from 1st Instant. The Government, at the same time, instructed me to submit my proposition for the increase of the Establishment direct to the Supreme Government as, under their Financial Resolutions dated the 4th December 1857 and 26th March 1858, my position had been changed and I had been placed immediately under the orders of the Government of India. The amount of the additional Establishment, I now apply for, may perhaps have to be increased after the whole system shall have been brought into full operation, and the Financial Statements and Territorial Books for one year, shall have been actually compiled from the Treasury accounts of the Collectors, &c.

11. Before concluding, I beg to say that Mr. Brecks is pursuing his enquiries, but that as far as they have gone, he has not succeeded in effecting any great immediate reductions, in the Establishment of Collectors, but it is presumed, from the data already before me, that the reductions in question, when completed, will be much more than the additional establishment now applied for by me.

From G. L. PRENDERGAST, Esq., Accountant General; to C. H. LUSHINGTON, Esq., Financial Secretary to the Government of India, dated 26th February 1859, No. 2040.

SIR,

1. I have the honor to request the favor of your attention to my letter dated 25th November last, No. 1591, soliciting sanction for an increase to my Office Establishment for carrying on the additional work entailed on this Office by the introduction of the Bengal system of accounts at this Presidency.

2. As the official year is far advanced, and as only a portion of the establishment required has been employed, I request you will be so good as to communicate the sanction to me by Telegram, in order that I may employ the other portion of the Establishment, as early as practicable in order, to bring up the arrears now fast accumulating in the new Department of my Office.

Financial Department

N^o 131.

From the Accountant General

Dated 25th March 1859.

For Orders

This appears a special case
as the Act itself is satisfied that
he cannot procure so fitting a
man for his peculiar work - it
might be done conditionally - it
being understood - that Mr Hughes

I must per...
I think the structure of the Act and the
in the case of Mr Morgan
may apply to this case of Mr Hughes
has the Act been ascertained whether the
Railway can share him? It will not do for
the Act to be a mere...
private Company and started them at considerable
difficulty to be placed within the limits of the Act...
H
G
I agree with Mr E
W. G.

Fort Saint George, Financial Consultation, 12th April 1859.

No. 139.

From Calcutta Bengal.
From Financial Secretary.

To Madras.
To Accountant General.

Monday 21st March 1-25 Evening—your letter number two thousand and forty of the 26th Ultimo received, the Governor General in Council has been pleased to sanction the increase proposed to your Establishment with the exceptions of the Superintendent of adjustment of Rupees two hundred and Accountant for Register of Estimates on Rupees seventy per month, the regular order will be communicated to you in due course.

(True Copy.)

(Signed) T. MURRAY,
Acting 2nd Asst. Acct. General.

No. 2.

ORDER THEREON, No. 204; dated 6th April 1859.

The Government would not under any circumstances be prepared to sanction the appointment of Mr. T. E. Hughes to the Accountant General's Office, unless on the condition of his passing the Uncovenanted Service examination within a specified period. It seems however that Mr. Hughes is at present employed by the Madras Railway Company. The Government of India have lately intimated their disapproval of the Servants in one Public Department being induced to take Service in another Department, without the consent of the Head of their Own Office, by the offer of higher advantages. This principle is, it appears to the Honorable the Governor in Council, equally applicable to any similar withdrawal of Servants from the Railway Company, considering the intimate connection that subsists between that Company and the State, and the large interest which the latter have in the Railway. Unless therefore the Railway Company can spare Mr. Hughes without inconvenience, and will freely consent to his leaving them for the Accountant General's Office, his employment there cannot be allowed and even if it be assented to by the Company, he will, as already said, have to be subjected to the Uncovenanted Service examination.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. A. P. W. Begbie.

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Financial Department
No 204

Extract from the Minutes of Consultation
Dated 14th April 1859.

Read the following
letter from the Accountant
General.

Here enter 25th March 1859
No 428.)

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to sanction the appoint-
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O
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The Govt. of India have
lately intimated their
disapproval of the servants
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is, it appears to the
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Council, equally applica-
ble to any similar with-
drawal of servants from
the Railway Company.
Considering the intimate
connection

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Unless therefore the Rail-
way Company can spare Mr.
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venience, and will freely
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for the Asst. Genl. Office,
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even if it be assented to
by the Company, he will,
as already said, have to
be subjected to the neces-
sary service examination.

To the Asst. General } Despatch
To the Civil Auditor }

JF

21st June 1859
Financial 1859 Depantth

No 204

Exh^{ts} to Min^{tr} of Cont.

21st April 1859