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MADRAS RECORD OFFICE.

Government of Madras.

Spind DEPARTMENT.

G.O. No.	<u>272</u>	Press
	<u>1-2</u>	Mis.
Dated	<u>1-6-</u>	<u>1861.</u>

*B/no. 1-2**6/7*Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,

1st June 1861.

No. 1. Read the following letter from R. P. HARRISON, Esq., Accountant General; to the Chief Secretary to Government, Fort Saint George, dated 23rd May 1861, No. 25.

With reference to paragraph 4 of the "Rules for the exhibition on account of savings under the Civil Service Absentee Rules," sanctioned by the Financial Resolution of the Government of India, No. 4,852, dated 4th ultimo, copy of which is herewith forwarded for the information of Government, I have the honor to request that in order to enable this Office to make the adjustment therein prescribed, you will be pleased to move the Government to ask the Home Authorities to furnish me at the end of each official year through Government, with a statement, shewing the amount paid in England on account of Madras Civil Service Absentee Allowances.

Extract from the Proceedings of the Government of India in the Financial Department, dated 4th April 1861, No. 4,852.

Read the following :-

From the Honorable E. DRUMMOND, Auditor General of India; to C. H. LUSHINGTON, Esq., Secretary to the Government of India, Financial Department, Fort William, No. 62, dated 30th March 1861.

A difficulty having been experienced in respect of the correct exhibition of savings of pay and deputation or absentee allowances, as noticed in the accompanying letter from the Accountant to the Government of Bengal, I have the honor to submit, for the consideration and Orders of Government, the accompanying rules, for the audit and adjustment of absentee and deputation allowances, with a view to exhibit in a distinct form the expenditure arising out of leave of absence under the Civil Service Rules, and the amount accruing from the deductions from absentees and savings from temporary vacancies in appointments by which the preparation of the Budget will be facilitated, and useful information will be rendered more readily available to Government.

2. Should the proposed arrangements for the audit and adjustment of these charges be approved by Government, I beg to recommend that they may be introduced in all Offices of Civil Audit and Account throughout India from the 1st of May next.

From the Accountant to the Government of Bengal; to the Accountant General to the Government of India, dated 5th February 1861, No. 523.

Adjustment Department.

No distinct provision appears to have been made in the Budget estimate forms lately sanctioned for the exhibition of specific credit to meet charges on account of deputation, exhibited on the debit side under the several heads of service.

2. As the scale of charges has to be estimated for, it seems to me that the full allowance on account salary being once taken, the additional charge on account deputation allowance ought to be referable to savings from the salaries of absentees entered at credit under a head of Absentee Fund; and that such a head of account ought also to appear in the receipts and disbursements and books of this Office, shewing on the one side the savings upon the fixed salaries of Covenanted Officers, and per contra the deputation and absentee allowances.

Rules for the exhibition on account of savings under the Civil Service Absentee Rules.

1. An account to be opened on the books of each Government to be styled the "Civil Service Absentee Fund."

** Allowances of the Commissioner
of for Rupees
Credit "Civil Service Absentee
Fund" passed for Rupees
Deduct
Funds, &c. as at present.*

2. In checking bills for the allowances of absent Officers for audit, the Civil Paymaster will note on the face of each bill the portion of the allowances to be deducted from the full salary of the appointment under the Absentee Rules in the form given in the margin,* for credit to "Civil Service Absentee Fund."

3. On presentation of the bill for payment, the disbursing Officer will debit the full allowances of the appointment to the proper head of service, and credit on the opposite side of his

Proceedings of the Madras Government, Financial Department,
1st June 1861.

account under "Civil Service Absentee Fund" subordinate to "Public Debt" the sum noted for that purpose in the bill by the Civil Paymaster. A corresponding adjustment will be made from the account in the books of the Deputy Auditor and Accountant General.

4. In the case of absentee allowances paid in England, the adjustment prescribed in the last paragraph shall be made by the Deputy Auditor and Accountant General on the receipt of the requisite information from the Home Authorities, the full allowances being debited to the proper head of service, and credit given to "Account Current with London," for the payments made in England, and to "Civil Service Absentee Fund" for the balance.

5. For cases of temporary vacancies in which no bills are drawn, the Civil Paymaster shall prepare an annual statement of all such vacancies, shewing the amount of savings during the year, and forward it to the Deputy Auditor and Accountant General not later than three months after the close of the official year. The Deputy Auditors and Accountants General will adjust the amount exhibited in the statement to credit of "Civil Service Absentee Fund" by debit to the heads of service corresponding with the Departments in which the vacancies have occurred.

6. On the presentation of bills for audit on account of deputation, travelling, or other allowances, arising out of the leave granted under the Absentee Rules, or temporary vacancies, the Civil Paymaster will enter on the face of such bills the words, "Debit Civil Service Absentee Fund," and when the bills are paid, the disbursing Officer will enter the disbursement under that head of Account (subordinate to public debt) for adjustment, instead of under the head of Charges General of the Department concerned as heretofore. These payments will be adjusted to debit of the Absentee Fund in the Office of the Deputy Auditor and Accountant General, and the balance of this head of account will, at the close of the books, be transferred to "Profit and Loss."

7. In the preparation of the annual estimates, the full salary of all appointments included in the above arrangement should be given under the several heads of charge. The estimated amount to be deducted from absentees, and accruing from temporary vacancies will be exhibited on the receipt side under "Public Debt," while the estimated deputation and other payments out of the Absentee Fund will be charged under the same division on the disbursement side. The difference between these two entries will be the estimated savings of the year in respect to the

* Receipts.	Disbursements.
Public Debt.	Public Debt.
Miscellaneous.	Miscellaneous.
Civil Service Absentee Fund.	Civil Service Absentee Fund.
Credits during the year..... 2,00,000	Payments of Deputation.
Deduct for entry under XV..... 80,000	Allowances &c. during the year
	1,20,000
1,20,000	

No. XV "Miscellaneous, Civil" as shewn in the margin.* The same course should be followed by the Deputy Auditors and Accountants General in the preparation of the annual receipts and disbursements.

FINANCIAL DEPARTMENT, FORT WILLIAM, 4th April 1861.

RESOLUTION.

The Rules proposed for the audit and adjustment of absentee and deputation allowances appear to the Governor General in Council to be unobjectionable, and are accordingly approved.

To the Auditor General of India, in reply to his letter, No. 62, dated the 30th ultimo.

To the Accountants General at Madras and Bombay, and the Accountants, Bengal, North Western Provinces, and the Punjab, for information and guidance.

To the Officiating Civil Auditor, Fort William, and the Auditors at Bombay, Madras, and in the Punjab and North Western Provinces, for information and guidance.

(A true Extract.)

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

(True Copy.)

(Signed) W. E. GORDON,
Acting 2nd Assistant Accountant General.

Proceedings of the Madras Government, Financial Department,
1st June 1861.

No. 2.

ORDER THEREON, 1st June 1861, No. 272.

Resolved that a copy of the foregoing letter and of its enclosure be forwarded to the Right Honorable the Secretary of State for India, with a request that a statement of the nature applied for by the Accountant General may be furnished at the end of each official year.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. F. Cartledge.

Extract from the Proceedings of the Government of India, in the Financial Department, d. 4th April 1861.

Read the following:—

From the Honble E. Drummond, Auditor General of India, to C. H. Lushington, Esq^{re} Secretary to the Government of India, Financial Department, Fort William, N^o 62, d. 30th March 1861.

Sir, A difficulty having been experienced in respect of the correct exhibition of savings of pay and deputation or absentee allowances, as noticed in the accompanying letter from the Accountant to the Government of Bengal, I have the honor to submit, for the consideration and orders of Government, the accompanying rules, for the audit and adjustment of absentee and deputation allowances, with a view to exhibit in a distinct form the expenditure arising out of leave of absence under the Civil Service Rules, and the amount accruing from the deductions from absentees and savings from temporary vacancies in appointments by which the preparation of the Budget

Budget will be facilitated, and useful information will be rendered more readily available to Government.

2. Should the proposed arrangements for the audit and adjustment of these charges be approved by Government, I beg to recommend that they may be introduced in all offices of Civil Audit and Account throughout India from the 1st of May next.

From the Accountant to the Government of Bengal, to the Accountant General to the Government of India, N^o 523,
d. 5th February 1861.

Sir,
Adjustment Dept. No distinct provision appears to have been made in the Budget Estimate Forms lately sanctioned for the exhibition of specific credit to meet charges on account of deputation, exhibited on the debit side under the several heads of service.

2. As the scale of charges has to be estimated

estimated for, it seems to me that the full allowance on account salary being once taken, the additional charge on account deputation allowance ought to be referable to savings from the salaries of absentees entered at credit under a head of Absentee Fund; and that such a head of account ought also to appear in the receipts and disbursements and books of this office, shewing on the one side the savings upon the fixed salaries of Covenanted officers and per contra the deputation and absentee allowances.

Rules for the exhibition in account of savings under the Civil Service Absentee Rules.

1. An account to be opened on the books of each Government to be styled the "Civil Service Absentee Fund."

2. In checking bills for the allowances of Absent officers for Audit, the Civil Pay Master will note on the face of each bill the portions of the allowances to be deducted from the full salary of the appointment under the Absentee Rules in the form given in the margin, for credit to "Civil Service Absentee Fund."

Allowances of the Commissioner
of for Rupees
Credit "Civil Service Absentee Fund"
Deducted for Rupees
Rupees 88 (as at present)

3. On presentation of the bill for payment, the disbursing officer will debit the full allowances of the appointment to the proper head of service, and credit on the opposite side of his account under "Civil Service Absentee Fund" subordinate to "Public Debt" the sum noted for that purpose in the bill by the Civil Pay Master. A corresponding adjustment will be made from the account in the books of the Deputy Auditor and Accountant General.

4. In the case of absentee allowances paid in England, the adjustment prescribed in the last paragraph shall be made by the Deputy Auditor and Accountant General on the receipt of the requisite information from the Home authorities, the full allowances being debited to the proper head of service, and credit given to "Account Current with London," for the payments made in England, and to "Civil Service Absentee Fund" for the balance.

5. For cases of temporary vacancies in which no bills are drawn, the Civil Pay Master shall prepare

prepare an annual statement of all such vacancies, shewing the amount of savings during the year, and forward it to the Deputy Auditor and Accountant General not later than three months after the close of the official year. The Deputy Auditors and Accountants General will adjust the amount shown in the statement to credit of "Civil Service Absentee Fund" by debit to the heads of service corresponding with the Departments in which the vacancies have occurred.

6. On the presentation of bills for audit on account of deputation, travelling, or other allowances, arising out of the leave granted under the Absentee Rules, or temporary vacancies, the Civil Pay Master will enter on the face of such bills the words, "Debit Civil Service Absentee Fund," and when the bills are paid, the disbursing officer will enter the disbursement under that head of Account (subordinate to public debt) for adjustment.

3 adjustment, instead of under the head of charges
General of the Department concerned as here-
tofore. These payments will be adjusted
to debit of the Absentee Fund in the office of
the Deputy Auditor and Accountant General,
and the balance of this head of account
will, at the close of the books, be transferred to
"Profit and Loss."

7 In the preparation of the Annual
Estimates, the full salary of all appoint-
ments included in the above arrangement
should be given under the several heads
of charge. The estimated amount to be
deducted from absentees, and accruing from
temporary vacancies will be exhibited on
the receipt side under "Public Debt," while
the estimated deputation and other payments
out of the Absentee Fund will be charged
under the same division on the disburse-
ment side. The difference between these two
entries will be the estimated savings
of

Public Receipts
Public Debt
Miscellaneous
Civil Service Absentee Fund
Credits during the year --- 200,000
Deduct for entry under XV --- 80,000
120,000.

Disbursements
Public Debt
Miscellaneous
Civil Service Absentee Fund
Payments of Deputation
Allowances, &c. during the
Year --- 120,000.

the year in respect to the scale of expenditure
for Civil Service appointments, and will be deducted
from the total of
the receipts and
exhibited as the
estimated savings
of the year under
N^o XV. "Miscellaneous - Civil" as shown in the margin.* The same
course should be followed by the Deputy Auditor
and Accountant General in the preparation
of the annual receipts and disbursements
Financial Department, Fort William, 4th April 1861.

Resolution

The Rules proposed for the audit and adjust-
ment of absentee and deputation allowances appear
to the Governor General in Council to be unobjection-
able, and are accordingly approved.

To the Auditor General of India, in reply to his letter,
N^o 62, dated the 30th ultimo.

" the Accountant General at Madras and
Bombay, and the Accountants, Bengal, North
Western Provinces, and the Punjab, for information
and guidance

" the Officiating Civil Auditor, Fort
William, and the Auditors at Bombay,

Madras

Madras, and in the Punjab and North
Western Provinces, for information and
guidance.

(A true Extract)

(Signed) Hugh Lushington
Secretary to the Gov^t of India

(True Copy)

W. P. M.
No 2 Acct^l General

Com^d
W. P. M.

Transmitted to the
Gov^t of India
7th June 1861

Book and Adjustⁿ Depart^{ts}

No 25

Fort Saint George
Account^l Gen^l's Office
23 May 1861.

From The Accountant General
To The Chief Secretary to
Government

Fort Saint George

Sir,
With reference to para 4 of the Rules
"for the exhibition on account of savings under
the Civil Service Absentee Rules," sanctioned
by the Financial Resolutions of the Government
of India No 4852 dated 4th ultimo, copy of
which is herewith forwarded for the information
of Government, I have the honor to request that
in order to enable this Office to make the adjust-
ment therein prescribed, you will be pleased
to move the Government to ask the Home Authorities
to furnish me at the end of each official year
this Government with a statement shewing the
amount paid in England on account of Madras
Civil Service Absentee Allowances.

I have the honor to be
Sir

Your obedient servant

W. P. M.
Account^l General

Com^d W. P. M.
Capt. R. M. M.

72/64-8
No 2276

Recd.

Wm. A. B. to Wm. A. B.
279 of 1861.

Ans 28 of 1861.
Wm 54 of 1861.

File 1861 Department

From

The Accountant General

To The Chief Secretary
to the Government

Dated 23rd May 1861.
No 25 of 1861.

No 25 of 1861.

No 276.

Respects to be furnished
annually with a statement
showing the amount paid
in England on account of
allowance paid service of
allowance.

Order thereon / June 1861 - No 272

Resolved that a copy of
the foregoing letter & of its enclosure
be forwarded to the Rt Honble
the Secy of State for India with
a request that a statement of
the nature applied for by the
Accountant General may be
furnished at the end of each
Official Year



The Accountant General 23/5/61.

Write on Order

Wm