M.R.O. 1—77,006—8-6-37.

(1) Number of pages 48

(2) Date of repair

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial **DEPARTMENT.**

G.O. No. 37 Press / Mis.
47-48.

Dated 15-1- 1864.

47-48 24/24

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department, 15th January 1864.

No. 47. Read the following letter from Colonel T. McGOUN, Controller of Military Finance, Fort Saint George; to the Secretary to Government, Military Department, Fort Saint George, dated 30th October 1863, I.

When the Military Finance Department was formed in 1860, and the Establishment of the then Military Auditor General directed to be divided into three distinct branches, viz., Controller's, Pay Examiner's, and Compiler's, I was required to organize Office Establishments for each out of the old Establishment, but the change involved so many alterations in the system of audit and account, that I deemed it inexpedient to disturb the existing office arrangements until I became acquainted with the requirements of the new, and the nature and extent of the duties of each. Up to the present time, therefore, these duties have been carried on by the sanctioned Establishment of the Audit office, although practically it has been divided into three divisions for the special requirements of each branch.

2. I consider that the time has now arrived when the temporary divisions should be made permanent.

3. The three Departments to be provided for out of the old Establishment are, the Controller's, Pay Examiner's, and Compiler's.

4. The first and last are new Departments; the second, the old Audit Department under a new name, with a limited number of Supervising Officers.

5. It is necessary, therefore, that I should enter at some length into the nature and extent of the duties which the new offices have to perform, as the subject has not hitherto been before Government.

6. Those of the Controller are analogous to the duties formerly performed by the Military Auditor General, which, it is to be observed, were confined to the mere Audit of the Pay Department; now they extend to a Controlling authority over all Departments, and over all matters connected with Military Finance.

7. The Statement marginally given will show the number of reports and communications which have proceeded from this office during the past official year, and will afford some idea of their extent. The reports, &c., are not of a mere routine nature, but they all refer to questions which require much deliberation and research. For the clerical portion of these duties, I employed the services of a few clerks from the Audit office, but they are not equal to the work: their pay aggregates only Rupees 320 per mensem; a larger and more efficient Establishment is absolutely necessary. In the Tabulated Statements which accompany this, will be found the proposed Establishment for the Controller's Department with the rates of pay, &c., &c.

	Rs.
Military Finance Department	477
Secretary to Government	1110
Commissary General	644
Inspector General of Ordnance	178
Principal Inspector General, Medical Department	76
Clothing Agent	194
Remount Depôt	9
Adjutant General	152
Quarter Master General	90
Barrack Master	9
Examiners Ordnance, Medical, Commissariat, Pay, Military Accountant and Compiler	894
Accountant General	73
Medical Storekeeper, Paymasters, Commanding Officers, Superintendent of Pensions, &c., &c.	824
Total	4730

Exclusive of copies of letters, Docket, Memoranda, &c., &c.

8. It will be observed that there is included therein a Personal Assistant at Rupees 300 per mensem. This is a new office. When the Military Audit Departmental Officers were allotted to other Offices and Departments, the Controller was left without any personal aid. This was a serious defect; and had it not been a matter personal to myself, would have been brought to notice at an earlier period. I have been obliged to supply the defect by Departmental arrangements; first, by appointing Mr. Greenfield in the Pay Examiner's office to act as my Personal Assistant, and subsequently Major Touch, the Compiler. I could hardly have undertaken the work without this aid: but the arrangement was not authoritatively acknowledged or admitted, and the heavy extra work which they performed was gratuitously given: neither is desirable; and I have therefore included a Personal Assistant as part of the Controller's Establishment for authoritative sanction.

9. But although so included, I am of opinion that the Compiler should *ex-officio* hold the appointment; the nature of his duties qualify him better than any of the other Officers in the Department for the duty of Personal Assistant, a duty which has been most ably and usefully performed by the present Compiler. Major Touch, for the past eighteen months, and whatever the decision may be on the principle of the Compiler being ex-officio Personal Assistant, I earnestly solicit that Major Touch may be permitted to hold the office authoritatively on the whole or such portion of the salary which I have assigned to the Personal Assistant, as may be deemed adequate to the extra work which he will have to perform.

I know of no Uncovenanted Servant in or out of the Department, except Mr. Greenfield, to whom I would entrust the duty, and he is better employed as Assistant to the Pay Examiner; the qualifications for the office are special, and require a more varied experience of Army matters than can be acquired from mere office work.

10. I have proposed, it will be observed, slight increases to the salaries of some Clerks who have been employed in the Controller's office since its formation. The increases are not disproportioned to their increased duties, and, being deprived of the prospect of the higher prizes in the Examiner's Department by the transfer, they are entitled to consideration.

11. The cost of the Controller's Establishment will thus be Rupees 743-8-0* inclusive of the Personal Assistant's salary. The corresponding office in Bengal costs Rupees 1590, exclusive of ten Writers at Rupees 40 to 20, as will be seen by a reference to Mr. Roussæ's Almanac, page 238.

* Including also quarter of the General Department—Vide paragraph 18.

12. The other new Department which calls for remark is the Compiler's. Formerly the compilation was performed by the Paymaster's, and submitted by them to the Accountant General for embodiment in the books of Government. Judged by results the system was unsatisfactory, and is altogether unsuited to the present Budget system. No classification of the disbursements now takes place, until the Bills reach the Compiler after audit: the compilation is therefore an indispensable link in the chain of divided responsibility and work.

The Paymaster disburses, the Examiner audits, the Compiler classifies under Budget heads, and on this classification the Military Accountant prepares his books: all this takes place within six weeks after the payments have been made; formerly similar results were but imperfectly arrived at after a year, or a year and a half's delay, in illustration of which I would remark that the Military Accountant is now fruitlessly endeavoring to adjust accounts of 1856-57, &c.

13. The Military Auditor General's Establishment was unable to supply Compilers for the work, and a temporary Establishment at a cost of Rupees 460 per mensem was sanctioned by Government in Proceedings, No. 2821 of the 9th August, and 3731 of 19th October 1861.

14. Attached to the Compiler's are two important sub-branches, the Account, and the Budget and Statistical Establishments. Although the accounts generally are prepared in the Military Accountant's office, there are many matters of account which do not belong strictly to his office. The Establishment under this head is shown in the tabulated Statement accompanying: the clerks in this branch belonged to the old Audit office.

Proceedings of the Madras Government, Financial Department,
15th January 1864.

15. The Budget and Statistical sub-branch is perhaps the most important of all; it consists of a few hands. The Annual Budgets are revised in it: from them the general Budget is prepared: the Monthly Estimates for cash are supervised in it: all Statements of a Financial nature are prepared by it (and they are very numerous), the Capitation Returns, and others too numerous to specify. The Uncovenanted Assistant at the head of this branch, Mr. R. Mitchell, belonged to the Audit Department. He is now the senior of that grade, and I have therefore proposed raising his pay from Rupees 200 to Rupees 250: to put him in the position which he would have occupied had he not been transferred from the Pay Examiner's to the Compiler's branch. He is a valuable public servant, and has special qualifications for the office to which he has been transferred. In changes of this kind, it is due to the parties affected by them, to guard against injury, and this principle will be kept in mind, and acted upon in the future promotions in the three new offices.

16. I shall now proceed to the consideration of the Pay Examiner's Department. As already remarked, it performs duties similar to those of the Audit Department, but of a more limited nature. Formerly the audit was divided into ranges, corresponding with the number of Army divisions and forces. They were eleven in number. It is now proposed to restrict the number to eight Ranges, with an Auditor, Sub-Aduitor, Accountant, and Assistant Accountant, for each, according to the size of the Range. The details will be found in the Tabulated Statement for the Pay Examiner's Establishment accompanying. It will be observed that the Auditors have been divided into classes with fixed rates of pay for each. These rates have been increased on the recommendation of the Pay Examiner, but not beyond the increased responsibilities involved in the new system of audit; besides, it is to be observed that the old rates were fixed 30 years ago when services of the kind could be obtained more readily than at present, and at cheaper rates. Very much higher salaries are granted to the Auditors in the Corresponding Department in Bengal* individually, their responsibilities and duties are the same. The higher standard will necessarily lead to better qualifications, and it is of the utmost importance that inducement should be held out to insure the best. The responsibilities and duties of Auditors and Accountants are higher than those of any of the other servants in public offices.

* Roussæ's Directory, page 239.

17. I have included in the Office Establishment the salary of the Assistant Examiner, Mr. Greenfield, but I am doubtful whether he should not be considered one of the Supervising Officers, as he has taken the place of a Supervising Officer in the room of the 2nd Pay Examiner; but as the question of a 2nd Pay Examiner is still under consideration, I will retain his name on the Establishment of the office, until the question of his position is decided. It can easily be transferred hereafter if necessary. The transfer would reduce the Establishment by Rupees 500 per mensem.

18. The three Establishments of Controller, Pay Examiner and Compiler being under one roof, and the vouchers and records common to all, it will be more economical to have a General Department for all, instead of a separate Establishment for each. A Tabulated Statement has therefore been prepared for this General Department, which, it will be observed, includes also Peons, Moochees, and other office servants. It is proposed that the Pay Examiner's

Department be debited with the half of the cost of this General Department, and that the other half be divided equally between the Controller's and the Compiler's Departments.

19. The Statements which I have the honor to forward with this communication are as follow:—

I. Exhibiting the Military Auditor General's Establishment as it existed in 1860, and as it exists at the present time, and showing how each individual was employed at each of those periods with the rates of Pay, &c.

II. Exhibiting the proposed Establishment for the Controller.

III. Exhibiting the proposed Establishment for the Compiler.

IV. Exhibiting the proposed Establishment for the Pay Examiner.

V. Exhibiting the proposed Establishment for the General Department, the last being divided among the other three Establishments.

20. In considering these Establishments, I may be permitted to remark that the question is not to be viewed as one affecting the remodeling of sanctioned Establishments, nor as contrasting past work and cost with present requirements. These Departments have to be provided with Establishments (two of them new), from an Establishment which no longer exists, and the duties of which were only partially similar. A comparison between the old and the new is, therefore, only applicable as regards the abstract question of the cost of two different systems. The establishments of the three new offices cost more than the former Establishment of the Military Auditor General by Rupees 959-8-0 per mensem; but this increase has been already nearly met by reductions* in the Establishments of the Paymaster; and others will follow when they can be made, without impairing the efficiency of the offices. Great changes have been and are still going on in the pay of the Army, and it would be impolitic to attempt to carry out these alterations with reduced means.

* Rupees 879 per mensem.

21. The Establishments which I have now the honor to submit, have been fixed with due regard to efficiency and economy, and on a considerable personal experience of the absolute requirements of each.

22. The new Establishments will cost as follows:—

Controller's... ... ... Rupees	743	8	0
Pay Examiner's... ... ... „	3362	0	0
Compiler's... ... ... „	1521	0	0
Rupees...	5626	8	0

23. The revised sanctioned Establishment of the Military Auditor General was Rupees 4667 exclusive of a temporary Establishment for the Compiler of Rupees 460, sanctioned by Government in the Proceedings marginally noted.

Proceedings of Government, No. 3654, dated 12th October 1860.
Do. do. No. 2821, dated 9th August 1861.
Do. do. No. 3751 of 19th October 1861.

Transferred to the Financial Department.

FORT SAINT GEORGE,
11*th November* 1863.

(Signed) H. MARSHALL, Colonel,
Secretary to Government.

No. 48. ORDER THEREON, 15th January 1864, No. 37.

With the foregoing letter the Controller of Military Finance submits Statements showing the proposed organization and division of the late Military Auditor General's Establishment into three branches, viz., Controller, Pay Examiner, and Compiler, an arrangement which he was directed to carry out when the Military Finance Department was formed in 1860, but which was deferred until he had experience of the requirements of the new Offices, and the nature and extent of the duties of each. Practically, the old Establishment has been formed into three divisions for the special requirements of each branch; and Colonel McGoun considers that the time has arrived when these divisions should be made permanent.

2. In regard to the Controller's Department, it is stated that the duties are analogous to those formerly performed by the Military Auditor General, with this difference that the Controlling authority now extends over all Departments, and over all matters relating to Military Finance. The cost of the proposed Establishment for this branch is Rupees 743-8-0 per mensem, including a proportion of one-fourth of the General Department.

3. The Compiler's Department is said to be an indispensable link in the chain of divided responsibility and work. To the Compiler's are attached two important sub-branches, viz., the Account and the Budget and Statistical Establishments. The cost of the Establishment proposed for this Department is Rupees 1521 per mensem, including one-fourth share of the General Department.

4. The other Department is that of the Pay Examiner, which performs duties similar to those of the Audit Department, but of a more limited nature. The cost of the proposed Establishment is Rupees 3362, including half share of the General Department.

5. The aggregate cost of the new Establishments proposed for the several Departments amounts to ..... Rupees 5626-8-0

That of the revised sanctioned Establishment of the late Military Auditor General, *exclusive* of a temporary* Establishment for the Compiler sanctioned at a charge of Rupees 460, is... Rupees 4667-0-0

Showing an increase of Rupees... 959-8-0

* NOTE.—Deducting however the cost of this Establishment, the increase will be only Rupees 499-8-0 per mensem.

This increase, it is stated, has been already nearly met by reductions in the Establishments of the Paymasters, which amount to Rupees 879 per mensem; and other reductions are expected to follow.

6. The Governor in Council has carefully considered the explanations furnished by the Controller in reference to the Establishments proposed by him, and he is satisfied that they are necessary for the efficient working of the Departments for which they have been organized. He resolves accordingly to recommend them for the sanction of the Government of India, and to request that if the increased charge is approved and passed, it may be included in the Military Budget for the ensuing year, which will be before the Supreme Government shortly after the present application reaches them.

7. It must, however, be observed that if the new Office of Personal Assistant proposed in paragraphs 8 and 9 of the Controller's letter is to be held by the Compiler, it must be under the usual rules, which will preclude Major Touch drawing more than a moiety of the salary; as otherwise the Madras Government would not be justified in recommending to the Government of India an arrangement which practically would have the effect of raising the Compiler's Staff salary from Rupees 400, the sum assigned to it in the late revision of Staff salaries, to Rupees 700 per mensem.

Ordered that the following letter be despatched.

(Signed) A. J. ARBUTHNOT,
Chief Secretary.

No. 49. To the Secretary to the Government of India, Financial Department, dated Fort Saint George, 15th January 1864, No. 38.

I am directed by the Governor in Council to forward, for the consideration and orders of the Government of India, a copy of a letter from the Controller of Military Finance, submitting Statements exhibiting the proposed organization and division of the late Military Auditor General's Establishment into three branches, viz., Controller, Pay Examiner, and Compiler. This arrangement, it is stated, was ordered to be carried out when the Military Finance Department was formed in 1860, but was deferred, until experience had been obtained of the requirements of the new offices, and the nature and extent of the duties of each. Practically, the old Establishment has been formed into three divisions for the special requirements of each branch; and Colonel McGoun considers that the time has arrived when these divisions should be made permanent.

Dated 30th October 1863, I.

2. In regard to the Controller's Department, it is explained that the duties are analogous to those formerly performed by the Military Auditor General, with this difference that the Controlling authority now extends over all Departments, and over all matters relating to Military Finance. The cost of the proposed Establishment for this branch is Rupees 743-8-0 per mensem, including a proportion of one-fourth of the General Department.

Controller's Establishment	Rupees	590 0 0
One-fourth share of General Department	,,	153 8 0
	,,	743 8 0

3. The Compiler's Department is said to be an indispensable link in the chain of divided responsibility and work. To the Compiler's are attached two important sub-branches, viz., the Account and the Budget and Statistical Establishments. The cost of the Establishment proposed for this Department is Rupees 1521 per mensem, including one-fourth share of the General Department.

Compiler's Establishment	Rupees	1367 8 0
One-fourth share of General Department	,,	153 8 0
	,,	1521 0 0

Proceedings of the Madras Government, Financial Department,
15th January 1864.

4. The other Department is that of the Pay Examiner, which performs duties similar to those of the Audit Department, but of a more limited nature. The cost of the proposed Establishment is Rupees 3362, including half share of the General Department.

Pay Examiner's Establishment	Rupees	3055 0 0
Half share of General Department	,,	307 0 0
	,,	3362 0 0

5. The aggregate cost of the new Establishments proposed for the several Departments amounts to.....Rupees 5626 8 0

That of the revised sanctioned Establishment of the late Military Auditor General, *exclusive* of a temporary* Establishment for the Compiler sanctioned at a charge of Rupees 460, is..... ,, 4667 0 0

Showing an increase of Rupees..... 959 8 0

*Note.—Deducting, however, the cost of this Establishment, the increase will be only Rupees 499-8-0 per mensem.

This increase, it is stated, has been already nearly met by reductions in the Establishments of the Paymasters, which amount to Rupees 879 per mensem; and other reductions are expected to follow.

6. From the explanations furnished by the Controller, in reference to the Establishments proposed by him, the Governor in Council is satisfied that they are necessary for the efficient working of the Departments for which they have been organized, and he accordingly recommends them for the sanction of the Government of India. If the increased charge is approved and passed, this Government would request that it may be at once included in the Military Budget for the ensuing year, which will be before the Supreme Government shortly after the present application reaches them.

7. It should, however, be observed that if the new office of Personal Assistant proposed in paragraphs 8 and 9 of the Controller's letter is to be held by the Compiler, it must be under the usual, rules which will preclude Major Touch drawing more than a moiety of the salary; as otherwise the Madras Government would not be justified in recommending to the Government of India an arrangement which practically would have the effect of raising the Compiler's Staff salary from Rupees 400, the sum assigned to it in the late revision of Staff salaries, to Rupees 700 per mensem.

(Signed) A. J. ARBUTHNOT,
Chief Secretary.

FINANCIAL DEPARTMENT.

No. | Extract from Home Dept. Govt. of India. | Date. | Office to which the Proposition refers.

Military Finance.

Nature of Charge.							Proposition.												Casual or Extraordinary.	Grounds of Proposition.	Local Government's recommendation.	Orders of the Govt. of India.	
							Permanent.						Temporary.									Home Department.	Financial Department.
							Increase per month.			Decrease per month.			Increase per month.			Decrease per month.							
Present Scale.				Proposed Scale.									Period.			Period.						Remarks.	Remarks.	Orders.
	RS.	A.	P.		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.		RS.	A.	P.	RS.	A.	P.					
GOVERNMENT CORRESPONDENCE.				CONTROLLER OF MILITARY FINANCE.																					
				1 Personal Assistant ...	300	0	0																		
Head Clerk... ...	70	0	0	1 Head Clerk...	85	0	0																		
Clerk...	25	0	0	1 Indexer	80	0	0																		
Do.	15	0	0	1 Diary keeper...	25	0	0																		
				1 Clerk...	35	0	0																		
				1 Do.	35	0	0																		
EXAMINER'S DEPARTMENT.				1 Do.	15	0	0																		
				1 Do.	15	0	0																		
				Total...	590	0	0																		
Assistant Pay Examiner...	500	0	0																						
Assistant Auditor...	40	0	0																						
Auditor	200	0	0																						
Do.	250	0	0	EXAMINER PAY DEPARTMENT.																					
Do.	130	0	0																						
Do.	120	0	0																						
Do.	110	0	0	1 Assistant Examiner...	500	0	0																		
Do.	100	0	0	1 Chief Auditor	300	0	0																		
Do.	100	0	0	2 Auditors, 1st Class.... Rs. 200 0 0	400	0	0																		
Do.	95	0	0																						
Controller of																									
Assistant Auditor...	22	8	0	2 Do. 2nd do.																					
Do.	55	0	0	at Rs... ...	150	0	0	300	0	0															
Do.	15	0	0	2 Do. 3rd do.																					
Auditor.	60	0	0	at Rs... ...	100	0	0	200	0	0															
Do.	65	0	0	1 Do. 4th do.				80	0	0															
Assistant Auditor...	40	0	0	2 Assistant Au-																					
Do.	40	0	0	ditors at Rs.	70	0	0	140	0	0															
Do.	40	0	0	3 Do. at ,,	60	0	0	180	0	0															
Do.	30	0	0	4 Accountants																					
Do.	50	0	0	at Rs... ...	50	0	0	200	0	0															
Do.	37	8	0	6 Do. at Rs.	40	0	0	240	0	0															
Do.	30	0	0	5 Do. at ,,	30	0	0	150	0	0															
Do.	26	0	0	6 Do. at ,,	25	0	0	150	0	0															
Do.	30	0	0																						
Do.	35	0	0																						
Do.	35	0	0																						
Diary keeper... ...	25	0	0	MISCELLANEOUS DEPARTMENT.																					
Assistant Auditor...	25	0	0																						
Do.	22	0	0																						
Do.	25	0	0	1 Head Clerk...				50	0	0															
Do.	22	0	0	4 Copyists at	20	0	0	80	0	0															
Do.	28	0	0	1 Diary keeper.				25	0	0															
Do.	25	0	0	1 Ledger keeper... ...				35	0	0															
Do.	24	0	0	1 Assistant do.... ...				25	0	0															
Do.	22	0	0																						
Do.	24	8	0	Total..				3055	0	0															
Do.	22	0	0																						
Do.	15	0	0																						
Auxiliary Ledger keeper...	38	0	0	COMPILER PAY DEPARTMENT.																					
ANNUAL STATEMENT COMPILER.				*Budget Branch.*																					
Compiler...	135	0	0	1 Principal...				250	0	0															
Assistant...	60	0	0	1 Assistant...				60	0	0															
Do.	60	0	0	1 Do.				50	0	0															
Do.	50	0	0	1 Do.				40	0	0															
Do.	35	0	0	1 Do.				35	0	0															
Carried over...	3023	8	0	Carried over...				435	0	0															

Vide letter to the Government of India, dated 15th January 1864, No. 38.

FINANCIAL DEPARTMENT.—(*Continued.*)

Military Finance.—(*Continued.*)

No. | Extract from Home Dept., Govt. of India. | Date. | Office to which the Proposition refers.

Nature of Charge.							Proposition.														Casual or Extraordinary.	Grounds of Proposition.	Local Government's recommendation.	Orders of the Govt. of India.	
							Permanent.						Temporary.											Home Dept.	Financial Dept.	
Present Scale.				Proposed Scale.			Increase per month.			Decrease per month.			Increase per month.			Decrease per month.							Remarks.	Remarks.	Orders.
													Period.			Period.									
	RS.	A.	P.			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.						
Brought over...	3023	8	0	Brought over...		435	0	0																		
ACCOUNTS DEPT.				*Account Branch.*																						
Head Accountant....	200	0	0	1	Head Assistant... ...	200	0	0																		
Assistnt do. ...	17	8	0	1	Assistant...	60	0	0																		
Do.	15	0	0	1	Do.	40	0	0																		
Do.	40	0	0	1	Do.	30	0	0																		
Do.	30	0	0	1	Do.	25	0	0																		
Do.	25	0	0	1	Do.	25	0	0																		
Do.	25	0	0	1	Do.	20	0	0																		
Do.	17	8	0	1	Do.	17	8	0																		
Do.	20	0	0	1	Do.	15	0	0																		
				1	Do.	27	0	0																		
LORD CLIVE'S FUND.				1	Do.	35	0	0																		
Statement Writer...	30	0	0																							
Calculator...	27	0	0	*Compilers.*																						
Copyist..	22	0	0																							
Do.	15	0	0	1	Ledger keeper... ...	40	0	0																		
				2	Supervising and Tabulating at Rs. 35 0 0	70	0	0																		
GENERAL COUNTRY CORRESPONDENCE.				2	Assistants at ,, 30 0 0	60	0	0																		
Head Clerk	70	0	0	4	Do. at ,, 25 0 0	100	0	0																		
Assistant do.... ...	35	0	0	3	Do. at ,, 20 0 0	60	0	0																		
Do.	25	0	0	4	Do. at ,, 15 0 0	60	0	0																		
Do.	40	0	0	4	Do. at ,, 12 0 0	48	0	0																		
Do.	22	0	0																							
Copyist.	22	0	0		Total...	1367	8	0																		
Do.	17	0	0																							
				GENERAL DEPARTMENT.																						
GENERAL DEPARTMENT.				1	Indexer.	70	0	0																		
				1	Assistant do.	24	0	0																		
Indexer...	75	0	0	1	In charge of Stationery and Printing forms and preparing Miscellaneous Statements. ...	45	0	0																		
Assistant do.	24	0	0																							
Assistant Auditor...	45	0	0																							
Reader.	20	0	0																							
Preparing Miscellaneous Statements and in charge of Stationery... ...	45	0	0	1	Assistant for do. ..	15	0	0																		
				1	Head Record-keeper...	50	0	0																		
				2	Assistant do. at 30 0 0	60	0	0																		
				2	Do. at 25 0 0	50	0	0																		
Asssitant do.... ...	15	0	0	2	Do. at 20 0 0	40	0	0																		
				5	Do. at 15 0 0	75	0	0																		
				1	Head Moochy... ...	15	0	0																		
VOUCHER KEEPERS.				2	Moochies at ... 11 0 0	22	0	0																		
				2	Do. at... 11 0 0	22	0	0																		
				2	Do. at... 11 0 0	22	0	0																		
Head Voucher keeper...	50	0	0	1	Head Peon...	8	0	0																		
Assistant do.	33	0	0	12	Peons, ...	84	0	0																		
Do.	32	0	0	2	Sweepers at Rs. 3½ ...	7	0	0																		
Do.	20	0	0	1	Mathur...	5	0	0																		
Do.	10	0	0																							
Do.	15	0	0		Total...	614	0	0																		
Do.	10	0	0																							
MOOCHIES.																										
Head Moochy... ...	15	0	0																							
Moochy....	14	0	0																							
Do.	12	0	0																							
Do.	10	8	0																							
Carried over...	4184	0	0	Carried over...		5626	8	0	959	8	0															

Controller of

c

FINANCIAL DEPARTMENT.—(*Continued.*)

Nature of Charge.	Present scale.		Proposed scale.		Proposition.												Orders of the Govt. of India.		
					Permanent.		Temporary.										Home Dept.	Financial Dept.	
					Increase per month.	Decrease per month.	Increase per month.		Decrease per month.		Casual or Extraordinary.	Grounds of Proposition.	Local Government's recommendation.	Remarks.	Remarks.	Orders.
	Rs.	A.	P.	Rs.	Rs.	Rs.	Period. Rs.	A. P.	Period. Rs.	A. P.						
Controller of Military Finance. (*Continued.*)																
Brought over...	4184	0	0	Brought over...	5626	8	0	959	8	0						
PEONS.																
1 Head Peon... ...	8	0	0													
8 Peons at Rs. 7 ea.	56	0	0													
2 Sweepers at 3½ ,,	7	0	0													
1 Mathur...	5	0	0													
Undrawn...	350	0	0													
Transferred to Military Accountant.	57	0	0													
* Total...	4667	0	0	Total...	5626	8	0	959	8	0						

No.	Extract from Home Dept.
Date.	Govt. of India.

Office to which the Proposition refers.

* NOTE.—This amount is exclusive of a temporary Establishment sanctioned for the Compiler at a charge of Rupees 460 per mensem.

Forwarded for sanction to the Financial Department of the Government of India.

(Signed) **A. J. ARBUTHNOT,**
Chief Secretary to Government.

FORT SAINT GEORGE,
15th January 1864.

OFFICE OF CONTROLLER OF MILITARY FINANCE.
FORT SAINT GEORGE 30th Decr 1863.

13

I

From

The Controller of Military Finance,
Fort St. George,

To

The Secretary to Government,
Military Department,
Fort St. George.

SIR,

When the Auditorcy Finance Department was formed in 1860 and the Establishment of the three Auditor Generals directed to be divided into three distinct Branches, viz^t; Controllers Pay Examiners, and Compilers, I was required to organize Office Establishments for each out of the old Establishment, but the change involved so many alterations in the system of Audit and Account, that I deemed it inexpedient to disturb the existing Office arrangements until I became acquainted with the requirements of the new, and the nature and extent of the duties of each. Up

to

to the present time therefore, these duties have been carried on by the sanctioned Establishment of the Audit Office, at this' practically it has been divided into three Divisions for the special requirements of each Branch.

2. I consider that the time has now arrived when the temporary divisions should be made permanent.

3. The three Departments to be provided for out of the old Establishment are, the Controllers, Pay Examiners and Compilers.

4 The first and last are new Departments, the second, the old Audit Department under a new name, with a limited number of Superintending Officers.

5. It is necessary therefore that I should enter at some length into the nature and extent of the duties which the new Offices have to perform as the subject has not hitherto been before Government.

6. Those of the Controller are analagous to the duties formerly performed by the Military Auditor General, which, it is to be observed were confined to the mere Audit of the Pay Department, now they extend to a Controlling Authority over all Departments and over all matters connected with Military Finance.

7. The Statement marginally given will show the number of Reports and Communications which have proceeded from this Office during the past Official Year and will afford some idea of their extent.

The Reports &c are not of a mere routine nature, but they all refer to questions which require much deliberation and research.

For the clerical portion of these duties I employed the services of a few Clerks from the Audit Office, but they are not

Military Finance Department	477
Secretary to Government	1110
Commissary General	644
Inspector General of Ordnance	178
Chief Engr. Engr. Offs. Repairs	70
Clothing Agent	194
Remount Depot	9
Adjutant General	152
Quarter Master General	90
Barrack Master	9
Examiners Ordnance, Medical, Commissariat, Pay, Military Accountant and Compiler	894
Accountant General	73
Medical Storekeeper, Paymasters Commanding Officers Superintendt of Pensions &c &c	824
Total -	4730

Exclusive of Copies of Letters Docket Memorandums &c &c

not equal to the work: their pay aggregates only Rupees 320.. per annum: a larger and more effecient Establishment is absolutely necessary: in the Tabulated Statement which accompany this, will be found the proposed Establishment for the Controller's Department with the Rates of Pay then given.

8. It will be observed that there is included therein a personal Assistant at Rupees 300.. per annum. This is a new office. When the Military Departmental Officers were allotted to other Offices and Departments, the Controller was left without any personal aid. This was a serious defect; and had it not been a matter personal to myself, would have been brought to notice at an earlier period. I have been obliged to supply the defect by Departmental arrangements; first by appointing Mr Trevelyan in the Pay Examiners Office to act as my personal Assistant, and subsequently Major Leach the Compiler. I could hardly have undertaken the work without

without this aid: but the arrangement was not authoritatively acknowledged or admitted and the heavy extra work which they performed was gratuitously given: / neither is desirable; and I have therefore included a personal Assistant as part of the Controller's Establishment for authoritative sanction.

9. But altho' so included I am of opinion that the Compiler should ex Officio hold the appointment: the nature of his duties qualify him better than any of the other Officers in the Department for the duty of personal Assistant, a duty which has been most ably and successfully performed by the present Compiler. Major Leach - for the past eighteen months, and whatever the decision may be on the principle of the Compiler being ex Officio personal Assistant, I earnestly solicit that Major Leach may be permitted to hold the Office Authoritatively on the whole or such portion of the Salary which I have assigned to the Personal Assistant

as

as may be deemed adequate to the extra work which he will have to perform.

I know of no uncovenanted servant in or out of the Department, except Mr. Crempsie, to whom I would entrust the duty, and he is better employed as Assistant to the Pay Examiner: the qualifications for the office are special and require a more varied experience of Army matters than can be acquired from mere office work.

8. I have proposed, it will be observed, slight increases to the salaries of some Clerks who have been employed in the Controllers Office since its formation. The increases are not disproportioned to their increased duties and, being deprived of the prospect of the higher prizes in the Examiners Department by the transfer, they are entitled to consideration.

10. I have proposed, it will be observed, slight increases to the salaries of some Clerks who have been employed in the Controllers Office since its formation. The increases are not disproportioned to their increased duties and, being deprived of the prospect of the higher prizes in the Examiners Department by the transfer, they are entitled to consideration.

11. The Cost of the Controllers Establishment will thus be Rupees 7/43.8 - inclusive of the Personal Assistants Salary - The corresponding

Office

Office in Bengal costs Rupees 1590 exclusive of 16 writers at Rupees 40 to 20, as will be seen by a reference to Mr. Rousses Almanack page 238.

12. The other new Department which calls for remark is the Compilers. Formerly the Computation was performed by the Paymasters and submitted by them to the Accountant General for embodiment in the Books of Government. Judged by results the system was unsatisfactory and is altogether unsuited to the present Budget System. No classification of the Disbursements now takes place until the Bills reach the Compiler after Audit: the Computation is therefore an indispensable link in the chain of divided responsibility and work.

The Paymaster disburses, the Examiner Audits, the Compiler classifies under Budget Heads, and on this classification the Military Accountant prepares his Books: All this takes place within

Sep

dix weeks after the payments have been made: formerly similar results were but imperfectly arrived at after a year, or a year and a half's delay, in illustration of which I would remark that the Military Accountant is now fruitfully endeavouring to adjust accounts of 1856-57 &c.

13. The Military Auditor General's Establishment was unable to supply Compilers for the work and a temporary Establishment at a Cost of Rupees 4.60. per mensem was sanctioned by Government in Proceedings No 2821 of the 9th August & 3731 of 19 Oct. 1861.

14. Attached to the Compilers are two important sub Branches, the Account and the Budget and Statistical Establishments. Although the Accounts generally are prepared in the Military Accountants Office there are many matters of account which do not belong strictly to his office: the Establishment under that Head is shown in the Tabulated Statement accompanying: the Clerks

Clerks in this Branch belonged to the old Audit Office.

15. The Budget and Statistical sub Branch is perhaps the most important of all: it consists of a few hands. The Annual Budgets are revised in it: from them the general Budget is prepared: the Monthly Estimates for Cash are supervised in it. All Statements of a Financial nature are prepared by it and they are very numerous / the Capitation Returns and others too numerous to specify. The Incumbent Assistant at the Head of this Branch - Mr. R. Mitchell - belonged to the Audit Department. He is now the Senior of that Grade and I have therefore proposed raising his Pay from Rupees 200 - to Rupees 250 - to put him in the position which he would have occupied had he not been transferred from the Pay Examiners to the Compilers Branch. He is a valuable Public Servant and has special qualifications for

the

the Office to which he has been transferred - In changes of this kind, it is due to the parties affected by them, to guard against injury, and this principle will be kept in mind and acted upon in the future promotions in the three new Offices.

16. I shall now proceed to the Consideration of the Pay Examiner's Department. As already remarked it performs duties similar to those of the Audit Department, but of a more limited nature: formerly the Audit was divided into Departments corresponding with the number of Army Divisions and Forces: they were eleven in number: it is now proposed to restrict the number to eight Ranges, with an Auditor, Sub Auditor, Accountant, and Assistant Accountant, for each, according to the size of the Range. The details will be found in the Tabulated Statement for the Pay Examiner's Establishment accompanying. It will be observed that the Auditors have been

been divided into Classes with fixed Rates of Pay for each. These rates have been increased on the recommendation of the Pay Examiner, but not beyond the increased responsibilities involved in the new System of Audit; besides it is to be observed that the old rates were fixed 30 years ago when services of the kind could be obtained more readily than at present, and at cheaper rates. Very much higher Salaries are granted to the Auditors in the corresponding Department in Bengal: individually their responsibilities and duties are the same.

The higher standard will necessarily lead to better qualifications and it is of the utmost importance that inducement should be held out to insure the best. The responsibilities and duties of Auditors and Accountants are higher than those of any of the other Servants in Public Offices.

17. I have included in the Office Establishment the Salary of the Assistant Examiner - Mr. Greenfield - but

* Continued overleaf Page 24

I am doubtful whether he should not be considered one of the superviving officers as he has taken the places of a superviving officer in the room of the 2d Pay Examiner but as the question of a 2d Pay Examiner is still under consideration I will retain his name on the Establishment of the Office until the question of his position is decided: It can easily be transferred hereafter if necessary. The transfer would reduce the Establishment by Rupees 500 per annum.

18. The three Establishments of Controller, Pay Examiner and Compiler being under one head and the Vouchers and Records common to all, it will be more economical to have a General Department for all, instead of a separate Establishment for each. A Tabulated Statement has therefore been prepared for this General Department which it will be observed includes also Peons, Messengers, and other Office Servants. It is proposed that the Pay Examiners Department be debited with the half of the Cost of this General Department and that the other half be divided equally between

between the Controller's and the Compiler's Departments.

19. The Statements which I have the honor to forward with this Communication are as follows.

I Exhibiting the Military Auditor General's Establishment as it existed in 1860 and as it exists at the present time, and showing how each individual was employed at each of those periods with the Rates of Pay &c.-

II Exhibiting the proposed Establishment for the Controller.

III Exhibiting the proposed Establishment for the Compiler.

IV Exhibiting the proposed Establishment for the Pay Examiner.

V Exhibiting the proposed Establishment for the General Department, the Cost being divided among the other three Establishments.

20. In Considering these Establishments I may be permitted to remark that the question is not to be viewed as one affecting the remodeling of Sanctioned Establishments, nor as

Contrasting

contrasting part work and cost with the present requirements: these Departments have to be provided with Establishments / two of them new / from an Establishment which no longer exists, and the duties of which were only partially similar - A Comparison between the old and the new, is therefore only applicable as regards the abstract question of the cost of two different systems. The Establishments of the three new Offices cost more than the former Establishment of the Military Auditor General by Rupees 959-8-4 per Mensem. but this increase has been already nearly met by reductions in the Establishments of the Pay Masters; and others will follow when they can be made without impairing the efficiency of the Officers - Great changes have been and are still going on in the Pay of the Army, and it would be impolitic to attempt to carry out these alterations with reduced means.

× Rupees 879 per Mensem

21. The Establishments which

which I have now the honor to submit, have been fixed with due regard to efficiency and economy, and on a considerable personal experience of the absolute requirements of each.

22. The new Establishment will cost as follows.

Controllers Rupees	743-8-"
Pay Examiners "	3363-"-"
Compilers	1521-"-"
Rupees	5626-8-"

23. The revised sanctioned Establishment of the Military Auditor General was Rupees 4667-- exclusive of a temporary Establishment for the Compiler of Rupees 460, sanctioned by Government in the Proceedings marginally noted.

Paras 19 Govt Order No 365-4 dated 12 Dec 1850

do: do: No 2021 dated 4 Sept 1851

do do No 25-5 dated 1 Jan 1858

4667
460
5127

I have the honor to be Sir
Your most Obed.t Servant
Thos Eaton Colonel
Controller of Mil. Finance

P. G. 9th August 64 No 174-175
" 19 October 64 No 360-364
" 12th " " No 244 & 246
" 1st Aug 1864 No 5-6
" 9th November 1864 No 244/5
" 15 June 1863 No 263-264
" 30 Nov 62 No 17-18
" 16th June 62 No 225 & 233
G O G. No 332 of 20th July 66 Para 10
" No 320 of 17th Sept 64

Fort St George
11 Nov 1863

Transferred to the Financial Dept.

Sheriffe
Sec Govt

Judicial 1863 Sept
No 4712.

From

The Controller of Military Finance,
Fort St. George,

To

The Secretary to Government,
Military Department,
Fort Saint George.

Dated 30 Oct
Received 4 Nov } 1863. J.
Reg 11 Enclosure 5.
No 754

Forwarding Scale of Office Establishment for Controller Pay Examiner and Compiler Pay Department.

12

47-109

…t showing the proposed Estabts of the Military ~~Department~~ Finance Departt at Madras.

Year	Revenue		Charges		Total		Net	
	Ordinary	Extraordinary	Ordinary	Extraordinary	Revenues	Charges	Surplus	Deficit

Nature of Charge.					Proposition.										Casual or Extraordinary	Grounds of Proposition.	Local Governments recommendation.	Orders of the Government of India.		
					Permanent.				Temporary.									Home Dept.	Financial Departmt.	
Present Scale.				Proposed Scale.	Increase per Month.			Decrease per Month.			Increase per Month.			Decrease per Month.				Remarks.	Remarks.	Orders.
	Rs	A	P		Rs	A	P	Rs	A	P	Rs	a	P	Rs	A	P				
Govt Correspondence:				Controller of Military Finance	2	/	/	2												
Head Clerk	70	"	"	1 Personal Assistant	300	"	"													
Clerk	25	"	"	1 Head Clerk	85	"	"													
do	15	"	"	1 Indexer	80	"	"													
Examiner's Deptt				1 Diary Keeper	25	"	"													
Assistant Pay				1 Clerk	35	"	"													
Examiner	500	"	"	1 do	35	"	"													
Assistant Auditor	40	"	"	1 do	15	"	"													
Auditor	200	"	"	1 do	15	"	"													
do	250	"	"	Total	690	"	"													
do	130	"	"																	
do	120	"	"	Examiner Pay Department																
do	110	"	"																	
do	100	"	"																	
do	100	"	"	1 Assistant Examiner	300	"	"													
do	95	"	"																	
Assistant Auditor	22	8	"	1 Chief Auditor	300	"	"													
do	55	"	"	2 Auditors 1st class Rs 200	400	"	"													
do	15	"	"																	
Auditor	60	"	"	2 do 2d do at 150	300	"	"													
do	65	"	"	2 do 3d do at 100	200	"	"													
Assistant Auditor	40	"	"	1 do 4th do	80	"	"													
do	40	"	"	2 Asstt Auditors at 70	140	"	"													
do	40	"	"	3 do at 60	180	"	"													
do	30	"	"	4 Accountants at 50	200	"	"													
do	50	"	"	6 do at 40	240	"	"													
do	37	8	"	5 do at 30	150	"	"													
do	30	"	"	6 do at 25	150	"	"													
do	26	"	"																	
do	30	"	"	Miscellaneous Department																
do	35	"	"																	
do	35	"	"	1 Head Clerk	50	"	"													
Diary Keeper	25	"	"	4 Copyists at 30	80	"	"													
Asstt Auditor	25	"	"	1 Diary Keeper	25	"	"													
do	22	"	"	1 Ledger Keeper	35	"	"													
do	25	"	"	1 Assistant do	25	"	"													
				Total	3055	"	"													
do	22	"	"	Compilers Pay Department																
do	28	"	"																	
do	25	"	"	Budget Branch																
do	24	"	"	1 Principal	250	"	"													
do	22	"	"	1 Assistant	60	"	"													
do	24	8	"	1	50	"	"													
do	22	"	"	1	40	"	"													
do	15	"	"	1 do	35	"	"													
Auditing Ledger Keeper	38	"	"	Accounts Branch																
Annual Statt Compilers				1 Head Assistant	300	"	"													
				1 Assistant	60	"	"													
				1 do	40	"	"													
Compilers	135	"	"	1 do	30	"	"													
Assistant	60	"	"	1 do	25	"	"													
do	60	"	"	1 do	25	"	"													
do	50	"	"	1 do	25	"	"													
do	35	"	"	1 do	20	"	"													
Accounts Deptt				1 do	17	8	"													
Head Accountant	200	"	"	1 do	15	"	"													
Assistant do	17	8	"	1 do	27	"	"													
do	15	"	"	1 do	35	"	"													
do	40	"	"																	
do	30	"	"	Compilers																
do	25	"	"																	
do	25	"	"																	
do	17	8	"	1 Ledger Keeper	40	"	"													
do	20	"	"	2 Supervising & Subs. Latin at 35	70	"	"													
Lord Clive's Fund Statt Writers	30	"	"	2 Assistants at 30	60	"	"													
Calculator	27	"	"	4 do at 25	100	"	"													
Copyist	22	"	"	3 do at 20	60	"	"													
do	15	"	"	4 do at 15	60	"	"													
General Country Correspondence				4 do at 12	48	"	"													
Head Clerk	70	"	"	Total	1367	8	"													

~~Department~~

~~A Letter from the Home Department of the Government of India~~

~~Dated 15th August 1859~~

Under Letter to the Government of India dated 15th August 1859

~~Dated~~

~~A Letter from the Home Department of the Government of India~~

Do	12	"
	1	Copying & writing	15	"

Financial Deptt

Auditor	75	"
Asstt – do	24	"
Asstt Auditor	45	"
Reader	20	"
Preparing abstr. Statts & in charge of Stationery	45	"
Asstt – do	15	"

Vouchers Keepers

Head Voucher Keepers	50	"
Asstt – do	33	"
Do	32	"
Do	20	"
Do	10	"
Do	15	"
Do	10	"

Moochies

Head Moochy	15	"
Moochy	14	"
Do	12	"
Do	10	8

Peons

1 Head Peon	8	"
8 Peons at Rs 7 each	56	"
2 Sweepers – 3½ each	7	"
1 Mathur	5	"
Undrawn	350	"

Letter Press Copying & writing	15	"
1 Asstt – do – do	15	"
1 Head Record Keeper	60	"
2 Asstts – do – at 30	60	"
2 ——— do – at 25	50	"
2 ——— do – at 20	40	"
5 ——— do – at 15	75	"
1 Head Moochy	15	"
2 Moochies at 11	22	"
2 ——— do – at 11	22	"
2 ——— do – at 11	22	"
1 Head Peon	8	4
12 Peons	84	"
2 Sweepers at Rs 3½	7	"
1 Mathur	5	"
Total	614	"

No

Forwarded for sanction to the Financial Department of the Government of India.

Chief Secretary to the Govt. of Fort St George.

Department

Forwarded for the Hon'ble the Home Department of the Government of India

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Controller of Military Finance_

/Dated 30th Octr 63 No 1/

Order_ 15th January 1864 No 34_

With the foregoing letter the Controller of Military Finance submits statements showing the proposed organization & division of the late Military Auditor General's Establishment into three branches, viz, Controller, Pay Examiner & Paymaster & new arrangement which he was directed to carry out when the Military Finance Department was formed in 1860, but which was deferred

deferred until he had experienced of the requirements of the new offices & the nature & extents of the duties of each. Practically, the old Establishment has been formed into three divisions for the special requirements of each branch; & Colonel Abbott considers that the time has arrived when these divisions should be made permanent.

2. In regard to the Controller's Department it is stated that the duties are analagous to those formerly performed by the Military Auditor General, with this difference that the controlling authority now extends over all Departments & over all matters relating to Military Finance. The cost of the proposed Establishment for this branch is Rupees 743-8-0 per mensem, including a proportion of one fourth of the General Department.

3 The Compiler's Department is said to be an indispensable link in the chain of divided responsibility & work. To the Compiler's are attached two important sub-branches, viz, the Account & the Budget & Statistical Establishments. The cost of the Establishment proposed for

for this Department is Rupees 1,521 per mensem, including one fourth share of the General Department.

4 The other Department is that of the Pay Examiner, which ~~is said to~~ performs duties similar to those of the Audit Department, but of a more limited nature - The cost of the proposed Establishment is Rs. 3,362, including half share of the General Department.

5 The aggregate cost of the new Establishments proposed for the several Departments amounts to ..... Rs. 5,626-8-

That of the revised sanctioned Establishment of the late Military Auditor General, exclusive of a temporary Establishment for the Compiler sanctioned at a charge of Rupees 1,60 is 4,667

Showing an increase of Rupees ..... 959-8.

This increase, it is stated, has been already nearly met by reductions in the Establishments of the Paymasters which amount to Rs 879 per mensem; & other reductions expected to will follow.

6 The Governor in Council has carefully considered the explanations furnished by the Controller in reference to the Establishments proposed by him, & he is satisfied that they are necessary for

for the efficient working of the Departments for which they have been organized. He resolves accordingly to recommend them for the sanction of the Government of India, & to request that if the increased charge is approved & passed, it may be included in the Military Budget for the ensuing year, which will be before the Supreme Govt: shortly after the present application reached them.

7 It must however be observed that if the new Office of Personal Assistant proposed in para 839 of the Controller's letter is

is to be held by the Compilers, it must be under the usual rules which will preclude a Major Coach drawing more than a moiety of the salary - as otherwise the Madras Government would not be justified in recommending to the Government of India an arrangement which practically would have the effect of raising the Compiler's Staff salary from Rs 400, the sum assigned to it in the late revision of Staff salaries, to Rs: 700 per mensem.

9 Ordered that the following letter be despatched

To the Secy: to the Govt of India. Financial Deptt.

To Controller of Mily Finance Desp 2 16/1/64

for the efficient working of the Departments for which they have been organized. He resolves accordingly to recommend them for the sanction of the Government of India, & to request that if the increased charges be approved & passed, its may be included in the Military Budget for the ensuing year, which will be before the Supreme Govt: shortly after the present application reached them.

7 It must however be observed that if the new Office of Personal Assistant proposed in para 839 of the Controller's letter is to be held by the Compiler, it must be under the usual rules which will preclude a Major Touch drawing more than a moiety of the salary - as otherwise the Madras Government would not be justified in recommending to the Government of India an arrangement which practically would have the effect of raising the Compiler's Staff salary from Rs 400, the sum assigned to it in the later revision of Staff salaries, to Rs: 700 per mensem.

Ordered that the following letter be despatched

To the Secy: to the Govt of India. Financial Deptt:

To Controller of Mily Finance dep't 16/1/04

F.11. 141.

186 . Department.

No. 37

Dated

PROCEEDINGS of GOVERNMENT.

desp. 2. 16/1/61.
per "Erymanthe"

Financial Deptt.

No. 38.

To

The Secretary to the Govt. of India,
Financial Departt.

Sir,

I am directed by the Governor in Council to forward, for the consideration and orders of the Govt of India a copy of a letter from the Controller of Military Finance, submitting Statements exhibiting the proposed organization & division of the late Military Auditor General's Establishment into three branches, viz., Controller, Pay Examiner and Compiler. This arrangement, it is stated, was ordered to be carried out when the Military Finance Department was formed in 1860, but was deferred, until experience had been obtained of the requirements of the new Offices and the nature and extent of the duties of

each

dated 30th October 1863. No. 1.

each. Practically, the old Establishment has been formed into three divisions for the special requirements of each branch; and Colonel McGown considers that the time has arrived when these divisions should be made permanent.

2. In regard to the Controller's Department, it is explained that the duties are analogous to those formerly performed by the Military Auditor General, with this difference that the Controlling authority now extends over all Departments and over all matters relating to Military Finance. The cost of the proposed Establishment for this branch is Rs. 743-8- per mensem, including a proportion of one-fourth of the General Department.

Controller's Estabt. ——— Rs 590-- --
One fourth share of Genl. Deptt. " 153-8-
Rs. 743-8- "

3. The Compiler's Department is said to be an indispensable link in the chain of divided responsibility and work. To the Compiler's are attached two important sub branches viz, the Account and Budget and Statistical Establishments. The cost of the Establishment proposed for this Department is Rs 1521 per mensem, including one-fourth share of the General Department.

Compiler's Estabt. ——— Rs 1367-8-
One-fourth share of Genl. Deptt. " 153-8-
Rs. 1,521--

4. The other Department is that of the Pay Examiner, which performs duties similar to those of the Audit Department, but of a more limited nature. The cost of the proposed Establishment is Rs. 3362 including half share of the General Department.

Pay Examiner's Estabt. ——— Rs 3,055--
Half share of General Deptt. ——— " 307--
Rs 3,362--

5. The aggregate cost of the new Establishments proposed for the several Departments amounts to

to ——— Rs 5636-8-

That of the revised sanctioned Estabt of the late Military Auditor Genl., exclusive of a[x] temporary Estabt. for the Compiler sanctioned at a charge of Rs. 60, is ——— " 4667-"

Showing an increase of Rupees. " 959-8-

x Note. Deducting however the cost of this Establishment, the increase will be only Rs 499-8-" per mensem —

This increase, it is stated, has been already nearly met by reductions in the Establishments of the Pay-masters, which amount to Rs 879 per mensem; and other reductions are expected to follow.

6. From the explanations furnished by the Controller in reference to the Establishments proposed by him, the Governor in Council is satisfied that they are necessary for the efficient working of the Departments for which they have been organized, and he accordingly recommends them for the sanction of the Govt. of India. If the increased charge is approved

approved and passed, this Govt. would request that it may be at once included in the Military Budget for the ensuing year, which will be before the Supreme Govt. shortly after the present application reaches them. —

7. It should however be observed that if the new office of Personal Assistant proposed in para 809 of the Controller's letter is to be held by the Compiler, it must be under the usual rules which will preclude Major Touch drawing more than a moiety of the salary - as otherwise the Madras Govt. would not be justified in recommending to the Govt of India an arrangement which practically would have the effect of raising the Compiler's staff salary from Rs. 400, the sum assigned

to

to it in the late revision
of Staff salaries, 60 Rs
700 per mensem.

Fort St. George
15th January 1864.

Finl 1864. Departt

№38

To
The Secretary to the Govt
of India

Replied to - dated
6th Feby 1864 - № 141.
407
Dy 15" January &c.

47 to 49