M.R.O. 1—77,006—8-6-37.

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MADRAS RECORD OFFICE.

Government of Madras

Finance DEPARTMENT.

G.O. No. 130. Press Mis.

73-74.

Dated 23-2- 1864.

73-74 1412

Not to be folded or roughly handled

FINANCIAL DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from R. W. LODWICK, Esq., Civil Paymaster, Fort Saint George; to the Chief Secretary to the Government of Fort Saint George, dated 11th January 1864, No. 20.

General Department.

I have the honor to lay before you the following report on the condition of this office, and to request that you will obtain the orders of His Excellency in Council on the several points brought to notice.

2. I regret to be obliged to state that the Department is at present in a condition which I hold to be very unsatisfactory, and although the orders of the Government of India would, I consider, bear me out in commencing reforms without delay, I think it will be more satisfactory to obtain the previous sanction of His Excellency in Council in order that complaints from the Mofussil may not come in and take up time unnecessarily.

3 I find in the first place that the orders of the Supreme Government have been most unaccountably and systematically neglected in a great many cases.

4. As regards *fixed* Bills, that is to say Establishment Pay Abstracts, His Excellency in Council is doubtless aware that repeated orders have been received from Calcutta to include the pay of all parties connected with each Department in one abstract.

5. I find that this rule has been greatly neglected. Chaplains have been permitted to draw their pay in Bills apart from their establishments; Civil and Zillah Surgeons have been allowed to draw their allowances in a similar manner; and even Departments at the Presidency have been drawn for in abstracts apart from those in which the pay of their heads is charged.

6. This system, it is almost unnecessary I think to point out, entails a vast amount of uncalled for labour in separate registry, stamping, despatching and so forth, and I therefore have turned my attention to its abolition without delay, leaving other matters to be attended to hereafter.

7. The proper system is for every Department to be represented in all its details* in the abstract, and I therefore shall have to call upon all persons, who have hitherto drawn their pay separately, hereafter to include it in the same Bill with that of their subordinates.

* On this subject attention is respectfully directed to Notification in the Bombay Government Gazette, No. 18, dated 3rd November 1860.

8. The case of Chaplains was so clear that I consider the issue of a Notification on the subject need not be delayed, and I propose on receipt of your reply to issue instructions to all Medical Officers hereafter to exhibit the pay of every Medical subordinate under them in one abstract together with their own allowances. Thus a Civil Surgeon will have to include his own pay with that of the Native Surgeon and the Medical servants attached to the Jail, the Dispensary and the Vaccine Department at his station, all of whom are under him in every sense of the word. A form of Abstract is sent, and I may observe is precisely similar to that used in Bengal, and recommended for adoption throughout India by the Supreme Government.

Annexure A.

9. Similarly all other Officers will be required to draw their pay and that of their establishments together in abstracts framed after the same pattern.

10. This plan will reduce the number of fixed Bills by several hundreds monthly.

11. The mode of exhibiting deductions from Bills which has been in force here is altogether wrong.

12. It has been customary to score out figures and then to attach a separate piece of paper by a pin to the abstract, assigning the reason for the alteration. Independently of the danger of these little slips being lost, it is altogether objectionable to deface Bills which should be altered as little as possible, and therefore I have had a stamp prepared for use when deductions have to be made which will meet the necessities of the case, form of which I give in the margin. The reason of the deduction will be shown on the reverse of the Bill itself in red ink, and will thus be always forthcoming in case of reference. No scoring out will be necessary, and the system of enfacement will not only be neater but will be in accordance with that obtaining elsewhere.

Civil Paymaster's Office,
Fort Saint George,
186 .

Amount of this Bill.....
Deduct as noted on reverse.....
Passed for Rupees.....
Subject to deduction on account of Income Tax, &c., Rupees as noted on reverse.

Exd.

Civil Paymaster.

13. I beg to recommend that all abstracts for pay of fixed establishments be printed forms. In the Bombay Presidency I introduced this plan under the sanction of the Supreme and local Governments,* and the rate at which I was enabled to audit Bills was so much increased by the system that I received from all quarters the most flattering reports on the improved working of my Department.

* NOTE.—Attention is respectfully directed to Notifications in the Bombay Government Gazette, Nos. 35 and 36, dated 28th January and 4th February 1861, respectively, in which the subject of printed abstracts is fully entered into.

ANNEXURE B.

14. I append a form† of the Abstract recommended for introduction by the Government of India, written partly in black and partly in red ink, for the purpose of exhibiting how the printed forms will have to be framed. Every thing written in *black* ink is supposed to be printed, and all which is written in *red* ink to be written at the time the abstract is submitted for audit, and I think it will be seen at a glance how greatly this plan must expedite work, as the examiners are saved all the trouble of going through the *whole* document before them, as is the case now, for they know of course that all the printed figures are correct and therefore have only to examine the written portion. The saving in stationery‡ is also very large.

† NOTE.—This form differs from that given in Notification, No. 36, referred to in the above note; but though I prefer my own system to that recommended by the Bengal Civil Paymaster, I consider it unnecessary to create correspondence or difficulty by differing from him and have therefore adopted the form of Abstract entered in the Bengal Civil Paymaster's Manual, and apparently approved of by the Government of India.

‡ NOTE.—Abstracts are now written on several sheets of the largest and most expensive sized paper as per Accountant General's abstract and many others. Under the printed abstract system two sheets of Foolscap suffice for the largest abstract, and most abstracts are contained on two sides of a sheet.

15. The plan adopted in Bombay was for each office to send me a written form of its abstract, which I examined and passed as correct, or altered as the case might be. If the Officer had a printing or lithographing establishment, the document was then returned to him and the forms were struck off from it. If he had not a Press, I had the forms struck off for him. This plan I recommend for adoption here,§ and I pledge myself, if the system is introduced, to pass out Bills at a rate which has never before been attained in this Presidency.

§ NOTE.—In this Presidency the facility for printing abstracts is much greater than in Bombay, for most Mofussil Officers have Presses here.

16. Turning next to Contingent Bills, I beg to bring to notice that the standing rule, which requires only one Bill monthly from each Department, has apparently been very little enforced in some instances, as I find that separate Bills are passed for many charges which ought to have been included in one and the same document.

17. Each Collector, each Judge, each Magistrate, each Police Officer, and every head of an office should be required to submit one Bill monthly, which should be a printed form, requiring merely to be filled in as per forms printed in the Bombay Government Gazette—vide Note.* All vouchers for entries, consisting of original receipts of parties paid, &c., should be attached to this document, and any charge of a month not included in this Bill should stand over till the next Contingent Bill is prepared when it should be entered therein, care of course being taken to include everything, if possible, in the current month's Contingent Bill.¶

* Bombay Gazette, 30th May 1861, pages 963—966.

¶ NOTE.—Reference is respectfully requested to the Bombay Government Gazette wherein a Notification, dated the 27th May 1861, on the subject of Contingent Bills, will be found giving forms, &c., which are perfectly suitable to this Presidency, and which I propose to adopt. Another Notification, dated 27th August 1861, No. 12, is also referred to.

3R

18. Lastly, I have to notice the system of registry. When I began work, I was astonished to find some seven or eight clerks surrounding my table, and on asking the reason, I was told that it was absolutely necessary that these men should be at hand to show the Civil Paymaster where the Bills were registered! To my amazement I found that a system of registry had been invented, so complicated as to render it impossible for the head of the office to find out where he was to put his signature without being shown. In some instances, one Bill which receives but a single audit requires to have from four to seven signatures in as many different registers! It is in my opinion impossible for human ingenuity to devise a plan worse adapted to speedy performance of audit duties. The principle gone on was that each Budget head required a distinct Register, and that each Department required a distinct Auditor. Now this is quite a false presumption. Every Bill should appear in one place in all its details, and those portions of it which belong to different heads of the Budget should be so shown in the *body* of the document as per annexure, while a blank leaf of the Register where the abstract is entered should exhibit the monthly expenditure from each Budget head. Here the Civil Paymaster sees everything at a glance and has but one Register to sign, whereas under the Madras system, or rather want of system, he spends a great deal of valuable time in looking at different books, and clerks are taken from their desks to give explanations which ought not to be required.

19. To expedite work also, there is no plan like that of giving the different Auditors not Departments, but Districts. Here for instance one man passes Revenue charges, and another Judicial and *no other*. In case of need and press of work the one man is not available to help the other; but under my plan of working an Audit office, every man is in time of pressure of use, and I can take every hand and for a day or two place them on any particular set of Bills, *e.g.*, I first insist on every auditor keeping a note book, and every G. O. is circulated and expected to be entered in the note books. I give the Auditors different Districts as far as *fixed* charges are concerned. Thus, say one man has all Presidency Bills, another has the Northern Districts, a third the Southern, and so on. I know exactly when the Bills of these different Districts may be expected in the office, and I act accordingly. The Ganjam and Vizagapatam Bills for instance are not here for eight or nine days. The hands who audit these then are available to assist the Presidency man whose Bills come in on the 1st. In this way I tell off several Auditors on the last day of the month to help those who will for the first few days be hard pressed, these last having in their turn to help the others when their own work is easier; and so extraordinary is the change for the better under this system, that whereas formerly in Bombay the Presidency Bills used to take about a fortnight to be passed, I was in the habit of clearing out every Presidency abstract which came in before 3 o'clock by the evening of the 1st. I do not wish to appear vain or boastful, but I respectfully request that, should it be thought that I am exaggerating, a reference may be made to Bombay when I am confident it will be acknowledged that work was never so speedily done by many degrees as when I was Civil Paymaster, and this entirely owing to the system I introduced, under which every man became available whenever required, and for every purpose connected with audit.

20. In conclusion, I beg to observe that the reform of this office is a labor which I undertake with the greatest reluctance, for I know by experience what difficulties and annoyances are entailed on the Officer of Government who steps out of the beaten track, but I consider it my duty to disregard these, and, trusting to the support of His Excellency in Council, I am ready to make every exertion in the cause, feeling perfectly sure that in a very short time I shall be able to point to results which will amply recompense me for my exertions, by obtaining for me the approbation of Government.

HER MAJESTY'S GOVERNMENT OF INDIA..... Dr.

To pay of the Medical Department in_____ Collectorate, for the month of_____ 186 .

Date of Government Order constituting the charge.	Budget Head.	Name.	Appointment.	Sanctioned amount of salary.			Exemptions on account of subscriptions to Funds. Premium of Insurance.			Balance liable to Income Tax.			Income Tax. At 2 per cent.			Income Tax. At 1 per cent.			Income Tax. Total.			Net amount payable.			Remarks
				RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
G. O.	F II.	A. B.	Zillah Surgeon ...	360	0	0	60	0	0	300	0	0	6	0	0	3	0	0	9	0	0	291	0	0	
		C. D.	Native do. ...	100	0	0	...	...	...	100	0	0	2	0	0	1	0	0	3	0	0	97	0	0	
		Jail Medical Establishment.																							
	F III.	E. F.	1st Dresser..... ...	35	0	0	...	...	...	35	0	0	...	...	...	...	...	...	...	...	...	35	0	0	
		G. H.	Toty...	4	0	0	...	...	...	4	0	0	...	...	...	...	...	...	...	...	...	4	0	0	
		Dispensary Establishment.																							
	F VIII.	Dispensary Allowance.....	.....	50	0	0	...	...	...	50	0	0	1	0	0	0	8	0	1	8	0	48	8	0	
		L. M.	1st Dresser... ...	35	0	0	...	...	...	35	0	0	...	...	...	...	...	...	...	...	...	35	0	0	Fined one Anna.
			Toty...	5	0	0	...	...	...	5	0	0	...	...	...	..	...	...	...	...	...	4	15	0	
			Ward Cooly... ...	4	0	0	...	...	...	4	0	0	...	...	...	..	...	...	...	...	...	4	0	0	
			Nurse...	3	0	0	...	...	...	3	0	0	...	...	...	...	...	...	...	...	..	3	0	0	
		Vaccine Establishment.																							
	F II.	N. O.	1st Class Vaccinator.	14	0	0	...	...	...	14	0	0	...	...	...	...	...	...	...	..	...	14	0	0	
		P. Q.	2nd do. do. ...	10	8	0	...	...	...	10	8	0	...	...	...	...	...	...	...	..	...	10	8	0	
				620	8	0	60	0	0	560	8	0	9	0	0	4	8	0	13	8	0	546	15	0	

HER MAJESTY'S GOVERNMENT OF INDIA ..... Dr.

To pay of Establishment of the Collector of _____

Date of Government Order constituting the charge.	Budget Head.	Name.	Appointment.	Sanctioned amount of salary.			Exemption on account of subscriptions to funds.			Remarks
				RS.	A.	P.	RS.	A.	P.	
	B I, 1...	A. B.....	Collector.....	2333	5	4	93	5	4	
		C. D.....	Sub-Collector.....	1166	10	8	72	14	8	
		E. F.....	Head Assistant Collector.	733	5	4	45	13	4	
		G. H.....	Assistant Collector...	525	0	0	32	13	0	
		J. K.....	Fixed Tentage... ...	42	0	0	...	...	...	
			House rent.....	35	0	0	...	...	...	
		L.....	Fixed Tentage.....	350	0	0	...	21	14	0
			House rent.....	42	0	0	...	...	...	
		M.....	Treasury Deputy Collector.	35	0	0	...	...	...	
			Deputy Collector on general duties.	350	0	0	...	...	...	
	B I, 1...	HOOZOOR ESTABLISHMENT.								
		Sherista Department.								
		N.....	Sheristadar.....	200	0	0	...	...	...	
		O.....	Translator.....	70	0	0	...	...	...	
		P.....	Clerk...	65	0	0	...	...	...	
		Q.....	Do.	50	0	0	...	...	...	
		ENGLISH CORRESPONDENCE DEPARTMENT.								
		R.....	Head Clerk.....	100	0	0	...	...	...	
		S.....	2nd Clerk...	50	0	0	...	...	...	
		T.....	3rd Clerk.....	45	0	0	...	...	...	
	B I, 4...	SALT DEPARTMENT.								
		W..... .... and Establishment.	Deputy Collector ...	350	0	0	...	...	...	
			Total...	7044	5	4	266	12	4	6

.....

_____ for the month of _____ 186 .....Dr.

Balance liable to Income Tax.			Income Tax. At 2 per cent.			At 1 per cent.			Total.			Net amount payable.			Remarks.
RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
2240	0	0	44	6	0	22	3	0	66	9	0	1940	1	8	Civil Fund Rupees 93-5-4 at 4 per cent. Stoppage on account of debt to Civil Fund Rupees 233-5-4.
...	...	...	...	...	...	...	...	..	...	...	...	87	8	0	
1093	12	0	21	10	0	10	13	0	32	7	0	1061	5	0	
...	...	...	...	...	...	...	...	...	...	...	...	87	8	0	Civil Fund Rupees 72-14-8 at 6¼ per cent.
687	8	0	13	10	0	6	13	0	20	7	0	667	1	0	
...	...	..	...	...	...	...	...	...	...	...	...				Civil Fund Rupees 45-13-4.
...	...	...	..	...	...	...	...	..	...	...	...	42	0	0	
492	3	0	9	10	0	4	13	0	14	7	0	35	0	0	
...	...	...	...	...	...	...	...	...	...	...	...	483	12	0	Civil Fund Rupees 82-13-0. Premium of Insurance as per Voucher Rupees 200.
...	...	...	...	...	...	...	...	...	...	...	...	42	0	0	
328	2	0	6	8	0	3	4	0	9	12	0	35	0	0	
.	...	...	...	...	...	...	...	...	...	...	...	318	6	0	Civil Fund Rupees 21-14-0.
..	...	...	...	...	..	...	...	...	...	...	...	42	0	0	
350	0	0	7	0	0	3	8	0	10	8	0	35	0	0	
250	0	0	5	0	0	2	8	0	7	8	0	339	8	0	
												242	8	0	
200	0	0	4	0	0	2	0	0	6	0	0				
70	0	0	1	6	0	0	11	0	2	1	0	194	0	0	
65	0	0	1	4	0	0	10	0	1	14	0	...	...	...	Withheld. Absent on privilege leave.
50	0	0	1	0	0	0	8	0	1	8	0	68	2	0	
												48	8	0	Fined 8 Annas.
100	0	0	2	0	0	1	0	0	3	0	0				
50	0	0	1	0	0	0	8	0	1	8	0	97	0	0	
												48	8	0	
45	0	0	0	14	0	0	7	0	1	5	0	43	11	0	Absent on sick leave, drawing moiety of salary; the other moiety drawn by T. Acting for 2nd Clerk, drawing moiety of S.'s salary together with a moiety of his own.
50	0	0	7	0	0	3	8	0	10	8	0	389	8	0	
71	9	0	126	4	0	63	2	0	189	6	0	6292	8	0	

4. The system of registry and of distributing the work of the Auditors are matters of office routine, on which it is competent to Mr. Lodwick to make such arrangements as he may deem proper.

(True Extract.)

Chief Secretary.

To the Civil Paymaster.
" Revenue Department.
" Military do.
" Public Works do.
} for information.

Ed. J. Tulloch.

DEDUCTIONS.				Rs.	A.	P.
Amount of Abstract				7044	5	4
Deduct.						
Withheld			70 0 0			
Savings. Permanent	0 0 0					
Savings. Temporary	0 0 0					
		0 0 0				
			70 0 0			
				6974	5	4

INCOME TAX.

At 2 per cent			126	4	0
At 1 per cent			63	2	0
Add			189	6	0
Deduct					
On account of Premium of Insurance	6 0 0				
Do. withheld salary	2 1 0				
Difference on account of fine	0 2 0				
		8	3	0	
Total of Income Tax ..		181	3	0	
Fines		0	8	0	
		181	11	0	

CIVIL FUND.

On account of subscriptions at 4 per cent	204	5	4	
Do. do. at 2¼ „	62	7	0	
	266	12	4	
Do. Debt	233	5	4	
	500	1	8	

ORDER THEREON, 23rd February 1864, No. 130.

His Excellency the Governor in Council authorizes the Civil Paymaster to carry out the several changes recommended in the foregoing letter, all of which appear well calculated to facilitate the working of his office. The rules regarding the preparation of Bills for Salaries and Contingent charges are in accordance with the instructions of the Government of India.

2. As regards Contingent charges, some exceptions will have to be made, as in the case of the Office of Superintendent of Marine and of the Government Printing Press, where large Bills have to be paid, which require to be settled without delay. But such cases are exceptional, and unless when otherwise ordered by Government, the rule that Contingent charges of a recurring nature are to be submitted for audit in one monthly Bill should be strictly enforced.

3. The adoption of printed forms for the Salaries of fixed Establishments will clearly be a great saving of labor; and as every District has its Press, the arrangement may be introduced without difficulty.

4. The system of registry and of distributing the work of the Auditors are matters of office routine, on which it is competent to Mr. Lodwick to make such arrangements as he may deem proper.

(True Extract.)

Chief Secretary.

To the Civil Paymaster.
„ Revenue Department.
„ Military do.
„ Public Works do.
} for information.

Exd. J. Tulloch.

Abbott
No 72

A

Her Majesty's Government of India

Pay of the Medical Department in

Collectorate for the

Month of 186 .

Date of Assumption or Appointment	Grade & Class	Name	Appointment	Annual Amount of Salary	Extra Allowances & Subscriptions & Fees & Emoluments	Balance liable to Income Tax	Income Tax at 2 Pc. Cent.	Income Tax at 1 Pc. Cent.	Total	Net Amount payable	Remarks
G.S.	I^r II	S. B.	Civil Surgeon	360 " "	60 " "	300 " "	6 " "	3 " "	9 " "	291 " "	
		C. D	Native Surgeon	100 " "	" " "	100 " "	2 " "	1 " "	3 " "	97 " "	
		Jail Medical Establ^t									
	I^r III	E. F^r	1^st Dresser	30 " "	" " "	30 " "	" " "	" " "	" " "	30 " "	
		G. H.	Cooly	4 " "	" " "	4 " "	" " "	" " "	" " "	4 " "	
		Dispensary Establ^t									
	I^r VIII	Dispensary allowce		60 " "	" " "	60 " "	1 " "	" 8 "	1 8 "	48 8 "	
		I. K.	1^st Dresser	35 " "	" " "	35 " "	" " "	" " "	" " "	35 " "	
			Cooly	5 " "	" " "	5 " "	" " "	" " "	" " "	45 "	Final Release
			Yard Coolie	4 " "	" " "	4 " "	" " "	" " "	" " "	4 " "	
			Nurse	3 " "	" " "	3 " "	" " "	" " "	" " "	3 " "	
		Vaccine Establishm^t									
	I^r II	N. O.	1^st Asst Vaccinator	14 " "	" " "	14 " "	" " "	" " "	" " "	14 " "	
		P. Q.	2^nd do do	10 8 "	" " "	10 8 "	" " "	" " "	" " "	10 8 "	
				620 8 "	60 " "	560 8 "	9 " "	4 8 "	13 8 "	546 15 "	

Her Majesty's Government of the Island
Establishment of the Collectors

for the Month of

Budget Head	Name	Appointment	Annual Salary	Exemption on account of subscription to Funds	Balance liable to Income Tax	Income Tax at 2 per Cent	Income Tax at 1 per Cent	Total	Net Amount payable	Remarks
BI. I	A. B.	Collector	233 6 4	93 6 4	224 " "	44 6 "	22 3 "	66 9 "	167 8	Civil Fund [illegible]
	Fixed Sentage		87 8 "	" " "	" " "	" " "	" " "	" " "	87 8 "	
	C. D.	Sub Collector	166 10 8	72 14 8	109 12 "	21 10 "	10 13 "	32 7 "	100 5 "	Civil Fund [illegible]
	Fixed Sentage		87 8 "	" " "	" " "	" " "	" " "	" " "	87 8 "	
	E. F.	Head Asst Collector	233 6 4	40 18 4	68 4 "	13 10 "	6 13 "	20 7 "	212 1 "	Civil Fund [illegible]
	Fixed Sentage		42 " "	" " "	" " "	" " "	" " "	" " "	42 " "	
	House Rent		35 " "	" " "	" " "	" " "	" " "	" " "	35 " "	
	G. H.	Asst Collector	233 6 4	32 13 "	40 3 "	9 16 "	4 16 "	14 7 "	185 12 "	Civil Fund [illegible]
	Fixed Sentage		42 " "	" " "	" " "	" " "	" " "	" " "	42 " "	
	House Rent		35 " "	" " "	" " "	" " "	" " "	" " "	35 " "	
	I. K.	2d	200 " "	21 14 "	128 2 "	6 8 "	3 4 "	9 12 "	118 9 "	Civil Fund [illegible]
	L.	Treas Dy Collr	200 " "	" " "	200 " "	4 " "	2 " "	6 " "	194 " "	
	M.	Dy Collector on general duties	200 " "	" " "	200 " "	5 " "	2 10 "	7 10 "	192 10 "	
BI. I	Hon'ble Establishment									
	Sheristadr Department									
	N.	Sheristadar	200 " "	" " "	200 " "	4 " "	2 " "	6 " "	194 " "	
	O.	Munsarim	70 " "	" " "	70 " "	1 6 "	" 11 "	2 1 "	67 15 "	Pittance allowed in lieu of Sentage
	P.	Clerk	65 " "	" " "	65 " "	1 4 "	" 10 "	1 14 "	63 2 "	
	Q.		50	50 " "	" " "	50 " "	1 " "	" 10 "	1 8 "	48 12 " Fixed Allowance
	English Correspondence Department									
	R.	1st Clerk	100 " "	" " "	100 " "	2 " "	1 " "	3 " "	97 " "	Allowance in lieu of Sentage
	S.	2nd Clerk	50 " "	" " "	50 " "	1 " "	" 10 "	1 10 "	48 10 "	
	T.	3rd Clerk	45 " "	" " "	45 " "	" 14 "	" 7 "	" 21 "	44 9 "	
BI. 4	Salt Department									
	V.	Dy Collector	350 " "	" " "	350 " "	7 " "	3 10 "	10 10 "	339 6 "	
	and Establishment									
			7044 6 4	266 12 4	6777 14 "	126 4 "	63 2 "	189 6 "	6588 8 "	

book & every G. O. is circulated & ex-
pected to be entered in the note books.
I give the auditors different dis-
tricts as far as fixed charges are
concerned - Thus say one man
has all Presidency bills. another
has the Northern districts, a third
the Southern & so on - I know
exactly when the bills of these
different districts may be expected
in the office & I act accordingly -
The Ganjam & Vizagapatam bills
for instance are not here for 8 or
9 days. The hands who audit
these then are available to assist
the Presidency man whose bills
come in on the 1st - In this way
I tell off several auditors on the
last day of the month to help
those who wish for the first few
days be hard pressed, these last
having in their turn to help the
others when their own work is
easier, & so extraordinary is the
change for the better under this system
that whereas formerly in Bombay
the Presidency bills used to take
about a fortnight to be passed, I was
in the habit of clearing out every
Presidency abstract which came
in before 3 o'clock by the evening of
the 1st - I donot wish to appear
vain or boastful, but I respectfully
request that should it be thought
that I am exaggerating a reference
may be made to Bombay when

I am confident it will be acknowledged that work was never so speedily done by many degrees as when I was Civil Paymaster, & this entirely owing to the system I introduced, under which every man became available wherever required & for every purpose connected with audit.

2o. In conclusion I beg to observe that the reform of this Office is a labour which I undertake with the greatest reluctance, for I know by experience what difficulties & annoyances are entailed on the officer of Govt who steps out of the beaten track, but I consider it my duty to disregard these, & trusting to the support of His Excellency in Council, I am ready to make every exertion in the cause, feeling perfectly sure that in a very short time I shall be able to point to results which will amply recompense me for my exertions, by obtaining for me the approbation of Govt -

I have the honour to be
Sir
Your most obedt Servt
R. Lodwick
Civil Paymaster

1869.

Soon

Financial Department

Proceedings of the Madras Government

Read the following letter from the Civil Paymaster.

"Have the honor &c.....

Order thereon 23d February 1864 No. 130.

His Excellency the Governor in Council authorizes the Civil Paymaster to carry out the several changes recommended in the foregoing letter, all of which appear well calculated to facilitate the working of his office. The rules regarding the preparation of bills for salaries and contingent charges are in accordance with the instructions of the Government of India.

2. As regards Contingent charges, some exceptions will have to be made, as in the case of the office of Superintendent

Read 18th ... Despatch dated ...

From ...
The Civil Paymaster &c.
Fort St. George

No. 130 of ...

The object of this letter is to request ...

No. 134

Dated Fort St. George 1864.

No. 130

To ...
The Accountant General &c.
Fort St. George

Sir,

I have the honor to request that you will be pleased to move Government to sanction the following changes in the establishment of this office, which appear to me necessary for the due performance of the duties attached to it.

18-6-64

18.6.—

tendent of Marine and of the
Government Printing Press,
where large bills have to
be paid, which require to
[illegible] without delay.
But such cases are exceptional
and unless when otherwise
ordered by Government, the
rule that contingent charges
of a recurring nature are
to be submitted for audit
in one monthly bill should
be strictly enforced.

3. The adoption of printed
forms for the salaries of fixed
establishments will clearly
be a great saving of labor;
and as every district has
its press, the arrangement
may be introduced without
difficulty.

4. The system of registry and
of distributing the work
of the auditors are matters
of office routine, on which
it is competent to Mr.
Lowrie to

33½

Lowrie to make such
arrangements as he may
deem proper.

To
The Civil Paymaster.
The Revenue Department } for
The Military Department } information
The Public Works Department

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№ 130

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№ 139

D/ 23rd February 1864-