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(2) Date of repair_____

(3) Initials of the Referencer_____

MADRAS RECORD OFFICE.

Government of Madras.

Judicial DEPARTMENT.

G.O. No. 290 Press / ~~Mis.~~

Dated 28—5— 1864.

75-76 14/15

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
28th May 1864.

No. 75. Read the following letter from R. W. NORFOR, Esq., Auditor Savings' Bank Accounts; to the Honorable A. J. ARBUTHNOT, Chief Secretary to Government, Madras, dated 8th January 1864.

I have the honor to report that, in accordance with the Order of Government, No. 587, 9th September 1863, I have examined the accounts of the Madras Savings' Bank for the official year ending 30th April 1863, comprising the deposits and withdrawals at Madras and the same at the Mofussil Treasuries, Civil and Military. The examination has been made agreeably to the order above quoted "item by item," every item having been traced completely through the books, and the correctness of each verified figure by figure. The result of my examination establishes the correctness of the books for the official year 1862-63.

I have examined the Government Promissory Notes and Treasury Notes in the hands of the Bank, and find them to amount to Rupees 10,600 in eleven Treasury Notes and Promissory Notes as per statement accompanying, A. I have also examined the Abstract for publication, B, and find its items in accordance with the books.

2. In October 1862, I had the honor of co-operating with the Honorable Mr. Ellis, and the Acting Accountant General in an examination into certain defalcation in the Savings' Bank, reforms in the accounts were then recommended, which were subsequently ordered by Government to be carried into effect. In the accounts for the official year that have now passed under my review, these changes have not been fully carried out, the order having been given on 4th November 1862, No. 777, and six months of the year having then elapsed, it was not found practicable to comply with the order fully until the expiration of the official year 1862-63. The Presidency Cash Book, however, has from November 1862 been a bound volume, and is neatly written, and well kept, with the exception of a very grave fault, viz., that many erasures are found in it; these betray carelessness at first, and an improper habit of rectifying by an inadmissible process, that of erasing. No needful alteration should in future be allowed to be made otherwise than with red ink, leaving the erroneous entry ruled out, but fully legible.

3. A Synopsis of the Presidency Cash has also been kept in a bound volume for submission to the Directors, and another of weekly Summaries of the receipts and disbursements at Madras. A Journal of General transactions Presidency and Mofussil has, as ordered, been opened: it is well kept, and in every way a creditable book. The Presidency Deposits' Ledger remains still in the unsatisfactory state, in sections, unbound.

4. The Mofussil accounts for 1862-63, compiled from Cash Book extracts furnished from the Civil and Military Treasuries, remain without change, being in unbound sections. The Ledger is very badly kept indeed, in many instances the headings giving the names of depositors are roughly scored out either with pen or with pencil, and other names substituted; whole accounts again are ruled out, headings and all, without any note of explanation; many separate entries are scored or ruled out: some explained, some not; a supreme disregard of days of the month pervades the whole book in all its disjointed sections; this last is to be attributed to the circumstance that interest is not allowed for broken periods of a month: but it is very wrong in any Accountant to allow this circumstance to betray him into neglect, as occasions may happen when a reliable reference may be required to be made to the actual day on which a payment or withdrawal took place. Accounts of the deposits by District Engineers are frequently without the name of the person on whose account deposits are made; these instances of carelessness should be banished by strict admonition, or, if necessary, by the dismissal of the offender. The accounts, however, as entered, and as altered, are ultimately correct. An objectionable practice previously ordered to

be discontinued still exists, in this book: each account is numbered, and in Mofussil accounts the numbers run high, beyond 13,000; the original intention was to facilitate reference as each depositor's book bears the number of his account, but this intention has been much marred by a practice that has grown up of not transferring, on opening the books of a succeeding year, all the numbers of the former; it results hence, that, a new account coming in, has assigned to it a closed number, and that this finds its place at the end of the book; thus in Mofussil Ledger 1862-63, No. 1501 follows No. 13,800.

5. Though my audit has not extended to the current year's accounts, it is necessary to state that although in the books of 1862-63 much that is objectionable has remained, yet that the books of the current year 1863-64 are in all respects in accordance with the changes ordered by Government; all are bound, ruled, and lettered, and present the strongest contrast to the old state of things. Improvement in the Clerks is much to be desired, the old hands seem as careless as ever; the bad writers should be weeded out, as neat books cannot be kept unless good writing is put into them. Discipline is now better understood, and, with judicious changes, perfect cleanliness and correctness will doubtless in time be obtained. At present the best man in the Office is P. Soobroyaloo Naidoo, who was transferred from the office of the Accountant General after the Government Order of November 1862; it is by him that the Journal has been compiled; he is a clever Accountant, writes a good hand, and is equal to any work that may be required from him in the office.

6. The books of the Bank under review, and all previous and succeeding ones are deficient in one respect, that they show the current transactions of each official year but not the disposal of the monies deposited, which are the assets of the Bank. It is desirable that the balances of previous years should always be carried forward to the new books, that the total of the liabilities and assets may at any moment be referred to; accounts already exist on the books,* which by a slight change of heading will quite answer the purpose of showing the liability of the Treasuries to the Savings' Bank. It seems further desirable that the balances of these accounts should be laid before the Directors on each inspection day, that they may thus be enabled to judge of the state of the whole of the Bank accounts both Presidency and Mofussil.

* Mofussil Deposits.
Bank of Madras.
Should be
H. M. Mofussil Treasuries.
H. M Treasury, Bank of Madras.

In the form given in annexure C.

7. It is necessary to notice the great delay that in some instances occur in the transmission of Extracts of deposits from the Mofussil. I cite the following:—

Rangoon	Extract for	May 1862.	Received 21st July 1862.	
Do.	,,	June ,,	,,	September ,,
Rangoon	,,	July ,,	,,	,, ,,
Do.	,,	Aug. ,,	,,	25th Oct. ,,
Tonghoo	,,	Sept. ,,	,,	5th Dec. ,,
North Arcot	,,	April to Oct. ,,	,,	March 1863.
Madras	,,	Aug. ,,	,,	5th Oct. 1862.
		Nov. 1861 to Nov. 1862	,,	8th Dec. ,,

In the Eastern Provinces, in respect of their Extracts, a system of long arrears seems to prevail, which it is necessary to correct. There should rightly be no arrears in a Bank's accounts: but Mofussil delays always prevent the closing of the Savings' Bank books, which might be ready within a month of the termination of the official year. The Mofussil Returns in each month are not large, and could easily be despatched by the 10th of each month, and this limit, I recommend, should be enjoined on all Treasury Officers, Military and Civil.

8. There are many balances long unclaimed standing on the Bank books, and it seems desirable that these should be closed; they offer a temptation to dishonesty that should be removed without loss of time, and they also give unnecessary trouble in the calculation of interest which is carried on upon them in the same manner as in working accounts. They are too many to enumerate here, but a list should be immediately made, and the accounts disposed of according to the nature of each.

9. I observe that a practice has prevailed in 1862-63 of altering headings when by reason of marriage or otherwise a depositor's name is changed, this is highly wrong, the account should be closed and its balance tranferred to another under the new name. In some headings also Trusts are recognized, a practice which also should be abandoned.

10. I have found the following totals of over-payments in the accounts of 1862-63.

		Rs.	A.	P.
*Secunderabad		54	10	8
Kamptee		0	0	1
Trichinopoly		3	4	9
Madras		0	11	0
Rangoon		444	0	0
Bellary		1	4	0
Bangalore		81	0	1
Rangoon		4	4	5
Cuddapah		0	8	0
Ganjam		0	0	4
Cuddapah		0	2	5
		589	13	9
Sums recovered. Madura		0	14	7
Kurnool		157	1	0
South Canara		18	13	1
Coimbatore		0	7	9
Madura		1	4	0
Total Rupees		768	6	2

Madras..... Rs. 0 12 5
*Mofussil..... ... ,, 767 9 9

As regards Madras the sum is trifling, but should not have existed; the total of the Mofussil over-payments shows that the application of a correction is needed there, and I think that the best correction would be to make all Treasury Officers responsible for sums over-paid. I have found some recoveries on the books, but it is plain that many of the class of persons who are depositors, and who have succeeded in obtaining more than their due, are not likely to come forward and make restitution, or to be found again.

11. I have also to observe that many accounts native and others, are those of persons well to do and represent amounts for the guardianship of which the Savings' Bank was not instituted; this is owing to the extension of the limit for deposits from 500 Rupees to 2500 Rupees. Government does obtain the use of a considerable amount under the enlarged limitation, but there would appear to be now no need of the State entrusting itself with the funds of any beyond those, who by small savings are accumulating monies which they could not otherwise preserve.

12. In the year 1862-63, Government having ordered that the funds fraudulently abstracted by the late Actuary should be made good, the sums have been brought to credit of the several accounts.

13. The accounts of the Regimental Savings' Banks of European Corps have not passed under my review; these accounts are kept by the Savings' Bank in totals only, the particulars being sent for audit every year: the work is in arrears, and extra hands are now employed in the examination. The payments made at the Presidency on account of the Regimental Savings' Banks are for Invalids and time-expired men, and it is not apparent why these payments could not be made direct to the Military Paymasters instead of passing first through this Civil Branch of the Presidency Savings' Bank.

14. The work of the present audit has been extremely laborious, it was impossible to carry it on at the Bank, and in consequence the Secretary obliged me by sending the books, when ready, to my office; this was done on the 26th October 1863, from which time the work was constant. Should Government deem it expedient to continue this plan of audit, I would beg to suggest that a permanent Auditor be appointed, whose duty it should be to keep up his audit month by month, in order that at the close of each year the audit may not delay the certifying of the Bank's accounts. Much delay with the accounts of 1862-63 has been occasioned by delay, principally in the receipt of the Eastern Extracts and by an error at Madras, which took much time to discover; also by the length of time occupied in the audit, which could not be carefully done in less.

A.

Register of Soldiers' non-transferable Treasury Notes and Government Securities, deposited in the Accountant General's Office on account of the Government Savings' Bank, under the Order of Government, No. 777, dated 4th November 1862.

Date and Number of letter with which forwarded.	Number of the Promissory Note.	Date of Loan.	On whose account.	Amount. RS.	A.	P.
		1857.				
	Treasury Notes. 15	Sept. 1st.	Serjeant John Millard, C. Company, 4th Battalion Artillery...	500	0	0
1862.	Treasury Notes. 19	„ „	Naigue Sheik Sillar, F. Company, 29th Regiment N. I., No. 288...	500	0	0
Dec. 17th, 748	Treasury Notes. 33	„ „	Gunner Dennis Gorman, D. Company, 2nd Battalion Artillery...	500	0	0
		1843.				
	12,237	Feb. 1st.	Cecelia Dighton.....	2000	0	0
	12,288	„ „	Daniel Dighton.....	2000	0	0
		1857.				
1863.	Treasury Notes. 2	Sept. 1st.	Key Serjeant George Fowler... ...	500	0	0
Jan. 5th, 777	Treasury Notes. 3	„ „	Do.	500	0	0
		1858.				
	Treasury Notes. 47	March 24th.	Do.	1500	0	0
		1843.				
Feb. 17th, 903	28,271	Feb. 1st.	P. Sashachellum Chetty...	1000	0	0
		1854.				
	40,409	June 30th.	Master Daniel Dighton...	800	0	0
June 22nd, 220		1843.				
	23,471	Feb. 1st.	Miss Cecelia Dighton.....	800	0	0

Correct.

(Signed) R. W. NORFOR, *Auditor.*
(„) J. MACKEY, *Secretary.*

FORT SAINT GEORGE,
GOVT. SAVINGS' BANK,
18*th December* 1863.

(Signed) J. FORBES, *Actuary.*

B.

Abstract of operations of the Government Savings' Bank, Civil Branch, from 1st May 1862 to 30th April 1863.

	RS.	A.	P.	RS.	A.	P.
Balance due to Depositors on 30th April 1862, as per Abstract published in Fort Saint George Gazette of 11th March 1863.	...	..	..	8,29,571	8	3
ADD						
Deposits in 1862-63.....	3,80,243	11	5			
Interest allowed in 1862-63.....	28,483	14	2			
				4,08,727	9	7
				12,38,299	1	10
DEDUCT						
Withdrawals in 1862-63.....				3,49,870	7	11
Total balance due to Depositors on 30th April 1863...				8,88,428	9	11

N. B.—Number of accounts in open credit in the Savings' Bank Ledger of 1862-63.

Number of accounts remaining on the 1st May 1862.....	4428
Add new accounts.....	649
	5077
Deduct closed do.	543
Remaining on the 30th April 1863.....	4534

Examined and found correct.

(Signed) R. W. NORFOR, *Auditor.*
(„) J. MACKEY, *Secretary.*

FORT SAINT GEORGE,
GOVT. SAVINGS' BANK,
18*th December* 1863.

(Signed) J. FORBES, *Actuary.*

C.

PRO FORMA.

Balance of the Savings' Bank Accounts, January 1863.

Balance. RS.	A.	P.	Dr. RS.	A.	P.	Title of Accounts.	Balance. RS.	A.	P.	Cr. RS.	A.	P.
						Deposits.						
						Presidency.....	3,00,000	0	0			
						Mofussil.....	3,00,000	0	0			
										6,00,000	0	0
						Interest.						
						Credited for 1862-63.....	...	...	...	20,000	0	0
						Hill Treasuries.						
			3,00,000	0	0	Presidency.						
			3,00,000	0	0	Mofussil.						
						Profit and Loss.						
			20,000	0	0	Interest.						
Total Rupees...			6,20,000	0	0		Total Rupees...			6,20,000	0	0

(Signed) R. W. NORFOR,
Auditor.

Any further items that it may be desirable to exhibit, can be added to this balance; the amounts above are not actual, but *pro forma.*

No. 76. ORDER THEREON, 28th May 1864, No. 290.

The Governor in Council having determined that the business of the Government Savings' Bank shall be transferred to the Bank of Madras, and the accounts of Military deposits to the Military Accountant, does not deem it necessary to pass any orders on the foregoing report further than to direct that copies of the report be furnished to the Directors of the Madras Bank and to the Military Accountant.

2. The sum of Rupees 500 will be paid to the heirs of the late Mr. Norfor on account of his fee for the audit reported in the foregoing letter.

3. The Governor in Council resolves to appoint Mr. P. Stevens to audit the accounts of the Savings' Bank for the official year 1863-64.

(True Extract.)

Chief Secretary.

To the Secretary to the Government Savings' Bank.
„ Secretary and Treasurer of the Bank of Madras.
„ Military Accountant.
To Mrs. R. W. Norfor.
„ Mr. P. Stevens.
To the Civil Paymaster.
„ Accountant General.

Exd, J. Tulloch.

Madras.

Government Savings Bank

8th January 1864

From,

R. W. Norfor Esquire,

Auditor Savings Bank Accounts

To,

The Hon^ble A. J. Arbuthnot

Chief Secretary to Government

Madras

Sir,

I have the honor to report that in accordance with the Orders of Government No. 587. 9th September 1863. I have examined the accounts of the Madras Savings Bank for the Official Year ending 30th April 1863, comprising the deposits and withdrawals at Madras and the same at the Mofussil Treasuries Civil and Military. The examination has been made agreeably to the order above quoted "item by item", every item having been traced completely through the books and the correctness of each verified figure by figure. The result of my examination estatutishes the correctness of the books for the

the Official Year 1862/63.

I have examined the Government Promissory Notes and Treasury Notes in the hands of the Bank and find them to amount to Rupees 10,600 in 11 Treasury Notes and Promissory Notes as per statement accompanying A I have also examined the abstract for publication B and find its items in accordance with the books.

2 In October 1862 I had the honor of cooperating with the Honorable Mr. Ellis and the Acting Accountant General in an examination into certain defalcation in the Savings Bank, reforms in the accounts were then recommended which were subsequently ordered by Government to be carried into effect. In the accounts for the Official Year that have now passed under my review these changes have not been fully carried out, the Order having been given on 4th November 1862 No. 777, and 6 months of the year having then elapsed, it was not found practicable to comply with

with the order fully until the expiration of the Official Year 1862/63. The Presidency Cash Book however has from November 1862 been a bound volume, and is neatly written, and well kept, with the exception of a very grave fault viz. that many erasures are found in it, these betray carelessness at first and an improper habit of rectifying by an inadmissible process, that of erasing, no needful alteration should in future be allowed to be made otherwise than with red ink, leaving the erroneous entry ruled out but fully legible.

3 A synopsis of the Presidency Cash has also been kept in a bound volume for submission to the Directors, and another of weekly summaries of the receipts and disbursements at Madras. A journal of General transactions Presidency and Mofussil has, as ordered, been opened, it is well kept and in every way a creditable book. The Presidency deposits Ledger remains still in the unsatisfactory state, in sections, unbound.

4 The Mofussil accounts for

1862/63

1862/63 compiled from Cash Book extracts furnished from the Civil and Military Treasuries remain without change being in unbound sections. The Ledger is very badly kept indeed, in many instances the headings giving the names of depositors are roughly scared out either with pen or with pencel, and other names substituted: whole accounts again are ruled out, headings and all, without any note of explanation, many separate entries are scored or ruled out, some explained, some not, a supreme disregard of days of the month pervades the whole book in all its disjointed sections: this last is to be attributed to the circumstance that interest is not allowed for broken periods of a month, but it is very wrong in any accountant to allow this circumstance to betray him into neglect, as occasions so many happen when a reliable reference may be required to be made to the actual day on which a payment or withdrawal took place. Accounts of the deposits by District Engineers are frequently without the name of the person

person on whose account deposits are made; these instances of carelessness should be banished by strict admonition, or if necessary by the dismissal of the offender. The accounts however as entered, and as altered, are ultimately correct. An objectionable practise previously ordered to be discontinued still excists in this book: each account is numbered and in Mofussil accounts the numbers run high, beyond 13000 the original intention was to facilitate reference as each depositors book bears the number of his account but this intention has been much marred by a practice that has grown up of not transferring on opening the books of a succeeded year, all the numbers of the former & it results hence, that a new account coming in, has assigned to it a closed number and that this finds its plan at the end of the book thus in Mofussil Ledger 1862/63 No. 1501 follows No. 13800.

5 Though my audit has not extended to the current years accounts, it is necessary to state that although in the books of 1862/63 much that is objectionable has remained, yet that the books of the current year 1863/64 are in all respects in accordance with the changes ordered by Government, all are bound, ruled, and lettered, and present the strongest contrast to the old state of things Improvement in the Clerks is much to be desired, the old hands seem as careless as ever, the bad writers should be weeded out, as neat books cannot be kept unless good writing is put into them. Discipline is now better understood, and, with judicious changes, perfect cleanliness and correctness will doubtless in time be obtained, at present the best man in the Office is P. Soobroyaloo Naidoo, who was transferred from the Office of the Accountant General after the Government Order of November 1862 it is by him that the Journal has been compiled, he is a clever Accountant, writes a

a good hand and is equal to any work that may be required from him in the Office.

6 The books of the Bank under review and all previous and succeeding ones are deficient in one respect that they show the current transactions of each Official Year but not the disposal of the monies deposited, which are the assets of the Bank, it is desirable that the balances of previous years should always be carried forward to the new books, that the total of the liabilities and assets may at any moment be referred to, accounts already exist on the books which by a slight change of heading will quite answer the purpose of showing the liability of the Treasuries to the Savings Bank. It seems further desirable that the balances of these accounts should be laid before the Directors on each inspection day, that they may thus be enabled to judge of the state of the whole of the Bank accounts both Presidency and Mofussil.

Mofussil Deposits Bank of Madras Should be H. M. Mofussil Treasuries H. M. Treasury Bank, Madras

in the form given in annexure C.

It

7 It is necessary to notice the great delay that in some instances occurs in the transmission of extracts of deposits from the Mofussil I cite the following.

Rangoon Extract for May 1862 Rect. 21st July 1862

June " Sept. "

D° July " D°

Rangoon Augt. " 25 Oct. "

D° Sept. " 5 Dec. "

Tonghoo April to Oct. } " March/63

North Arcot Augt./62 5 Oct./62

Madras Nov. 1/61 to Nov. 1/62 } 8 Dec./62

In the Eastern Provinces, in respect of their Extracts, a system of long arrears seems to prevail which it is necessary to correct. There should rightly be no arrears in a Banks accounts, but Mofussil delays always prevent the closing of the Savings Bank books which might be ready within a month of the termination of the Official Year. The Mofussil returns in each month are not large and could easily be despatched by

by the 10 of each month, and thus limit I recommend should be enjoined on all Treasury Officers Military and Civil.

8 There are many balances long unclaimed standing on the Bank Books and it seems desirable that these should be closed, they offer a temptation to dishonesty that should be removed without loss of time, and they also give unnecessary trouble in the calculation of interest which is carried on upon them in the same manner as existing accounts. They are too many to enumerate here but a list should be immediately made, and the accounts disposed of according to the nature of each.

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should be abandoned.

10 I have found the follow-
ing totals of overpayments in the accounts
of 1862/63.

Madras ——————— " 12. 5.

× Mofussil ——————— 767. 9. 9.

As regards Madras the sum is trifling, but should not have escaped, as the total of the Mofussil overpayments shows that the application of a correction is needed there, and I think that the best correction would be to make all Treasury Officers responsible for sums overpaid. I have found some recoveries on the books, but it is plain that many of the class of persons who are depositors and who have succeeded in obtaining more than their due, are not likely to come forward and make restitution, or to be found again.

	Rs	as	ps
× Secundrabad	574	10	8
Kamptee	"	"	1
Trichinopoly	3	4	9
Madras	"	11	"
Rangoon	444	"	"
Bellary	1	14	"
Bangalore	81	"	1
Rangoon	44	4	5
Cuddapah	"	8	"
Ganjam	"	"	4
Cuddapah	"	2	5
	549	13	9
Madura	"	14	7
Kurnool	157	1	"
South Canara	18	13	1
Coimbatore	"	7	9
Madura	14	"	"
Total Rupees	768	6	2

11 I have also to observe that many accounts Native and others, are those of persons well to do and represent amounts for the guardianship of which the Savings Bank was not instituted — this is owing to the extension of the limit for deposits from 500 Rs. to 2,500 Rupees — Government does obtain the use of a considerable amount under the enlarged limitation, but there would appear to be now no need of the State entrusting itself with the funds of any beyond those who by small savings are accumulating monies which they could not otherwise preserve.

12 In the year 1862/63 Government having ordered that the funds fraudulently abstracted by the late Actuary should be made good, the sums have been brought to credit of the several accounts.

13 The accounts of the Regimental Savings Banks of European Corps have not passed under my review these accounts are kept by the Savings Bank in totals only the particulars being sent for audit every year, the work is

in

in arrears and extra hands are now employed in the examination. The payments made at the Presidency on account of the Regimental Savings Banks are for Invalids and time expired men, and it is not apparent why these payments could not be made direct to the Military Paymasters instead of paying first through this Civil Branch of the Presidency Savings Bank.

11. The work of the present audit has been extremely laborious, it was impossible to carry it on at the Bank, and in consequence the Secretary obliged me by sending the books, when ready, to my Office, this was done on the 26th October 1863 from which time the work was constant, should Government deem it expedient to continue this plan of audit, I would beg to suggest that a permanent Auditor be appointed whose duty it should be to keep up his audit month by month, in order that at the close of each year the audit may not

not delay the certifying of the Banks Accounts. Much delay in the accounts of 1862/63 has been occasioned by delay principally in the receipt of the Eastern Extracts and by an error at Madras which took much time to discover, also by the length of time occupied in the audit, which could not be carefully done in less.

I have the honor to be
Sir
Your Most Obed[t] Servant

W H Norris
Auditor Savings Bank Accounts

Recd 9th Feb 1864 38-39

From
Mr R. W. Norfor
Auditor Savings Bank
Accounts

No 8 &
Rd 11th January

F 11625
427-
445 of 65

1864 Jan 8

From
Mr R. W. Norfor
Auditor Savings Bank
Accounts

No 17
Rd 30th Jan
Report on the accounts
of the Bank for the Official
Year Ending 30th April 1863.

23-Aug-65
No 2

65-907

Soon

Financial Department

Proceedings of the Madras Government.

Read the following letter from (the late) Mr. R. W. Norfor, Auditor of the accounts of the Savings Bank for the year 1862/63.—

Rec'd enter 8th January 1864.

Order thereon 28th May 1864. No. 290.—

The Governor in Council having determined that the business of the Government Savings Bank shall be transferred to the Bank of Madras, and the accounts of Military deposits to the Military Accountant, does not deem it necessary to pass any orders on the foregoing report further than to direct that copies of the report be furnished to the Directors of the Madras Bank

Bank and to the Military Accountant.

2. The sum of Rs 500 will be paid to the heirs of the late Mr Norfor on account of his fee for the audit reported in the foregoing letter.

3. The Governor in Council resolves to appoint Mr P. E. ~~Stevens~~ to audit the accounts of the Savings Bank for the Official Year 1863/64. —

Mr Francis is unit to be one of the best accountants in Madras. He is employed in the Madras Bank and this audit will give him an insight into the working of the Savings Bank which will be of more than the usual benefit if he is transferred to the Madras Bank —

Rs 1,500
Mr Foster
Mr Galvin

10

To
3 The Secretary to the Govt Savings Bank
3 The Secretary & Treasurer of the Bank of Madras.
3 The Military Accountant
3 ~~Mr R. W. Norfor~~
3 ~~F.E.~~ Francis, Esqre Mr P. Stevens
3 The Civil Paymaster
3 The Accountant General —

desp. 3 4/6

Financial 1864. Depart

No 290

Pros: of Government

F. I. 425

1864 May 28

D/28th May 1864.-

The Auditors Report for 1862-63 communicated to the Officers concerned and Mr. P. Stephens appointed to audit the Accounts for 1863-64-

75476