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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 366 Press
Mis.

Dated 2-8- 1865.

5-6 6/7

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
2nd August 1865.

No. 5. Read the following Extract from the Proceedings of the Government of India in the Financial Department, Simla, under date the 5th July 1865, No. 1205.

Read again the Financial Resolution, No. 2189, dated 20th April 1865, directing the introduction, into the Civil Department, of a system of Audit and Account on the model of the English system.

RESOLUTION.—The Governor General in Council observes that the amalgamation of the Offices of the Deputy Auditor and Accountant General and the Civil Paymaster was approved in paragraph 31 of the Resolution, dated 20th April 1865.

2. As a first step, the office establishments of those functionaries will be amalgamated as they stand, reductions being effected immediately of such clerks and servants as, in the opinion of the Deputy Auditor and Accountant General, may have become palpably superfluous,—the general revision of the office being deferred till there shall have been sufficient experience of the requirements of the new system. Such further modifications, however, as may be absolutely necessary, may be made provisionally by the Deputy Auditor and Accountant General, with a careful regard to the saving which ought ultimately to accrue from the amalgamation of the two office establishments, and subject to immediate report to the Government of India.

3. The arrangements which may be made for a proper post-audit, and for reports to the Local Governments on claims to pension and on applications for leave, &c., can also in many cases be adapted so as to admit of the pre-examination of claims payable at stations where there are Accountants General, on the plan recommended by the English Commissioners of Inquiry into Indian Accounts.

4. At Calcutta, Madras, and Bombay, respectively, an Examiner of Claims has, however, been specially allowed; but until further experience of the new system, a similar appointment will not be allowed for any other Province or Administration. When the several Examiners are not employed on the work appertaining more immediately to their appointments, their services will be available for such other additional duties as may be assigned to them by the Accountant General.

5. In paragraphs 386-7 of the Report on Civil Accounts, the Commissioners urged the necessity for providing an efficient Deputy to each Deputy Auditor and Accountant General, if the present defective control over Treasuries, and over the internal working of the local Account Offices, is to be remedied. The expediency of utilizing for this object the officers now serving as Civil Paymasters, was suggested by the Commissioners. The Governor General in Council approves of the recommendation, and is pleased to decide accordingly that, for the Presidencies of Madras and Bombay, and for Bengal, the North-Western Provinces and the Punjab, there shall be allowed, without any increase of emoluments, an Accountant General and a Deputy Accountant General, in place of the present Deputy Auditor and Accountant General and Civil Paymaster. In the North-Western Provinces and the Punjab, the duties which in Calcutta, Madras, and Bombay are allotted to Examiners of Claims, will be performed by the Deputy Auditor and Accountant General, in addition to any other which may be assigned to him by the Accountant General.

6. An Accountant General without a Deputy will be retained, within the present scale of charge, for British Burmah; and the existing provision of a Deputy Accountant General for Hyderabad and the Assigned Districts, and for the Central Provinces, will continue.

7. Considerable embarrassment has been experienced in the posting of the officers of Account to Presidencies and Provinces, from the circumstance that, whereas they are on a general list for employment in any part of India, the position of an Accountant General or Deputy Accountant General in the classified list of the Department, is dependent in many cases on the locality in which he serves. This inconsistency will now be removed by making salaries personal and not local.

8. By the Financial Resolutions, No. 84, dated 13th May 1862, and No. 69, dated 29th August 1862, the officers in the Financial Department below the Financial Secretary, and in the Civil Departments of Audit and Account, were formed into classes in a Department under the Government of India, with the same scale of pay in each class for Covenanted Officers appointed to the Department after 13th May 1862, and for Uncovenanted Officers. No alteration in this arrangement will be made.

9. For the Covenanted officers who were in the Department on 13th May 1862, certain higher salaries were retained in the first three classes, in order to preserve to them the prospects on the faith of which they entered the Department.

10. In this way, and from the effects of certain minor modifications of a later date, the sanctioned scale of charge for Officers in the Departments of Account and Audit, as originally constituted by the Resolution of 13th May 1862, is as follows, viz. :—

Class I.—5 Officers.

Ordinary salary in the Class, Rupees 1500 monthly—rising, by Rupees 100 a month after each year of service in the Class, to a maximum of Rupees 2000 monthly.

Exceptional.—Of the five ordinary salaries in the Class, four are in abeyance by the payment of the following in lieu, viz. :—

2 on Rs. 3000 monthly.
2 on ,, 2500 do.

These are held by Covenanted Officers already in the Class, and they will be retained for other Covenanted Officers who were in the Department on 13th May 1862, and who may succeed to any one of these four exceptional salaries.

Class II.—7 Officers.

Ordinary salary, Rupees 1000 a month,—rising to Rupees 1500 monthly, by an increase of Rupees 75 a month, after each year of service in the class.

Exceptional.—Of the seven ordinary salaries, five are in abeyance by the payment of the following in lieu, viz :—

1 on Rs. 2500 monthly.
2 on ,, 2000 do.
2 on ,, 1500 do.

These are held by Covenanted Officers already in the Class, and they will be retained for their benefit, and for that of the only Covenanted officer in the III Class who entered the Department before 13th May 1862, and who severally may succeed to any of these five exceptional salaries.

Class III.—5 Officers.

Ordinary salary, Rupees 800 a month,—rising, by an annual increase of Rupees 50 a month after each year of service in the class, to a maximum of Rupees 1000 a month.

Exceptional.—Of the five ordinary salaries, one has been in abeyance hitherto by the payment in lieu of a salary of Rupees 1425, rising from 1st May 1865 to Rupees 1500 monthly. This will now be in abeyance by the temporary promotion of the Covenanted officer who held it to a higher class.

Class IV.—11 Officers.

Ordinary salary, Rupees 600 a month,—rising to Rupees 800, by an increase of Rupees 50 monthly, after each year's service in the class.

Class V.—24 Officers.

Salary, Rupees 400 a month,—rising to Rupees 600, by an increase of Rupees 50 a month, after each year's service in the class.

11. His Excellency in Council is pleased further to rule that the posting of an Officer to any Province will not confer a title to any higher salary than that of the class from which the officer is taken, unless the appointment is accompanied by promotion to a higher class, or by a nomination to act in a higher class.

12. With regard to the undermentioned appointments, wherever they exist, the designations of the local officers of Account and Audit will be hereafter as follow :—

1.—Accountant General of the Local Government or Administration.
2.—Deputy Accountant General.
3.—First Assistant to Accountant General.
4.—Second Assistant to Accountant General.
5.—Examiner of Claims.

13. All other officers, whether belonging to the late Civil Paymasters' Offices, or the offices of the Deputy Auditor and Accountant General, will be entered as Assistants in the offices of the Accountants General to which they are attached. They will be borne in the proper order

of precedence or seniority on the classified list, if belonging to that list, or on the rolls of the establishment of which they form a part.

14. In accordance with the terms of this Resolution, and having regard to existing vacancies, and to the special rules of the Department which allow Covenanted Officers, on furlough, to retain a lien on their appointments in the Department, while their salaries are available for officers in actual employment in the Department, the Governor General in Council has determined on the following disposition of the several Accountants General, Deputy Accountants General, and other classified officers employed in the Account Department in the several Presidencies and Administrations :—

Designation.	Name.	Salary or Class.	Remarks.
BENGAL.			
Accountant General... ...	Mr. Sandeman... ...	2,500	
Deputy Accountant General...	Mr. R. Taylor... ...	1,500	Appointed to officiate in a like capacity at Madras.
Examiner of Claims... ...	Mr. R. C. Tulloch.....	Class IV.	
MADRAS.			
Accountant General... ...	Mr. F. Lushington.....	3,000	
Officiating Deputy Accountant General*...	Mr. R. Taylor... ...	2,000†	
First Assistant Accountant General...	Mr. Raynor... ...	Class III.	Absent on sick leave.
Officiating First Assistant Accountant General... ...	Mr. Mackey... ...	Class V.	With acting allowances of III Class.
Second Assistant Accountant General...	Mr. Eede... ...	...	Officiating Deputy Accountant General, N. W. P.
Officiating Second Assistant Accountant General... ...	Mr. Macleod... ...	Class V.	With acting allowances of IV Class.
Examiner of Claims... ...	Mr. Donald... ...	Class V.	
BOMBAY.			
Accountant General... ...	Mr. J. Lushington.....	3,000	
Officiating Deputy‡ Accountant General..	Mr. Christie... ...	Class III.	With the officiating allowances of II Class.
First Assistant Accountant General...	Mr. Christie... ...	...	
Officiating First Assistant Accountant General... ...	Mr. Hynes... ...	Class IV.	With the officiating allowances of III Class.
Examiner of Claims... ...	Mr. Pundurung Gonoba.	Class V.	
N. W. PROVINCES.			
Accountant General... ...	Mr. E. F. Harrison. ...	2,500	Absent on special duty.
Officiating Accountant General...	Mr. Waterfield... ...	2,000	With usual deputation allowance on Mr. E. F. Harrison's salary.
Deputy Accountant General...	Mr. Waterfield... ...	...	
Officiating Deputy Accountant General...	Mr. J. Eede	Class IV.	With the officiating allowances of III Class.
First Assistant Accountant General...	Mr. Crawford... ...	Class IV.	
PUNJAB.			
Accountant General... ...	Mr. Probyn... ...	...	Absent on sick leave.
Officiating Accountant General...	Mr. W. Clarke... ...	Class III.	With the officiating allowances of II Class.
Deputy Accountant General...	Mr. W. Clarke... ...	...	
Officiating Deputy Accountant General...	Mr. Anthony... ...	Class V.	With the officiating allowances of IV Class.

* Mr. Lodwick, on furlough, holds a lien on this appointment, on a salary of Rupees 2500.

† This salary will be drawn by Mr. Taylor, during the absence of Messrs. Chapman and Probyn.

‡ Mr. Chapman, absent on furlough, has a lien on this appointment, on a salary of Rupees 2000.

Proceedings of the Madras Government, Financial Department, 2nd August 1865.

Designation.	Name.	Salary or Class.	Remarks.
BURMAH.			
Accountant General... ...	Mr. H. Mangles*... ...	2,000	
NAGPORE.			
Deputy Accountant General...	Mr. Biss...	Class III.	
HYDERABAD.			
Deputy Accountant General...	Mr. Gordon... ...	Class IV.	
Officiating Deputy Accountant General...	Mr. E. S. Byrne... ...	Class V.	With the officiating allowances of IV Class.

*Will draw Rupees 2500 during Mr. Lodwick's absence on furlough.

Ordered that a copy of this Resolution be sent to the Foreign, Home, Military, and Public Works Departments, the several Local Governments and Administrations, and the Officers of Account and Audit.

Ordered, also, that the Resolution be published in the *Gazette of India*.

(True Extract).

(Signed) E. H. LUSHINGTON,
Secy. to the Govt. of India.

No. 6. ORDER THEREON, 2nd August 1865, No. 366.

To be recorded.

(True Extract),

A. J. ARBUTHNOT,
Chief Secretary.

No. 1205.

Extract from the Proceedings of the Government of India in the Financial Department, Simla, under date the 5th July 1865.

READ again the Financial Resolution No. 2189, dated 20th April 1865, directing the introduction, into the Civil Department, of a system of Audit and Account on the model of the English system.

RESOLUTION.—The Governor General in Council observes that the amalgamation of the Offices of the Deputy Auditor and Accountant General and the Civil Pay Master, was approved in para. 31 of the Resolution dated 20th April 1865.

2. As a first step the Office Establishments of those functionaries will be amalgamated as they stand, reductions being effected immediately of such clerks and servants, as in the opinion of the Deputy Auditor and Accountant General may have become palpably superfluous,—the general revision of the Office being deferred till there shall have been sufficient experience of the requirements of the new system. Such further modifications, however, as may be absolutely necessary, may be made provisionally by the Deputy Auditor and Accountant General, with a careful regard to the saving which ought ultimately to accrue from the amalgamation of the two Office Establishments, and subject to immediate report to the Government of India.

3. The arrangements which may be made for a proper post-audit and for reports to the Local Governments, on claims to pension and on applications for leave, &c., can also in many cases be adapted so as to admit of the pre-examination of claims payable at Stations where there are Accountants General, on the plan recommended by the English Commissioners of Inquiry into Indian Accounts.

4. At Calcutta, Madras, and Bombay respectively an Examiner of Claims has however been specially allowed, but until further experience of the new system, a similar appointment will not be allowed for any other Province or Administration. When the several Examiners are not employed on the work appertaining more immediately to their appointments, their services will be available for such other additional duties as may be assigned to them by the Accountant General.

5. In paras. 386—7 of the Report on Civil Accounts, the Commissioners urged the necessity for providing an efficient Deputy to each Deputy Auditor and Accountant General, if the present defective control over Treasuries, and over the internal working of the local Account Offices, is to be remedied. The expediency of utilizing for this object the Officers now serving as Civil Pay Masters, was suggested by the Commissioners. The Governor General in Council approves of the recommendation, and is pleased

to decide accordingly that, for the Presidencies of Madras and Bombay, and for Bengal, the North-Western Provinces and the Punjab, there shall be allowed, without any increase of emoluments, an Accountant General and a Deputy Accountant General, in place of the present Deputy Auditor and Accountant General and Civil Pay Master. In the North-Western Provinces and the Punjab, the duties which in Calcutta, Madras, and Bombay are allotted to Examiners of Claims, will be performed by the Deputy Auditor and Accountant General, in addition to any other which may be assigned to him by the Accountant General.

6. An Accountant General without a Deputy will be retained, within the present scale of charge, for British Burmah; and the existing provision of a Deputy Accountant General for Hyderabad and the Assigned Districts, and for the Central Provinces, will continue.

7. Considerable embarrassment has been experienced in the posting of the Officers of Account to Presidencies and Provinces from the circumstance that, whereas they are on a general list for employment in any part of India, the position of an Accountant General or Deputy Accountant General in the classified list of the Department, is dependent in many cases on the locality in which he serves. This inconsistency will now be removed by making salaries personal and not local.

8. By the Financial Resolutions No. 84, dated 13th May 1862, and No. 69, dated 29th August 1862, the Officers in the Financial Department below the Financial Secretary, and in the Civil Departments of Audit and Account were formed into classes in a department under the Government of India, with the same scale of pay in each class for Covenanted Officers appointed to the Department after 13th May 1862, and for Uncovenanted Officers. No alteration in this arrangement will be made.

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10. In this way, and from the effects of certain minor modifications of a later date, the sanctioned scale of charge for Officers in the Departments of Account and Audit, as originally constituted by the Resolution of 13th May 1862, is as follows, *viz.* :—

Class I.—5 *Officers.*

Ordinary salary in the Class, Rupees 1,500 monthly—rising by Rupees 100 a month after each year of service in the Class, to a maximum of Rupees 2,000 monthly.

Exceptional.—Of the five ordinary salaries in the Class, four are in abeyance by the payment of the following in lieu, *viz.* :—

2 on Rs. 3,000 monthly.
2 on Rs. 2,500 do.

These are held by Covenanted Officers already in the Class, and they will be retained for other Covenanted Officers who were in the Department on 13th May 1862, and who may succeed to any one of these four exceptional salaries.

Class II.—7 Officers.

Ordinary salary, Rupees 1,000 a month,—rising to Rupees 1,500 monthly, by an increase of Rupees 75 a month, after each year of service in the class.

Exceptional.—Of the seven ordinary salaries, five are in abeyance by the payment of the following in lieu, *viz.* :—

1 on Rs. 2,500 monthly.
2 on Rs. 2,000 do.
2 on Rs. 1,500 do.

These are held by Covenanted Officers already in the Class, and they will be retained for their benefit and for that of the only Covenanted Officer in the III. Class who entered the Department before 13th May 1862, and who severally may succeed to any of these five exceptional salaries.

Class III.—5 Officers.

Ordinary salary, Rupees 800 a month,—rising by an annual increase of Rupees 50 a month, after each year of service in the class, to a maximum of Rupees 1,000 a month.

Exceptional.—Of the five ordinary salaries, one has been in abeyance hitherto by the payment in lieu of a salary of Rupees 1,425, rising from 1st May 1865 to Rupees 1,500 monthly. This will now be in abeyance by the temporary promotion of the Covenanted Officer who held it to a higher class.

Class IV.—11 Officers.

Ordinary salary, Rupees 600 a month,—rising to Rupees 800 by an increase of Rupees 50 monthly, after each year's service in the class.

Class V.—24 Officers.

Salary, Rupees 400 a month,—rising to Rupees 600 by an increase of Rupees 50 a month, after each year's service in the class.

11. His Excelleney in Council is pleased further to rule that the posting of an Officer to any Province will not confer a title to any higher salary than that of the class from which the Officer is taken, unless the appointment is accompanied by promotion to a higher class, or by a nomination to act in a higher class.

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4.—Second Assistant to Accountant General.
5.—Examiner of Claims.

13. All other Officers, whether belonging to the late Civil Pay Masters' Offices, or the Offices of the Deputy Auditor and Accountant General, will be entered as Assistants in the Offices of the Accountants General, to which they are attached. They will be borne in the proper order of precedence or seniority on the classified list, if belonging to that list, or on the rolls of the establishment of which they form a part.

14. In accordance with the terms of this Resolution, and having regard to existing vacancies, and to the special rules of the Department which allow Covenanted Officers, on furlough, to retain a lien on their appointments in the Department while their salaries are available for Officers in actual employment in the Department, the Governor General in Council has determined on the following disposition of the several Accountants General, Deputy Accountants General, and other classified Officers employed in the Account Department in the several Presidencies and Administrations :—

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Officiating Deputy Accountant General* ...	Mr. R. Taylor ...	2,000†	
First Assistant Accountant General	Mr. Raynor	Class III.	Absent on sick leave.
Officiating First Assistant Accountant General ...	Mr. Mackey	Class V.	With acting allowances of III. Class.
Second Assistant Accountant General	Mr. Eede	... ...	Officiating Deputy Accountant General, N. W. P.
Officiating Second Assistant Accountant General ..	Mr. Macleod	Class V.	With acting allowances of IV. Class.
Examiner of Claims ...	Mr. Donald	Class V.	
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Accountant General ...	Mr. J. Lushington ...	3,000	
Officiating Deputy‡ Accountant General	Mr. Christie	Class III.	With the officiating allowances of the II. Class.
First Assistant Accountant General	Mr. Christie.		
Officiating First Assistant Accountant General ...	Mr. Hynes	Class IV.	With the officiating allowance of III. Class.
Examiner of Claims	Mr. Pundurung Gonoba	Class V.	

* Mr. Lodwick on furl...h holds a lien on this appointment on a salary of Rs. 2,500.

† This salary will be drawn by Mr. Taylor, during the absence of Messrs. Chapman and Probyn.

‡ Mr. Chapman, absent on furlough, has a lien on this appointment on a salary of Rs. 2,000.

Designation.	Name.	Salary.	Remarks.
N. W. PROVINCES.			
Accountant General ...	Mr. E. F. Harrison ...	2,500	Absent on special duty.
Officiating Accountant General	Mr. Waterfield ...	2,000	With usual deputation allowance on Mr. E. F. Harrison's salary.
Deputy Accountant General ...	Mr. Waterfield ...		
Officiating Deputy Accountant General	Mr. J. Eede ...	Class IV.	With the officiating allowances of III. Class.
First Assistant Accountant General	Mr. Crawford ...	Class IV.	
PUNJAB.			
Accountant General ...	Mr. Probyn ...		Absent on sick leave.
Officiating Accountant General	Mr. W. Clarke ...	Class III.	With the officiating allowances of II. Class.
Deputy Accountant General ...	Mr. W. Clarke ...		
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BURMAH.			
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NAGPORE.			
Deputy Accountant General ...	Mr Biss ...	Class III.	
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Ordered also, that the Resolution be published in the *Gazette of India*.

(True Extract).

Ed. W. Lushington

Secretary to the Govt. of India.

* Will draw Rs. 2,500 during Mr. Lodwick's absence on furlough.

Nos: 8" June

dist of 8 Aug.

Financial 1865 - Dept.
Nos of August
Ext. Nos: of Govt. of India
Fin. Dept
No 1205 -

Ltr 5-
Rg 21st July 65 -

Ltr
No 343

Containing Observations
respecting the introduc
= tion into the Civil
Dept of a System of Audit
and Account on the model
of the English System
2d August 1865 No. 866.

Recorded