M.R.O. 1—77,000—8-6-37.

(1) Number of pages 10

(2) Date of repair 12.8.39

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 541 Press / Mis.

3738

Dated 24-11- 1938.

37-38

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department, 24th November 1865.

No. 37. Read the following letter from the Accountant General, Madras, to the Chief Secretary to Government, Fort Saint George; dated 20th October 1865, No. 132.

Book and Adjustment Department.

I have the honor to acknowledge the receipt of the Order of Government in the Financial Department, No. 482, dated the 11th instant, in the 2nd paragraph of which I am directed to give my opinion on a question raised by the Acting Deputy Accountant General, respecting the grant of deputation allowance to Deputy Collectors appointed to officiate temporarily in a higher grade.

2. Viewing the question simply on its own merits, and altogether apart from any orders which may have been passed on the subject by the Supreme Government, I am decidedly of opinion that the practice which obtains in this Presidency, under the sanction of the Local Government, of granting to a Deputy Collector temporarily promoted to a higher grade a moiety of the pay of his own appointment, and a moiety of the pay of the grade in which he has been appointed to officiate, is far more equitable than the rule which debars an Officer from deriving any pecuniary benefit whatever from his temporary promotion. It is true that there is no increase of duties, but the object of creating the different grades was obviously to enable the Government to reward those of the Deputy Collectors, who, by their ability and zeal, might prove themselves deserving of promotion; and so long as there is no increase of expense to Government, I see no grounds for making any distinction in this respect between a permanent and temporary appointment.

3. At the same time, it must be observed, the Government of India attach great importance to uniformity in all rules affecting the grant of leave and deputation allowance, and one of the chief objects in organising the Account and Audit Departments on the present system was to secure such uniformity. Knowing, therefore, that the practice of this Presidency did not accord with that which obtains in five other Administrations under the Government of India, on the particular point now under discussion. Mr. Taylor had no option but to bring that difference to the notice of the Madras Government, leaving it to them either to make a reference to the Government of India, with a view to a general modification of the rule in question, or for the exemption, on special ground, of the Officers serving in this Presidency from its application. Had Mr. Taylor acted otherwise, he would, I submit, have failed in his duty to both the Local and Supreme Governments. It must also be remembered that Oude and the Central Provinces, two of the Administrations above noticed, are immediately under the Supreme Government, by which also the practice of the other Governments has been regulated.

4. Adverting now to the first paragraph of the Order of Government, in which I am directed to state on what authority the Acting Deputy Accountant General assumes the position of an independent Officer, I have the honor to state that Mr. Taylor does not act independently of the Accountant General, but consults him on all important questions, before taking action in the matter, though all letters proceeding from the Post Audit Department are signed by him. I have already, in my letter of the 4th ultimo, pointed out the grounds on which it appeared to me that the Deputy Accountant General might be permitted to correspond directly with Government on all matters relating to the Post Audit Department, which is under his immediate charge, and as I received no reply to that communication, and no objection was taken to letters subsequently signed by that Officer, I concluded that Government coincided in my views.

5. If the Deputy Accountant General be not allowed to sign letters, the chief end of his appointment, the relief of the Accountant General from some important Department, will be entirely frustrated, for if the Accountant General be required to sign all letters, he will necessarily be held responsible for their contents, and must therefore minutely examine all orders and correspondence connected therewith. Either there can have been no necessity for the appointment of a second Officer to the office of Account and Audit, or the work of the two is more than one Officer can perform. I submit that the latter is really the case, and that the combined duties of Accountant General and Civil Paymaster are more than one Officer can efficiently undertake. The responsibility of the late Civil Paymaster, in regard to all applications for leave of absence from Officers both in the Districts and at the Presidency town, as well as all claims to allowances from Officers residing at the latter, has already been imposed upon the Accountant General by the orders of the Government of India, and, if to this, be now superadded the duty of looking into all questions connected with claims and payments made in the Provinces, the entire

responsibility of the late Civil Paymaster will devolve on the Accountant General. That such was not the intention of the Government of India, I feel assured from the fact that it is only very recently* that the Government of India have declared that they will hold the Accountant General and the Deputy Accountant General "*both especially and personally responsible*" for the state of the work in their office.

* Circular to all Accountants General and Deputy Accountants General, dated 5th September 1865, No. 2192.

6. The Government, I hope, will not do me the injustice of supposing that I wish to evade any duties which legitimately belong to me as Accountant General, when I ask them to relieve me from a portion of the work of the late Civil Paymaster. I can assure them that it is only from the fullest coviction that the combined duties of the two offices are more than one man can undertake with justice to himself and the Government, that I have been induced to make this request.

No. 38. ORDER THEREON, 24th November 1865, No. 541.

The Government leave it to the Accountant General to make the reference that he considers necessary to warrant him in continuing to admit the established practice of this Presidency in the matter of acting allowances. They desire, however, that it may be pointed out that one effect of adopting the North-West Provinces' rule here would be that, if, for instance, a 1st Class Tahsildar is selected to act for a 3rd Class Deputy Collector in a Treasury charge, the Government would be precluded from giving him any extra remuneration for his more onerous and responsible and perfectly distinct duties in the new capacity, and might even expose him to positive pecuniary loss by temporary deprivation of the registration fees received in the Taluq. This was actually the case recently when a 1st Class Tahsildar was appointed to act for a 4th Class Deputy Collector, which corresponds exactly with the position which, under the North-West Provinces' rule, every Tahsildar acting for a Deputy Collector would occupy.

2. The objection to giving Deputation allowances to a Deputy Collector appointed to act for another Deputy Collector of a superior grade appears to the Government to be altogether inconsistent with the fact that *permanent* promotion to a higher grade gives increased allowances.

3. As the duties are not in either case more onerous or responsible after than before the promotion, be it temporary or permanent, there is no more reason for the increased allowance in one case than in the other. If length of service and efficiency constitute any claim to increased pay, it is equally strong in either case.

4. As regards the position of the Deputy Accountant General, the Government have not the remotest intention of imputing to Mr. Lushington any wish to evade responsibility, or of questioning his need of an Assistant, nor have they the least objection to the Deputy Accountant General addressing them, as by desire of the Accountant General, and as expressing his views. But this is not what has hitherto been done. The Deputy Accountant General has written to Government as if he were the responsible head of a Department, expressing his own opinions and giving his own interpretations of orders, all of which, however correct they may be, cannot be received by Government as authoritative, or carrying with them the weight of responsibility, so long as the Deputy Accountant General has not been vested by the Supreme Government with a distinct Departmental charge.

5. The Government are fully aware of the heavy amount of work in the Accoun Department, and they would be most unwilling to add to the Accountant General's burdens. They are perfectly willing to recognize his Deputy as his representative where this is expressed, but they do not see how they can concede to the Deputy Accountant General a position which it does not appear that the Supreme Government have authorized or intend him to occupy.

(True Extract).

Chief Secretary.

To the Accountant General.

Exd. J. H. Burns.

Book and Adjust. Depart.

35

Fort Saint George,
Account. Gen. Office,
20th October 1865.

No. 132

From

F. Lushington Esquire,
Accountant General

To The Chief Secretary
to Government.

Sir,

I have the honor to acknowledge the receipt of the Order of Government in the Financial Department, No. 582, dated the 11th Instant, in the second para. of which I am directed to give my opinion on a question raised by the Acting Deputy Accountant General respecting the grant of deputation allowance to Deputy Collectors appointed to officiate temporarily in a higher grade.

2 Viewing the question simply on its own merits, and altogether apart from any orders which may have been passed on the subject by the Supreme Government, I am decidedly of opinion that the practice which obtains in this Presidency, under the sanction of the Local Government, of granting to a Deputy Collector temporarily promoted to a higher grade, a moiety of the pay of his own

own appointment, and a moiety of the pay of the grade, in which he has been appointed to Officiate, is far more equitable than the rule which debars an Officer from deriving any pecuniary benefit whatever from his temporary promotion. It is true that there is no increase of duties, but the object of creating the different grade was obviously to enable the Government to reward those of the Deputy Collectors, who, by their ability and zeal, might prove themselves deserving of promotion, and so long as there is no increase of expense to Government, I see no grounds for making any distinction in this respect between a permanent and temporary appointment.

3. At the same time, it must be observed, the Government of India attach great importance to uniformity in all rules affecting the grant of leave and deputation allowance, and one of the chief objects in organising the Account and Audit Departments on the present system, was to secure such uniformity. Knowing therefore, that the practice of this Presidency did not accord with that which obtains in five other administrations under the Government of India, on the particular point now under discussion, Mr. Taylor had no option but to bring that difference to the notice of the Madras Government, leaving it to them either to make a reference to the Government of India with a view to a general modification of the rule in question, or for the exemption on special ground of the Officers serving in this Presidency from its application. Had Mr. Taylor acted otherwise, he would, I submit, have failed in his duty to both the Local and Supreme Governments. It must also be remembered that Oude and the Central Provinces, two of the administrations above noticed, are immediately under the Supreme Government, by which also the practice of the other Governments has been regulated.

4. Adverting now to the first para of the Order of Government, in which I am directed to state on what authority the Acting Deputy Accountant General assumes the position of an independent Officer, I have the honor to state, that Mr. Taylor does not act independently of the Accountant General, but consults him on all important questions before taking action in the matter, though all letters proceeding from the Post Audit Department are signed by him. I have already, in my letter of the 6th Instant, pointed out the grounds on which it appeared to me that

that the Deputy Accountant General might be permitted to correspond directly with Government on all matters relating to the Post Audit Department which is under his immediate charge, and as I received no reply to that communication, and no objection was taken to letters subsequently signed by that Officer, I concluded that Government Coincided in my views.

5 If the Deputy Accountant General be not allowed to sign letters, the Chief end of his appointment, the relief of the Accountant General from some important Department will be entirely frustrated, for if the Accountant General be required to sign all letters, he will necessarily be held responsible for their contents, and must therefore minutely examine all orders and correspondence connected therewith. Either there can be no necessity for the appointment of a second Officer to the Office of Account and Audit, or the work of the two is more than one Officer can perform. I submit that the latter is really the case, and that the combined duties of Accountant General and Civil Paymaster are more than one Officer can efficiently undertake. The responsibility of the late Civil Paymaster in regard to all applications for leave of absence from Officers both in the Districts and at the Presidency town, as well as all claims to allowances from Officers residing at the latter, has already been imposed upon the Accountant General by the orders of the Government of India, and, if to this, be now superadded the duty of looking into all questions connected with claims and payments made in the Provinces, the entire responsibility of the late Civil Paymaster will devolve on the Accountant General. That such was not the intention of the Government of India, I feel assured from the fact that it is only very recently that they will hold the Accountant General and the Deputy Accountant General "both especially and personally responsible" for the state of the work in their Office.

Circular to all Accountants General and Deputy Accountant General, dated 5th September 1865, No. 3102.

6. The Government, I hope, will not do me the injustice of supposing that I wish to evade any duties which legitimately belong to me as Accountant General, when I ask them to relieve me from a portion of the work of the late Civil Paymaster. I can assure them that it is only from the fullest conviction that the combined duties of the two Offices are more

more than one man can undertake with
justice to himself and the Government that
I have been induced to make this request.

I have the honor to be,
Sir,
Your most obedient servant,

F. Lushington

Accountant General

Rec. 11th Oct. 65 - 20-21
21st Sept. 65 - 61-62

12-10 75

Fin. 1865 Department
Rec. 7 Oct. 1

From
The Accountt. Genl.

To
The Chief Secretary
to Government.

Dated 20 } Oct. 1865
Rec. 21 }

No. 132

No. 507

Submitting his opinion on a question raised by this Ag. Deputy respecting the grant of deputation allowance to Dy. Collectors appointed to officiate temporarily in a higher grade.

24 November 1865 No. 547.

The Govt. have it [illegible]

the Acct. Gen. thinks the refusal that he considers necessary to warrant him in continuing to admit the claims of this Establishment to this Remuneration in the matter of Acting allowances. They direct however that it may be pointed out that no objection to adopting the R. Rule here would be that if for instance a 1st Class Talk. is selected to act for a 3rd Class Talk. in a Treasury charge, the Govt. will be precluded from giving him any extra remuneration for his own onerous & responsible & peculiar duties in the new capacity & might even expose him to positive pecuniary loss by temporary deprivation of the Legislative fees incl. in the Talukship. This was actually the case recently when a 1st Class Talk. was appointed to act for a 4th Class Talk. & corresponded with the [illegible]

Civil
PR 24-1

37 & 38.