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(1) Number of pages 4

(2) Date of repair

(3) Initials of the Reformer

MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No. 47	Press Mis.
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Not to be folded or roughly handled

FINANCIAL DEPARTMENT.

No. 319.

FROM

J. D. SIM, Esq.,

Secretary to the Government of Fort Saint George,

To

THE SECRETARY TO THE GOVERNMENT OF BOMBAY,

GENERAL DEPARTMENT.

SIR,

With reference to your Under Secretary's letter of the 3rd ultimo, No. 1279, I have the honor to forward, for the information of the Government of Bombay, the annexed copies of communications from the Accountant General and the Secretary to the Civil Fund, regarding the practice prevailing in the Madras Presidency with respect to the checking of deductions on account of contributions to the Civil Fund.

Dated 20th July 1866, No. 118.
" 17th August 1866, " 331.

I have the honor to be,

SIR,

Your most obedient Servant,

FORT SAINT GEORGE,
27th August 1866.

Secretary to Government.

From the Accountant General, Madras, to the Secretary to Government, Fort Saint George; dated Fort Saint George, 20th July 1866, No. 118.

POST AUDIT DEPARTMENT.

In returning, in original, the papers received under your endorsement, dated 11th instant, I have the honor to state that, hitherto, the old system of managing Fund deductions prevails here as in Bombay, but that I have been for some time intending to address you in the sense of the Accountant General of Bombay, for I hold the present system not in accordance with the new orders, and, furthermore, to be faulty and troublesome. When an Officer could not draw his salary but on an order from the Civil Paymaster, there were evident great advantages in making all recoveries of whatever kind, whether Fund subscriptions, or rent of Government quarters, or the price of a Government horse, though that functionary; but now all is changed, and the Accountant General can only enforce a recovery by correspondence and objections which cannot end by bringing the amount to credit in less than two months. I hold that it would be found more advantageous in practice, as certainly more in accordance with the present system, for the drawing Officer to note his own deductions which would be credited as now, and reported, to the proper Funds. If an Officer let any payment fall in arrear, it might be recovered in a lump, with any fine or interest, on a requisition sent to the Treasury Officer direct, or through this office; and the only case in which, so far as I can see, the Funds could be any losers, would be where an Officer died in debt with debt against him in the Fund books, and no pay due to him from Government. In short, as I have successfully urged in another case, I can only make recoveries by a slow and laborious process, and should, therefore, only be addressed in special cases.

2. As this letter is intended as a proposal for change of system here, as well as a mere statement of fact, I venture to combat the assertion of paragraph 3 of the Bombay Fund Secretary's letter; a Civil Servant's Covenant binds him to subscribe to Funds, but nothing is said of subscriptions being paid by the auditing Officer withholding their amount, and I much doubt whether "the disbursing Officers at each station have ever been in a position to deduct the several contributions accurately, and without undue trouble in making inquiries." For myself, I hold that the Fund Managers themselves would find a gain in the change.

from the Secretary to the Civil Fund, to the Chief Secretary to Government, Fort Saint George; dated Madras, 17th August 1866, No. 291.

With reference to the endorsement on the accompanying letter, from the Accountant General to the Secretary to Government, Public Department, I am directed by the Trustees of the Civil Fund to state that the course which the Accountant General considers "would be found more advantageous in practice, as certainly more in accordance with the present system" in the Accountant General's Department, is that which the Trustees believed to be actually in force already in regard to Fund deductions from pay and allowances, viz., that the drawing Officer himself noted the deductions on his abstract, and received only the balance, the deductions being credited in the Treasury accounts to the several Funds to which they were shown on the abstract to appertain, and being reported in due course to the proper Fund.

2. Under the former system the deductions were made by the Civil Paymaster in pre-audit; but the Trustees assumed that, since the issue of the Order of the Supreme Government to which reference is made in the Bombay correspondence enclosed in the Accountant General's letter, the Accountant or Pay Department had simply checked the entries in the Treasury accounts by the deductions noted by the drawing Officers on their several abstracts, and furnished the individual accounts to the several Funds.

3. This is all that is required for the Civil Fund and Civil Service Annuity Fund, and the Accountant General has intimated to the Trustees and Managers that he has no objections to offer to the maintenance of this system.

4. As regard to Fund Donations, as distinguished from subscriptions, the system in this Presidency has from the first been to require payment direct to the Fund Secretary.

5. The plan of deduction from pay abstracts has never been followed here in the case of donations

Lieut. J. H. Stuart.

No. 1279 of 1866.

General Department

Bombay Castle 5th July 1866.

To

The Secretary to the Government

of Madras

Sir,

I am directed to forward the accompanying Extract from the Proceedings of this Government No. 1277 dated this day, and to request that His Excellency the Governor in Council may be favored with information as to the practice that prevails in the Madras Presidency with regard to the checking of deductions on account of contributions to the Civil Fund.

I have the honor to be,
Sir,
Your most Obedient Servant

Sd/ [illegible]
Acting Under Secy. to Govt.

D A & A G. Office
Recd 12 } 7 1866
Encl __ }

Post Auditor
Home and Accountant Department.

No. 118

Fort Saint George,
Accountant General's Office,
20 July 1866.

From The Accountant General
to the Government of Madras.

To The Secretary to Government Public Dept
Madras.

Sir,

In returning in original the papers received under your endorsement dated 11th instant, I have the honor to state that hitherto the old system of managing fund deduc-tions prevails here as in Bombay but that I have been for some time intending to address you in the stead of the Account General of Bombay, for should the present system not be in accordance with the new orders, and further more to be so faulty and troublesome. When an officer could not draw his salary but on an order from the Civil Paymaster there were evident great advantages in making all recoveries of what ever kind, whether fund subscriptions or rent of Government quarters, or the price of a Government horse, through that functionary; but now all is changed and the Accountant General can only enforce a recovery by correspondence and objections which cannot end by bringing the amount to a credit in less than two months. I think that it would be found more advantageous in practice, as certainly more in accordance with the present system, for the drawing officer to make his own deductions which would be credited as now, and deposited to the proper funds; if an officer let any payment fall in arrear, it might be recovered in a lump, with any fine or interest, on a requisition sent to the Treasury Officer direct or through this office, and the only case in which, so far, as I

I can see, the funds could be any losers would be where an officer died insolvent with debt against him in the pond books and no pay due to him from Government. In short, as I have successfully urged in another case, I can only make recoveries by a slow and laborious process, and should therefore only be addressed in special cases.

As this letter is intended as a proposal for change of system here, as well as a mere statement of fact, I venture to combat the assertion of para 3 of the Bombay Secret Secretary letter: a Civil Servant's covenant binds him to subscribe to funds, but nothing is said of subscriptions being paid by the auditing officers withholding their amounts and I much doubt whether the disbursing officers at out stations have ever been in a position to deduct the several contributions accurately, and without undue trouble in making enquiries. For myself I feel that the Fund managers themselves would find agrain in the change.

I have the honor to be,
Sir,
Your most Obedient Servant
F. Lumsden
Accountant General

Cent. Rly
2008

Madras 4 9[illegible]

No. 281. Civil Fund Office
17th August 1866.

From

W. Huddleston, Esq.,
Secretary to the Civil Fund.

To,

The Honorable R. J. Arbuthnot
Chief Secretary to Government

Sir,

With reference to the endorsement on the accompanying letter from the Accountant General to the Secretary to Government Public Department, I am directed by the Trustees of the Civil Fund to state that by the course which the Accountant General considers "would be found more advantageous in practice as well as certainly more in accordance with the present system", the Account department is that which the Trustees believed to be actually in force already in regard to Fund deductions from pay and allowances. viz: that the drawing officer himself noted the deductions on his Abstract and received only the balance - the deductions being credited in the Treasury accounts to the several Funds to which they were shown on the Abstract to appertain - and being reported in due course to the proper Funds.

Under the former system the deductions were

made

made by the Civil Paymaster in pre-audit. but the Trustees assumed that since the issue of the orders of the Supreme Government to which reference is made in the Bombay correspondence enclosed in the Accountant General's letter. the Accountant or Paymaster's Department had simply checked the entries in the Treasury accounts by the deductions noted by the drawing officers in their several abstracts. and furnished the individual accounts to the several funds.

This is all that is required for the Civil Fund and Civil Service Annuity Funds. and the Accountant General has intimated to the Trustees & Managers that he has no objection to offer to the maintenance of this system.

In regard to Fund Donations as distinguished from Subscriptions, the system in this Presidency has from the first been to require payment direct to the Fund Secretary.

The plan of deduction from pay Abstracts has never been followed here in the case of donations.

I have the honor to be
Sir
Your obedient Servants

Madras
Civil Fund Office.
17th August 1866

Secretary

Ex. 86

13=

Financial Department

No. 1119

To

The Secretary to the Government
of ~~India~~, Bombay
General Department

Sir,

With reference to
Trade Accounts
your letter of the 3rd
Ultimo - No 1279, I have
the honor to forward
for the information of
the Govt. of Bombay
the annexed copies
of communications from
the Accountant General
y the Secretary to the
Civil Fund regard-
-ing the practice pre-
-vailing in the Madras
Presidency with re-
-spect to the checking
of deductions and ac-
-count of contributions
to the Civil Fund

Dated 20th July 1881 No 118
17th Sept 1881 - 491

Financial Department
No. 1119 of 1881
From
The Secretary to the Govt. of Bombay
General Department
To
The Chief Secretary to Govt. of Madras
Fort St. George
Dated 17th August 1881
Sir,
Reply attached

Financial 1866 Dispatch

No. 319

To

The Secretary to the Govt
of Bengal

Dated 27th August 1866.