M.R.O. 1—77,006—8-6-37.

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No. 252 Press Mis.
69-70

Dated 7-3- 1872.

69-70 11/12

Not to be folded or roughly handled

No. 69. Read the following letter from the Acting Controller of Military Accounts, to the Secretary to Government, Military Department, Fort St. George, dated Fort St. George, 3rd February 1872, D :—

I have the honour to forward a letter from the Examiner of Medical Accounts, dated 29th January 1872, No. 2188, applying for an addition to his office establishment consequent on the increased amount of work imposed upon it.

2. Dr. Mackay has fully explained the necessity for the extra establishment, and having myself been in personal communication with him on the subject, and examined the quantity and nature of the additional work now devolving on his office, I am satisfied that the increase of three clerks applied for is no more than is absolutely necessary.

3. The greater portion of the extra work referred to is consequent on the very elaborate and detailed manner in which the accounts will now have to be rendered to meet the requirements of the Local Funds Act and of Government, as directed in Order, No. 755, dated 7th December 1871, Financial Department.

4. The Medical Examiner explains that store statements which have hitherto been furnished periodically and have comprised transactions with departments, such as "Civil" distinguished from "Public Works" and other Governments, will now have to be prepared in detail, the items supplied to each dispensary extracted therefrom and separately valued.

5. When remembered that there are no less than sixty-eight dispensaries, for which a regular and separate account will have to be furnished, that the preparation of each account will involve quite as much labour as the one hitherto sufficient, and that the present office establishment is barely able to overtake the work it now has, the application for an increase of three clerks on the salaries named may, I think, be considered reasonable.

Grant 14 of Military Budget Estimate.

6. The expenditure involved may, for the present, be met from the source marginally indicated.

From Surgeon Major G. MACKAY, M. D., Examiner of Medical Accounts, to the Controller of Military Accounts, Fort St. George, dated Fort St. George, 29th January 1872, No. 2188.

I have the honour to observe that several applications have been made to this Office by the Accountant-General to the Government of Madras, desiring to be furnished with statements, supported by vouchers, showing the value of medical stores issued to each branch of the Civil Department separately. The replies sent through you and the Military Accountant have been to the effect that this office was unable to comply with the Accountant-General's request for two reasons : 1st, because the clerks are already fully employed, and to give the information asked for would necessitate a very considerable increase of work ; and, 2ndly, because the vouchers furnished to this office do not show the issues separately, the requirements of different departments being, in many instances, entered in one general indent. Under these circumstances, the total quantity of each article entered in Storekeeper's Returns as issued to the Civil Department has been valued, and the aggregate annual value communicated to the Military Accountant for transmission to the Accountant-General. The establishment of Provincial Service and Local Funds, and the instructions contained in Proceedings of Government, Financial Department, No. 755, of 7th December 1871, makes it absolutely necessary, not only that the Accountant-General's request to be furnished with the value of issues to each branch of the Civil Department should now be complied with, but the value of the issues to each hospital and establishment must be given ; Medical Officers must indent

e requirements of each separately, and the contents of every individual voucher must be valued
s office, which necessitates an amount of additional work that the present number of clerks
t possibly accomplish.

. The establishment of the Store Department of this Office consists of five clerks only, as
ioned in Proceedings of the Madras Government, Military Department, No. 1791, of 26th May
and this was sufficient for the work then required to be done, which consisted of little more than
udit and check of the articles in Medical Storekeeper's Returns, under the heads "Remained,"
ceipts," "Issues," and "Remaining." It never was contemplated that the numerous valuation
ments now called for would be required. In 1865, the Military Accountant informed that, as no
transaction would in future be adjusted in the books of his office, the submission of stock
unts might be dispensed with. Subsequently to this, statements were required showing the total
e of the annual issues to different departments. These were made out by compiling the total
ntities of each article issued as shown in the Storekeeper's Returns, and one valuation sufficed
he quantity of each article for the twelve months. This is no longer of any use; each separate
ntity of every article issued must be valued, and the smaller the quantities the greater the
ble they entail in arriving at their correct value.

3. The increase in the number of Civil Hospitals has added to the work to be done in this
e by increasing the number of vouchers; many of these are no doubt for small institutions, but
account work they entail is not in proportion to the size of the hospital, for the main difference
he issues to hospitals is in the quantity of each article they require, not in the number of the
icles; while, as regards the work of this office, large quantities are more easily valued than small
s, and it is entirely on the number of articles that the amount of work depends. In no other
partment can this be experienced to the same extent, as the Medical Stores contain a greater
iety of articles than any other.

4. The particulars required for issues made to Civil Hospitals under the administration of
e Government of Madras are only a portion of this description of work which has to be done: the
ne particulars have to be furnished for each Civil Hospital and establishment in British Burmah,
e Central Provinces, Hyderabad Territories, and Coorg; also for each Hospital in the Hyderabad
ntingent Force.

5. On the 16th December 1869, I brought to your notice that the work of the Store Depart-
ent in this office was falling into arrears on account of the additional calls made for financial
atements. This state of arrear has been going on ever since. The further very great increase of
ork now required cannot possibly be accomplished without an increase to the number of clerks,
nd the smallest additional number with which the work can be done is three. I, therefore, beg
at you will solicit Government to sanction this additional number with reference to the last
ause of paragraph 4 of the letter from the Officiating Secretary to the Government of India,
inancial Department, to the Chief Secretary to Government, Fort St. George, No. 414, of 20th
January 1871, recorded in the Proceedings of Government, Financial Department, number and date as per margin—one

No. 755, dated 7th December 1871.

lerk on Rupees 40, and two on Rupees 30, each, per mensem.

6. With regard to the salary to be given, I beg to observe that the work to be done requires
nen of intelligence and education, and, though possessed of both, they must be instructed in the duty
nd become familiar with names and technical terms before they can work efficiently; and one
reat disadvantage which this department of the office labours under is that, in the event of a clerk
mployed as a Store Accountant falling sick, his work is at a stand-still for no other clerk
ccustomed only to the audit of Hospital Commissariat Accounts is capable at once of taking up
he Store Accountant's duty.

7. I forward the prescribed form of tabular statement showing the increase asked for. The
Accountants in the Store Department of this Office were originally employed really in auditing the
monthly returns, and the only valuation statements required were intended to have been made out
by the Pricing Clerk alone. Now the Accountants have account work to do, and the auditing is
done by the other two clerks. I have, therefore, changed the designations that they may more
correctly indicate how each is really employed.

Proceedings of the Madras Government, Financial Department,
7th March 1872.

Transferred to the Public Department, with reference to paragraph 4 of letter from the Government of India, recorded in Proceedings of Government, Financial Department, No. 755, dated 7th December 1871.

FORT ST. GEORGE,
9th February 1872.

(Signed) A. C. SILVER, Colonel,
Offg. Secy. to Govt., Mily. Dept.

No. 70. ORDER THEREON, 7th March 1872, No. 252.

The Government sanction the entertainment of the proposed establishment from the 1st April 1872, at the expense of provincial funds, subject to report at the end of six months as to the necessity for its continuance. Any charges incurred before the end of the current year should be met from the source indicated by the Controller of Military Accounts.

2. The Government believe that the civil debit for medicines, &c., for 1870-71 has not yet been ascertained. They trust that, with the aid now sanctioned, the arrears of work may be cleared off.

(True Extract.)

Officiating Chief Secretary.

To the Controller of Military Accounts.
,, Military Department.
,, Board of Revenue.
,, Revenue Department.
,, Public Works Department.
,, Accountant-General.

Exd. J. H. Burns.

Office of Examiner of Medical Accounts
Fort Saint George 29th January 1872

No 2188

From

Surgeon Major George MacKay M.D.
Examiner of Medical Accounts

To

The Controller of Military Accounts
Fort Saint George

Sir

I have the honor to observe that several applications have been made to this Office by the Accountant General to the Government of Madras, desiring to be furnished with Statements supported by Vouchers showing the value of Medical Stores issued to each branch of the Civil Department separately. The replies sent through you, and the Military Accountant, have been to the effect that this Office was unable to comply with the Accountant Generals' request for two reasons. First because the Clerks are already fully employed and to give the information asked for would necessitate a very considerable increase of work, and Secondly because the

(Vouchers

Govt. of {1872} Madras

FINANCIAL.

To

The CONTROLLER of MILITARY ACCOUNTS
&c.,

Dated March, 7th.

Recd.

G. O., 7th March 1872. No. 252.

MARCH.
Nos. 69-70.

Sanctioning the entertainment of the proposed additional establishment for the Office of the Examiner of Medical Accounts from the 1st April 1872, at the expense of provincial funds, subject to report at the end of six months as to the necessity for its continuance.

Vouchers furnished to this Office, do not show the issues separately, the requirements of different Departments being in many instances entered in one general Indent. Under these circumstances the total quantity of each article entered in Store Keeper's Returns as issued to the Civil Department has been valued, and the aggregate Annual value communicated to the Military Accountant for transmission to the Accountant General. The establishment of Provincial Service and Local Funds, and the instructions contained in Proceedings of Government Financial Department No. 755 of 7th December 1871, makes it absolutely necessary, not only that the Accountant General's request to be furnished with the value of issues to each branch of the Civil Department should now be complied with, but the value of the issues to each Hospital and establishment must be given. Medical Officers must indent for the requirements of each Separately, and the contents of every individual Voucher must be valued in this Office, which necessitates an amount of additional work that the present

number

number of Clerks cannot possibly accomplish.

2 The Establishment of the Store Department of this Office consists of five Clerks only, as sanctioned in Proceedings of the Madras Government Military Department No. 1791 of 26th May 1864, and this was sufficient for the work then required to be done, which consisted of little more than the Audit and check of the articles in Medical Store Keeper's Returns, under the heads Remained - Receipts - Issues and Remaining - It never was contemplated that the numerous valuation Statements now called for would be required. In 1865 the Military Accountant informed that as no Store transactions would in future be adjusted in the books of his Office, the submission of Stock accounts might be dispensed with. Subsequently to this, Statements were required Showing the total value of the annual issues to different Departments. These were made out by compiling the total quantities of each article issued as shewn in the Store Keeper's Returns, and one valuation sufficed for the quantity of each article for the twelve

months

months. This is no longer of any use, each Separate quantity of every article issued must be valued, and the Smaller the quantities, the greater the trouble they entail in arriving at their correct value.

3 The increase in the number of Civil Hospitals has added to the work to be done in this Office, by increasing the number of Vouchers many of these are no doubt for Small institutions, but the account work they entail is not in proportion to the Size of the Hospital, for the main difference in the issues to Hospitals is in the quantity of each article they require, not in the number of the articles; while as regards the work of this Office large quantities are more easily valued than small ones, and it is entirely on the number of articles that the amount of work depends. In no other Department can this be experienced to the Same extent, as the Medical Stores contain a greater variety of articles than any other.

4 The particulars required for issues made to Civil Hospitals under the administration of

of the Government of Madras are only a portion of this description of work which has to be done, the same particulars have to be furnished for each Civil Hospital and Establishment in British Burmah, the Central Provinces, Hyderabad Territories and Coorg, also for each Hospital in the Hyderabad Contingent Force.

5 On the 16th December 1869 I brought to your notice that the work of the Store Department in this Office was falling into arrears on account of the additional calls made for financial Statements. This State of arrear has been going on ever Since, the further very great increase of work now required cannot possibly be accomplished without an increase to the number of Clerks, and the Smallest additional number with which the work can be done three. I therefore beg that you will solicit Government to Sanction this additional number with reference to the last clause of para 4 of the letter from the Officiating Secretary to the

Government

Government of India Financial Department to the
Chief Secretary to Government Fort Saint George
No. 414 of 20th January 1871, recorded in the Proceedings
of Government Financial Department No. and date
as per margin, One Clerk on Rupees forty and
two on Rupees thirty each per mensem.

6 With regard to the Salary to be given I beg
to observe that the work to be done requires men
of intelligence and education, and though possessed
of both they must be instructed in the duty
and become familiar with names and technical
terms before they can work efficiently, and one
great disadvantage which this department
of the Office labours under is that in the event
of a Clerk employed as a Store Accountant
falling sick, his work is at a Stand still
for no other Clerk accustomed only to the
Audit of Hospital Commissariat Accounts, is capable
at once of taking up the Store Accountants duty.

7 I forward the prescribed form of
tabular Statement showing the increase asked
for

No. 965 dated
5th December 1871

for. The accountants in the Store Department
of this Office were originally employed really
in auditing the Monthly Returns, and the only
valuation Statements required were intended
to have been made out by the Pricing Clerk
alone. Now the Accountants have account work
to do, and the auditing is done by the other
two Clerks I have therefore changed the
designations that they may more correctly
indicate how each is really employed.

I have the honor to be
Sir
Your obedient Servant
Geo Buchanan MD
Surgeon Major
Examiner of Accounts
Medical Department

No. 2188

From
The Examiner of Accts. Medical Dept.

To
The Comptroller of Mint, Coin & Bullion
Fort St. George

Dated 29th January 1872

Enclosure 1

By D.
No. 1 Bottle of Ink
Stationery Standing Order

Copy for an increase of Office Establishment
Account of additional Costs in connection with the Provincial and Local Funds Regulations
Ex. & C. 31-1-72.

Tabular Statement of the Medical Examiner's Office Establishment, present and prop.

Charges
Extraordinary / Ordinary / Total

Nature of Charges.

Present Scale	Rs.	As.	Proposed Scale	Rs.	As.
Medical Store Department			Medical Store Department		
Head Accountant	100	"	Head Accountant	100	"
Accountant	50	"	Accountant	50	"
Do.	40	"	Do.	40	"
			Do.	40	"
			Do.	30	"
			Do.	30	"
Pricing Clerk	30	"	Auditor	30	"
Current Clerk	20	"	Do.	20	"
Audit Department			Audit Department		
Head Auditor	70	"	Head Auditor	70	"
Sub Auditor	35	"	Sub Auditor	35	"
Do.	34	"	Do.	34	"
Do.	30	"	Do.	30	"
Do.	30	"	Do.	30	"
Do.	27	"	Do.	27	"
Compiler	25	"	Current Clerk	25	"
Record Keeper	20	"	Record Keeper	20	"
Voucher Keeper	15	"	Voucher Keeper	15	"
Moochee	12	"	Moochee	12	"
Peon	7	"	Peon	7	"
Sweeper	1	8	Sweeper	1	8
Poty	1	8	Poty	1	8
Total Rs.	548	"		648	"

From what Date to commence.

From what Date of Act.

Proportion
Permanent / Temporary

Increase per month	Decrease per month	Increase per month	Decrease per month

Read
Ch Sec Feb 7th 1872
Ex Encl 25th 2/72

D

OFFICE OF CONTROLLER OF MILITARY ACCOUNTS,
Fort Saint George, 3rd February 1872.

From

The Controller of Military Accounts,

Fort Saint George,

To

The Secretary to Government.
Military Department.

SIR,

I have the honor to forward a letter from the Examiner of Medical Accounts dated 29th January 1872, No. 2188, applying for an addition to his Office Establishment consequent on the increased Amount of work imposed upon it.

2. Dr. Mackay has fully explained the necessity for the extra Establishment, and having myself been in personal communication with him on the subject and examined the quantity and nature of the additional work now devolving on his Office, I am satisfied that the increase of 3 Clerks applied for is no more than is absolutely necessary.

3. The greater portion of the extra work referred to, is consequent on the

very

very elaborate and detailed manner in which the Accounts will now have to be rendered to meet the requirements of the Local Funds Act, and of Government as directed in Order No. 755 dated 7 December 71. Fin Dept.

4. The Medical Examiner explains that Store Statements which have hitherto been furnished periodically and have comprised transactions with Departments, such as Civil distinguished from "Public Works" and other Governments, will now have to be prepared in detail, the items supplied to each Dispensary extracted therefrom and separately valued.

5. When remembered that there are no less than 68 Dispensaries, for which a regular and separate Account will have to be furnished, that the preparation of each Account will involve quite as much labor as the one hitherto sufficient and that the present Office Establishment is barely able to overtake the work it now has, the Application for an increase of 3 Clerks on the Salaries named may I think, be considered reasonable.—

6.— The Expenditure involved may, for the present, be met from the

Source

Source marginally indented.— 10

I have the honorable,
Sir,
Your Obedient Servant

W. D. Lizie Lieut Col
Superintendent of Military Accts

Received 28th March 1872 Registered 29th March 1872

Dated 27th December 1871 — 31-3-0
" 24th August 1872 — 43-44
" 7th November 1871 — 108-120
" 7th " " 12-13

Copy of Memo
9th Feb. 1872

Memorandum

In the Civil debit for Ordnance Services for 1870-1 there is a charge of £566-8-4 for Ordnance Services at Quebec in 1871 which does not appear to be chargeable to the Imperial Funds.

Civil Secretary's Office
Quebec 9th Feb. 1872

Lieut. Col. 1872 Dept.
No 5142.

From

The Controller of Military Accounts,

Fort St. George.

To

The Secretary to Government,

Military Department.

Dated 3d February 187
Received 12
Enclosures. 2

F.N. 566-844

No 252

Endorsement.

Repeating the information given in the Civil Estimates of the Year

Controller of Mily Accounts
Mily Dept
Board of Rev
Rev Dept
Ry & Dept
& Accts Genl

dated 26/3/72

---

of March/72 No. 252.

The Govt. sanction the entertainment of the Imperial establishment from the 1st April 1872 at the expense of provincial funds, subject to report at the end of six months as to the necessity for its continuance. Any charges incurred before the end of the current year should be met from the source indicated by the Controller of Military Accts.

2. The Govt. believe that the Civil debit for Ordnance for 1870-1 has not yet been ascertained. They trust that with the aid now sanctioned, the arrears of work may be cleared off.

H.G.

Govt. of {1872} Madras.

Financial

To

The Controller of Mily. Accounts
Madras

Dated Mar. 7.

Rec.d

Encl.

G. O. 7. March, 1872 No. 252

Nos. 69. 70.

Sanctioning the entertainment & addl. Establt. for the office of the Examiner of Mily. accounts from the 1st April 1872 at the expense of provincial funds, subject to report at the end of six months as to the necessity for its continuance.

F. No. 506 of 1872
& 844 of 72