

(1) Number of pages 8(2) Date of repair 9-4-87(3) Initials of the Referencer lowg ✓

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Final DEPARTMENT

G.O. No.

B.P. No.

482.

Press.

Mis.

Back No. 109-110

Dated

19 3. 1881.

191.

5/6

Not to be folded or roughly handled

Ch. G. H

482
1

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

19th March 1881, No. 482.

Accountant-General.

Read the following paper :—

No. 109. *Proceedings of the Government of India, Department of Finance and Commerce, (Accounts, &c.,) dated Fort William, 28th February 1881, No. 813 [Current No. 618].*

Read the undermentioned papers on the question of allowing Accountants-General to accompany the local Governments to hill stations during the hot weather :—

Circular to Governments, Bengal, North-Western Provinces and Oudh, Punjab, Madras, and Bombay, No. 1722, dated 14th July 1880.

Replies to the Circular, viz.,—

From Government, Bengal, No. 1808, dated 3rd August 1880.

" " North-Western Provinces and Oudh, No. 1628, dated 10th August 1880.

" " Punjab, No. 2461, dated 30th August 1880.

" " Madras, No. 1644, dated 28th August 1880.

" " Bombay, No. 2699, dated 28th July 1880.

RESOLUTION.—In July last the Government of India referred to the local Governments, for their opinion, certain objections which had been urged by the Comptroller-General against the practice of allowing Accountants-General, in some cases, to accompany the local Governments to the hills, and thus remain absent for a great part of the year from the offices which they were appointed to administer. The objections on which the local Governments were asked to state their views were set forth in the reference in the following terms :—

"The Comptroller-General has raised the question whether it is expedient, in the public interests, that an Accountant-General should be separated from the bulk of his office for half the year. The Comptroller-General is of opinion that it is contrary to all experience to expect that the work of a large office will be well done when it is entirely removed from the supervision of the officer who is responsible for it, and considers that it is especially important that an Accountant-General should take personal part in the conduct of his accounts; whereas an officer who goes to the hills leaves behind him the whole of his audit and account work in the charge of a Deputy, and takes with him only the charge of one or two comparatively minor departments. The absence of the Accountant-General therefore, in the opinion of the Comptroller-General, besides involving delay in the carrying out of the Comptroller-General's orders and in the collection of important information required by the Government of India, throws on the Deputy Accountant-General, in addition to his own weighty duties, a great part of the work of the Accountant-General for about half the year, and deprives the Accountant-General's office of one-half of the supervision and direction for which the Government pays.

"The Comptroller-General further urges that the local Government is not usually acquainted with his (the Comptroller-General's) requirements upon an Accountant-General, and has little interest in the actual work of an account office, and should not, therefore, be allowed to order an Accountant-General to the hills without reference to the Comptroller-General."

The Governments of Bengal and Bombay consider that the Accountant-General should remain with his office, and report that they suffer no inconvenience from his doing so; the Government of Madras state that they do not require the presence of the Accountant-General on the hills for six months, but do require his presence, occasionally, for personal conference. The Governments of the North-Western Provinces and of the Punjab are opposed to any change of practice, and lay stress upon the value of the personal assistance rendered to them by their Accountants-General.

The main duties of an Accountant-General, as an accounting officer, are, to keep himself thoroughly acquainted with the progress of revenue and expenditure, so as to be able at once to bring to notice any matter demanding attention. Though not necessarily taking a personal part in the compilation of his monthly account, he is responsible for the accuracy and efficient working of the numerous processes of which that account is the outcome. He is charged with the administration of those numerous matters in respect of which Government is debtor or creditor; and it is his duty to see that proper accounts are kept of all these transactions, and that due measures are taken for their adjustment. He exchanges accounts with other accounting officers of Government, and it is his duty to see that these accounts are promptly cleared. He has the care of the pecuniary relations both of Government with other individuals and bodies and of the Civil Department with other departments; and has not merely to keep the accounts, but to watch, and in some cases direct, the matters out of which the accounts rise.

The personal responsibility of the Accountant-General on these matters is enhanced by the consideration that, for the most part, he is not under direct supervision in his discharge of it. The Comptroller-General can watch the Accountant-General's administration of his office in a general way, through the statements and accounts which reach him and correspondence and inquiries arising out of them, and there is a systematic inspection of the office, say once in three years; but for the continual maintenance of the efficiency of the office on the important matters just noticed, the Government must, for the most part, depend upon the personal care of the Accountant-General himself.

Taking this view of an Accountant-General's duties, the Governor-General in Council thinks it clear that efficient performance of them cannot be expected unless the responsible officer is actually present with his office; and that an Accountant-General is not in a position to satisfactorily discharge his duties, who, taking some minor departments of his work with him, but leaving all his purely accounting duties behind him, remains with the local Government on the hills.

At the same time the Governor-General in Council is willing to give weight to the consideration that, as the Governments of the North-Western Provinces and the Punjab spend only very short periods each year at the head-quarters of the Accountant-General, there will arise considerable disadvantage in the personal working of the administration if the Accountant-General is not permitted to reside during some part of the year where he can be in attendance upon the local Government and discuss matters of common interest with other heads of departments.

The Governor-General in Council thinks that the case can be best met by saying that an Accountant-General should ordinarily be present with his office, but that the local Government may, if there be no specially pressing urgency in connexion with the work of the Accountant-General's office, permit the Accountant-General to reside at its hill station for two months during the hot weather.

Ordered, that this Resolution be communicated to the Governments and the Accountants-General, Bengal, North-Western Provinces and Oudh, Punjab, Madras, and Bombay, and the Comptroller-General.

(Signed) E. J. SINKINSON,
Under Secy. to the Govt. of India.

No. 110.

ORDER THEREON, 19th March 1881, No. 482.

Recorded.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

Exd. E. C. Shunker.

482
2

Gobt. of (1881) Madras.
FINANCIAL.

Dated March, 19th.

Issued

Recd.

Encl.

G.O., 19th March 1881, No. 482.

MARCH.
Nos. 109-110.

Accountant-General. — Resolution of Government of India on the question of allowing Accountants-General to accompany the local Governments to hill stations during the hot weather, recorded.

R.D.
MAR 31

No. 813.

GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

Accounts, &c.

Fort William, the 28th February 1881.

Read the undermentioned papers on the question of allowing Accountants General to accompany the Local Governments to Hill Stations during the hot weather:—

Circular to Governments, Bengal, North-Western Provinces and Oudh, Punjab, Madras, and Bombay, No. 1722, dated 14th July 1880.

Replies to the Circular, namely,—

From Government, Bengal, No. 1808, dated 3rd August 1880.
" " North-Western Provinces and Oudh, No. 1628, dated 10th August 1880.
" " Punjab, No. 2461, dated 30th August 1880.
" " Madras, No. 1644, dated 28th August 1880.
" " Bombay, No. 2699, dated 28th July 1880.

RESOLUTION.—In July last, the Government of India referred to the Local Governments, for their opinion, certain objections which had been urged by the Comptroller General against the practice of allowing Accountants General, in some cases, to accompany the Local Governments to the Hills, and thus remain absent for a great part of the year from the offices which they were appointed to administer. The objections on which the Local Governments were asked to state their views were set forth in the reference in the following terms:—

"The Comptroller General has raised the question whether it is expedient, in the public interests, that an Accountant General should be separated from the bulk of his office for half the year. The Comptroller General is of opinion that it is contrary to all experience to expect that the work of a large office will be well done when it is entirely removed from the supervision of the officer who is responsible for it, and considers that it is especially important that an Accountant General should take personal part in the conduct of his Accounts; whereas an officer who goes to the hills leaves behind him the whole of his Audit and Account work in the charge of a Deputy, and takes with him only the charge of one or two comparatively Minor Departments. The absence of the Accountant General, therefore, in the opinion of the Comptroller General, besides involving delay in the carrying out of the Comptroller General's orders and in the collection of important information required by the Government of India, throws on the Deputy Accountant General, in addition to his own weighty duties, a great part of the work of the Accountant General for about half the year, and deprives the Accountant General's Office of one-half of the supervision and direction for which the Government pays.

"The Comptroller General further urges that the Local Government is not usually acquainted with his (the Comptroller General's) requirements upon an Accountant General, and has little interest in the actual work of an Account Office, and should not, therefore, be allowed to order an Accountant General to the hills without reference to the Comptroller General."

The Governments of Bengal and Bombay consider that the Accountant General should remain with his office, and report that they suffer no inconvenience from his doing so; the Government of Madras state that they do not require the presence of the Accountant General on the hills for six months, but do require his presence, occasionally, for personal conference. The Governments of the North-Western Provinces and of the Punjab are opposed to any change of practice, and lay stress upon the value of the personal assistance rendered to them by their Accountants General.

Nil. (1881) Dep
(Accl. Genl)

(2)

482
H

The main duties of an Accountant General, as an Accounting Officer, are, to keep himself thoroughly acquainted with the progress of Revenue and Expenditure, so as to be able at once to bring to notice any matter demanding attention. Though not necessarily taking a personal part in the compilation of his monthly Account, he is responsible for the accuracy and efficient working of the numerous processes of which that Account is the outcome. He is charged with the administration of those numerous matters in respect of which Government is debtor or creditor; and it is his duty to see that proper Accounts are kept of all these transactions, and that due measures are taken for their adjustment. He exchanges Accounts with other Accounting Officers of Government, and it is his duty to see that these Accounts are promptly cleared. He has the care of the pecuniary relations both of Government with other individuals and bodies and of the Civil Department with other Departments; and has not merely to keep the Accounts but to watch, and in some cases direct, the matters out of which the Accounts rise.

The personal responsibility of the Accountant General on these matters is enhanced by the consideration that, for the most part, he is not under direct supervision in his discharge of it. The Comptroller General can watch the Accountant General's administration of his office in a general way, through the Statements and Accounts which reach him, and correspondence and enquiries arising out of them, and there is a systematic inspection of the office, say once in three years; but for the continual maintenance of the efficiency of the office on the important matters just noticed, the Government must, for the most part, depend upon the personal care of the Accountant General himself.

Taking this view of an Accountant General's duties, the Governor General in Council thinks it clear that efficient performance of them cannot be expected unless the responsible officer is actually present with his office; and that an Accountant General is not in a position to satisfactorily discharge his duties, who, taking some minor departments of his work with him, but leaving all his purely accounting duties behind him, remains with the Local Government on the hills.

At the same time, the Governor General in Council is willing to give weight to the consideration that, as the Governments of the North-Western Provinces and the Punjab spend only very short periods each year at the headquarters of the Accountant General, there will arise considerable disadvantage in the personal working of the administration if the Accountant General is not permitted to reside during some part of the year where he can be in attendance upon the Local Government, and discuss matters of common interest with other Heads of Departments.

The Governor General in Council thinks that the case can be best met by saying that an Accountant General should ordinarily be present with his office, but that the Local Government may, if there be no specially pressing urgency in connexion with the work of the Accountant General's Office, permit the Accountant General to reside at its hill station for two months during the hot weather.

ORDERED, that this Resolution be communicated to the Governments and the Accountants General, Bengal, North-Western Provinces and Oudh, Punjab, Madras, and Bombay, and the Comptroller General.

Under *J. L. Nicholson*
Secretary to the Government of India.

MA 19th March
Recorded

L. P. R.
110-21

16/2/60
31/5/60

² P. R. R. R.
Govt. of 1881 Madras.

Final

DISPOSED OF

19 MAR 81 ✓

BY G.O. No. 482

(H)

G.O. No. 188, No.

Nos. 109-110

Final. Reason of
G.O. on the question of
allowing Mr. R. R. R. to
accompany the local post
to hill stations during
the hot weather, re-
cording.