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MADRAS RECORD OFFICE.

Government of Madras.

Political DEPARTMENT

G.O. No.	Press Mis.
Dated 1 18	

Not to be folded or roughly handled

No. 60. Read the following letter from G. L. PRENDERGAST, Esq., Accountant General; to H. FORBES, Esq., Acting Secretary to Government, dated 14th August 1857, No. 118.

SIR,

1. In para. 6, of the Extract from the Minutes of Consultation dated the 19th June last, No. 1190, the Government expressed their opinion that the advantage to the public service which followed the examination of the accounts kept in some of the Provincial Offices by Mooroogasem* Moodelliar, had been such as to render it very desirable that a similar course should be followed from time to time in future, adding that they considered it peculiarly desirable now, when the Public Works accounts are being transferred to Professional Officers, many of whom are probably but little versed in account keeping. The Government further directed me to report to them the arrangements under which I might be able to provide for the occasional future inspection of the accounts kept in the interior.

* My Principal Uncovenanted Assistant.

2. There is not at present on my Establishment any person besides Mooroogasem Moodelliar competent to perform the proposed duty. I regret to state however that I cannot spare him for the purpose at present without prejudice to the Government interests in this office for the following reasons, though I fully recognize the importance and usefulness of such an inspection from time to time the system of accounts in the Public Works Department has been undergoing many changes of late and there having been confusion in the submission of accounts by the District Engineers.

3. The Government of India in revoking the sanction of this Government for a temporary allowance of Rupees 300 per mensem for the preparation of a Manual of Instructions and forms, observed that although "such a work would unquestionably be "of great service if duly corrected from year to year, it would "be preferable to encourage one of the Assistants in the Ac- "countant General's Office to print such a work on his own ac- "count, under the promise of a certain number of copies being taken for the use of Government" no person on this Establishment would undertake the preparation of the Manual in question on such terms, because the Manual composed, as it would be primarily, of the varied duties to be performed by each Accountant and Clerk employed in distinct or special work on this Establishment and then of the General duties both of the Office of Account and Finance and of the several Account Establishments of the Officers of Treasury and account, rendering accounts to the Accountant Generals office would necessarily be very extensive. But it would not be so very interesting* to the community at large as to induce many of them to purchase any large number of copies. What therefore might be expected from Government for the number of copies purchased by them would not be remunerative as it would hardly, cover the expense of paper and printing.

Vide para. 9 of the letter from the Secretary to the Government of India to this Government, dated the 22nd March 1856, No. 1358.

* Excepting a small portion of the Manual which may relate to duties in respect of Government Promissary Notes, Bills of exchange for acceptance, and Bills to be granted on provincial Treasuries &c. &c.

4. My Principal Uncovenanted Assistant has however, lately proffered his services to prepare the necessary Manual and forms without any stipulated conditions being fully confident that Government who have been so good as to record their gratification at the services recently rendered by him as well as the utility of his passing suggestions, will no doubt duly recognize his labours when devoted to such an important work.

5. He has since, with my permission, commenced upon the Manual and proceeded first to deal with the duties of each Accountant employed on special work with revised forms for the same. I sent herewith, for the inspection of Government Memoranda of two person's duties with forms relating to them prepared and printed, as a specimen of this portion of the proposed Manual. He will have to draw out in a similar manner Instructions and forms in respect to the duties of the different other persons* in the several Departments of the office before commencing with that portion which appertains to the General duties of this office and of those rendering accounts to it periodically.

* More than 100 persons in the several Departments of the office have special or particular work.

6. I therefore trust that the Government will not hesitate to ratify my acceptance, on their behalf, of N. C. Mooroogasem Moodelliar's offer to compile a Manual, the importance and utility of which have been fully acknowledged. On the completion of the Manual I shall have the honor of returning to the proposal that arrangements be made for the attainment of the desirable object of his proceeding on the occasional inspection of accounts in the interior. By that time, too, the new form of Bengal accounts system will also probably have been introduced and the necessity for personal examination will revive and be more urgent even than it is just at present.

No. 61. ORDER THEREON, No. 1668; dated 1st September 1857.

With reference to para. 6 of the Extract from the Minutes of Consultation of the 19th June last No. 1190, desiring that arrangements should be made to provide for the occasional inspection of the accounts kept in the interior, the Accountant General reports that there is not at present on his establishment any person besides Mooroogasem Moodelliar his principal Uncovenanted Assistant, competent to perform the proposed duty; and that he cannot be spared for the purpose at present being engaged in the preparation of a Manual of Instructions, and of Forms to be observed in the Accountant General's office.

2. Under the circumstances stated by the Accountant General, the Government are willing to defer the inspection of accounts kept in the interior till a fit opportunity occurs, but they would at the same time, impress on the Accountant General that the [illegible] duty is by far the more important of the two.

3. On referring to the Memo submitted by Mr. Prendergast as a specimen of the proposed Manual, the Government find that it is intended to prescribe the duties to be performed by each Clerk or Accountant in the office; and it will no doubt prove useful in the way of simplifying business, and establishing a proper system for the correct preparation of the several important returns required from the Accountant General. It will give to the Department generally the benefit of Mooroogasem Moodelliar's great experience, and be a useful memorial of his industry; and as the Manual will affect the Accountant General's office only, and not be of service to any other Department, so that the Government cannot hold out expectation to the compiler that they will purchase any large number of copies: they will be prepared to take into consideration any proposition which the Accountant General may lay before them for an acknowledgment of Mooroogasem Moodelliar's service.

(Signed) H. FORBES,
Acting Secretary to Government.

Fort Saint George
Accountant General's Office
14th August 1857

No. 118

From
The Accountant General
To
The Acting Secretary
to Government on the
Revenue and Public Works Dept.

Sir,

1. In para 6 of the Extract from the Minutes of Consultation dated the 19th June last, No. 1190, the Government expressed their opinion that the advantage to the Public Service which followed the examination of the accounts kept in some of the Provincial Offices by Mooroogasem Moodelliar, had been such as to render it very desirable that a similar course should be followed from time to time in future, adding that they considered it probably desirable now, when the Public Work accounts are being transferred to Professional Officers, many of whom are probably but little versed in Account keeping. The Government further directed

* My Principal Uncovenanted Assistant.

directed me to report to them the arrangement under which I might be able to provide for the occasional future inspection of the Accounts kept in the interior.

2 There is not at present in my Establishment any person besides myself competent to perform the proposed duty. I regret to state however that I cannot spare him for the purpose at present without prejudice to the Government interests in this Office for the following reasons. I fully recognize the importance and usefulness of such an inspection from time to time the system of accounts in the Public Works Department has been undergoing many changes of late and there having been confusion in the submission of Accounts by the District Engineers

3 The Government of India in requesting the sanction of this Government for a temporary allowance of Rupees 300 per mensem for the preparation of a Manual of Instructions and Forms, observed that although such a work would unquestionably be of great service if duly

corrected

Vide para 9 of the letter from the Secretary to the Govt of India to this Govt dated the 20th March 1856 No 288

5

corrected from year to year, it would be proper also to encourage one of the Assistants in the Accountant General's Office to print such a work on his own account, under the promise of a certain number of Copies being taken for the use of Government." No person on the Establishment would undertake the preparation of the Manual in addition to such duties, because the Manual composed, as it would be primarily, of the varied duties to be performed by each Accountant and Clerk employed in distinct or special work on the Establishment and then of the general duties both of the Office of Account and Finance and of the several Account Establishments of the Officers of Treasury and Accounts rendering Accounts to the Accountant General's Office would necessarily be very extensive. But it would not be so very interesting to the community at large as to induce many of them to purchase any large number of Copies. What therefore might be expected from Government

for

* excepting a small portion of the Manual which may relate to duties in respect of Government Promissory Notes, Bills of Exchange for acceptance and Bills to be granted on Provincial Treasuries &c &c

for the number of Copies purchased by them would not be remunerative as it would hardly cover the expense of paper and printing.

4 My Principal Assistant has however, kindly proffered his services to prepare the necessary Manual and Forms without any stipulated condition being fully confident that Government will have been so good as to record their gratification at the services recently rendered by him as well as the utility of his forming suggestions will no doubt duly recognize the labours when devoted to such an important work.

5 He has since with my permission commenced upon the Manual and proceeded first to deal with the duties of each Accountant employed on Special Work with revised forms for the same. I send herewith for the inspection of Government Memoranda of two persons duties with forms relating to them prepared and printed, as a Specimen of the procedure of the proposed Manual. He will have to draw out in a similar manner instructions

* More than 100 persons in the several Departments of this Office have Special Copying Work.

instructions and forms in respect to the duties of the different other persons in the several Departments of the Office before commencing with that portion which appertains to the General Duties of this Office and of those rendering accounts to it periodically.

6 I therefore trust that the Government will not hesitate to ratify my acceptance, on their behalf, of A. G. Allowayseen Mookerjeea's offer to compile a Manual, the importance and utility of which have been fully acknowledged. On the completion of the Manual I shall have the honor of returning to the proposal that arrangements be made for the attainment of the desirable object of his proceeding — or the occasional inspection of Accounts in the interior. By that time, too, the new form of Bengal Accounts System will also probably have been introduced and the necessity for personal examination will revive and be more urgent even than it is just at present.

I have the honor to be,
Sir
Your most obedient servant
J. Prendergast
Accountt General

Confidential

Public Works

Dep.t 1857 Department
Correspondence 1738
No 916

From

The Accountant General

To The Act.g Secretary
to Government on the
Revenue & Pub.c Works Dep.t

Dated 14th
Rec.d 14th August 1857

1 Encl.s No 118

No 1668 Vict.a September

Acquaints that A.C. Messenger
-ger from Matteran Principal Uncovenanted
Assistant of this Office has proffered
his services to prepare the necessary
Manual and Forms without any
Stipulated conditions and he has with
the Accountant Generals permission
Commenced upon the Manual and
proceeded first to deal with the
duties of each Accountant employed
on Special Work with revised forms
for the same, and forwards for the
inspection of Govt.a a Memorandum of
two persons duties with forms relating
to them, prepared and printed as a
Specimen of this portion of the proposed
Manual &c

No 60.

24 Aug.t R 28.t

reports that there is such at present on his Establishment any person besides Mr Macdonald his Principal Assistant competent to perform the proposed duty; and that he cannot be spared for the purpose of preparing, & being engaged in the preparation of a Manual of Instructions, and forms to be observed in the Accountant Gen.ls Office.

2 Under the circumstances stated by the Accountant General the Government are willing to defer the inspection of Accounts kept in

* but they exceed, at the same time, the duties to be performed by Clerks in Accountants Offices, and will no doubt prove useful in the way of simplifying Entries, and establishing a proper system for the correct preparation of the several important returns required from the Accountant General

in the interior till a fit opportunity occurs. *

3 On referring to the Memt submitted by Mr Pendergast on a specimen of the proposed Manual, the Government find the duties intended to prescribed to be

General. It will give to the Department generally the benefit of Mr Morgan's Mr Woodbury's great experience and be a useful memorial of his industry, and the manual will affect the Accountant General's Office only, and not be of service to any other Department but the Government cannot hold out expectations to the Compiler that they will purchase any large number of Copies they will be prepared to take a liberal allowance on any reasonable

to the Auditor Genl as may [illegible] before them for an account of Morgan's Miscellaneous service

J. G.

Copy to the Clerk Genl Post Office

Public Works 1857 Depart.
Covr 1st September

No. 1668.

Extract Mins: of Covr:
D/ 1st September 1857.

Under the circumstances
stated by the Acctt Genl of
Moorooga sem Moodelliar being
at present engaged in the pre-
paration of a Manual of
Instructions and of Forms to be
observed in the Accountant Genls
Office, the Govt are willing to defer
the inspection of Accounts kept
in the interior till a fit opportu-
nity occurs. but they would
at the same time impress on the
Accountt Genl that they con-
sider this duty, to be for the
most important of the two-

No. 60 & 61.

Pay Dep. 1857 No. 1668.