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1862.

Financial Department

G.O. No. 736 Pres.

Dated 20-10-1862.

49-50.

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*Proceedings of the Madras Government, Financial Department,
20th October 1862.*

No. 49. Read the following Extract from the Proceedings of the Government of India, in the Financial Department, dated 15th September 1862, No. 476G.

Read letter from T. PYCROFT, Esq., Chief Secretary to the Government of Fort Saint George, to the Secretary to the Government of India, Financial Department, No. 594, dated 11th August 1862.

FINANCIAL DEPARTMENT, FORT WILLIAM, THE 15TH SEPTEMBER 1862.

Resolution.—His Excellency the Governor General in Council is of opinion that to modify, in favor of the Government servants of one Presidency, a rule which is to obtain in all parts of India, would only create a serious grievance in the minds of Government servants in other less-favored Presidencies.

The rule was made with due regard to the customs of Natives and to the class of Railway carriages by which private individuals usually travel. His Excellency in Council is accordingly unable to concur in the propriety of altering the rule as now proposed by the Government of Madras.

ORDERED, that a copy of above resolution be forwarded to the Government of Madras.

(A true Extract.)

(Signed) E. DRUMMOND,
Secretary to the Government of India.

N. 50. ORDER THEREON, 20th October 1862, No. 736.

Communicated to the Board of Revenue, through the Revenue Department, in reference to the Order in that Department, dated 8th February 1862, No. 236.

(Signed) T. PYCROFT,
Chief Secretary.

No.
*EXTRACT from the Proceedings of the Government of India, in the Financial
Department, d. 8th September 1862.*

READ the following letters from the Auditor General of India :—

Letter, No. 412, of 16th July 1862, forwarding an inquiry from the Deputy Auditor and Accountant General, Bombay, as to whether he should distribute to Treasury Officers printed blank Budget Forms, as he did last year, and also arrange for the submission of a printed Budget for 1863-64, or whether Forms may be expected from Calcutta.

Letter, No. 598, of 13th August 1862, forwarding a somewhat similar application from the Deputy Auditor and Accountant General, Bengal, on behalf of the Chief Commissioner of British Burmah.

Letter, No. 295, of 28th June 1862, } submitting a proposition by the Deputy Auditor and Accountant
" No. 570, of 9th August 1862, } General, Bengal, which is supported, in a great measure, by an
accompanying recommendation from the Board of Revenue, for transferring to the several Deputy
Auditors and Accountants General, and Civil Pay Masters, the preparation of various parts
of the Annual Estimates which are now framed, in the first instance, by District Officers.

RESOLUTION.—The Governor General in Council observes, that the Board of Revenue, and, in a greater degree, the Deputy Auditor General, Bengal, have misapprehended one object of the Budget in the remark that Salaries, Establishments, and some other items, can be more correctly estimated by the Deputy Auditor General and the Civil Pay Master, than by District Officers.

2. Had the sole object been to obtain correct Estimates, it would not have been necessary to supersede the former system, by which the Estimates were wholly prepared in the Offices of the Deputy Auditors and Accountants General, and to which system the Government would in fact revert by complying with the suggestions of the Board of Revenue and the Deputy Auditor General, Bengal. But it is a main object to obtain an Estimate in full detail from the Disbursing, not from the Checking Officer, the province of the latter being to correct the Returns of the former.

3. The requirement of Budget Estimates from the District Heads of Departments ensures a consideration of all items of expenditure in detail, in the District where it is best understood, and tends to promote intelligent acquaintance with the accounts.

4. For Estimates of salaries and fixed establishments, the Deputy Auditor General or the Board of Revenue can obviously have no better groundwork than a statement prepared by each Disbursing Officer, from the existing scale of actual expenditure at the time the Estimate is prepared. The District Officer may not be responsible for this, and the details of distribution may vary from one year to another, but the totals will be the same, and any variations in them will be checked and explained by the Deputy Auditors.

5. To urge that the Government alone can tell the number of Uncovenanted Deputy Collectors, is beside the question. The Government wish to know the actual number of *employés* and the actual expense. If they propose to increase or diminish that number they will state it in their review of the Budget Returns. If, however, the Board or the Deputy Auditor General has any doubt, there is nothing to hinder an application to Government for information.

6. The difficulty felt by the Deputy Auditor General, and the Board of Revenue regarding the distribution, by debits, of one salary to different Departments, may perhaps arise from a mistaken notion that expenditure under the several heads in the Estimate is to be rigidly restricted to the District distribution, but this was never intended, except under such heads as are absolutely local, such as fixed and temporary Establishments, contingent charges, and the like.

7. The general principle intended by the Budget and Audit Committee was that heads of Departments should submit well-considered Budgets, based upon actual and detailed data obtained from their subordinates, thus exhibiting expenditure in a form best calculated, by combining locality and detail, to facilitate its review by Government.

8. Again, to throw the preparation of Estimates upon the Civil Pay Master is to reverse the entire system. That Office is one of check, and can be used to any extent which is thought advisable by this Department; but what is required by the Budget is an Estimate, not by the Checking but by the Executive Departments, of the funds required for the service of the year, within which they undertake to confine the expenditure.

9. In this view, one exception only may be made as to requiring an Estimate from the Civil Pay Master:—his office contains the latest and complete information of the state of the Pension List, and the Estimate of pensions may accordingly be framed by him, and submitted to the Deputy Auditor and Accountant General.

10. In other respects no relaxation of the system of District Estimates can be permitted.

11. At the same time the difficulties of District Officers and of the Deputy Auditor General are recognized, and to a certain extent they may be remedied.

12. The chief, if not the sole difficulty, and the most fruitful cause of delay in submitting the Estimates, consists, it would appear, in the necessity, under existing orders, of inserting opposite each class or grade of salary the actual expenditure for that class or grade, for the year last completed, instead of for the head to which that class belongs.

13. For example, under the head Salaries, the Estimate for a Collector's District shews the following details, in the following Form:—

	Number.			Actuals.	Estimates.	
	1861-62.	1862-63.	1863-64.	1861-62.	1862-63.	1863-64.
<i>Salaries and Expenses.</i>				Rs.	Rs.	Rs.
1 Collectors	...					
2 Deputy Commissioners	...					
3 Assistant "	...					
4 Extra Asstt. "	...					
5 Deputy Collectors	...					
6 Assistant "	...					
7 Uncovenanted Deputy Collectors	...					

In this Form, the Estimate for 1863-64 would exhibit, in the column for 1861-62, the actuals for that year for each item, and in the column for 1862-63, the figures of the sanctioned Estimate for that year *plus* any authorized additions thereto. The number and money

columns for 1862-63 can be readily filled in by the District Officer, and checked by the Deputy Auditor General, from their respective copies of the estimate for 1862-63, in which copies alterations ordered during the year will have been noted. But the Treasury Officer cannot for 1861-62, or year last completed, readily supply the actual expenditure under Salaries and Expenses, as distinguished from Establishments (still less the particulars for each of the seven items above detailed),—nor can the Deputy Auditor General give the detail, so readily as the aggregate, of actual expenditure under Salaries and Expenses. The aggregate, therefore, need only be supplied by him, in the column for the year last completed, which, for the next Budget, will be the column for 1861-62. But the number column for 1861-62 must be filled up, if possible, for each of the 7 items by the Treasury Officer.

14. Similarly, with the next two divisions in the Estimate of a Collector's District:—

Collector's or Head Treasury Establishments.
8 Clerks, from Rupees 50 to Rupees 300
9 Ditto, below " 50
10 Treasury Guard "
11 Servants

12 Contingencies
13 Printing charges

Talook or Mofussil Establishment.
14 Tahsildars at Rupees
15 Gomastahs and Clerks, @ Rupees to Rupees
16 Servants

17 Contingencies

for the items as per margin, numbered 8 to 11 and 14 to 16, the money columns for only 1862-63, and 1863-64, and the numbers for all three years, would be filled in by the District Officers, while only the aggregate of actual expenditure, under each division of charge for 1861-62, would be entered by the Deputy Auditor General. The actuals of items 12, 13 and 17 for 1861-62 might, however, be shewn by District Officers, as marginally indicated.

15. For the last two divisions in the Estimate of a Collector's District, viz., Temporary Establishments and Miscellaneous, the actuals for 1861-62 must needs be given in the same detail as at present.

16. The preceding illustrations will apply also to the Estimates of Judges, Magistrates, &c.

17. For each coming year, as for the year 1863-64, the Estimates, both as to numbers and amounts, must be in the same detail as hitherto.

18. A special injunction is necessary, however, with regard to Police. It is required that the Estimates for Police should show the total or gross charge to be incurred under that head, including the cost of Guards supplied to the several Departments. But as the charge for these Guards will be separately provided for in the several Departmental Estimates, it should be shown in an Appendix in detail of Offices, the aggregate charge being entered at foot of the abstract of the Police Budget, in reduction of the Departmental expenditure, thus:—

Abstract of Police Budget.

1. Presidency Police
2. Mofussil Police
3. Military Police
 - a. Inspector
 - b. Battalions or Regiments
4. Dacoity and Thuggee

Gross Total

Deduct—

Guards payable by other Departments
as per Appendix

Net Total

19. The Revenue Estimates for 1862-63 did not in all cases show the total receipts for Police, which can be set off against the expenditure of the Police Department. This defect also should be remedied. The payments by Departments, for the Police supplied to them, should however, be excluded from the receipts, as they will, under para. 18, be deducted from the gross amount of the Police Budget.

20. With these general instructions for the guidance of Deputy Auditors General, it suffices to add, as respects forms, that they were issued in the first instance as a guide to Departments generally, as to the degree of detail required, and to ensure uniformity of action. But so long as the Budget Estimates are submitted by the Heads of Departments and the Deputy Auditors General, in the standard forms issued by the Auditor General for 1862-63, those authorities are at perfect liberty to procure the details from the local Officers in such form as they may find most convenient, without departing from the principles above laid down, or failing in the requirements above prescribed.

21. It is of essential importance, however, that delay should be obviated, by no new check being introduced, no additional form prescribed, or references permitted, which are likely to add to the period necessary for the preparation of the Budget, or to interfere with its punctual submission at the due date.

22. The Deputy Auditors will submit a memorandum of the charges in their Budget which are payable elsewhere, in India or in England, to guide the preparation of the X Y Z Statements.

ORDERED, that a copy of the foregoing be forwarded to the Home and Foreign Departments, to each Local Government, to the Auditor General, to the several Deputy Auditors and Accountants General, and to the several Civil Pay Masters.

(A true Extract)

Secretary to the Government of India.

No. 4463

EXTRACT from the Proceedings of the Government of India, in the Financial Department, d. 15th September 1862.

From T. PIERCE, Esq., Chief Secretary to the Government of Fort Saint George, to the Secretary to the Government of India, Financial Department, No. 594, d. 11th August 1862.

I AM directed by the Governor in Council to request that that part of the Resolution of the Government of India, in the Financial Department, dated the 31st May last, No. 3835, which prescribes that Ministerial Officers and menials in the service of Government who draw less than Rupees 50 a month, should, when required to travel by rail, be furnished with 3rd class accommodation in addition to any daily travelling batta to which they may be entitled under the rules, may be re-considered. I am to observe that in this Presidency, there is a very considerable number of Native officials in positions of respectability, and entrusted with responsible duties of a Ministerial character, who draw salaries less than Rupees 50 per mensem, but who cannot be ranked in the same class with menials, and who would esteem it a serious grievance to be required to travel in a 3rd class Railway carriage.

2. The Governor in Council would suggest that the limit be fixed at Rupees 10 at all events for this Presidency. A rule to this effect, of which a copy is annexed, was passed by this Government, on the 8th February last, and it appears to them better adapted to the circumstances than that contained in the Resolution now under notice.

PROCEEDINGS OF THE MADRAS GOVERNMENT, REVENUE DEPARTMENT.

READ the following Proceedings of the Board of Revenue, dated 21st December 1861, No. 7148 :—

Read the following letter from P. GRANT, Esq., Collector of Malabar, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, d., Calicut, 18th November 1861, No. 244 :—

UNDER instructions from the Board, dated 2nd January 1856, batta is paid to public servants according to distance, instead of by the day, in cases in which the exigencies of the service require that they should travel more rapidly than by daily stages. A doubt now arises, as to how peons and other servants, travelling with the Collector on duty through that part of the country in which the rail is established, are to be paid.

2. A peon, for instance, is ordinarily paid 1 anna per day : the distance travelled by him being generally one stage, averaging ten miles. If he is obliged to travel at a quicker rate, he is paid by distance, and draws one, two, and three annas per diem,

No. 11th Aug 62. 1533.
 " 28th " " 92-93.
 " 26th " " 84-85.
 R " 8th July " 147-8

Final 1862 *depl*

From
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 of India. 7284-4769.

of 15th Sept 2/62
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 2 1/2 Cypres

No. 798

Nothing that that got
 cannot occur in the pro-
 priety of allowing as pro-
 posed, the rule as such
 is not in the spirit of the
 provisions & is not in the
 view of saving place there as
 a 1/2 a month should be for-
 mulated with 3/2 a month
 and 1/2 a month when required to
 travel by rail -

736

Order No. 20 October 1862

Communication
 the Board of Revenue, then
 the Revenue Department, in
 place to the Board in the 1st Sept
 1862 dated 8th February, 1862.

[Signature]

To the Revenue Department, dated 20th

49500
 11 Oct
 1862