M.R.O. 1—77,006—8-6-37.

(1) Number of pages 24.

(2) Date of repair 24.1.38.

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. ~~Letter~~ 346		Press / Mis.
47-50.		
Dated 23-5-	18 63.	

13/13

47-50

Not to be folded or roughly handled

Read the following papers:—

No. 47. From H. A. MANGLES, Esq., Acting Deputy Auditor and Accountant General; to A. J. ARBUTHNOT, Esq., Chief Secretary to Government, Fort Saint George, dated 21st May 1863, No. 32.

Budget and Finance Department.

I have the honor to enclose copy of a Memorandum from the Officiating Civil Paymaster, dated 13th instant, No. 665, and to request that you will be so good as to obtain the sanction of the Government of India to the transfer of Rupees 360 from F VI to F VII, being the allowance of an Apothecary transferred from the Agent's establishment in Tanjore, to the Civil Dispensary at Combaconum. In the meantime I would beg to suggest that the Civil Paymaster be authorized to pass the charge in question to F VII, pending the sanction of the Government of India to the above transfer.

No. 48. From H. A. MANGLES, Esq., Acting Deputy Auditor and Accountant General; to the Chief Secretary to Government, Fort Saint George, dated 21st May 1863, No. 33.

Budget and Finance Department.

1. With reference to the Proceedings of Government in the Judicial Department, No. 730, dated the 13th instant, I have the honor to state that I concur in the opinion of Government, that the recent ruling* of the Government of India, regarding the salaries of Zillah Surgeons being debited in full to F II, instead of rateably to the several Departments to which medical aid is afforded by them, applies equally to the Medical establishments sanctioned in the Orders† of Government, noted in the margin. Agreeably to these orders provision has been made in the Budget Estimate for 1863-64 on account of the charges therein sanctioned in the following proportion:—

* 11th April 1863, No. 1,446.

† 9th December 1862, No. 1,997, Judicial.
11th do. „ „ 2,023, do.
19th do. „ „ 2,067, do.

F III, Law and Justice,	13, Criminal Courts	Rupees	1,334
F IV, Police	2, Mofussil Police	„	1,754
		Rupees...	3,088

2. To enable the Civil Paymaster to admit the above charges under F II, it is necessary that the sanction of the Government of India should be obtained for a transfer of grant. In anticipation thereof the Civil Paymaster may be requested to pass them at once under F II.

3. I take this opportunity to state, that the Government of India have, under date the 17th ultimo, called on me to furnish a Return of all charges divided between Departments. A copy of this Return which has been submitted to the Government of India is herewith forwarded for the information of Government.

4. With reference to the Medical charges sanctioned in the Orders of Government, dated the 13th ultimo, No. 551, and which in the Orders of the 13th current now under reply, His Excellency the Governor in Council suppose should follow the same principle as that above laid down, I beg to remark that the orders of the Government of India are intended to apply to charges divided between Departments only, but not to charges debitable in full to any particular Department for services rendered to it as in the present case of the Medical Subordinates attached to the late Masulipatam and Golcondah Sebundy Corps, which are now incorporated with the Police in the Kistna and Vizagapatam Districts. If these charges are considered as falling under the above ruling of the Government of India, that order could apply also to several other similar charges now debited under former orders to the Departments which should bear them, such as Medical charges appertaining to the Revenue Department, Public Works Department, Political and other Agencies. The cost of Police Guards also supplied to the several Departments of the service, is not debited to the Police, but to those Departments, respectively, availing themselves of their services.

Proceedings of the Madras Government, Financial Department, 23rd May 1863.

No. 49. ORDER THEREON, 23rd May 1863, No. 345.

Resolved, as suggested by the Deputy Auditor and Accountant General, that the Civil Paymaster be authorized to pass the undermentioned charges to the Budget heads specified against each, pending the sanction of the Government of India to the proposed transfers.

Rupees 360 entered in F VI, being the allowance of the Assistant Apothecary transferred from the Government Agent's establishment at Tanjore to the Civil Dispensary at Combaconum, to be passed against F VII, "Superannuation and Retired Allowances and Gratuities for Charitable and other purposes."

Rupees 1,334 F III, Law and Justice.
" 1,754 F IV, Police.

Rupees 3,088 on account of the Medical establishments for Jeypore and Russelcondah, to be passed against F II, "Salaries and Expenses of Public Departments."

2. Ordered also that application be made to the Government of India for sanction for the necessary transfers of grants above indicated, and that the following letter be despatched.

(Signed) A. J. ARBUTHNOT,
Chief Secretary.

No. 50. To the Secretary to the Government of India, Financial Department, dated Fort Saint George, 23rd May 1863, No. 346.

I am directed by His Excellency the Governor in Council to transmit to you the accompanying copies of letters from the Acting Deputy Auditor and Accountant General, and under the circumstances therein stated, to request that the sanction of the Government of India may be accorded for the necessary transfers of grants on the undermentioned accounts:—

Dated 21st May 1863, Nos. 32 and 33.

Rupees 360 from F VI to F VII, being the allowance of the Assistant Apothecary transferred from the Government Agent's Establishment at Tanjore to the Civil Dispensary at Combaconum.

Rupees 1,334 from F III } to F II, being the allowances of the Medical Establishments for
" 1,754 " F IV } Jeypore and Russelcondah.

(Signed) A. J. ARBUTHNOT,
Chief Secretary.

Exd. T. McMootry.

Budget and Finance Department.

9

Fort Saint George
Dy Audr & Acctt Genl's Office
21 May 1863.

No. 32

From.

A. A. Mangles Esqre
Acg Dy Auditor and
Accountant General

To.

A. J. Arbuthnot Esqre
Chief Secretary to
Government.

Sir

I have the honor to enclose copy of a Memorandum from the Officiating Civil Paymaster dated 13th instant No 65, and to request that you will be so good as to obtain the sanction of the Government of India to the transfer of Rs. 360 from F VI to F VII, being the allowance of an Apothecary transferred from the Agent's Establishment in Tanjore, to the Civil Dispensary at Combaconum. In the mean time I would beg to suggest that the Civil Paymaster be authorized to pass the Charge in question to F VII pending the sanction of the Govt of India, to the above transfer.

I have the honor to be
Sir
Your Obedt Servant
A. A. Mangles
Acg Dy Audr & Acctt General

Compd J. Weir

Budget and Finance
Department

Fort Saint George
Dy Audr & Accts Genl's Office
21 May 1863

No. 33

From

H. A. Mangles, Esqre
Actg Deputy Auditor and
Accountant General.

To

The Chief Secretary to
Government

Sir

1. With reference to the Proceedings of Government in the Judicial Department No. 730 dated the 13th instant, I have the honor to state that I concur in the opinion of Govt that, the recent ruling of the Government of India, regarding the salaries of Zillah Surgeons being debited in full to F.II, instead of rateably to the several Departments to which medical aid is afforded by them, applies equally to the Medical Establishments sanctioned in the orders of Government noted in the margin. Agreeably to these orders provision has been made in the Budget Estimate for 1863-64 on account of the Charges therein sanctioned in the following proportion.

F.III Law and Justice - 13 Criminal Courts - Rs 1,334.

F.IX Police ..... 2 Mofussil Police - " - 1,754

Rs 3088.

I. O.

x 11th Apl 1863 No. 1646.

* 9th December 1862 No. 4997 Judicial
11th " " 2023 " "
19th " " 2057 " "

Encl. Bill No. 1853. Dy A. G.

Rs 32

Pay Rs 32 thirty two only

H. Dy Aud and Acc. Genl

To the Chief Secy to Government.

Debited to 2041 Ad 345 & 346

Rs 22 Thirty two only

Rs 32

Countersigned & returned to the Auditor of Bills & Draw & the Treasurer of Rs 3088 from F.II & F.III being the allowance for the following Establishments sanctioned in the Govt Proceedings noted in the margin.

Chief Assistant
= Accountant.

2. To enable the Civil Paymaster to admit the above Charges under F II., it is necessary that the sanction of the Government of India should be obtained for a transfer of Grant. In anticipation thereof the Civil Paymaster may be requested to pass them at once under F II.

3. I take this opportunity, to state, that the Government of India have, under date the 17th Ultimo, called on me to furnish a Return of all Charges divided between Departments. A copy of this Return which has been submitted to the Government of India is herewith forwarded for the information of Government.

4. With reference to the Medical Charges sanctioned in the Orders of Government dated the 13th Ultimo No 551, and which in the Orders of the 13th Current now under reply, His Excellency the Governor in Council supposes should follow the same principle as that above laid down, I beg to remark that the Orders of the Government of India are intended to apply to Charges divided between Departments only, but not to Charges debitable in full to any particular Department for services rendered to it as in the present case of the Medical subordinates attached to the late Mauritius and Colombo Lebundy Corps, which are now incorporated with the Police

in the Kistna and Vizagapatam Districts. If these Charges are considered as falling under the above ruling of the Government of India, that Order could apply also to several other similar Charges now debited under former Orders to the Departments which should bear them, such as Medical Charges appertaining to the Revenue Department, Public Works Dept.ts, Political and other Agencies. The cost of Police Guards also supplied to the several Departments of the service, is not debited to the Police, but to those Departments respectively availing themselves of their services.

I have the honor to be
Sir
Your Obed.t Servant
D. Menzies
A.g Dy Aud.r & Acc.ts General

Comp.d J. D. King.

Statement showing charges which are debited to Customers under the different Heads of Service in the Receipt & Estimates for 1868-64

Description of Charge	Name of Customer	Total amount charged	Remarks
Value of Stores and Supplies furnished, and Establishments maintained	Rail Road Company	33,00,344	1/5 of three Charges ... F'll Pay monthly during the continuance of Contract
Value of Stores supplied	Ditto	8,25,076	1/5 of three charges ...
Salaries of the Establishments	F'll Salaries and Expenses of Establishment.	1,12,5,420	One fifth of the amount is debited as Salaries and Establishment in connexion of Railway Stores although the Company pay only one fifth of the Salaries and Establishment.
	Total ...	5,617,4	
	F'll Salaries and Expenses.		
	Establishment.		
	Total Establishment.	5,6,165	
		1,12,339	The entire charges on account of Salaries of the Establishments have been debited to the following Departments as under, being the proportion of Salaries & Establishment charges of the Railway Company - Js 1,4,6, dated 11th May 1863

Audit Office

Audit Office

Financial Department

From

The Agent Auditor and Accountant General

33

The Chief Secretary to Government

No. 5734 dated 16th May 1863.

F. No 549 /63
566 /63

Dated 21st May 1863

Rec'd 22nd May 1863

No. 367

Audit No. 1.

Reports on the recent ruling of the Government of India regarding the discontinuance of the system of dividing Charges between several Departments instead of debiting in full to one Department.

47-50

Description of Charge	Heads of Service	Amount	Total amount of Charge	Remarks.
Cost of European Medicines &c.	B.I. Land Revenue &c.	4,271		
	F.II Salaries and Expenses of Public Departments.	105		
	F.III Law and Justice	11,505	15,881	This Charge has been ordered to be debited to F.II. Vide letter from the Financial Secretary to Government of India, to the Chief Secretary to Madras Government, No. 1446 dated 11th April last.
Salaries of an Apothecary and two Servants in Ganjam	F.III. Law and Justice. Criminal Courts. Moiety of the Salary of the Apothecary and two Servants.....	926		
	F.IV Police &c. 2/3	926	1852	This Establishment is employed both with the Ganjam Agency and the Police of that District and has been Charged in equal Moieties to the two Departments, agreeably to the orders of the Madras Government dated 1st December 1862. No. 2026, Judicial Department.
31				
Do of an Apothecary, a Dresser and two Servants in Vizagapatam	F.III Law and Justice. Criminal Courts. 1/3 of the Charges	408		
	F.IV Police 2/3 of the Charges...	828	1236	Do Do Vizagapatam Agency and the Police of that District charged in proportion of one third to the former and two thirds to the latter with reference to the orders of the Madras Government dated 17th December 1862, No. 2065 Judicial Deptt.

Fort St. Geo. Dy Auds & Asstt Genls Office 21 May 1863.

Comps V. Christian

(signed) H. S. Maughan.
Dy Auds & Asstt Genl

True Copy

A. Lelliott
Dy Asst. Asstt General

N. B.

This office has given it, as its opinion, on a reference recently made by the Local Government on the subject, that the two last mentioned items should be debited wholly to F.II, and they have been requested to apply for a transfer of the Grant.

Presidency Department.

15

No. 665.

Official Memorandum.

The undersigned has the honor to point out that in the Budget for 1863-64 under F VI Govt. Agents Dept.te Tanjore, Rupees 780 have been entered on account of an Assistant Apothecary and 1st Dresser; the Apothecary however has been transferred to the Civil Dispensary at Combaconum but no provision has been made for his pay under F VII. It is therefore requested that measures may be taken to transfer the amount required from F VI to VII.

Fort Saint George
Civil Paymr.s Office
13th May 1863

Lo

Sd/ W.J. Raynor
Offg. Civil Paymaster

The Offg. Accountant General
Fort Saint George.

(True Copy)
A Lallmeedine
Asst. to Offg. Acct. Genl.

Compd. L. Martin

Cleared-24

List

Order

4

17

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read letters from the Dy: A.G. Dr: & Accountant General.

(Dated 21st May, 63 - Nos 328 & 330)

Order - 23d May 1863 No. 345.

Resolved, as suggested by the Dy: Auditor & Acctt. General, that the Civil Paymaster be authorised to pass the undermentioned charges to the Budget heads specified against each, pending the sanction of the Govt: of India to the proposed transfers:-

Rs360 entered in F.W. being the allowance of the Assistant Apothecary transferred from the Govt: Agent's Establishment at Tanjore to the Civil

Civil Dispensary at Coom-
-baconum to be passed
against F III "Superannua-
-tion & Retired Allowances
& Gratuities for Charitable
& other purposes"

Rs. 1,334 F III. Law & Justice
" 1,754 " IV. Police
Rs. 3,088 on account of the Medical
Establishments for Seypore
& Russelcondah to be passed
against F II "Salaries &
Expenses of Public Depart-
-ments".

2 Ordered also that ap-
-plication be made to the
Govt. of India for sanction
for the necessary transfers
of grants above indicated,
& that the following letter
be despatched -

To the Secy to the Govt of India
Financial Depth

To Sy Aud.r & Asst. General 3
" Civil Paymaster 3
" Ps Inspector General
Medical Depts 3
" Judicial Depts "
" Inspector General of Police "
" Agent at Vizagapatam 3 5

dupd 27

15 Copies - 25 Aug 10

Financial Departt

No. 346.

To the Secretary to the Government of India,

Financial Departt

Sir,

I am directed by H. E. the Governor in Council to transmit to you the accompanying copies of letters from the A/ Deputy Auditor & Accountant General, & under the circumstances therein stated, to request that the sanction of the Govt of India may be recorded for the necessary transfers of grants on the undermentioned accounts:

Dated 21st May 1863 No. 32 & 33.

Rs. 360 from F.W to F.VII, being the allowances of the Assistant Apothecary transferred from the Govt Agents Estate

dispd. 27

Fwd 1863. Department

No. 1157

Dated 23 May 63

F.W No 236/64

F.W No 549
424

PROCEEDINGS OF GOVERNMENT,

Sanction of the Govt of India solicited for the transfer to the Apothecary head of the Division of the allowances drawn therein on account of the Medical establishment of Pensioners.

Russell
Secy to Govt

Foujdar

dist of 20th June

44-60

Establishment at Sanyore to the Civil Dispensary at Kou-
-bacoumm.

Rs. 1,334 from Fr. III
--- 1,754 —" — Fr. IV } to Fr. II, being the al-
-lowances of the Medical
Establishments for Jayprore &
Russelcondah.

Fort St. George
23rd May 1863

Encl of 28th June

Encl 1863 Despatch

№ 346

To

The Secretary to the

Govt of India

F.A. 549 4566

2/23 May / 63

Further letter 31 Aug 63 - 561

47 C 50