M.R.O. 1—39,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Judicial DEPARTMENT.

G.O. No. 1366 Press Mis.-

98-99

Dated 16-9-19-1864

4/5

Not to be folded or roughly handled

Proceedings of the Madras Government, Judicial Department,
16th September 1864.

No. 98. Read the following Proceedings of Government in the Financial Department, dated 8th September 1864, No. 466.

Communicating orders to be observed in the sanctions of fresh charges, and of alterations of salaries and establishments under the several Local Governments. (Vide Proceedings, Financial Department, dated 8th Sept. 1864, Nos. 27 & 28.)

No. 99. ORDER THEREON, 16th September 1864, No. 1366.

To be recorded.

(Signed) J. D. SIM,
Secretary to Government.

Ex'd. T. O'Connor.

Proceedings of the Madras Government, Financial Department, 8th September 1864.

No. 27. Read the following Extract from the Proceedings of the Government of India in the Financial Department, Simla, under date the 12th August 1864, No. 1739.

Read again the following orders regarding sanctions of fresh charges, and of alterations of salaries and establishments under the several Local Governments and minor Administrations:—

Letter to the Government of Madras, No. 4039 of the 21st June 1862, paragraph 13.

Financial Resolution, No. 579, dated 30th September 1862.
Do. do. do. 761A., dated 20th October 1862.
Do. do. do. dated 19th November 1862.
Do. do. do. dated 11th December 1862.

Resolution.—The instructions in these orders not having been observed uniformly, the Governor General in Council is pleased to lay down the following rules so far as relates to charges in the Civil Estimates, as distinguished from the Military and Public Works Estimates:—

2. The creation or the revision of the salary of a *Gazetted* appointment requires the previous sanction of the Government of India; and applications relating thereto, or to increases of salary, pay, or charge, which require the confirmation or the previous sanction of the Secretary of State, should be submitted by letter for the orders of the Government of India in the Financial Department, through the administrative Secretariat of that Government, whether Foreign, Home or Public Works Department, which has primary cognizance of the expense.

3. When an increase of charge in a fixed establishment, for other than a *Gazetted*, appointment, is met by an immediate equivalent reduction of permanent charge in the same establishment, or in like fixed establishments in the same Department, the orders of the Local Government directing the revision may take immediate financial effect, without the previous sanction of the Government of India; but all such revisions should be reported to the Government of India in monthly Returns, unless the amount of explanation required in any case may render a report of such case, by letter, more convenient.

4. Petty or moderate increases of fixed establishments without an equivalent reduction of other permanent establishments are sometimes authorized by the Local Governments, in anticipation of the sanction of the Government of India if there be sufficient budget provision for the expense (under the same head of charge), from savings of other than the salaries of *Gazetted* appointments. But as the budget provision lapses with the year, these sanctions are strictly temporary, unless confirmed by the Government of India as permanent charges, which may be included in the budget estimates of ensuing years.

5. The Local Governments will use their discretion in including such provisional increases of fixed establishments in the monthly Return mentioned in the 3rd paragraph, or in reporting them separately by letter for confirmation.

6. The monthly Return mentioned in paragraph 3 will be prepared by the Civil Paymaster for submission, through the Deputy Auditor and Accountant General, to the Local Government, the latter officer reporting on the sufficiency of proper budget provision for the items of increase, which have not been met by an immediate equivalent reduction of other permanent expenditure. The Return should show in parallel columns the "present" and the revised scale of charge, in the usual form of Proposition Statements, but with any needful abbreviation of the portions of the sanctioned scale which have not been affected by the revision. A column to the left should be reserved for the number and date of the order of the Local Government directing the alteration of charge, and a column of remarks should be provided on the right hand side for the Local Government's statements of the grounds of the revision.

7. The Return should be classified according to the major heads of the budget, a separate Return being prepared for the heads of service under the control of the Government of India in the Home or Foreign Departments, and another for the Forest Department.

8. The Local Governments will submit the Returns for the Foreign and Home Departments, and for the Public Works Department (Forests), to the Government of India in those Departments, for consideration, prior to the issue of orders on the Returns in the Financial Department. These Returns should be invariably submitted to the Government of India within the month following that for which they are made up.

9. Hitherto the Financial Department has obtained from the Civil Paymaster a duplicate of the Return which he submits to the Local Government. This will now be discontinued, the Financial Department keeping instead a register of the monthly Returns for ascertaining those which may be over-due from the Local Governments.

10. Besides the sanctions of fixed establishments within the existing permanent scale, or (provisionally) within the existing budget provision, the Local Governments now authorize transfers of budget provision in the course of the year, from one sub-division or section to another of the same major head. These transfers are made in order to meet a deficiency of budget provision in some one section of the major head concerned, for charges not fixed, such as allowances payable under established rules, and ordinary contingent charges, which, within the amount of available budget provision, are (according to custom) paid under the orders of the Local Government. The statement of these transfers is prepared by the Deputy Auditor and Accountant General; and in it are included any further transfers of budget provision from one sub-division to another, of the same major head, which may be required to meet the alterations of charge involved in the sanctions that are reported in the monthly Returns referred to in paragraphs 3 and 5.

11. This statement of transfers of budget provision from one to another sub-division of a major head may be submitted direct to the Financial Department by the Local Government, for whom it will be prepared by the Deputy Auditor and Accountant General. The Return being for information merely, with a view to the notice of any items which may call for special remark, no orders will, as a matter of routine, be passed on it in the Financial Department.

12. It is not within the power of the Local Governments to authorize the transfer of budget provision from one major head to another. Application for making such transfers should be submitted to the Government of India in the Financial Department. These transfers from one major head to another should, in no case, be mixed up with those from one sub-division to another of the same major head. The two classes of transfers should be kept distinct, in separate statements, for the one statement will require orders, whereas the other will generally be simply recorded after examination of the items.

13. This statement of transfers from one major head to another, should be made use of to obviate, as far as practicable, applications for additional budget grants for new charges or establishments sanctioned in the course of the year. The estimates are generally in excess of the actual expenditure; and, before an application for an additional budget grant is made, it should be ascertained whether a surplus provision is not available for transfer from another sub-division of the same major head, or, failing that, from another major head, to meet the new charge.

14. Hence, applications for additional grants should not be made during the first half of the financial year, except for such very large expenses, not provided for, as palpably cannot be met from savings in the sanctioned estimates.

15. Under the foregoing instructions, which lay upon the Deputy Auditor and Accountant General the duty of proposing to the Local Government transfers of budget provision and applications for additional grants, the Civil Paymasters will abstain from disallowing a regularly sanctioned, or an usual charge, for no other objection than the want of special budget provision for it. They will pass the charge and report the want of budget provision to the Deputy Auditor and Accountant General, who will take the proper steps for supplying the deficiency by obtaining a transfer of budget provision, or an additional grant, as the case may require.

Proceedings of the Madras Government, Financial Department,
8th September 1864.

ORDERED that a copy of this Resolution be sent to the Foreign, Home, and Public Works (Forest) Departments of the Government of India; the several Local Governments and Administrations; the Auditor General of India; the Accountant General, Government of India; and the several Deputy Auditors and Accountants, General and Civil Paymasters.

(True Extract.)

(Signed) E. H. LUSHINGTON,
Secy. to the Govt. of India.

(A true Copy.)

(Signed) J. E. COOKE,
Asst. Secy. to the Govt. of India.

No. 28. ORDER THEREON, 8th September 1864, No. 466.

Communicated to the several Departments of the Secretariat for information and guidance.

(True Extract.)

Secretary to Government.

To the *Judicial* Department.

Ed. J. Tulloch.

Judicial Dep.

Recapitulation of Jud. Dept.
Financial Dept.
No 66.

Dated 8.
Nov 12 } Sept 82.

No. 1883

Feb 21 1865

Calling orders the observance in the sanctions of fresh charges, & falsifications of Salaries & Establishments under the several Local Governments.

No. 1366. D/K. Sept 14.
To be recorded.

Circular Letter

98-99