M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 7837 Press / Mis.

Book No. 22 & 23.

Dated 13 June 18 59

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, from 11th to 17th June 1859.

No. 22. Read the following Extract from the Proceedings of the Board of Revenue, dated 23rd May 1859, No. 1891.

Read the following letter from the Collector of Chingleput dated 7th May 1859, No. 153.

(In Con. 7th May 1859, No. 2105.)

E. M. C. 30th April 1858, *R. D. No.* 552.

The Collector reports that the reductions in his Moyenzabitah sanctioned by Government to meet the expense of providing an Establishment for his Press were not carried out, but that other situations as they became vacant were abolished, and the salary attached to them transferred to the Press.

2. The reductions authorized by Government amounted to Rupees 52, but the Collector was instructed, should experience shew that the Press Establishment was not sufficient, to make further reductions in his Moyenzabitah. Believing apparently that he was empowered to carry out such further changes without special reference, the Collector made them as opportunity offered. The Civil Auditor has however refused to pass the pay bill without the authority of Government, and the Collector therefore forwards a revised statement exhibiting the alterations finally made and requests that it may be sanctioned.

The Board observe that the Collector was in error in making, without special authority, reductions other than those sanctioned by Government. The situations abolished by him were not also of the nature of those which Government contemplated abolishing, to provide for Press Establishments. But it will be seen that, with one exception, they belong to the Abkarry Department, the pay of which seems from Mr. Parker's letter to Government dated 26th January 1859, para. 8, to have been reserved for the Press. As Mr. Parker's arrangements were therefore made with this understanding, and the Collector has effected the reductions where most convenient, the Board recommend that the Civil Auditor may be authorized to admit the alterations shewn in the statement now submitted by the Collector. It will be observed that a net saving to Government of Rupees 18-8-0 is effected by the present arrangement, but before the Board can recommend it for permanent adoption they wish the Collector to inform them under whose charge the Native Records of his office are to be placed hereafter.

(A true Extract.)

(Signed) J. D. SIM, *Secretary.*

No. 23. ORDER THEREON, 13th June 1859, No. 783.

The principle by which Government have been guided in sanctioning arrangements to meet the expense of the Collectorate presses, is that as the effect of the Press is to lessen writing work, the necessary saving should be made by reducing the number of clerks; not by reductions in other Departments, or by reducing the rates of pay even of clerks. In the case of Chingleput they were induced to depart from this rule; and they allowed the Collector to provide the required funds in part, by reduction in the pay of two members of his office establishment.*

* *April 30th* 1858, *No.* 552.

2. It now appears however that Mr. Shubrick did not act on that order, though it was in the terms of his own recommendation, but adopted an entirely different arrangement; viz. he left untouched the pay of the servants included in his plan, and abolished other situations not at all connected with the Departments in which labor was economized by the press. This was done, it appears, under a singular misinterpretation of the meaning of the Government order; and the Civil Auditor having properly refused to admit the payments irregularly made, the matter now comes before Government.

3. So far as concerns the past, the Governor in Council will not refuse his sanction; as the money in question has actually been disbursed for the Public service. He therefore authorizes the Civil Auditor to pass as usual the salaries of the servants included in the scheme sanctioned by Government; and also the sums actually disbursed by the Collector for the press out of the sanction for certain other salaries.

4. As respects the future, however, the arrangement ordered on the 30th April 1858, will be adhered to; and if the Collector finds the funds so obtained for the Press insufficient, he will propose further reductions in the writing department of his office, English or Native. With regard to the situations actually abolished by the Collector, they are found to be the Abkarry Establishment, and the post of Native Record-keeper. The former is stated by Mr. Parker to be quite useless and superfluous; and it is to be assumed that the services of a Native-record-keeper are not required, as the office has been abolished by the Collector. The Collector's Establishment in Chingleput is on a very large scale compared with the extent and revenue of the District; and the Governor in Council directs that the offices above referred to and specified in the margin, which have been abolished by the Collector as unnecessary, shall remain in abeyance pending a general revision of the Revenue Establishments.

From Mr. Parker 26th Jany. 1859, No. 4, para. 8.

	Rs.
1 *Native Record-keeper*...	28
1 *Abkarry Sumpretty*.....	17½
1 Do. *Gomastah*.....	28
1 Do. do.....	14
Total...	87½

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

Rev Dept.

No. 783.

Proceedings of the Madras Government
Under date the 13th June 1859

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from the Proceedings of the Board
of Revenue.

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Establishment

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From Mr Parker 2
No

Native record
Abkarry Sumpt
1 Dº Gomash
1 Dº — Dº
To

Note. I beg to call attention to this case, in connection with a casual remark which I made the other day on the present system of pre-audit. The unauthorized disbursements went on for a whole year before they came under the review of the Civil Auditor. The cause is that, for the sake of lessening the delay, already great, caused by the pre-audit in the issue of pay, the Civil Auditor receives no details of establishment except for the month of April. For all other months he receives the totals only; and if they agree with the sanction the pre-audit is satisfied. This is as bad as the state of things under the old yearly post-audit. Under a monthly post-audit on the other hand, such as prevails in the Military Department, no un=authorized payment can pass un=detected for a single month, if the

the auditors do their duty. If I am not mistaken ~~I~~ that system was ordered in 1855 to be introduced in the Civil Department also; but the late Civil Auditor Mr. St. Lushington was captivated by the North West Provinces preaudit system, (he had just got an uncovenanted assistant from Agra) and procured that to be adopted instead. I cannot but think that the other is much the best system.

Of course - the true system is that the Public Accountant makes the disbursement on his own responsibility and the auditor checks the payments. I will advert to this in a financial minute I shall soon record

Mr
11 June

6 Copies to the Bd of Revd & Despd 11th
/ — Civil Auditor

Revenue 1859 Departt.
Pro: of Govt. 17th June.

No 783.

Pro: of the Madras Govt.
Dd 13th June 59.

Pro. of the Bd of Rev. Date 13th augt
1859. C. No 1547 in Cons.

Passing orders on the
Statement of certain reductions
effected in the Collectors Esta-
blishment at Chingleput in
view to meet the expenses of
providing for his Revs Depart-
ment.

No 22 & 23.