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M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.C. No.	511	Press ~~Mis.~~
19-20		
Dated	2 — 4 — 1860.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, for the month of April 1860.

No. 19. Read the following Proceedings of the Madras Government in the Financial Department, dated 23rd March 1860, No. 115 :—

Communicating the resolution of the Government of India, that the Local Governments shall not be permitted to sanction any Establishments temporary or permanent without immediately reporting the same for their confirmation, and that without such confirmation the Auditors shall not pass the charges for any such Establishments.

(Vide Financial Proceedings from 21st to 31st March 1860, Nos. 6-7.

No. 20. ORDER THEREON, 2nd April 1860, No. 511.

Ordered to be recorded.

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

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following Extract from the Proceedings of the Government of India, in the Financial Department, dated 14th February 1860, No. 1529.

Read again the office memorandum from the Under Secretary to the Government of India with the Governor General in the Foreign Department, No. 46, dated the 7th ultimo, forwarding for consideration and orders a letter from the Government of the Punjab, requesting instructions in regard to the competency of the Lieutenant Governor to sanction past establishments and expenditure generally.

Read again the communication to the Civil Auditor at this Presidency, No. 230, dated the 17th ultimo, forwarding the above for report.

Read again the reply of the Civil Auditor, No. 240, dated 20th do.

Read again the Telegraphic Message to the Civil Auditor of the N. W. Provinces, dated the 31st do.

Read a Telegraphic Message from do. in reply dated the 7th instant.

RESOLUTION.—The Honorable the President in Council observes that the Government of the Punjab requests that the powers in regard to the competency of the Lieutenant Governor to sanction past establishments and expenditure in general, may be defined.

2. Mr. Raynor, the former Civil Auditor of the Punjab, of whom the Lieutenant Governor had enquired to what extent he was empowered to recognize the authority of the Lieutenant Governor in respect to establishments prospective and retrospective, replied that in the Civil Auditor's office at Agra the practice was to accept the authority of the Lieutenant Governor for all *past* expenditure on establishments that had been discontinued without reference to the length of time for which they had been retained, the expenditure in such case being passed as a contingency; if the establishments were not discontinued the Lieutenant Governor was competent to sanction them for six months only. Mr. Raynor added that, pending a reference to the Supreme Government, he was prepared to act on this rule, and several cases had been disposed of accordingly.

3. The present Civil Auditor, however, demurs to this practice. He considers that his predecessor's audits were not strictly correct; that the Lieutenant Governor has authority to sanction establishments for six months only, whether prospective or retrospective, and that establishments could in no wise be treated as contingencies.

4. A direct reference was therefore made by the Government of the Punjab to the Agra Civil Auditor, and that officer confirms Mr. Raynor's account of the practice of that office.

5. The Civil Auditor at this Presidency having been called upon for a report on the subject, states that since the rules of 8th December 1843 were passed by the Government of India in this Department, local Governments are not competent to sanction the entertainment of establishments whether permanent or temporary, without reporting the same for the sanction of the Supreme Government.

6. He is therefore, he states, not aware of the precise circumstances under which the Civil Auditor of the N. W. Provinces, and Mr. Raynor late Civil Auditor of the Punjab, state that the Lieutenant Governor of the Punjab has authority to sanction establishments for six months. Should this statement however, he adds, be based on the article 334 of the Civil Auditor's Manual for the N. W. Provinces, he would observe that their interpretation is not quite correct, inasmuch as the date of the order* cited in the article in question is anterior to the rule of December 1843 which must have superseded the orders of 1840.

* *Honorable Court, dated 12th March* 1840. *General Dept. N. W. Provinces, dated 13th June* 1840.

7. The Civil Auditor of the N. W. Provinces also having been requested to report under what orders of Government he accepted the authority of the Lieutenant Governor of those Provinces for past expenditure discontinued without reference to the length of time for which they had been retained, and under what authority likewise it was held that the Lieutenant Go-

vernor was competent to sanction establishments for six months, states that there is no rule in the offices restricting the authority of the Lieutenant Governor in the sanction of temporary establishment; such charges are passed under express orders without reference to period embraced therein. Under Article 334 of the Civil Auditor's Manual (the same as quoted by the Civil Auditor at this Presidency) temporary establishments sanctioned by Government without specification of period are allowed, he adds, for six months and then retrenched for renewed authority.

8. His Honor in Council is of opinion that the rule in Bengal is the correct rule; and he desires that it be enforced, *viz.*, that the local Governments shall not be permitted to sanction any establishments temporary or permanent without immediately reporting such sanction for the confirmation of the Government of India; and that the Auditors shall not pass the charges for any such establishments unless they have been sanctioned by the Government of India.

Ordered that a copy of the foregoing Resolution be sent to the Secretary to the Government of India with the Governor General for information and for communication to the Government of the Punjaub; and that the original paper received with the office memorandum above adverted to be returned.

Governments of Bengal, Fort Saint George, Bombay, N. W. Provinces, and the Eastern Settlements.
Civil Auditors, Fort William, Fort Saint George, Bombay, North Western Provinces and the Punjab.

Ordered also that a copy of the Resolution be communicated respectively to the local Governments and the Auditors noted in the margin, for their information and guidance.

(True Extract.)

(Signed) C. HUGH LUSHINGTON,
Secretary to the Government of India.

ORDER THEREON, 23rd March 1860, No. 115.

Ordered to be communicated to the several Departments of the Secretariat.

(True Extract.)

Chief Secretary.

To the Revenue and Public Works Departments.
„ Military Department.

Revenue 1860 Departt.
Pro: of Govt 10th April.

No. 652.

Proceedings of the
Madras Govt in the
Financial Department.

Dated 23rd March 1860.
Recd 29th

Communicating the
resolution of the Govt
of India that the local
Govts shall not be per=
=mitted to sanction any
establishments temporary
or permanent without
immediately reporting the
same for their confirmation
and that without such
confirmation the Auditors
shall not pass the charges
for any such establish=
=ments -

No. 571.
Recorded
2nd April 1860.

From Ag Cmrl Mad
14 July 1860 CNo. 14, 55

Pro: of the Madras Govt in
the Financial Deptt
of 18 May 1860 Nos 195
to 204

No 19 & 20