M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1197 Press
~~Mis.~~

142 143

Dated 13 — 6 — 1861.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 13th June 1861.

No. 142. Read the following Proceedings of the Madras Government in the Financial Department, dated 10th June 1861, No. 200 :—

Communicating copy of the resolution of the Government of India relative to the applications submitted to them for expenditure in excess of the Budget grants. (Vide Financial Proceedings, 10th June 1861, Nos. 25, 26.)

No. 143. ORDER THEREON, 13th June 1861, No. 1,197.

Ordered to be recorded.

(Signed) J. D. SIM,

Secretary to Government.

Read the following:—

FORT WILLIAM, FINANCIAL DEPARTMENT, THE 8TH MAY 1861, No. 5,382.

RESOLUTION.

Certain applications for additional establishments having been submitted for consideration and orders, since the Budget Estimates for the current official year were passed, His Excellency the Governor General in Council observes that such applications cannot be complied with, unless the expenditure on account of them can be met by a reduction of other items of expenditure under the heads of service to which the applications in question appertain.

This principle has already been enunciated on more than one occasion.

It was explained in the report of the Budget and Audit Committee, No. 6, of the 27th October 1860, that the Budget Estimates were to exhibit the "scale of charge" of the year; and it was pointed out that that scale of charge should embrace, under each department, the whole of the charges appertaining to such department, whether to be paid in the Presidency to which they belong or elsewhere. Separate provision was made only for "extraordinary expenditure rendered necessary by unforeseen emergency;" and it was remarked, on paragraph 38 of the Budget and Audit Committee's report, No. 10, of the 18th January 1861, in respect to *such* expenditure, "that as all charges of whatever character that have to be included in the Budget Estimates as "the scale of charges for the year, should be definitely and clearly set forth in the Budget Esti- "mates of the several departments, and brought under fixed and clearly defined heads, and based "on calculations sufficiently specific to be capable of verification, the 'extraordinary' expendi- "ture referred to does not come within the above, nor is it expenditure on account of petty "contingencies or miscellaneous items for which provision is made in the Budget Estimates for "various purposes regularly recognized by Government and classed under fixed heads of service. "It is confined to expenditure on account of Wars, Famines, Inundations, and such like occasions, "which cannot ordinarily be foreseen, and may best be provided for by special grants as the "emergencies arise."

The Governor General in Council requires that the rules thus laid down shall be strictly adhered to; that the sums sent in by the Local Governments and passed by this Government, shall be held to be sufficient for the wants of the Local Governments for the year; and that these sums shall in no instance be exceeded except in cases of the description abovementioned, and in cases of pensions and gratuities, the occasions for which cannot be accurately foretold and certainly provided for in the Budgets.

Division of service.	Class of service.	Department of service to which specific sums will be appropriated.
A	Allowances, Refunds and Drawbacks.	Allowances; Refunds and Drawbacks.
B	Charges against Income.	I. Revenue Department.
		1. Land Revenue, &c.
		2. Assessed Taxes.
		3. Customs.
		4. Salt.
		5. Opium.
		6. Stamps.
		7. Post Office.
		8. Electric Telegraph.
		9. Superannuation Pensions.
		10. Miscellaneous.
		II. Allowances and Assignments under Treaties and Engagements.
		III. Allowances to district and village officers, &c.
		IV. Miscellaneous payments
E	Civil Services.	I. Public Works.
		II. Salaries and Expenses of Public Departments.
		III. Law and Justice.
		1. Courts.
		2. Jails.
		IV. Police.
		V. Education, Science and Art.
		VI. Political Agencies and other Foreign services.
		VII. Superannuation and retired allowances and gratuities for charitable and other purposes.
		VIII. Marine.
		IX. Miscellaneous.
		X. Civil Contingencies, special and temporary.

In all other cases, whether of establishments or casual charges, the requirements of the Local Governments will be sufficiently met by the arrangement set forth in the Resolution of this Department, No. 11,322, of the 15th November 1860, under which the heads given in column 3 of the statement entered in the margin,* were prescribed as the heads to which specific sums would be appropriated, and within the limits of which the Local Governments would be at liberty to expend at discretion, subject to the following provisions, viz:—

"1*st.* That any alteration in the distribution "of the charges of a "department be at once reported with all details, as at present, to the Government of India.

"*2ndly.* That no salary of any officer appointed by any Government can be altered or "redistributed without the sanction of the Government of India previously obtained.

"*3rdly.* That no general rates of pay or allowances shall be altered nor any charge "incurred, which can pledge the Government beyond the year to which the Estimate relates, "without the sanction of the Government of India; and

"*4thly.* That all existing rules relating to the control of the Government of India over pensions and superannuations remain in force."

The Governor General in Council desires that the attention of all Departments, Governments, and Officers, be specially directed to these rules; and he requests that in future all Officers will refrain from sending in any applications for expenditure in excess of the Budget grants, except in special cases of the nature referred to above.

Subsidiary orders in connection with the charges of the Military Department will be issued, in accordance with the principle of the above instructions, by the Military Finance Department.

Foreign, Home, Military, and Public Works Departments.
Governments of Bengal, North Western Provinces, Punjab, Madras, and Bombay.
Military Finance Department, and the Mint Committee, Calcutta.
Auditor General and Accountant General to the Government of India, and the Deputy Auditors General and Accountants to the Governments of Madras, Bombay, Bengal, the North Western Provinces, and the Punjab.
Sub Treasurers, Fort William, Madras, and Bombay.
Civil Pay Masters, Fort William, Madras, Bombay, the North Western Provinces, and the Punjab.

ORDER.—Ordered, that a copy of the foregoing Resolution be sent to the Departments, Governments, and Officers, noted in the margin, for information and guidance, and for the issue of further necessary orders.

Ordered, also, that the Resolution be published in the *Government Gazette*, for general information.

By order of His Excellency the Governor General in Council.

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

ORDER THEREON, 10th June 1861, No. 290.

The foregoing Resolution will be communicated to the several Departments of the Secretariat for information and guidance. It will also be re-published in the Fort Saint George Gazette.

(True Extract.)

Chief Secretary.

To the Public Works Department.
" Revenue do.
" Military do.
" Judicial do.
" Public do.

Exd. F. Cartledge.

Rec^d 1867 Sept^r
Pro: of Govt & for Insp^r
No 1389

Bo: Rn. Enclosed
Financial Sept^r

Dated 10th June 1867
Rec^d 12th
No 290

From the A^g Acc^t Gen^l
N/f July 62 6 No 1934

From the A^g Director of Rev.
& Stamps & 6th July 1861 No 1869
to Bo:

Communicating Copy
of the Resolution of the
Gov^r of India relative to
the Applications submitted
to them for expenditure
in excess of the Budget
grants.

No 142 & 143.

No 1197
Recorded
Bo: Rn. Gen^l
13th June 1867