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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. 103 ~~Press~~

~~B.P. No.~~ Mis.

Dated 15.5.1874 ~~196~~ .

Not to be folded or roughly handled

No. 157. Read the following letter from T. J. C. PLOWDEN, Esq., Officiating Under Secretary to the Government of India, Home Department (Public), to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Fort William, 6th April 1874, No. 28—1044:—

As much delay and inconvenience have recently been entailed by the non-submission of the prescribed tabular statement with proposals for increase to existing establishments, I am desired by His Excellency the Governor-General in Council to circulate the orders bearing on the subject and to express the hope that they will be carefully observed in future.

Financial Resolution, No.	1778,	dated 8th December 1843, and enclosure.
Do.	,,	588, dated 26th April 1850, and enclosure.
Do.	,,	720, dated 29th May 1871.

EXTRACT from the Proceedings of the Honourable the President of the Council of India in Council in the Financial Department, under date the 8th December 1843, No. 1778.

Read the following Minute by the Right Honourable the Governor-General, dated the 8th ultimo, on the subject of the mode of bringing before the Government of India all fresh expenditure requiring its sanction proposed or incurred by the Governments of the subordinate Presidencies :—

MINUTE by the GOVERNOR-GENERAL, dated the 8th November 1843.

We are constantly in the habit of receiving applications from individual officers and Boards and Governments for augmentations of salaries and allowances for the increase of establishments for the creation of new offices to be held by Covenanted Servants and for many other new things, all represented as necessary or very expedient, and many of them perhaps being so, but all involving an increase of public charge.

In each particular case the charge may be small ; and, because it is so, it is frequently sanctioned, that new charge alone being at the time taken into view ; but together these many small charges form an aggregate charge of great extent, which continually increasing must very seriously affect the result of the financial administration. It is rare indeed that reductions of charge are proposed to us. When we direct a careful revision of establishment and of all charges with a view to reduction, the report is almost uniformly the same that no reduction, or a very insignificant reduction, can be safely effected.

Thus the diminution of charge, unless when directly made by ourselves, being very small, and the increase of charge continual, the ultimate result, were this course persisted in, must necessarily be very serious financial embarrassment, notwithstanding the present prosperity of the revenue.

The defect in the existing system is that these small new charges are brought before us one by one, and each being small in itself their aggregate amount is not adverted to. Again, they come before us frequently as charges already sanctioned subject to our confirmation, and there is always a disposition not to disturb that which is already done.

Further, we have not brought before us from time to time at one view the result of what we have been doing and of what others have been doing ; we see all bit by bit, and have no general knowledge.

In order to apply the necessary reform to this system, which is certainly in practice productive of much public injury, it seems expedient to place a restraint, first, upon those by whom new charges are now incurred, subject to our confirmation or sanction, and, secondly, upon ourselves. It seems desirable to prohibit the incurring of any new charge except in a case of emergency without our previous sanction ; and instead of having the new charges proposed brought before us

for decision every week to have every new charge, together with the grounds on which it may be proposed, submitted in the first instance to the Financial Secretary, who should at the end of every month, or of every two or three months, present a tabular statement of all the new charges proposed classed under the heads of the several departments and Governments with a column for the reasons supporting each proposition and another for remarks thereon by the Secretary. An abstract of the increase and diminution of charge in each of the preceding periods from the commencement of each year should be attached, and also a general abstract of such increase and diminution in the preceding year.

To these it would always be right to append the account of the two preceding years and the estimate of the current year of all receipts and charges.

Thus in deciding upon all propositions for adding to the public charge we should have before us the whole state of our finances, and see how far, that being considered, we were at liberty to make the proposed increase even where there might be some apparent benefit to be derived from the measure proposed.

RESOLUTION.—Fully concurring in the above views the President in Council resolves that measures be immediately taken for concentrating in the Financial Department, for periodical submission to the Council of India, the whole of the applications, from whatever Government or of whatever department, for increase or alteration of salaries or establishments or for fresh expenditure of every description requiring the sanction of the Government of India.

The Resolution of the Government of India, dated 12th January 1842, by which it was rendered incumbent on the local Governments to submit regularly for sanction or confirmation a monthly statement of proposed additions to establishments is hereby so far superseded that the Governments of Bengal, the North-Western Provinces, Madras, and Bombay will be instructed to refrain altogether from authorizing any fresh expenditure whatever having reference to salaries, gratuities, or allowance, in anticipation of the sanction of the Government of India, excepting only in cases of the utmost emergency, which are forthwith to be specially reported; and in order to secure uniformity of practice, and thereby to simplify detail which Government will be required to forward its application in every department to the Secretary to the Government of India of the department concerned monthly on the 1st of each month, drawn out in, or accompanied by, the same form (Form A hereunto annexed), it shall be incumbent on the Secretasy to the Government of India, on the receipt of these applications, to record on the form accompanying them any observations his experience may suggest, and, without placing them before the Council of India, to forward them forthwith, accompanied by such documents on record in his office as may serve to elucidate the questions they comprise, to the Financial Department, whence, when the applications from the whole of India shall be collected together, they shall be submitted in a condensed shape for the final orders of the Council of India.

These orders will be communicated immediately to the department concerned by the return to it of the forms in which they will be entered for retransmission to the Government whence the applications originated.

It will be the duty of the Secretary to the Government of India in the Financial Department, in placing the applications before the Council of India, to accompany any remarks he may desire to offer thereon with an abstract statement of the financial position of the department of the Government concerned for the previous three years, and a memorandum of the actual increase or decrease of charge sanctioned in the same department during the course of the current and the preceding year.

The course of proceeding prescribed in regard to application from the subordinate Governments is equally applicable to the several departments of the Government of India in cases of increase or alteration of charge occurring in respect to salaries or establishments under their immediate control; each department will be pleased to forward its proposition for increase,

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decrease, or alteration of charge in the same Form A to the Financial Department for submission to the Council of India.

The President in Council desires it to be understood that the system now laid down is to be observed in regard to all fresh expenditure or alteration of expenditure, whether permanent or temporary, having reference to salaries, gratuities, and allowances,—all expenditure, in short, of whatever Presidency or branch of the public service requiring the sanction of the Government of India.

Section 59, Act 3 and 4, William IV., Cap. 85.

ORDER.—Ordered that a copy of the Minute of the Governor-General and of this Resolution be transmitted to the several subordinate Governments and to the departments noted in the margin, with a view to its being carried into effect from the 1st proximo in respect to all expenditure requiring the sanction of the Government of India.

Foreign Department, Home Department, and Military Department.

(True Extract.)

(Signed) I. DORIN,
Secy. to the Govt. of India, Fin. Dept.

FORM A.—BENGAL.

POST OFFICE DEPARTMENT.

	Year.	Receipts.		Charges.		Total.		Net.		This space must be left blank being reserved for memorandum of the kind given in red ink and other memoranda, all of which will be entered in the Financial Office of the Government of India.
		Ordinary.	Extraordinary.	Ordinary.	Extraordinary.	Receipts.	Charges.	Surplus.	Deficit.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Actual as per receipts and disbursements...	1840-41...	5,68,315	10,162	5,00,973	420	5,78,477	5,01,393	77,084	...	
Actual as per receipts and disbursements...	1841-42...	6,17,385	13,076	5,51,548	2,110	6,30,461	5,53,658	76,803	....	
Actual Register ...	1842-43...	6,23,387	1,774	5,50,664	50	6,25,161	5,50,714	74,447	...	
Estimated as per sketch estimate	1843-44...	6,16,000	6,000	5,40,000	...	6,22,000	5,40,000	82,000	...	

Extract from Home Department of Government of India.		Office to which the Proposition refers.	Nature of Charges.	Proposition.				Casual or Extraordinary.	Grounds of Proposition.	Local Government's recommendation.	Orders of the Government of India.		
				Permanent.		Temporary.					Home Dept.	Finl. Dept.	
				Increase per month.	Decrease per month.	Increase per month.	Decrease per month.				Remarks.	Remarks.	Orders.
No.	Date.					Period.	Period.						
92	7th December.	Darjeeling.	Salary of office writer to be raised from Rupees 30 to 40 per mensem.	Rs. A. P. 10 0 0	Rs. A. P. ...	Rs. A. P. ...	Rs. A. P. ...	...	1. Great increase of business since the date of the writer's appointment on Rupees 30. 2. Increase of collections, viz.:— Rs. In 1840 ... 1,956 ,, 1841 ... 3,007 ,, 1842 ... 3,862 July to Oct. 1843 ... 3,489	Favourable.			

and so on, as the case may be.

REVENUE DEPARTMENT.

EXTRACT from the Proceedings of the Honourable the President of the Council of India in the Financial Department, under date Fort William, 26th April 1850, No.

Read—

AS PER PRESENT FORM.

Nature of Charge.	
	RS. A. P.

AS PER FORM PROPOSED.

Nature of Charge.			
Present Scale.		Proposed Scale.	
	RS. A. P.		RS. A. P.

A letter from the Secretary to t
ment of Bengal, No. 77, dated the 2
suggesting an alteration, as per ma
form of the statement prescribed by
lution of the Government of Indi
department, dated the 8th Decembe
as to contrast existing with propose
charge.

RESOLUTION.—The President in Council sees no objection to the alteration proposed, as it is calculated to secure the exhibition of fuller information relative to modification lishments submitted for sanction than is afforded by the existing form. He is accordin to sanction the adoption of the accompanying modified form of statement in lieu of that

ORDER.—Ordered that a copy of this Resolution, together with the revise
Foreign. Home. Military. forwarded to the departments not
margin, and a copy of the revised for
the Governments of Agra, Madras, an
for their information and guidance.

Ordered also that a copy of the revised form be sent to the Government of Bengal the letter from that Government.

(True Extract.)

(Signed) I. DOR
Secy. to the Govt. of India, F

Proceedings of the Madras Government, Financial Department,
20th April 1874.

FORM PROPOSED FOR ACCOUNTS AND ESTIMATES.

Year.	Revenues. Ordinary.	Revenues. Extraordinary.	Charges. Ordinary.	Charges. Extraordinary.	Nature of Charge. Present Scale.	Nature of Charge. Proposed Scale.	Permanent. Increase per month.	Permanent. Decrease per month.	Temporary. Period.	Temporary. Decrease per month.	Office to which the Proposition refers.	Extract from Home Department of Government of India. No.	Extract from Home Department of Government of India. Date.
	RS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.			

Total. Revenues.	Total. Charges.	Net. Surplus.	Net. Deficit.	Grounds of Proposition.	Local Government's recommendation.	Orders of the Government of India. Home Department. Remarks.	Orders of the Government of India. Financial Department. Remarks.	Orders.
RS.	RS.	RS.	RS.					

Proceedings of the Madras Government, Financial Department,
20th April 1874.

EXTRACT from the Proceedings of the Government of India in the Financial Department, under date Simla, 29th May 1871, No. 720.

Read again—

Financial Resolution of the 26th April 1850, in which a form of tabular statement was prescribed for exhibiting increases or decreases of charge on account of establishments under three heads, viz., "Permanent," "Temporary," and "Casual or Extraordinary."

RESOLUTION.—The Governor-General in Council is pleased to direct that in future the column "Casual or Extraordinary" be omitted in tabular statements accompanying applications for increases of establishments, &c.

ORDER.—Ordered that the foregoing Resolution be communicated to the several departments of the Government of India, to local Governments, and to officers under the control of the Financial Department.

(True Extract.)

(Signed) R. H. HOLLINGBERY,
Asst. Secy. to the Govt. of India, Finl Dept.

Nos. 2834-45.

Endorsed by the Home Department.

Copy forwarded to the Chief Commissioners of Oudh, Central Provinces, British Burmah, and Coorg; the Resident at Hyderabad; Surveyor-General; Superintendent, Great Trigonometrical Survey; Superintendent, Geological Survey; Superintendent of Port Blair; Director-General of Archæological Survey; Sanitary Commissioner with the Government of India; and the Venerable the Archdeacon of Calcutta, for information and guidance.

SIMLA,
10*th June* 1871.

No. 158. ORDER THEREON, 20th April 1874, No. 634.

Communicated to the departments of the Secretariat and to Heads of all departments.

(True Extract.)

for Acting Chief Secretary.

To all Heads of Offices.
this Revenue Department

Exd. A. S. Rodgers.

No 1520
Revenue 1874 Dept

Govt. of {1874} Madras.

FINANCIAL.

To

ALL HEADS OF OFFICES.

Dated April, 20th.

Recd. 1st May 1874 Encl.

G. O., 20th April 1874, No. 634.

APRIL.
Nos. 157-158.

Proposals for increase to existing establishments.—The injunctions of the Government of India that care be taken that the prescribed tabular statements in connexion with such proposals be always submitted, communicated to the departments of the Secretariat and to all Heads of departments.

No 103.
Commr. of the Board of Revenue Settlt. Survey & Forest Depts Govt. Lindsay
15 May 74.

V Cpy 4083/74

Board of Revenue &c 25 May 74
13 Dy. Cr Settlmt
13 Collectors &c Survey
3 Deputy Conts
1 Asst. Commr Coorg