M.R.O. 14—13,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 878-879. Press Mis.

292.293

Dated 7—6—1869.

Not to be folded or roughly handled

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Proceedings of the Madras Government, Revenue Department,
17th April 1867.

No. 292. Read the following Proceedings of the Board of Revenue, dated 5th April 1867, No. 2,155.

Read again the following papers :—

From the Collr. of Nellore, dated 21st April 1866, recorded in Board's Procs., dated 1st May 1866.
From the Depy. Acct. Genl., ,, 14th May ,, ,, ,, ,, 19th July ,,
From ,, ,, 24th July ,, ,, ,, ,, 17th Sept. ,,
From ,, ,, 18th Sept. ,, ,, ,, ,, 6th Oct. ,,
From ,, ,, 13th Oct. ,, ,, ,, ,, 18th Feb. 1867.
From ,, ,, 12th Feb. ,, ,, ,, ,, 18th ,, ,,

Read also the following Official Memorandum from the Acting Deputy Accountant General, to the Secretary to the Board of Revenue, dated Fort Saint George, 22nd February 1867, No. 5,767 :—

With reference to the Proceedings of the Board of Revenue, No. —, dated 18th instant, the undersigned has the honour to refer to the Annual Account of Revenues and Expenditure compared with the Estimates for 1865-66, forwarded to the Board on the 8th November 1866, which, it is presumed, affords the information promised in the last paragraph of this office letter, dated 13th October 1866, No. 3,420.

(Signed) W. J. RAYNOR,
Acting Deputy Accountant General.

1. The foregoing correspondence between the Accountant General and the Board will be submitted for the consideration and orders of Government, and sanction will be solicited for the charge of Rupees 562-7-11, being the acting allowances paid to Mr. Freer, who officiated for the late Salt Deputy Collector of Nellore, Narrainsawmy Moodelliar, while employed in the Board's Office.

2. It will be seen that the Deputy Accountant General has raised an objection to pass the charge without the sanction of the Supreme Government, on the plea that the Acting Deputy Collector in question was a supernumerary, though the Accountant General had replied to a reference of the Board's that the charge could be met from the provision in the Budget under 9 Salt.

3. The Board consider that an application on this subject to the Supreme Government is unnecessary, and that the discretionary power vested in the Local Government of apportioning the savings of the Budget provisions is a sufficient authority for the Local Government to pass the charge in question, as it can be met from savings from "Establishments," under Land Revenue, which amount to Rupees 2,847 during 1865-66.

4. The Board request the Government at the same time to pass an order to meet all future similar cases, as such cases will be of frequent occurrence under the Order of Government, dated 27th April 1865, No. 868.

No. 293. ORDER THEREON, 17th April 1867, No. 898.

Miscellaneous.

The Government authorize the Accountant General to pass the charge in question, and request him to take such steps as he may deem necessary to obtain the confirmation of the Supreme Government, to whom the

Proceedings of the Madras Government, Revenue Department,
17th April 1867.

Government will make a general application for authority to use savings in the Budget provision for the pay of Deputy Collectors, so as to meet the case of charges incurred on the occasions of Deputy Collectors being temporarily attached to the Revenue Board's Account Department.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.
„ the Accountant General.

Exd. T. O'Connor.

REVENUE DEPARTMENT.
FORT SAINT GEORGE,
17th April 1867.

No. 899.

No. 264.
To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

SIR,

Miscellaneous.

1. In 1865, this Government resolved that, as opportunity offered, one or more Deputy Collectors should be temporarily attached to the Account Department of the Revenue Board, in view to their making themselves more thoroughly and practically acquainted with the whole system of Revenue accounts, than they are likely to become by experience solely in District routine. The introduction of the Budget system, and the numerous and sweeping changes in the system of accounts which have taken place of late years, render some such plan, in the opinion of Government, absolutely necessary, if the District Account Departments are to be made efficient.

2. No provision was made to meet the extra expenses entailed on such Deputy Collectors by their residence at the Presidency; but it was decided that they should draw full pay while employed in the Board's Office, and it was calculated that no expense beyond the Budget provision for the pay of Deputy Collectors would be entailed by the arrangement.

3. In pursuance of this resolution, several Deputy Collectors have, from time to time, been so attached to the Board's Office for periods varying from one to three months, and there can be no doubt that the effect has been beneficial on the District Account Departments; but difficulty is raised by the Accountant General's Department to passing the deputation allowance which is necessarily made to the temporary incumbents of the substantive posts in the districts from which the Deputy Collectors are called down to the Presidency, and I am, therefore, directed to request that the Government of India will once for all sanction the employment, by this Government, of the provision made in the Budget for the pay of Deputy Collectors in such manner as this Government may deem most conducive to the efficiency of the class.

4. It appears to this Government that the spirit of the rules, empowering Local Governments to employ savings in Budget provisions under general heads for purposes appertaining to those heads, already vests them with the desired authority; but to preclude controversy, they desire to receive distinct sanction.

I have the honour to be,
Sir,
Your most obedient servant,

(Signed) W. HUDLESTON,
Secretary to Government.

Exd. T. O'Connor.

No. 3,061.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 1st May 1866.

Read the following letter from J. W. B. DYKES, Esq., Collector of Nellore, to the Secretary to the Board of Revenue, dated Krishnapatnam, Gudur Taluk, 21st April 1866, No. 108:—

1. In their Proceedings, No. 38, dated 4th January 1866, the Board of Revenue directed that Mr. Freer should retain salt charge in this District from the 31st December 1865, notwithstanding that Cumili Narayanaswami Mudali's leave expired on that date; and in a subsequent order, marginally noted, the Board communicated to me a letter from the Accountant General stating that Mr. Freer's acting allowances can be met from savings under grant 9, Salt.

No. 289, dated 13th January 1866.

2. Accordingly, Mr. Freer continued to draw his allowances as Acting Deputy Collector, viz., Rupees 125 a month; but the Acting Deputy Accountant General has now taken objection to the allowances drawn by Mr. Freer from the 30th December 1865 up to the end of February 1866, on the ground that there is nothing available for the acting incumbent; and I, therefore, beg that sanction may be obtained for passing Mr. Freer's allowances for the period he acts as Deputy Collector.

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1. The Accountant General will be requested to pass Mr. Freer's pay as Acting Deputy Collector until he is relieved.

2. The amount can doubtless be provided from savings.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To the Accountant General.

Copy to the Collector of Nellore.

Exd. J. Wright.

Requesting Accountant General to pass Mr Freer's pay as Acting Deputy Collector in charge of Salt in Nellore until relieved.

No. 3061.

Dated 1st *May* 1866.

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

1866. Department.

No. 4,956.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 19th July 1866.

Read the following letter from R. TAYLOR, Esq., Acting Deputy Accountant General, to the Secretary to the Board of Revenue, dated 14th May 1866, No. 238 :—

1. *Vide* your Proceedings, No. 3,061, dated 1st instant.

2. I have the honor to point out that though there be no obstacle, on account of Budget provision, to Mr. Freer's drawing pay, yet existing rules do not seem to allow it, since such special deputation as employment in the Board's Office is only allowed where no extra charge is thereby caused. From the expiry of Cunili Narainswamy Mudali's leave, the post in which Mr. Freer had been acting was filled up, he became a supernumerary, and no money was available from the post to pay him.

The Deputy Accountant General will be requested to state to what rule he refers. The Board are not aware of any such rule. They further observe that in his letter, dated 10th January 1866, the Accountant General has himself virtually consented to pass Mr. Freer's salary.

(A true Copy and Extract.)

(Signed) R. A. DALYELL,
Acting Secretary.

To the Acting Deputy Accountant General.

Exd. J. Wright.

No. 6,652.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 17th September 1866.

Read the following letter from R. TAYLOR, Esq., Acting Deputy Accountant General, to the Secretary to the Board of Revenue, dated Madras, 24th July 1866, No. 1,707:—

1. The undersigned has the honor to say that the rule to which he refers, is the well known one which does not allow a local Government to create a new appointment without sanction of the Supreme Government: an increase of Ministerial establishment even has to be reported, not to say the creation of a new gazetted appointment. Each local Government is, of course, at liberty to mass all its staff as to it may seem good; and therefore no objection can be taken to the employment of the Deputy Collectors in the Board's office, provided no extra charge is thereby caused.

2. The former letter of the Accountant General of course referred only to the fact of there being savings in a Budget Grant; it was such a report as might any time be demanded, and had no reference whatever to the admissibility of the charge. The bare question of the Board was answered. In short the question referred only to Budget provision, and the answer was bounded in the same way; neither had the least reference to the rules of audit.

(Signed) R. TAYLOR,
Acting Deputy Accountant General.

1. The Board do not understand what it is that Mr. Taylor wishes them to do in this matter, or what it is that he considers necessary.

2. They request him to explain his meaning or intention more plainly.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary,

To the Acting Deputy Accountant General.

Exd. J. Wright.

Examined & Compared by me
Assistant & Asst. Sec. to B. of Rev.
Chintadripet the 21st Sept. 1866.

No.

1866. Department.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 19th July 1866.

Received

No. 4,956.

Requesting Deputy Accountant General to state what rule prevents Mr. Freer from drawing pay as Acting Deputy Collector in charge of Salt in Nellore District.

Enclosure to Mr. Taylor's Letter to the Board of Revenue, dated 18th September 1866, No. 2,890.

PROCEEDINGS OF THE BOARD OF REVENUE,

1866. Department;

No.

Dated 17th September 1866.

Received

No. 6,652.

Observing that Board do not understand what Acting Deputy Accountant General wishes Board to do in regard to employment of Deputy Collectors at their office, or what he considers necessary, and requesting him to explain his meaning more plainly.

No. 7,140.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 5th October 1866.

Read the following letter from R. TAYLOR, Esq., Acting Deputy Accountant General, to the Secretary to the Board of Revenue, dated Madras, 18th September 1866, No. 2,890 :—

1. *Vide* Board's Proceedings, without number, dated 17th instant.

2. I have the honor to point out that as yet no authority has been received which will justify me in admitting Mr. Freer's acting allowances as a charge against Government. This I have endeavoured to explain in my former letter. If the Board wish that the substitutes of men learning the account system in its office draw the usual acting allowances, it should move Government to ask the Supreme Government to permit this; and in expectation of such action, I have left Mr. Freer's allowances to stand unrecovered. If the Board have no such wish, and decline such action, orders for retrenchment will at once issue; but Mr. Freer might have cause for complaint.

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1. The Board request to be informed of the amount for which special sanction is deemed necessary by reason of an officer in the Police Department (Mr. Freer) having been retained in charge of the Nellore Salt Department, while the late Deputy Collector Narrainsawmi Mudali was doing duty in the Account Department of the Board's office.

2. They also wish to know what saving was effected of the Budget provision for Revenue establishments in the last official year.

3. The Board observe that the difficulty now raised by Mr. Taylor was in no way suggested by the Accountant General in his reply to the Board's Proceedings, dated 4th January 1866, No. 38, and they doubt whether the rules for the discretionary employment by Government of the Budget provision render necessary any such application to the Supreme Government in this case, as Mr. Taylor insists on.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To the Accountant General.

Exd. J. Wright.

No. 1,000.

Proceedings of the Board of Revenue, dated 18th February 1867.

Read the following letters:—

From R. TAYLOR, Esq., Acting Deputy Accountant General, to the Secretary to the Board of Revenue, dated Fort Saint George, 13th October 1866, No. 3,420.

Proceedings of Board, No. 7,140, dated 5th instant.

1. In reply to paragraph 1 of the above Proceedings, I have the honour to inform you, that Mr. Freer drew Rupees 125 per mensem as Acting Deputy Collector, from 31st December 1865 to 21st April 1866, and Streebauliah, acting in consequence of Mr. Bates's employment in the Board's office, drew Rupees 175 per mensem from 1st to 17th March. The sum for which sanction is required, therefore, is Rupees 466-8-6+95-15-5, Rupees 562-7-11.

2. It is evident from the Board's paragraph 2, that it considers savings of establishment available to meet the charges of a gazetted appointment; and (from its paragraph 3) that it does not think a temporary increase among gazetted appointments requires the sanction of the Supreme Government.

3. On the first point it is only necessary to draw attention to Government of India, Financial Department, No. 519 A, dated 30th September 1862, which most laboriously (paragraphs 1, 3, 4) separates the provision for gazetted officers from that for establishments. It further as carefully forbids any change affecting the salary of a gazetted appointment.

4. On the second point, I may draw attention to Government of India, Financial Department, No. 1,739, dated 12th August 1864, which requires previous sanction to creation of a gazetted appointment, while allowing subsequent report of changes of establishment. This order is of course but the corollary of the Secretary of State's* limitation of the Supreme Government's powers in the matter of creating gazetted appointments, to which the attention of this Government has lately been called.

* 2nd Supplement to Gazette of India, dated 14th May 1864.

5. It may of course be urged that the gazetted appointment in such a case is only temporary, but no distinction is made by the Supreme Government, or the Secretary of State, nor can any such distinction be possible. For if a temporary appointment may be created, how long may it last? The Board proposes to have Deputy Collectors down to learn account duties, each is kept two or perhaps three months (as Mr. Hewetson was); these trained officers are not necessarily in treasury charge (as Mr. Hewetson is not); all may in turn be called down, and the new ones as they are appointed; so that there may always be one Deputy Collector employed in the Board's office, (of course for his own training, and not to strengthen that establishment,) and one person drawing deputation allowance as acting for him.

6. Or it may be argued that a man appointed to act is not employed at all. When the number of Deputy Collectors and Acting Deputy Collectors *actually on duty* is in excess of the sanctioned number, I cannot but submit that the establishment is in excess of sanction.

7. I have fully admitted that the Accountant General's reply to the Board's No. 38, dated 4th January, said nothing of this objection; but I certainly cannot see why it should; the Board's prudent foresight in asking whether monies could be found without exceeding the gross Budget provision, did not suggest that other rules, as important, had been overlooked.

8. The Statement of savings from last year's Revenue Budget shall be sent separately.

From W. J. RAYNOR, Esq., Acting Deputy Accountant General, to the Secretary to the Board of Revenue, dated Fort Saint George, 12th February 1867, No. 5,563.

I have the honour to request that you will be so good as to inform me whether any and what action has been taken by the Board, with reference to letter from this office, No. 3,420, dated 13th October 1866, to enable me to remove the retrenchments† still standing upon the books of this Department.

† Moiety of pay of Mr. W. Freer, while acting as Deputy Collector of Nellore, from 30th December 1865 to 21st April 1866, at Rupees 125 per month, Rupees 470-9-0.

The Board await the receipt of the Statement referred to in the last paragraph of the Deputy Accountant General's first letter, before taking action upon it.

(True Copies and Extract.)

(Signed) R. A. DALYELL,
Secretary.

To the Accountant General.

Exd. T. Cartledge.

Ex in the Proceedings of the Board of Revenue, dated 9th April 1867 No. 1000

1866. Department.

No.

Proceedings of the Board of Revenue,

Dated 5th October 1866.

No. 7,140.

Requesting Accountant General to state amount for which special sanction is necessary by reason of Mr Freer having been retained in charge of Nellore Salt Department, while Deputy Collector Narrainswami Mudali was doing duty in Board's Account Department, and to report what saving was effected out of Budget provision for Revenue establishment in 1865-66.

Encl in the Pro of letter R of date to the Secy to Govt & Sold Sd 24 April 67 No 2155.

1867. Department.

Rev-964/67

No.

Pros 17th April 67 Ld 292

CORRESPONDENCE OF THE BOARD OF REVENUE.

Ore. Final Sept 7/18-10-67

Dated 18th February 1867.

Received

No. 1,000.

Awaiting receipt from Acting Deputy Accountant General, of Statement showing savings from last year's Revenue Budget, referred to in his letter, No. 3,420, of 13th October 1866, regarding deputation allowance of officers acting for Deputy Collectors on duty in Board's office.

Rev. Depo

No 899 17th April 67.

To

The Secretary to the
Govt of India
Fin. Dept.

Sir,

In 1865 this Government resolved that as opportunity offered one or more Deputy Collectors should be temporarily attached to the account Dept. of the Rev. Board in order to their making themselves more thoroughly and practically acquainted with the whole system of Revenue Accounts than they are likely to become by experience in a district routine.

The

The introduction of the Budget system - and the numerous and sweeping changes in the system of accounts which have taken place of late years render some such plan in the opinion of Government absolutely necessary - of the District Account departments are to be made efficient.

No provision was made to meet the extra expenses entailed on such Deputy Collectors by their residence at the Presidency - but it was decided that they should draw full pay while employed in their Boards' Office - and it was calculated that no expense beyond the Budget provision for the pay of Deputy Collectors would

would be entailed by the arrangement.

In pursuance of this resolution several Deputy Collectors have from time to time been attached to the Boards' Office for periods varying from one to three months and there can be no doubt that the effect has been beneficial on the District Account departments - but difficulty is raised by the Accountant Generals department to passing the deputation allowance which is necessarily made to the temporary incumbents of the substantive posts in the Districts from which the Dy. Collectors are called down to the Presidency - and I am therefore directed to request that the Government of India

India will once for all sanction the employment by this Government of the provision made in the Budget for the pay of Dy Collectors in such manner as this Govt may deem most conducive to the efficiency of the class.

It appears to this Govt that the spirit of the rules empowering Local Govts to employ savings in Budget provisions under general heads for purposes appertaining to those heads already vests them with the desired authority but to preclude controversy they desire to receive distinct sanction.

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