

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. <i>614</i>	Press ~~Mis.~~
Dated <i>7. 11.</i>	18 <i>59</i>

B. No. 19-21

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Not to be folded or roughly handled

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1.

*Proceedings of the Madras Government, Financial Department,
for the month of November 1859.*

No. 19. Read the following letter from J. R. KINDERSLEY, Esq., Subordinate Judge of Bellary; to T. PYCROFT Esq., Chief Secretary to Government, Revenue and Judicial Departments, Fort Saint George, dated Bellary, 14th October 1859, No. 332.

I have the honor respectfully to solicit the attention of Government to a rule of the Department of accounts, which prevents a Collector from cashing an audited Bill for the substantive salary of an Officer on deputation until the receipt of a Bill of Exchange from the District to which he is nominally attached.

2. Having been attached to the District of Ganjam, I was unable to get my salary for the month of August, until the 7th October, owing to the non-receipt of the usual Bill of Exchange from Ganjam.

3. The points to which I would beg to draw attention are: 1st. That the salary Bill, having been passed by the Civil Auditor, was virtually an accepted Bill, in the payment of which there could be no risk. 2nd. That I had fulfilled every condition required of me; and that payment of my admitted claim was withheld owing to the oversight of a third party (the Collector of Ganjam) over whose conduct I had no control. 3rd. That to Officers who are precluded from borrowing money from persons within their jurisdiction, the value of a salary is much enhanced at no extra expense to the state by regularity of payment.

4. Having now a confirmed appointment, I may never again suffer under this practice, but I am assured that my case is not a rare one, and therefore I would respectfully beg the Government to consider whether an undisputed claim on an audited Bill might not in such cases be paid at once, without waiting for a third party, who has no interest in the matter, and without any risk to Government at all proportionate to the disappointment and annoyance now suffered by the individual whose pay is unexpectedly withheld. It seems to me that the Collector could as easily procure the Bill of Exchange after paying the demand as before.

Referred for the report of the Accountant General.

(Signed) T. PYCROFT,
Chief Secretary.

FORT SAINT GEORGE, }
22nd October 1859. }

No. 20. From R. P. HARRISON, Esq., Accountant General; to the Chief Secretary to Government, Fort Saint George, dated 31st October 1859, No. 283.

I have the honor to acknowledge the receipt of your endorsement, dated the 24th instant, referring to me for report a letter to your address under date the 14th idem from the Sub-Judge of Bellary, in which that Officer solicits the attention of Government to a rule of this Department which prevents a Collector from cashing an audited Bill for the substantive salary of an Officer on deputation, until the receipt of a Bill of Exchange from the District to which he is nominally attached, and states that he was unable to get his salary for the month of August last, until the 7th of October, owing to the non-receipt of a Bill of Exchange from Ganjam.

The rule to which Mr. Kindersley refers, was introduced in April 1856, with the view "to insure* the exhibition, in the year's accounts of Collectors and others, of all charges appertaining to that year, actually disbursed within it," and to avoid† unnecessary entries of debits and credits under the head of "Remittances of the Revenue Department," as it was found that under the system previously in force of cashing salary abstracts at the Treasury most convenient to the drawer, the adjustment of such salaries was seldom effected until two or three months and, occasionally, until six months after payment.

* Vide Circular, dated 22nd April 1856, No. 1275, Financial Department.

† Vide do. dated 30th do. No. 1405, Financial Department.

3. The rule, however, though insuing earlier adjustment in the Collector's account, is, in my opinion, a very objectionable one, and calculated to cause unnecessary annoyance and inconvenience to Officers employed on deputation, such as Mr. Kindersley complains of. I would

Proceedings of the Madras Government, Financial Department,
for the month of November 1859.

therefore with the sanction of Government propose to cancel it, and to authorise the payment of the substantive salaries of all Officers on deputation, at the Treasuries of the Districts to which they are at the time attached.

4. Officers absent on sick leave might also be allowed to draw their Absentee Allowance on audited Bills at the Treasury of the District in which they may be residing.

No. 21.

ORDER THEREON, 7th November 1859, No. 614.

Under the opinion expressed in paragraph 3 of the Accountant General's letter, the Government approve of the rule referred to being cancelled, and authorise instructions being issued to the effect proposed in that and the following paragraph.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. W. J. Boyton.

N^o 332.

Subordinate Court, 2.
Bellary 14th October 1859.

24/10/59

From, L. E. Hindersley Esquire,
Subordinate Judge of,
Bellary.

To, T. Pycroft Esquire,

Secretary to Government Revenue & Judicial Department,
Fort St. George.

Sir, I have the honor respectfully to direct the attention of Government to a rule of the Department of accounts, which prevents a Collector from cashing an audited Bill for the substantive salary of an Officer on Deputation until the receipt of a Bill of Exchange from the District to which he is nominally attached.

2. Having been attached to the District of Ganjam, I was unable to get my salary for the month of August until the 7th October, owing to the non receipt of the usual Bill of Exchange from Ganjam.

3. The points to which I would beg to draw attention are 1st That the salary Bill, having been passed by the Civil Sanction, was virtually an accepted Bill, in the payment of which there could be no risk. 2nd That I had fulfilled every condition required of me; and that payment of my admitted claim was withheld owing to the oversight of a third party (the Collector of Ganjam) over whose conduct I had no control. 3rd That to officers who are precluded from borrowing money from persons within their Jurisdiction, the value of a salary is much enhanced at extra expense to the state by regularity of payment.

4. Having now a confirmed appointment I may never again suffer under this practice, but I am assured that my case is not a rare one, and therefore I would respectfully beg the Government to consider whether an undisputed claim on an audited Bill might not in such cases be paid at once, without waiting for a third party who has no interest in the matter; and without any risk to Government at all proportionate to the disappointment and annoyance now suffered by the individual whose pay is unexpectedly withheld. It seems to me that the collector could as easily procure the Bill of Exchange after paying the demand as before.

I, T. Pycroft Esquire,
Secretary to Government Revenue &
Judicial Department.

Camp. Bellary 14th Oct. 1859.

Yr

Fort St. George

I have the honor to be,

Sir,
Your most obedient servant,

L. E. Hindersley
Subordinate Judge

Fort St. George,
Accountant General's Office,
30th April 1856.

CIRCULAR.

Financial Department.

No. 1405 to 1428

From

G. L. PRENDERGAST, Esq.

Acting Accountant General.

To

All Collectors and Commissioners of Lunsol
and Mysore & Resident at Travancore.

Sir,

I have the honor to request that you will have the goodness to consider the instructions, contained in the 1st 2d and 3rd paras of my letter dated the 22d Instant,

* Such as Salaries of Ta-
look Moonsiffs Acting as
Sudr Ameen, or Principal
Sudr Ameen, or any other
Officer on the Native
Establishments—Pensions,
Compensation—or any other
allowance, or payment.

applicable to all payments* which may be made by one
Collector on account of another, and not merely to
Salaries, &c. of Officers of the Covenanted Service. The
main object of introducing the system of granting Bills
for payment of the above description is, as stated in the

above Circular, the early and immediate adjustment, in the accounts of the proper
Officer in charge of a Treasury and to the appropriate heads of charge, of all payments
made to parties absent from their districts. Unnecessary entries of debits and credits
under the head of "Remittances of the Revenue Department" will likewise be thus
avoided.

This mode will also, with propriety, fix the responsibility upon the Collector
who has to disburse the charges, of entering them in his own accounts. It will relieve
him, as well as the other Collector, or other Officer, in whose district the absentee may
happen to be doing duty, officiating, or residing on leave, from the correspondence which
was necessary to ensure corresponding credits, under the system hitherto in use.

I have the honor to be,

Sir,

Your most obedient servant,

G. L. Prendergast

Acting Accountant General.

True Copy/
Chambers
At 1/11/56

Letter of 10 Nov 55

Impressos

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4.
Fort St. George,
Accountant General's Office,
22nd April 1856.

CIRCULAR.

Financial Department.

No. 12756/1296

From

G. L. PRENDERGAST, Esq.

Acting Accountant General.

To

*All Collectors except the Collectors of Madras
& Sea Customs, & the Commr of Munnool &
Mysore & the Resident in Travancore.*

Sir,

1 In consequence of new Forms of General Financial Returns being required by the Government of India to be furnished to them Annually, it becomes absolutely necessary to ensure the exhibition, in the year's Accounts, of the Collectors and others, of all charges appertaining to that year, and which may be actually disbursed within it.

2 This object is frustrated by the mode now observed in discharging the Salary and other Allowances of a Covenanted Officer permanently appointed or attached to one District, but who may be officiating, or doing duty, or who may be absent on leave, in another District or at the Presidency. The present practice is as follows—The Collector, or the Sub Treasurer, who discharges the net amount due to such officiating or absent Officer upon his Abstract, debits the amount to the Collector to whose District such Officer stands permanently appointed; and the

* Collectors send direct. The Sub Treasurer sends through this Office. Vouchers are forwarded,* to that Collector, after payment, for adjustment in his accounts. This adjustment is effected by

crediting the heads of Civil Fund with Subscriptions, the head of Refunds with stoppages, if any, and the Collector, or the Sub Treasurer, with the net amount actually disbursed to the Officer, and debiting the proper head of charge with the full amount of the Abstract. But this adjustment does not, now, take place until 2 or 3 Months after payment generally, and sometimes 6 months.

3 To obviate this inconvenience and ensure the punctual exhibition of the Charges in the Public Accounts, under the proper heads, in the same year in which they may have been disbursed, I have the honor to request you will have the goodness, in future, to grant Bills to the Officers permanently attached to your District (whose Salaries and allowances are to be entered as a charge in your accounts) but temporarily employed, or absent on leave, in any other District, or at the

* No delay should be allowed in sending the Bill, as delay must put the Officer to inconvenience; and if the Collector be absent from the Huzoor Station he should cause the Bill to be sent to him for signature in time to admit of its dispatch on the 1st of the month.

† In which the Bill may be drawn.

Presidency, on the Collector of such District, or on the Treasurer, as the case may be, for the net amount due immediately on the expiration of each month, and do the same to the Officer on the first day* of the Month showing that for which such Salary, &c. may be due, with a random shewing the amount of the Salary and deducting the net amount remitted by Bill. The transaction should be entered in your Journal of the Month† agreeably to the herewith forwarded.

4 I take this opportunity to request that you will discontinue the practice of debiting 2-3rds of the Head Assistant Collector's Salary to the Revenue† Department and 1-3rd to the Judicial Department—You will be so good as to debit the whole of such Salary &c. to the Revenue Department. If any amendment is to be made, by debiting to "Magisterial Charges" a portion of the Salaries and Allowances of Collectors their Assistants and others who are actually doing the duties of Magistrates, a further communication will be addressed to you hereafter for entering a fair proportion to the above head at the close of the year. This adjustment at the close of the year is the course which will be pursued in the Salaries of the Engineers, &c. in the Department of Public Works.

5 It is very desirable that the instructions herein contained should take effect from the 1st of May next, being the commencement of the official year 1856. Notification will be published in the Fort Saint George Gazette for the information of Officers whose salaries, &c. commencing from the present month payable in May, will have to be remitted to them by means of "Bills"; and who will have to send you their abstracts for the purpose.

I have the honor to be,
Sir,

Your most obedient servant,

Sy J. L. Pundarik
Acting Accountant General

1 True Copy
S. L. Pundarik
Acting Accountant General

COLLECTORATE MAY 1856

COLLECTORS SALARIES *Dr. to Sundry Accounts*

Company's Rupees.... 2,333 5 4

For the following adjustment

BILLS PAYABLE REVENUE

Collector of

For amount included in a Bill for Rupees 2,327 8 0, drawn on the Collector of _____, in favor of A. B. Esqre., Collector of this District, absent on leave, on account of his Salary for the month of April 1856, as per Account Particular No. 4 sent to the Accountant General, and Voucher No. _____ sent to the Civil Auditor.....

2,240 0 0

CIVIL SERVICE ANNUITY FUND from 1st MAY 1825.

Amount of subscription at 4 per Cent on the above Salary, as per Account Particular No. 3 sent to the Accountant General.....

93 5 4

2,333 5 4

TENT ALLOWANCE *Dr. to BILLS PAYABLE REVENUE.*

Company's Rupees.... 87 8 0

Collector of

For amount included in a Bill for Rs 2,327 8 0 drawn on the Collector of _____ in favor of A. B. Esqre. Collector of this District, absent on leave, on account of his Fixed Tent allowance for the month of April 1856, as per Account Particular No. 4 sent to the Accountant General, and Voucher No. _____ sent to the Civil Auditor.....

87 8 0

JUDGES SALARIES *Dr. to Sundry Accounts*

Company's Rupees.... 2,333 5 4

For the following adjustment

BILLS PAYABLE REVENUE

General Treasury at Fort Saint George

For amount of a Bill drawn on the Sub Treasurer, in favor of C. D. Esqre., Civil and Session Judge of this District, Actg. Judge of the Sudr Court, on account of his Salary for the month of April 1856 as per Account Particular No. 4 sent to the Accountant General and Voucher No. _____ sent to the Civil Auditor.....

2,240 0 0

CIVIL SERVICE ANNUITY FUND from 1st MAY 1825.

Amount of Subscription at 4 per Cent on the above Salary, as per Account Particular No. 3 sent to the Accountant General..

93 5 4

2,333 5 4

Financial Dept 8

Proceedings of the Board of Genl

Read the following letters:

From J. P. Henderson Esq
Sub. Judge, Bellary. (Dated 14 Oct. 1859. No 332)

From the Asst. General (Dated 31st do. No 283)

Order thereon. 7 November 1859. No 614.

Under the opinion expressed in para 13 of the Accountant General's letter, the Board, ^{in approbation of} ~~thereafter~~ the Rule referred to being cancelled, & authoritative instructions being issued to the effect proposed in that and the following para.

JP

To the Asst. General.
J. P. Henderson Esq { Dispt 9.
Sub. Judge. Bellary. }

list of 10th 27.

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Financial 1859 Depts

No 614

Proceedings of 1859-2

1859-60 November 1859-

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General
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