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MADRAS RECORD OFFICE.

Government of Madras.

Proceedings DEPARTMENT.

G.O. No. 256 Press Mis.

Dated 1-5- 1864

20-22 11/11

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
11th May 1864.

Read the following papers :—

No. 20. From the Reverend J. HIGGINS, Missionary Society for the Propagation of the Gospel in Foreign Parts ; to the Honorable A. J. ARBUTHNOT, Chief Secretary to Government, Fort Saint George, dated Cuddapah, 10th April 1864.

I have the honor to bring to your notice a decision of the Acting Collector of Cuddapah, in a dispute between his Deputy Collector in charge of the Treasury and myself ; and beg that the whole case may be brought before Government for final arbitration.

2. I have been in the habit, for some time past, of depositing small sums of money in the Government Savings' Bank at Cuddapah ; and the matter now at issue has reference to the mode of withdrawing a portion of those deposits.

3. I must at the outset explain that each depositor is furnished by Government with a deposit book. When he wishes to withdraw any sum he is expected to present this book, with the amount specified on one of the pages and his signature attached. Hitherto this is all that has been considered necessary and nothing more has been demanded.

I must also explain, that the presence of the depositor at the office or bank is not absolutely necessary. Rule XVI of the Government Savings' Bank rules provides that "in cases of individuals unable to attend in person, the Secretary will exercise his discretion in regard to repayment of deposits to responsible persons duly authorized by such absentees to receive the same."

4. As I live about 60 miles away from Cuddapah, I have been in the habit of making use of the services of a friend in that town for paying or withdrawing deposits ; and, from October 1858 to January 1864, no objection was ever made to this arrangement. The present Deputy Collector by receiving sums from my friend, and paying them to him, on my behalf, on several occasions, thus recognized him as "a responsible person duly authorized."

5. I beg, however, that it may be remembered that my friend had not the power to withdraw any sum he pleased, or to sign my name in the Bank book, this was done by myself ; and all that he did was to send the book to the Treasury, and receive the sum to be forwarded to myself.

5. On the 4th of January 1864, I wished to withdraw 50 Rupees. I specified that amount in the book, appended my signature to it, and asked my friend to present it and receive the money. But the Deputy Collector on this occasion refused to pay, returned me the book, and explained that a Power of Attorney on stamp paper, value eight Annas, must first be produced before the amount could be paid.

6. On my writing to the Acting Collector of the District on the subject, the Deputy Collector furnished the following explanation, a copy of which was forwarded to me :—"The Accountant General in sending forms of Registers to be kept for re-payments, has a column headed 'Signature of the payée acknowledging re-payment ;' no re-payment can therefore be made, unless the payée is present to sign the Register, or appoint an Attorney to sign for him. Mr. Higgins cannot expect that I should continue an objectionable practice because I had not noticed it on former occasions."

Letter to Acting Collector, No. 33, dated 22nd January 1864.

7. It will be seen from this that a *second* signature is demanded as essentially necessary, and that I or my Attorney must be *present* to sign this *Register* : and yet the Rules of the Savings' Bank make no mention whatever of such Register, and for *five* years it was deemed of so little importance as not to be "noticed." The possibility of obtaining my signature by sending me the form to be filled up through the post is not considered.

8. The Acting Collector of the District thought this explanation quite satisfactory, and I was therefore obliged to appeal to the Secretary of the Government Savings' Bank.

9. In answer to my application the Secretary writes : "I do not consider it necessary for you to grant a Power of Attorney to an agent to enable you to make withdrawals from the Government Savings' Bank, such not being the practice of this Institution. Your Bank book should be forwarded, duly receipted by you, with a letter to the party whom you may authorize to receive money on your behalf, and the Deputy Collector may, if he choose, make your agent also give a re-

No. 954, dated 15th February 1864.

ceipt in the book, his name appearing in the extract of withdrawals as received for you. The practice of this office is also to keep a *rough book* in which persons receiving money have to sign their names. This is in addition to the receipt given in the Bank book, and serves as a proof, in case of need, of the re-payment. Your agent would, of course, have no objection to sign any such book if required by the Deputy Collector: and with all these checks, I cannot see what possible objection that officer can have to let you make withdrawals in the manner you have hitherto done."

10. I beg here to draw attention to the fact that all which the Secretary deems essential for the withdrawal of sums is the presentation of the Bank book duly receipted; as to Register to which the Deputy Collector attaches such importance, it is according to the Secretary's explanation nothing more than a *rough book*, or a copy of the entries in the Bank book.

11. A copy of this letter was forwarded to the Deputy Collector, and I wrote again to Mr. Smith strongly protesting against the delay to which I was being subject, and urging on the same grounds as the Secretary a re-consideration of the matter, as the demand for an Attorney could not possibly be complied with and was contrary to all precedent.

12. In answer to this Mr. Smith replied that he still thought his Deputy Collector quite right, and in support of this opinion he furnished me with extracts of certain paragraphs of the Stamp Act No. X, 1862, which will be found copied out at the end of this letter. They do not seem to me, however, to concern the matter in any way, unless the very subject in dispute is taken for granted. The paragraphs serve to show that certain deeds and instruments require certain stamps, this no one attempts to deny; but the question at issue is: Are any of those deeds or instruments necessary for withdrawing money from the Government Savings' Bank?

No. 145, dated 1st March 1864.

13. I am sorry to say that the Deputy Collector still persists in refusing payment, and is upheld in this resolution by the Acting Collector, notwithstanding that the Secretary has again written* to him, pointing out the course he should pursue and concluding as follows:—

"When parties living probably within a mile or two of this office are not required to attend personally to receive or withdraw money, it certainly seems fair to allow similar privileges to Mofussil depositors living at much greater distances."

*No. 996, dated 24th February 1864.

14. Having ascertained from the Secretary of the Government Savings' Bank that, beyond pointing out the course to be pursued by the Deputy Collector, he could do nothing further in the matter as the Treasury officers were not under the control of his Department; and having been assured at the same time that a letter addressed to the Chief Secretary to Government would settle the question, I beg most respectfully to lay the matter before you, trusting at the same time that, as this is the only occasion on which I have been obliged to address the chief officers of Government, excuse may be made for all short-comings that I may unwittingly have been guilty of.

ACT No. X of 1862.

SCHEDULE A.

Containing a specification of the Deeds, Instruments and Writings which require to be stamped under this Act, and of the proper Stamps for such Deeds, Instruments and Writings.

* * * * *

	Proper Stamps.
43. Letter or Power of Attorney not being of the kind provided for in Schedule B...	4 Rupees
If the letter or Power of Attorney be for the performance of one act only and the value of the property to be dealt with be expressed in the letter or power and do not exceed 500 Rupees	1 „
8. Mooktarnamah, Wakalutnamah and power filed or presented for the conduct of any case in any Court of Justice or before any Revenue authority.	
When presented to any Court, Civil or Criminal other than the Sudder Court, or to any Collector or other Revenue officer...	8 Annas

(True Extract.)

(Signed) H. G. SMITH,
Acting Collector.

Referred to the Deputy Auditor and Accountant General for his opinion.

FORT SAINT GEORGE,
27th April 1864.

(Signed) A. J. ARBUTHNOT,
Chief Secretary.

No. 21. From J. L. LUSHINGTON, Esq., Acting Accountant General; to the Chief Secretary to Government, Fort Saint George, dated 30th April 1864, No. 471.

Book Department.

With reference to the endorsement on the letter of the Reverend J. Higgins, herewith returned, the Acting Accountant General has the honor to state that the Deputy Collector of Cuddapah has acted in very strict conformity to the rules of the Savings' Bank.

2. Such great strictness, however, does not appear to have been necessary, and there would have been no risk in acting upon the 2nd Clause of the 16th Rule, as the depositor Mr. Higgins, and his agent are both apparently well known to the authorities in the District. The practice of the Savings' Bank at the Presidency, in such cases, is clearly stated in the Extract from the letter of the Secretary of the Institution, in the 9th paragraph of Mr. Higgins' letter. From this it will be seen that the Register alluded to by the Deputy Collector might have been signed by the agent for Mr. Higgins; and in fact if the 2nd Clause of Rule 16 is acted upon, it is evident the signature of the agent for the principal must be accepted by the Accountant General in the Register transmitted to him.

No. 22. ORDER THEREON, 11th May 1864, No. 256

Ordered that a copy of the letter from the Accountant General be furnished to the Reverend Mr. Higgins, and also to the Collector of Cuddapah, who will make the necessary communication to the Deputy Collector in charge of the Treasury at that station.

(True Extract.)

Chief Secretary.

To the Deputy Auditor and Accountant General.
„ Collector of Cuddapah.
„ Reverend J. Higgins.

Exd. J. Tulloch.

Book Dept

6

57

Fort Saint George
Accountt. Genlt. Office
30th April 1864

No. 471

From J. L. Lushington Esqre
Acting Accountt. General

To The Chief Secretary
to Government
Fort Saint George

Sir,

With reference to the endorse-
-ment on the letter of the Reverend J. Higgins,
herewith returned, the Acting Accountant General
has the honor to state, that the Deputy Collector
of Cuddapah has acted in very strict conformity
to the rules of the Savings Bank.

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at the Presidency, in such cases, is clearly
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I howe the honor to be
Sir
Your most obedient servant
J. Charlton
Ag Accountant General

Compd WE
Copid Antheunissen

97

From

The Revd. Joseph Higgins
Missy. S. P. G. F. P.

To

The Honorable A. J. Arbuthnot
Chief Secretary to Government
Fort St. George.

Sir,

I have the honor to bring to your notice a decision of the Acting Collecto of Cuddalore, in a despute between him Deputy Collector in charge of the Treasu and myself, and beg that the whole ca may be brought before Government for fina arbitration.

2. I have been in the habit, for some time past of depositing small sums of money in the Government Savings Bank at Cuddalore; and the matte now at issue has reference to the mode of with drawing a portion of those deposits

3. I must at the outset explain that each depos is furnished by Government with a Deposit-Boo When he wishes to withdraw any sum, he is exp to present this book, with the amount specified one of the pages & his signature attached. Either

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Received 18th August 1864
From
The Asst. Accountant General
To the Chief Secretary
to Government

Dated 23rd August 1864
No. 257
Fort St. George.
No. 220

Read the letter from the Collector of Cuddalore dated 17th instant requesting to be informed whether he is empowered to refund to the Cuddalore Bank such sums as may be drawn from the Savings Bank by depositors who may have transferred their accounts to the Cuddalore Bank, and if so, whether he should also refund the amount of the Government Promissory Note No. 256 for Rupees 1,000 which was deposited in the Savings Bank by the late Mr. Ellis.

hit of 17 Aug

this is all that has been considered necessary and nothing more has been demanded.

I must ~~at the~~ also explain, that the presence of the depositor at the Office or Bank is not absolutely necessary. Rule XVI of the Govt. Sgs: Bank Rules provides that "in cases of individuals unable to attend in person, the Secretary will exercise his discretion in regard to repayment of deposits to responsible persons duly authorized by such absentees to receive the same."

4. As I live about 60 miles away from Cuddapah, I have been in the habit of making use of the services of a friend in that Town for paying or withdrawing deposits; and, from Oct: 1858 to January 1864, no objection was ever made to this arrangement. The present Deputy Collector by receiving sums from my friend, and paying them to him, on my behalf, on several occasions, thus recognised him as "a responsible person ~~duly~~ authorised."

5. I beg, however, that it may be remembered, that my friend had not the power to withdraw any sum he pleased, or to sign my name in the

Bank Books; this was done by myself; and all he did was to send the book to the Treasurer to receive the sum to be forwarded to myself.

5. On the 4th of Janv. 64 I wished to withdraw Fifty Rupees. I specified that amount in the book, appended my signature to it, and asked my friend to present it & receive the money. The Deputy Collector on this occasion refused to returned me the book and explained that a Power of Attorney on Stamp paper, value 8 as, must be produced before the amount could be paid.

6. On my writing to the Acting Collector of the following explanation, a copy of which was forwarded to me. —— "The Accountant General in sending forms of Registers to be kept for repayments, has a column headed — 'Signature of the Payee acknowledging repayment' — no repayment can therefore be made unless the payee is present to sign the Register, or appoint an attorney to sign for him. Mr Higgins can expect that I should continue an objectionable practice because I had not noticed it on former occasions."

+ Letter to Actg Collector No 33 dated 22d Janv 1864

7. It will be seen from this, that a second Signature is demanded as essentially necessary, and that I or my Attorney must be present to sign this Register, and yet the Rules of the Savings Bank make no mention whatever of such Register, and for five years ~~my signature~~ it was deemed of so little importance as not to be "noticed". The possibility of obtaining any signature by sending me the form to be filled up through the post, is not considered.

8. The Acting Collector of the District thought this explanation quite satisfactory, and I was therefore obliged to appeal to the Secretary for Govt: Savings Bank.

9. In answer to my application the Secretary writes. —— "I do not consider it necessary for you to grant a Power of Attorney to your agent to enable you to make withdrawals from the Govt: Savgs: Bk: such not bring the practice of this institution. Your Bank Book should be forwarded duly receipted by you, with a letter to the party whom you may authorise to receive money on your behalf, and the Deputy Collector may, if he choose, make your

† No 954 dated 18th May 1864

agent also give a receipt in the Book his name appearing in the extract of withdrawels as required for you. The practice of this office is also to keep a rough book in which persons receiving money have to sign their names. This is in addition to the receipt given in the Bank book and serves as a ~~case~~ proof, in case of need, of the repayment. Your agent would of course have no objection to sign any such book if required by the Deputy Collector and with all these checks I cannot see what possible objection that officer can have to let you make withdrawels in the manner you have hitherto done"

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11. A copy of this letter was forwarded to the Deputy Collector and I wrote again to Mr Smith strongly protesting against the delay to which I was being sub-

ject, and urging on the same grounds as the Secretary a reconsideration of the matter, as the demand for an Attorney could not possibly be complied with & was contrary to all precedent.

12. In answer to this Mr Smith replied, that he still thought his Deputy Collector quite right, and in support of this opinion he furnished me with extracts of certain Paras of the Stamp Act No X. 1862, which will be found copied out at the end of this letter. They do not seem to me however to concern the matter in any way, unless the very subject in dispute is taken for granted. The paras serve to show that certain Deeds and instruments require certain Stamps - this no one attempts to deny, but the question at issue is Are any of those Deeds or Instruments necessary for withdrawing money from the Government Savings Banks?

+ No 145 dated 1st March 1864

13. I am sorry to say that the Deputy Collector still persists in refusing payment, and is upheld in this resolution by the Acting Collector, notwithstanding that the Secretary has repeatedly written + to him pointing out the course he should pursue and concluding as follows. — "When parties living probably within a mile or two of this office are not required to attend personally to receive or withdraw money, it certainly seems fair to allow similar privileges to respectful depositors living at much greater distances"

+ No 996 dated 24th July 1863

14. Having ascertained from the Secretary of the Govt. Savings Bank that beyond pointing out the course to be pursued by the Deputy Collector, he could do nothing farther in the matter as the Treasury Officers were not under the control of his department; and having been assured at the same time that a letter addressed to the Chief Secretary to Government would settle the question, I beg, most respectfully, to lay the matter before you, trusting at the same time that, as this is the only occasion on which I have been obliged to address the chief Officers of Government, excuse may be made for all shortcomings that I may unwittingly have been guilty of.

I have the honor to be

Sir,

Your most Obdt. Sert.

Joseph Heggie's

Mission. S. P. G.

Kalsapad, Budwail, Cuddapah
10th April 1864

Act. No X. of 1862

Schedule A

Containing a specification of the Deeds, Instruments and Writings which require to be stamped under this Act, and of the proper stamps for such Deeds Instrums and Writings

× × × ×

	Proper Stamps
43. Letter or Power of Attorney not being of the kind provided for in Shedule B	4 Rs.
If the letter or Power of Attorney be for the performance of one act only & the value of the property to be dealt with be expressed in the letter or Power & do not exceed 500 Rupees	1 Rupee

× × × × ×

8. Mookhtarnamah, Wakalutnamah, and other power filed or presented for the conduct of any case in any Court of Justice or before any Revenue Authority—

× × × × ×

When presented to any Court, Civil or Criminal other than the Sudder Court or to any Collector or other Revenue Officer — — —— 8 As

(True Extract)

(Signed) W. G. Smith

By Collector

Financial Department. 191

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following papers—

From the Revd. J. Higgins / Dated 10th April 1854 /

From the Advt. Genl. Genl. / — " — 30th — " — " — No 471 /

Order — No 256, dy 11th May 1854

Ordered that a copy of the letters from the Accountant General be furnished to the Revd. J. Higgins, & also to the Collector of Cuddapah, who will make the necessary communication to the Deputy Collector in charge of the Treasury at that station

To Adv: Genl: & Acctt General
" Collector of Cuddapah
" The Revd. J. Higgins — 53

dispd. 12/5

Financial 1864 - Depart

From Lt Col Jervois Offg Commr
Military Works &c &c
Caldershaw

Dated 10th April 64.
Rec'd 15th April 64.

No 194

Begs to call attention to a letter from Messrs Kinnear & Co dated 5th March 64 addressed to Capt Caldershaw regarding the withdrawal of application for a lease of Salt Springs at Little Port Canning

Bank Act 1864 Statute

Referred

DA & AG. Office
Recd. 29
Ansd 4 1864

Referred to the Deputy Auditor & Accountant General for his opinion

Fort St George
27th April 64

G. J. Cruttenden
Chief Secretary
to Government

20

To Deputy Auditor & Acctt General Dupl: 28

Financial 1864. Department

No. 256

PROCEEDINGS of GOVERNMENT

Dated 11 May 1864

20 @ 22