M.R.O. 1—77,006—8-6-37.

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MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No. 247 Press / Mis.

1-3.

Dated 2-6- 18 69.

1-2 11/12

Not to be folded or roughly handled

1-4

Proceedings of the Madras Government, Financial Department.
2nd June 1869.

No. 1. Read the following letter from H. E. SULLIVAN, Esq., Collector of Bellary, to the Chief Secretary to Government, Fort Saint George ; dated Hospett, 11th May 1869, No. 27.

Adverting to the Order of Government, Financial Department, dated 20th ultimo, No. 196, censuring the tone in which I had addressed the Deputy Accountant General, I beg to enclose copy of a letter* since forwarded by me to the Accountant General.

* No. 620, dated 5th instant.

2. Having made all the amends in my power for allowing myself to be betrayed into the use of expressions unsuitable to official correspondence, I respectfully beg to point out to Government that the orders issued from the Deputy Accountant General's Office withholding the salaries of Heads of Departments and their establishments until the annual list referred to has been furnished are unauthorized. The paper quoted by the Deputy Accountant General as his authority is merely an extract from a letter from the Government of India to the Government of Madras, and contains one or two suggestions for the consideration of the latter in view to ensuring a more punctual submission of the return in question. I quote it in the margin for easy reference, and as no order on the subject was ever issued by the Madras Government, I respectfully submit that although I may have erred in the manner of my address, I was quite justified in questioning the authority of the Deputy Accountant General to issue the instructions objected to. I have always been under the impression that the Governor in Council alone had the power to prohibit the payment of an official salary on the day it fell due, but from the reply of the Board of Revenue to a reference made by another officer on this same subject it would appear that I am mistaken. The Board say, " the Account Department has the power of retrenching pay drawn without compliance with such instructions as it may issue on the subject." If the Board are correct in this view, I think that the order of Government, delegating such power to the Accountant General and his Deputy, should be republished for general information. In their order quoted in the first paragraph of this letter, the Government observe that if I had taken the trouble to make myself acquainted with the records of my office, I would have learnt that the Circular isssued by the Deputy Accountant General was not of recent origin, but with deference I submit that the question was not whether it was of recent or remote origin, but whether any order authorizing him to issue such a circular was in existence, and no trace of such an order could be found in my office though search was made for it for two or three days.

" One of the causes given in more than one presidency " for the delay which now takes place in supplying the " book of establishments, is the late date at which the " returns of establishments are received from many of " the districts or officers, by the Civil Auditor. His " Lordship remarks that this is no excuse. If the Dis- " trict Officers are faulty in this respect, it was the " duty of the Civil Auditor *to report them for the notice* " *of Government*, and one example made for such neg- " lect will ensure general attention for the future. " Indeed there *seems no objection* to the payment of the " salary of *each officer* for the month of April being " made dependent on receipt of the list of establish- " ment for that month from such officer, and which " list is the basis of the Auditor's returns ; *or at any* " *rate the time might be* FIXED BY THE GOVERNMENT after " *duly considering all* LOCAL *circumstances*, for the pre- " paration of the return, and *if not then despatched,* " *the Civil Auditor should report the officers guilty of* " *neglect, for the severe censure of Government.*"

3. I cannot but hope that, on a reconsideration of the whole question, the Government will not accord their sanction to a measure so derogatory to the position of their Covenanted Officers. Independently of the degrading nature of the pressure thus brought to bear on the Heads of Departments, I beg to point out how hardly such a measure bears upon those who are in no way responsible for the punctual submission of this return, and who, if this order is insisted on, must be kept out of their salaries till nearly the middle of the month. In this district it is impossible to get in all the information from the taluqs till the 5th or 6th of the month. When received it has to be compiled in a general return, the size of which is twenty-five demy sheets ; of this four copies have to be made and checked, three for transmission to the Accountant General's Office, and one for record, and though every effort is made to get them off as early as possible the dates of despatch during the last four years have varied from the 16th to the 18th. If there was only this return in

question, it would doubtless be easy to despatch it earlier, but between the 1st and 15th of the month there are no less than eighty-seven other* forms of account and returns to be forwarded. Everything is done that can be done to ensure the transmission of the annual return as soon after the close of the official year as possible, and this being the case the Government will, I think, admit that the measure objected to can hardly be justified. But if it is thought that, with regard to this particular return, Heads of Departments need a special stimulus which is not thought necessary in the case of other similar documents, let the goad be applied to those only who are responsible for its despatch. Let the Collector's salary be stopped, but why should the Assistant Collector, the Sheristadar, and the Clerk suffer with him when they have neither part nor lot in the matter.

* List transmitted.

4. The only way I can account for the matter not having been earlier brought to the notice of Government is that, in the absence of any order on the subject, the instructions from the Accountant General's Office must have been regularly ignored. I myself was not aware that they had ever been issued before, and I have invariably drawn my pay and that of my establishment directly it became due, and so I imagine have all other Heads of Departments. The Accountant General in paragraph 3 of his letter to Government excuses himself for sanctioning what he must feel is a degrading measure, by stating that he is held personally responsible by the Government of India for the punctuality with which these and other returns are submitted. Does he mean to say by this that *he* is precluded from drawing pay for himself and his establishment until they are submitted? This would doubtless justify the course he has seen fit to adopt with reference to Heads of Departments in the Mofussil who, like himself, are dependent on others for the material of which this return is composed.

ENCLOSURES 3.—One letter, one Circular, and one list of Accounts.

No. 2. ORDER THEREON, 2nd June 1869, No. 247.

The Order of Government, No. 622, dated 14th April last, communicated to Mr. Sullivan will have informed him that the Government entirely approve of the Circular issued by the Deputy Accountant General regarding the submission of the Annual Returns required by the Account Department for the preparation of the list of establishments.

2. Under these circumstances the Government consider that it was quite unnecessary for Mr. Sullivan again to trouble the Government on the subject of this Circular.

3. The Government are also of opinion that the terms in which Mr. Sullivan has qualified an order, which he knew to have been approved by the Government, are most objectionable.

(True Extract).

Chief Secretary.

To the Collector of Bellary, with original enclosure returned.

Exd. J. Wright.

2-b

Govt. of [illegible] Madras.

FINANCIAL.

To

THE COLLECTOR of BELLARY.

Dated June, 2nd.

Read.

Encl.

G. O., 2nd June 1869, No. 247.

JUNE.
Nos. 1-2.

Considering Mr. Sullivan's letter to Government on the subject of a Circular which he knew to have been approved by them unnecessary.

List of Accounts of the Account Department.

3-1

No.	Name of the Account	Date on which it should be despatched
1	Pay abstract of the Huzur Establishment	1st
2	Register of leaves granted to Servants on the Huzur Establishment	Do.
3	Memorandum Shewing the receipt and payments made to the Money Order Agent during the month	Do.
4	Pay abstract of the Military Superannuation Pensioners	Do.
5	Huzur Cash balance report	Do.
6	Monthly report of balances of Government Currency Chest of Madras Castle and its Vouchers	Do.
7	Extract from the Register of Deposits made towards the Savings Bank	Do.
8	Do. from Do. of Repayments made from the Savings Bank	Do.
9	Interest Register of Several Loans	Do.
10	Pay abstract of the Printing Establishment	Do.
11	Do. of the Establishment of Stamping weights and measures	Do.
12	Do. Do. Registering [illegible]	Do.
13	Contingent Bill of the [illegible] Observer department	Do.
14	Statement of Subscriptions on Account of Military Fund	Do.
15	Copy of Statement of Subscription on Account of Military Fund to be sent with the Treasury Account	Do.

No.	Name of the Account	Date on which it should be despatched	
16	Report of Monthly Examination of Stamps	1st	
17	District Pensionary Abstract Solicitor	5th	
18	Casually Statement of Stipendary pensioners	Do.	
19	Letter to the Officer Commanding Ceded Districts reporting the rate of third sort rice sold at Ramandrug	Do.	
20	Statement shewing the receipts on account of Public Works Department	5th	
21	Bill for the allowance of the State Moozaphur Khan	Do.	
	Do. Do. Tibboo	Do.	
22	Taluk Cash balance report	Do.	
23	Statement of Government Currency Notes of the Madras Circle of issue and its branches remaining on the last day of the month	Do.	
24	Account Current of the Telegraphic Department	Do.	
25	Do. of the Post Office Department	Do.	
26	Price list of Bellary	Do.	
27	Copy of Do.	Do.	
28	General receipt for Postal Collections	Do.	
29	Penalty Statement	Do.	
30	Treasury Account	Do.	
31	Account particular of Sums Credited to the Magisterial Fines	Do.	

No.	Name of the Account	Date on which it should be despatched	
			4-bis
32	Account particular of Sale of unclaimed property	5th	
33	Do. of Sale proceeds of Salt Manufacture	Do.	
34	Plus and Minus Memo	Do.	To Accountant General
35	Copy of Do.		To Board of Revenue
36	Statement (B) of Subscriptions on Account of Civil Funds	Do.	
37	Certified list of Subscriptions to the several Service Funds deducted from the pay of officers of other presidencies	Do.	
38	Memo of Cash recoveries	Do.	
39	Extract (F) from the Register of unadjusted charges	Do.	
40	Register (G) of Sums Credited and debited to bills payable under Local Remittances subordinate to Public debt. 2 Statements	Do.	
41	Statement of the Provincial total of Service remittances made by the Collector of Bellary to the Treasuries of the Madras Government in the form (B) annexed to the Accountant General's Circular No 5534 dated 12th February 1867	Do.	
42	Do. Do. to treasuries of other Government in form (C) Do. Do.	Do.	
43	Memo shewing the sale of Stamps	Do.	

No.	Name of the Account	Date on which it should be despatched
44	Statement (A) of Sums credited to Military Remittances	5th.
45	Register of payments of the Military department	do.
46	Copy of do. do. do.	do.
47	Register of payment of Military Deposits	do.
48	List of pensioners of the Military Department paid	do.
49	Register for each Government of Sums credited to the head Bills payable under remittances from and to other Government	do.
50	List of payments from 11th to 30th	do.
51	Abstract statement of receipts & disbursements of Sums obtained for carrying out imperial works in the Revenue Department	do.
52	List of Payments Advances when ever made or refunded	do.
53	Statement accompanied by Vouchers of all Expenses incurred in respect of the Expedition to Abyssinia	do.
54	Demand Collection and balance Statement No. I	6th.
55	Comparative Statement No. II	do.

No.	Name of the Account	Date on which it should be despatched
		5-b
56	Average bazar price list No. III Note. This includes rain account, Cotton and indigo Statements and Season Report and a Memo of whole Cultivation in the district	6th.
57	Copy of the average bazar price list	do.
58	do. of Cotton and indigo	do.
59	Statement of License tax	do.
60	Pay abstract of the taluk and Scavengers Establishment	7th.
61	do. of the Military pensioners	do.
62	Register of leave granted to Servants on the taluk Establishment	7th.
63	Return of Military pensioners	do.
64	Price list of Ramandrug	do.
65	Rain account in detail	do.
66	Abkarry Contingent bill Revenue do. do. Printing Office do. do. Miscellaneous do. do. Stamps department do. do.	do.
67	Magisterial Contingent bill	do.
68	Detailed bill of the temporary Establishment for preparing Railway Register	do.
69	Memorandum of Compensation paid for lands taken for Railway purposes	8th.
70	Copy do. do. do.	do.
71	Memorandum shewing the arrears of Abkarry Revenue	do.

No.	Name of the Account	Date on which it should be despatched
72	Pay abstract of the Calcutta Tapal Establishment	10th.
73	Account of Sale and Stock of Postage Labels	Do.
74	Do. of Telegraphs Do. — Do. —	Do.
75	Register of (Cr) Repayments from Deposits	Do.
76	Extract from the Register of Deposits	Do.
77	Extract from Register of Deposits to Division officers	Do.
78	Estimate of probable receipts and disbursements for the month and two ensuing months	12th.
79	Statements of Actual receipts and disbursements in comparison with the Budget Estimate	Do.
80	Monthly Account of Stamp Revenue	Do.
81	Statement of Commission	Do.
82	Statement shewing particulars of Stamps in the Store	Do.
83	Abstract Statement of Certificates for payments on account of refunds of Stamp duty with the Certificates	Do.
84	Local fund Statements	15th.
85	List of payments from 1st to 15th	Do.
86	Progress reports of the Local fund Works Executed by the Revenue Department	Do.

No.	Name of the Account	Date on which it should be despatched
87	Supernumeration pension Vouchers	15th.

6-6

A Anderson

Collector

Bellary Collector's Office
5th May 1869

7-6

№ 620

To,

The Accountant General,
Madras.

Sir,

Adverting to the Proceedings of Government Financial Department, dated 20th Ultimo and your letter to the Chief Secretary of the 14th idem № 18 I beg to express my extreme regret for having in my letter to your address of the 26th March № 398 made use of expressions which the orders of Government characterizes as "unbecoming official correspondence" the justice of which remark I fully admit, and I request that you will have the goodness to convey to the Deputy Accountant General the apology which I feel is due to him.

2 At the same time I would ask you to consider whether the despatch of business necessitates the curt and peremptory form of expression which characterizes nearly all the communications from the Deputy Accountant General's office and which for several years has formed the subject of comment amongst the District officers to whom they are addressed. It painfully contrasts with the tone of letters & circulars from your own office and it was the recollection of this want of official courtesy which prompted me in a hasty moment to make use of an expression which I now regret.

I have &c.
(Signed) H. C. Sullivan
Collector

(True copy)
H Sullivan
Collector.

Enclosure (1)№ 2
in Letter from the Collector
of Bellary to the Chief
Secretary to Government
Madras, № 29 dated
11th May 1869.

For 2nd Class Ry 2 Pl.
List № 625/69

BELLARY COLLECTOR'S OFFICE.

No. 27 Date, { Camp Ramandrug, Taluq Nosphett, 11th May 1869

From, H. C. Sullivan Esquire,

COLLECTOR OF
BELLARY,

To,

The Honorable R. S. Ellis C.B.,
Chief Secretary to Government,
Madras.

Sir,

According to the order of Government Financial Department dated 20th Ultimo No. 191 censuring the tone in which I had addressed the Deputy Accountant General I beg to enclose copy of a letter since forwarded by me to the Accountant General.

*No. 120 dated 5th Instant.

2. Having made all the amends in my power for allowing myself to be betrayed into the use of such expressions unsuitable to official correspondence I respectfully beg to point out to Government that the orders issued from the Deputy Accountant General's office withholding the salaries of Heads of Departments and their establishments until the annual list referred to has been furnished are unauthorized. The paper quoted by the Deputy Accountant General as his authority is merely an extract from a letter from the Government of India to the Government of Madras and contains one or two suggestions for the consideration of the latter in view to ensuring a more punctual submission of the return in question. I quote it in the margin for easy reference and as no order on the subject was ever issued by the Madras Government I respectfully submit that although I may have erred in the manner of my address I was quite justified

Enclosure No. 1
in letter from the Collector of Bellary to the Chief Secretary to Government, Madras, No. 27, dated 11th May 1869.

Rec'd 29 June 1869
No. 1222

re questioning the authority of the Deputy Accountant General to issue the instructions objected to. I have always been under the impression that the Governor in Council alone had the power to prohibit the payment of an official salary on the day it fell due, but from the reply of the Board of Revenue to a reference made by another officer on this same subject it would appear that I am mistaken. The Board say "the Account Department has the power of retrenching pay drawn without compliance with such instructions as it may issue on the subject." If the Board are correct in this view I think that the order of Government delegating such powers to the Accountant General and his Deputy should be republished for general information. In their order quoted in the first para of this letter the Government observe that if I had taken the trouble to make myself acquainted with the records of my office I would have learnt that the circular issued by the Deputy Accountant General was not of 'recent origin', but with deference I submit that the question was not whether it was of recent or remote origin but whether any order authorizing him to issue such a circular was in existence, and no trace of such an order could be found in my office though search was made for it for two or three days.

2 I cannot but hope that on a reconsideration of the whole question the Government will not accord their sanction to a measure so derogatory to the position of their Covenanted Officers. Independently of the degrading nature of the pressure thus brought to bear on the Heads of Departments I beg to point out how hardly such a measure bears upon those who are in no way responsible for the punctual submission of this return and who if this order is insisted on must be kept out of their salaries till nearly the middle of the month. In this district it is impossible to get in all the information from the Talooks till the 5th or 6th of the month. When received it has to be compiled in a general return the size of which is 25 Demy sheets. Of this 4 copies are made and checked, three for transmission to the Accountant General's office and one for record and though every effort is made to get them off as early as possible the date of despatch during the last four years have varied from the 5th to the 15th. If there was only this return in question it would doubtless be easy to despatch it earlier but between the 1st and 15th of the month there are no less than 27 other forms of account and returns to be forwarded. Every thing is done that can be done to ensure the transmission of the annual return as soon after the close of the official year as possible and this being the case the Government will

* list transmitted.

will I think admit that the measure objected to can hardly be justified. But if it is thought that with regard to this particular return heads of departments need a special stimmins which is not thought necessary in the case of other similar documents, let the goad be applied to those only who are responsible for its despatch. Let the Collectors salary be stopped, but why should the Assistant Collector, the Sheristadar and the clerk suffer with him when they have neither part nor lot in the matter.

4. The only way I can account for the matter not having been earlier brought to the notice of Government is that in the absence of any order on the subject the instructions from the Accountant General's office must have been regularly ignored. I myself was not aware that they had ever been issued before and I have invariably drawn my pay and that of my establishment directly it became due and so I imagine have all other heads of Departments. The Accountant General in para 3 of his letter to Government excuses himself for sanctioning what he must feel is a degrading measure by stating that he is held personally responsible by the Government of India for the punctuality with which these and other returns are submitted. Does he mean to say by this that he is precluded from drawing pay for himself and his establishments until they are submitted? This would doubtless justify the course he has seen fit to adopt with reference to Heads of Departments in the Mofussil who like himself are dependent on others for the material of which this return is composed.

I have the honor to be,
Sir,
Your Most Obedient Servant.

A. Cruickshank
Collector.

Financial Department.

10-b

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Collector of Bellary.

(Here enter 11th May 1869 No 247)

Order thereon 2nd June 69 No 247

The order of Govt. No 622 dated 6th April last, communicated to the Collector will have informed him that the Govt. entirely approve of the Circular issued by the Deputy Accountant General regarding the submission of the Animal Returns required by the Account Dept for the preparation of the list of Establishments.

2 - Under these circumstances the

Rec'd 9th May 69

Financial DEPARTMENT.

COLLECTORATE OFFICE BELLARY

Dated, 4th May 1869 — No. 27

To,

The Chief Secretary to Government Madras

Enclosures, Three

50 20

Received, 9th May 69 — No 2245

With reference to G.O. dated 20 Ultimo, No 190 Financial Department, forwards copy of a letter addressed by Assistant Collector of Gooty to the Accountant General with a request that he will be favor with the Collector's opinion as to the practicability of the suggestions made by the Assistant Collector of Gooty in the matter of the submission of returns of establishments by Inspectors.

C 21 May 1869

the Govt consider that it
was quite unnecessary for
Dr Sullivan again to trouble
the Govt on the subject of
this Circular.—

3. The Govt are also of
opinion that the terms in
which Dr Sullivan has
qualified an order which he
knew to have been sanctioned
by the Govt, are most objec-
tionable.— approved

Colle of Customs.—
with orig enclosure retd

Mr. H. Sullivan

(1)

Govt. of {186} Madras.

Jud

To

The Collector of Bellary.

Dated June 2 } 1869, No. 247

Recd

Nos. 1 - 2.

Considering ~~unnecessary~~ Mr. Sullivan's letter to Govt. on the subject of a Circular which he knew to have been approved by them, unnecessary

C.Z. Mary 1931