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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Genl DEPARTMENT

G.O. No. 801
~~B.P. No.~~
Press.
Mis.

Dated 9. 5. 1881 ~~197~~.

1881 5

Not to be folded or roughly handled

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

9th May 1881, No. 801.

Treasury Balances.

Read the following papers :—

Proceedings of the Board of Revenue, dated 25th March 1881, *No.* 499 [*Current No.* 1001].

Read the following letters :—

From H. J. STOKES, Esq., Collector of Madura, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated 11th March 1881, No. 81.

WITH reference to the Proceedings of the Board of Revenue, No. 1,722, dated 17th February 1881, forwarding G.O., Financial Department, No. 2,324, dated 14th December 1880, directing that the Treasury keys should always be with the Collector or his Covenanted Assistant, I have the honor to point out that I have no Covenanted Assistant, and that the rules do not apply to such cases.

2. I have the honor to request that Government be moved to send me an Assistant as soon as possible.

From J. F. PRICE, Esq., Collector of the Chingleput District, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated Pondavakam, 7th March 1881, No. 97-E.

IN reference to the Proceedings of the Board of Revenue, Mis. No. 1,722, dated 17th ultimo, I have the honor to state that I do not require any extra locks, as the treasure box at the Huzur is secured by two Chubb's padlocks which have different keys. One of these I can make over to the Treasurer.

2. I would respectfully ask for instructions as to whether the present orders in any way increase the responsibilities of the Treasurer in respect of the bulk of the treasure kept at head-quarters, and if so, how and to what extent.

3. If they do not, I would submit that it is hard to hold a Collector solely responsible for what is not absolutely and entirely in his custody and under his control.

4. I would submit the justice of repealing the Regulation and modifying the Code. Frauds have no doubt been committed in Treasuries, but it is years ago since, in this Presidency at any rate, a Collector has been guilty of them ; and the tales of such deeds relate to periods so far back as to have become district traditions. Of all the cases of which I have heard as occurring in later times, I do not know of one which would have been prevented by the Treasurer being in separate possession of one out of the two keys of a treasure chest.

IN the former of the two letters read above, Mr. H. J. Stokes, referring to recent orders on the subject of the custody of public money in Collectors' Treasuries, asks who, in the absence of the Collector from head-quarters, is to be entrusted with the keys of the treasure chests when no Assistant Collector is posted to the district. In their Proceedings, dated 19th June 1876, Miscellaneous No. 5,099, the Board ruled that in such cases the Treasury keys should be left with the Temporary Deputy Collector appointed in lieu of an Assistant, the orders of Government that the Treasury Deputy Collector is not to be entrusted with the custody of the balance being explicit. In the second letter, Mr. Price asks whether the responsibilities of the Treasurer, who under G.O., dated 14th December 1880, No. 2,324, is made joint custodian with the Collector, are in any way increased, and submits that the Collector should not be held solely responsible for what is not wholly and entirely under his control. The Board have already pointed out that the addition of the Treasurer's lock affords no additional security and is a meaningless formality unless his responsibility is to be something more than nominal, in which case the security at present furnished by this class of officers is quite inadequate, but this will involve a material increase of their salaries.

2. The Board consider that the time has arrived when the question of the expediency of making the Collector the custodian of the public treasure demands reconsideration, having regard to the important administrative duties which now devolve on him. What might without hardship be required of a Collector in 1803 cannot possibly be performed by him now without neglect of far more important matters which he alone is competent to deal with. The appointment of Treasury Deputy Collectors some years ago relieved the Collector from the drudgery of account work, but he is still hampered by the personal responsibility for large sums of money involving the constant performance of the mechanical operation of counting and locking up rupees. He may be 100 miles away from head-quarters engaged in most important duties, and, if he has not a Covenanted Assistant as is frequently the case, he is liable to be called upon to return at once merely to put in or take out money from the chest under double locks. This duty the Account Code contemplates being performed by an officer appointed for the purpose, "the Treasury Officer" as distinguished from the Collector who is styled "the District Officer." If such an arrangement is found necessary in other parts of India where districts are small and the general duties of administration are consequently lighter *a fortiori* it is requisite in this Presidency. The responsibilities of Collectors have increased materially of late, and to enable them to perform their duties as administrative officers satisfactorily it is essential that they should be relieved as far as possible from routine work of the nature adverted to. On these grounds the Board request a reconsideration of G.O., dated 14th December 1880, No. 2,324, and recommend that the custody of the balance in the Treasury be transferred to the Treasury Deputy Collector (jointly with the Treasurer) such security as may be required from officers of that class in other Provinces, on which point the Board have no information, being furnished by them.

(True Copies and Extract.)

(Signed) C. A. GALTON,
Secretary.

Proceedings of the Board of Revenue, dated 25*th March* 1881, *No.* 500 [*Current No.* 1001].

Read the following letter from W. S. FOSTER, Esq., Collector of the Godávari District, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated Narsápur, 17th March 1881, No. 75:—

I HAVE the honor to acknowledge the receipt of the Board's Proceedings, Miscellaneous No. 1,722, of 17th February 1881, communicating order of Government regarding the custody of Treasury balances.

2. As a matter of fact, just now it would be scarcely possible to obey it literally. If I go out for Jamabandi as I am now, I should have to call the Sub-Collector or Head or Special Assistant into Cocanada; this would be most inconvenient. There is actually no Covenanted Assistant so if the order applied to this district, I could not well carry it out. The Temporary Deputy Collector might be allowed to do what the Covenanted Assistant could do, but this would not be literal obedience to the order, or I might under Section 3 of Act VII of 1857 assign this duty to the Treasury Deputy Collector, and this would be setting aside the Government Order altogether.

3. But certainly this order does not apply to this district, yet it does in principle, in that there is still the custody of the currency money and stamps. If I may assign to either of the Deputy Collectors the duty of looking after the money and stamps, there is no difficulty. But I do not suppose Government would allow me to assign the duty to the Treasury Deputy Collector, while it would scarcely be right to assign it to the Temporary Deputy Collector, for this would amount to saying that the latter is more fit to be trusted with the duty than the Treasury Deputy Collector, and the Deputy Collector in charge of the Treasury in this district will almost always be the senior of the two.

4. The Government Order is indefinite, for it only deals with the bulk of the treasure; what proportion of the whole treasure forms the bulk of it? and what is to be done with the remainder? The Regulation requires all to be kept by the Collector: circumstances are so changed from what they were when the Regulation was made that it would be well to repeal this part of it; we cannot carry it out.

5. I do wish that the Board would recommend Government to adopt the course formerly in force, that the bulk should be under the seals of the Collector and Cashkeeper, and that sufficient for one month may remain under the seals of the Treasury Deputy Collector and the Cashkeeper. I should like this to hold good for the stamps, for the currency reserve notes, and coin. Under the present arrangements, the keys of all the notes, coin, and stamps are with the Cashkeeper and me; the Treasury Deputy Collector has none; he sits in the same building as the Treasury and I do not. I would ask the Board to get sanction for the arrangement I have proposed, to allow a month's supply to remain with the Treasury Deputy Collector and Cashkeeper. It will reduce my responsibility not in the least; it will give no extra trouble to the Treasury Deputy Collector, and it will save me a great deal of inconvenience, as at present the keys are liable to be wanted without any previous notice, and the Covenanted Assistant is not always at hand.

SUBMITTED to Government in continuation of Board's Proceedings, dated 25th March 1881, No. 499.

2. The Collector appears to have misunderstood the purport of the Government Order. The Government were referring to so much of the treasure as is not left in charge of the Cashkeeper for current expenditure under paragraph 2, Board's Standing Order No. 192, and there was no intention to put a stop to such issues. The Rules do not, however, require that the Treasury Deputy Collector should have anything to do with the balance in the Treasurer's hands. As regards the custody of the Treasury keys, when the Collector is absent from head-quarters and there is no Covenanted Assistant, the Temporary Deputy Collector should be entrusted with the keys pending the orders of Government on the Proceedings above quoted.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Secretary.

Mis. No. 1058.

Transferred to the Financial Department with reference to that Department G.O., dated 14th December 1880, No. 2324.

OOTACAMUND,
20*th April* 1881.

(Signed) C. G. MASTER,
Secy to Govt., Rev. Dept.

ORDER THEREON, 9th May 1881, No. 801.

The Government decline to make any change. The occasional inconvenience resulting from there being no covenanted officers at head-quarters must be endured, and can be remedied without throwing on subordinate officers on small pay the serious responsibilities which the law and established rule impose on the Collector.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the Revenue Department.
,, Board of Revenue.
,, Accountant-General.

Exd. A. Grubert and A. F. Goodall.

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Govt. of [1881] Madras.

FINANCIAL.

To
The REVENUE DEPARTMENT,
&c., &c., &c.

Dated May, 9th.

Issued

Recd. Encl.

G.O., 9th May 1881, No. 801.

MAY.

Treasury Balances.—With reference to their Proceedings requesting reconsiderations of G.O., No. 2324 of 1880, regarding the custody of Treasury balances, the Board of Revenue informed that the Government decline to make any change.

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CURRENT No. E 1001
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No. 499.

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Proceedings of the Board of Revenue, dated 25th March 1881.

Read the following letters:—

From H. J. STOKES, Esq., Collector of Madura, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated 11th March 1881, No. 81.

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2. I have the honor to request that Government be moved to send me an Assistant as soon as possible.

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3. If they do not, I would submit that it is hard to hold a Collector solely responsible for what is not absolutely and entirely in his custody and under his control.

4. I would submit the justice of repealing the Regulation and modifying the Code. Frauds have no doubt been committed in Treasuries, but it is years ago since, in this Presidency at any rate, a Collector has been guilty of them; and the tales of such deeds relate to periods so far back as to have become district traditions. Of all the cases of which I have heard as occurring in later times, I do not know of one which would have been prevented by the Treasurer being in separate possession of one out of the two keys of a treasure chest.

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2. The Board consider that the time has arrived when the question of the expediency of making the Collector the custodian of the public treasure demands reconsideration, having regard to the important administrative duties which now devolve on him. What might without hardship be required of a Collector in 1803

cannot possibly be performed by him now without neglect of far more important matters which he alone is competent to deal with. The appointment of Treasury Deputy Collectors some years ago relieved the Collector from the drudgery of account work, but he is still hampered by the personal responsibility for large sums of money involving the constant performance of the mechanical operation of counting and locking up rupees. He may be 100 miles away from head-quarters engaged in most important duties, and, if he has not a Covenanted Assistant as is frequently the case, he is liable to be called upon to return at once merely to put in or take out money from the chest under double locks. This duty the Account Code contemplates being performed by an officer appointed for the purpose, "the Treasury Officer" as distinguished from the Collector who is styled "the District Officer." If such an arrangement is found necessary in other parts of India where districts are small and the general duties of administration are consequently lighter, *a fortiori* it is requisite in this Presidency. The responsibilities of Collectors have increased materially of late, and to enable them to perform their duties as administrative officers satisfactorily it is essential that they should be relieved as far as possible from routine work of the nature adverted to. On these grounds the Board request a reconsideration of G.O., dated 14th December 1880, No. 2,324, and recommend that the custody of the balance in the Treasury be transferred to the Treasury Deputy Collector (jointly with the Treasurer) such security as may be required from officers of that class in other Provinces, on which point the Board have no information, being furnished by them.

with there be no objn even then the scope [illegible] have [illegible] inadequate security

(True Copies and Extract.)

Secretary.

To the Secretary to Government, Revenue Department, 20
with copy of Board's Proceedings, dated 19th June 1876, Mis. No. 5,099.

Copy to the Collector of Chingleput.
" " " of Madura.

Exd. A. Grubert.

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C Nos 1936 and 1937.
[illegible] No 1058

Transferred to the Financial Department with reference to that Department G.O. d/- 14th Decr/80 No 2324.

Secretary to Govt.
Ootacamund
20th April 1881

To the Financial Dept. with a copy of G.O. Rev Dept. d/ 2nd Oct 1880 No 1275 –

Finl. (1881) Dept.
(Treasury balance)

Revenue 1881. Dept

Board of Revenue,
MADRAS. No 1936

To

THE SECRETARY TO GOVT.,
REVENUE DEPARTMENT.

CURRENT No. 1001

Dated March 25th.

Printed 31st.
Reqd 2 April/81
Received 4 April /81
Recd. 23 April /81

PROCEEDINGS, 25TH MARCH 1881, No. 499.

MARCH.
No. 499.

Custody of balances in the Treasury.—Requesting reconsideration of Government Order regarding —.

Ref: 8-4-81

Transferred

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(2)

CURRENT No. 1001

805/b

No. 500.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 25th March 1881.

Read the following letter from W. S. FOSTER, Esq., Collector of the Godávari District, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated Narsápur, 17th March 1881, No. 75 :—

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2. As a matter of fact, just now it would be scarcely possible to obey it literally. If I go out for Jamabandi as I am now, I should have to call the Sub-Collector or Head or Special Assistant into Cocanada; this would be most inconvenient. There is actually no Covenanted Assistant, so if the order applied to this district, I could not well carry it out. The Temporary Deputy Collector might be allowed to do what the Covenanted Assistant could do, but this would not be literal obedience to the order, or I might under Section 3 of Act VII of 1857 assign this duty to the Treasury Deputy Collector, and this would be setting aside the Government Order altogether.

3. But certainly this order does not apply to this district, yet it does in principle, in that there is still the custody of the currency money and stamps. If I may assign to either of the Deputy Collectors the duty of looking after the money and stamps, there is no difficulty. But I do not suppose Government would allow me to assign the duty to the Treasury Deputy Collector, while it would scarcely be right to assign it to the Temporary Deputy Collector, for this would amount to saying that the latter is more fit to be trusted with the duty than the Treasury Deputy Collector, and the Deputy Collector in charge of the Treasury in this district will almost always be the senior of the two.

4. The Government Order is indefinite, for it only deals with the bulk of the treasure; what proportion of the whole treasure forms the bulk of it? and what is to be done with the remainder? The Regulation requires all to be kept by the Collector: circumstances are so changed from what they were when the Regulation was made that it would be well to repeal this part of it; we cannot carry it out.

5. I do wish that the Board would recommend Government to adopt the course formerly in force, that the bulk should be under the seals of the Collector and Cashkeeper, and that sufficient for one month may remain under the seals of the Treasury Deputy Collector and the Cashkeeper. I should like this to hold good for the stamps, for the currency reserve notes, and coin. Under the present arrangements, the keys of all the notes, coin, and stamps are with the Cashkeeper and me; the Treasury Deputy Collector has none; he sits in the same building as the Treasury and I do not. I would ask the Board to get sanction for the arrangement I have proposed, to allow a month's supply to remain with the Treasury Deputy Collector and Cashkeeper. It will reduce my responsibility not in the least; it will give no extra trouble to the Treasury Deputy Collector, and it will save me a great deal of inconvenience, as at present the keys are liable to be wanted without any previous notice, and the Covenanted Assistant is not always at hand.

SUBMITTED to Government in continuation of Board's Proceedings, dated 25th March 1881, No. 499.

2. The Collector appears to have misunderstood the purport of the Government Order. The Government were referring to so much of the treasure as is not left in charge of the Cashkeeper for current expenditure under paragraph 2, Board's Standing Order No. 192, and there was no intention to put a stop to such issues. The Rules do not, however, require that the Treasury Deputy Collector should have anything to do with the balance in the Treasurer's hands. As regards the custody of the Treasury keys, when the Collector is absent from head-quarters and there is no Covenanted Assistant, the Temporary Deputy Collector should be entrusted with the keys pending the orders of Government on the Proceedings above quoted.

DISPOSED OF
APR 81
BY G.O. No.

(A true Copy and Extract.)

Galton
Secretary.

To the Secretary to Government, Revenue Department. – 20
„ Collector of the Godávari District,
with copy of Board's Proceedings, dated 25th March 1881, No. 499.

Exd. A. Grubert.

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Papers

Revenue 1881. Department.

Board of Revenue,

MADRAS. No. 1937

To

THE SECRETARY TO GOVT.,
REVENUE DEPARTMENT,
&c., &c., &c.

Dated March 25th.

Printed 31st.

Received 4th April /81

PROCEEDINGS, 25TH MARCH 1881, No. 500.

(Desp 2/4/81)

MARCH.
No. 500.

Custody of Balances in the Treasury.—Submitting to Government, with remarks, letter from Collector of Godávari requesting orders to adopt course formerly in force in regard to —.

Ref: 8-4-81

801/7

No. 1,233.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 26th August 1880.

Read the following letter from A. C. TUPP, Esq., Officiating Accountant-General, to C. G. MASTER, Esq., Secretary to Government, Revenue Department, dated Ootacamund, 30th July 1880, No. 587-N :—

WITH reference to the Proceedings of the Board of Revenue, Miscellaneous No. 5,255, of 15th May 1880, I have the honor to enclose a list of the amount of security given by the Treasurer of each district in this Presidency with a note of the amount ordinarily left in his hands, and to request to be favored with the opinion of Government as to whether the security is not insufficient in the following cases :—

	Security. RS.	Amount in Custody.
Godávari	5,000	Stamps for 28,000 and currency balance.
Kurnool	5,000	10,000 and stamps.
Bellary	1,000	40,000 of stamps.
Madras	5,000	12,000.
Tanjore	5,000	25,000 and stamps.
Malabar	5,000	The currency balance.
South Canara ...	1,000	18,000 of stamps.

In all these cases the amount in the hands of the Treasurer is considerably above that of his security, and in some cases it is many times greater. The defalcations which have occurred at Tinnevelly (9,000 Rs.) and elsewhere show that sums much larger than 5,000 are liable to be lost by Government through the negligence or dishonesty of Treasurers, and in other Provinces 25,000 is, I believe, the lowest sum taken as security from any District Treasurer. I know that in most districts in the North-West Provinces it is either 50,000 (or 75,000), and I do not suppose that the Treasurers in this Presidency either have less responsibility thrown on them, or would have more difficulty in finding substantial security.

2. I have thought it my duty to bring this important subject to the notice of Government, as defalcations have been frequent of late and the securities appear to me inadequate in many cases.

ENCLOSURE No. 1.

STATEMENT showing the Amount of Security given by the Collectors' Treasurers as noted in the Collectors' Treasury Management Reports for the year ending 31st March 1880.

Districts.	Amount of Security.	Remarks.	Amount ordinarily left in the Treasurers' Hands.
	RS.		
Ganjam	5,000	......	Between 5,000 and 10,000 rupees.
Vizagapatam	10,000	Personal security ...	A sum not exceeding Rs. 10,000.
Godávari	1,000	Since raised to Rupees 5,000.	Stamps for Rs. 28,000 and the currency balance.
Kistna...	5,000	......	Under Rs. 10,000.
Nellore	5,000	......	Less than his security.
Kurnool	5,000	......	Rs. 10,000.
Bellary	1,000	......	* Treasury business conducted by the Bank.
Cuddapah	5,000	Personal security ...	Not exceeding 10,000.
Madras	5,000	......	Rs. 12,320.
Chingleput	5,000	......	Rs. 5,000 on an average.
North Arcot	5,000	......	Generally 5,000.
South Arcot	5,000	......	Not exceeding 10,000.
Salem	5,000	......	Do. do.
Trichinopoly	10,000	......	Rs. 10,000.
Tanjore	5,000	......	Not more than Rs. 25,000.
Madura	5,000	Personal security ...	Not exceeding Rs. 10,000.
Tinnevelly	5,000	......	Within Rs. 10,000.
Coimbatore	5,000	Title-deeds of house and landed property.	Between 5,000 and 8,000.
Nilgiris	...	There is no Treasurer.	......
Malabar	5,000	Immovable property.	Currency balance.
South Canara ...	† 1,000	(Real property) † Since raised to 3,000.	Stamps for Rs. 18,036.

* The amount of stamps left in charge of the Bellary Cashkeeper on 31st March 1879 valued over Rs. 40,000.

(Signed) A. C. TUPP,
Offg. Accountant-General.

REFERRED for the remarks of the Board of Revenue.

OOTACAMUND,
7th July 1880.

(Signed) C. G. MASTER,
Secretary to Government.

THE security given by the Treasurers of Godávari and South Canara has but recently been raised from Rs. 1,000 to 5,000 and 3,000, respectively, at the instance of the Accountant-General in view of the large stock of stamps, &c., left in their hands. As regards the Treasurer of Bellary, the Collector in his letter, dated 6th March 1880, No. 794, stated that the security of Rs. 1,000 furnished by him was sufficient looking to the difficulty of converting stamps of any value into cash, and need not be raised; the Board accepted this view.

2. The security furnished by the Treasurers in the districts specified in paragraph 1 of the Accountant-General's letter is no doubt inadequate compared with the stock of adhesive stamps, cash, notes, &c., entrusted to their custody, but the Accountant-General's suggestion that the same amount of security should be taken from Treasurers as in other Provinces, viz., 25,000 to 75,000, is simply impracticable, considering the rates of pay allowed to Treasurers in this Presidency which in no case exceed Rs. 125 per mensem. The Board have no information as to the pay allowed to Treasurers in other Provinces, but officials in the receipt of Rs. 125 cannot be expected to furnish

801/85

such considerable security as even Rs. 25,000 ; men in that position are not generally possessed of large means, and the payments which would be required to obtain such security would be prohibitive.

3. The Board consider that the amount of security to be taken from Treasurers should be calculated on the average monthly transactions in adhesive stamps and money, and that the remedy for the existing risk is to reduce the amount of cash, adhesive stamps, and currency notes in the hands of the Treasurers to the lowest practicable amount ; the Collectors concerned are requested to report the arrangements they propose to this end. In reporting upon the maximum amount which will have to be left with their Treasurers the Collectors will state how much of it will be in cash, and how much in currency notes, stamped papers, and adhesive labels. The Board hope that it will be possible to limit the stock of cash, currency notes, and adhesive labels in the Treasurers' hands to sums not exceeding Rs. 5,000 ; it is managed in some districts, and there does not appear to be any reason why the stock should be so much larger elsewhere.

(True Copies and Extract.)

(Signed) C. A. GALTON,
Secretary.

To the Secretary to Government, Revenue Department.
" Collector of Godávari.
" " of Kurnool.
" " of Bellary.
" " of Madras.
" " of Tanjore.
" " of Malabar.
" " of South Canara.
Copy to the Accountant-General.

Exd. A. Grubert.

1880.

Board of Revenue,

MADRAS.

To

THE SECRETARY TO GOVT.,
REVENUE DEPARTMENT,
&c., &c., &c.

Dated August 26th.

Printed September 6th.

Received

PROCEEDINGS, 26TH AUGUST 1880, No. 1,233.

AUGUST.

No. 1,233.

Security—furnished by the Treasurers of certain districts.—Submitting remarks on letter from Accountant-General regarding inadequacy of the —.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

2nd October 1880, No. 1,275.

READ THE FOLLOWING PAPERS :—

No. 28. From A. C. TUPP, Esq., Officiating Accountant-General, Madras, to the Secretary to Government, Revenue Department, dated Ootacamund, 3rd July 1880, No. 587-N.

WITH reference to the Proceedings of the Board of Revenue, Miscellaneous No. 5,255, of 15th May 1880, I have the honor to enclose a list of the amount of security given by the treasurer of each district in this Presidency, with a note of the amount ordinarily left in his hands; and to request to be favored with the opinion of Government as to whether the security is not insufficient in the following cases :—

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STATEMENT showing the Amount of Security given by the Collectors' Treasurers as noted in the Collectors' Treasury Management Reports for the year ending 31st March 1888.

Districts.	Amount of Security.	Remarks.	Amount ordinarily left in the Treasurers' Hands.
	RS.		
Ganjam	5,000	......	Between 5,000 and 10,000 rupees.
Vizagapatam	10,000	Personal security ...	A sum not exceeding Rs. 10,000.
Godávari	1,000	Since raised to Rupees 5,000.	Stamps for Rs. 28,000 and the currency balance.
Kistna	5,000	......	Under Rs. 10,000.
Nellore	5,000	......	Less than his security.
Kurnool	5,000	......	Rs. 10,000.
Bellary	1,000	......	* Treasury business conducted by the Bank.
Cuddapah	5,000	Personal security ...	Not exceeding 10,000.
Madras	5,000	......	Rs. 12,320.
Chingleput	5,000	......	Rs. 5,000 on an average.
North Arcot	5,000	......	Generally 5,000.
South Arcot	5,000	......	Not exceeding 10,000.
Salem...	5,000	......	Do. do.
Trichinopoly	10,000	......	Rs. 10,000.
Tanjore	5,000	......	Not more than Rs. 25,000.
Madura	5,000	Personal security ...	Not exceeding Rs. 10,000.
Tinnevelly	5,000	......	Within Rs. 10,000.
Coimbatore	5,000	Title-deeds of house and landed property.	Between 5,000 and 8,000.
Nílgiris	...	There is no treasurer.	......
Malabar	5,000	Immovable property.	Currency balance.
South Canara ...	† 1,000	(Real property) †; since raised to 3,000.	Stamps for Rs. 18,036.

* The amount of stamps left in charge of the Bellary Cash-keeper on 31st March 1879 valued over Rs. 40,000.

(Signed) A. C. TUPP,
Offg. Accountant-General.

REFERRED for the remarks of the Board of Revenue.

OOTACAMUND,
7th July 1880.

(Signed) C. G. MASTER,
Secretary to Government.

No. 29. Proceedings of the Board of Revenue, dated 26th August 1880, No. 1,233.

ABSTRACT.—Submitting remarks on letter from Accountant-General regarding inadequacy of the security furnished by the treasurers of certain districts.

No. 30. ORDER THEREON, 2nd October 1880, No. 1,275.

Miscellaneous.

RECORDED pending further report.

(True Extract.)

(Signed) C. G. MASTER,
Secretary to Government.

To the Board of Revenue.
,, the Accountant-General.

Exd. F. R. Bantleman.

80 Copies.

Govt. of (1880) Madras.

REVENUE.

To

The Board of Revenue,

&c., &c., &c.

Dated October, 2nd.

Printed 9th.

Recd. Encl.

G.O., 2nd October 1880, No. 1,275.

OCTOBER.

Nos. 28—30.

Security furnished by the treasurers of certain districts.—Recording, pending further report, Revenue Board's Proceedings submitting remarks on letter from Accountant-General regarding inadequacy of the —.

Su Incl: 1001/81

Revenue Department

Mis: No. 5,099 30/11

Proceedings of the Board of Revenue

Dated 19th June 1876.

Read the following:—

No. 227

From

H. W. Bliss Esquire

Ag Collector of Madura

To

C. A. Galton Esquire

Ag Secretary to the

Board of Revenue

Madras

Sir,

Referring to the Board's Standing Order No. I of 1875, I have the honor to enquire with whom the Treasury Keys should be left when the Collector is absent from Head Quarters and there is no Covenanted Assistant with whom they can be left, which is the position at present in this District. There is a Temporary Additional Deputy Collector. I think

think the keys should under the circumstances be left with him. The practice here has been that they should be left with the Treasury Deputy Collector but this seems to me objectionable, the arrangement providing no check such as it is the object of the Rules to secure.

Madura Collector's Office
(Camp) Periakolam
7th June 1876

I have &c
(Signed) H. W. Bliss
Ag Collector

The Board concur in thinking that the Treasury keys should be left with the Additional Deputy Collector during the Collector's absence from head quarters.

(True Copy & Extract)
(Signed) C. A. Galton
Ag Secretary

To
The Collector of Madura

(True Copy)
I. Gibson.
Ag Secretary

x 5738 f
Cop. 5 Nd

[Office-paper Form.]

Financial DEPARTMENT.

801/13
12

Papers in hand down to date :—

× No. 1001 of '81.
No. of
No. of

~~DRAFT ORDER.~~
NOTE FOR ORDERS.

It may be observed in connection with this question that owing to temporary vacancies in the Head Assistant class, there are several districts without any covenanted assistant - vide statement annexed -

A 35 81

I altogether object to the Bd.'s suggestion & Govt. decline to make any change. The occasional inconvenience resulting from this being to covenanted Officers at Hd. Qrs. must be endured & can be remedied without throwing on subordt. officers of small

26/12/81

Assistant Collectors as at present posted to Districts -

South Arcot. —	A. C. Tate. B. Macleod - Lately posted to Trichy -
South Canara. —	H. Bradley.
Chingleput. —	C. J. Weir. K. C. Manavedan Raja (Probr.)
Coimbatore. —	F. A. Hamnett F. S. K. Wedderburn Recommended for N. Arcot -
Ganjam. —	A. C. Castlestuart. J. Hewetson.
Kistna. —	H. Moberly.
Malabar. —	C. C. Rawson.
Nellore. —	J. Andrew. C. Venkata Jaga Rao. (Probr.)
Salem. —	C. M. Mullaly.
Tanjore. —	J. Twigg.
Tinnevelly. —	R. D. Broadfoot.
Vizagapatam. —	G. H. Mounsey. J. N. Atkinson Transferred to Kistna.

The following districts are without Assistants at present -

✓ North Arcot -
Bellary. —
Cuddapah. —
Godavari. —
Kurnool. —
Madura. —
✓ Trichinopoly. —

v. x

pass the serious
responsibilities &c.
the law & establd.
rule impose on the
Colr. - Probably there
will be no want of
Colr. Assists. on a
rule for long.

5/5/81.

I concur and am not
prepared to make any change
Responsibility such as is involved
in the ~~[illegible]~~ charge of the Treasuries
ought to remain with the Collector
and not with officials on
small pay. WPle 7/81

128/81

Financial DEPARTMENT.

Under Disposal Docket.

PAPERS to be read in Proceedings :—

× No. 1001 of '81.
No. of
No. of

G.O. (Finl) 801/81.

Circulate

C 4/5/81
R 9/5/81

Financial Department.

801/46 15/4 P

PROCEEDINGS of the MADRAS GOVERNMENT.

READ the following ~~letter~~

Endorsement from the Revenue Department, d 20th April 1881, No. 1058.

Order thereon, 9th May 1881. No 801.

The Government decline to make any change. The occasional inconvenience resulting from there being no Covenanted Officers at head quarters must be endured, and can be remedied without throwing on subordinate officers on small pay the serious responsibilities which the law and

established

established rule impose
on the Collector.

pass orders
H.Y. 5.81

Despd 19/5

To
The Revenue Departt.
" Board of Revenue
" Accountant General

2 Ks. Pro Endt 30
45

9/5/81

801/18
16

fo. 2324 – 14 Dec 80.

Financial (1881) DEPARTMENT.
(Treasury Balances)

From
Revenue Department

Mis: No. 1058.

Dated 20th }
Recd. 23rd } April 1881

No.

fo. 801/81

CURRENT No. 1001

SUBJECT.

Transferring to Finl: Deptt. Rev: C. Nos: 1936 & 1937 with copy of Rev: G.O. of 2nd Oct: 1880 No: 1275: on the Subject of the Custody of balances in The Treasury.

[illegible] the face

For orders.

[illegible]

23/4/81

801/~~19~~ 17

Recd 13/5

Military

Govt. of {1881} Madras.

Fin'l

19

17

DISPOSED OF
9 MAY 81
BY G. O. No. 801

Treasury Balances. With
reference to their Pros: reque
-ing reconsdtn of G.O. No
2324 of 1880 regarding the
custody of treasury balances,
the Bd of Revc informed tha
the Gt. decline to [illegible]
make any change.