

Financial (1897) Department.

ORDINARY MS.

G.O., No. 836

Dated

7-6-97

INDEXED.

15/15

13/10

[Despatch Abstract.]

Informing Mr Wynne, Collector of North Arcot, with reference to the question of opening a temporary currency chest in his district treasury, that he is relieved of his responsibilities under the Civil Account Code of the A. & S. directs him to deviate in particular cases from the procedure laid down in the Code and requesting him to economise the space available in his district treasury so as to admit, if possible, of the introduction of another box for use as a currency chest.

21/10/97

T 9/10/97

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Financial (1897) Department.

CURRENT No. 2628

From The Asst General
Inades

For Orders with reference to the notes

Flagged C in f.o. 625 Feb: 7 9. 8. 92

No. 12
435

There does not appear to be anything

objectionable in Mr. Wynne's letter

Dated 25th April 1897

unless exception is to be taken to

Received 26 AUG 1897

his saying that §627 of the C. A.

Registered 26 AUG 1897

code does not allow of any gloss +

Enclosures

that the Asst argument is to

Spare copies

my mind altogether intelligible" (vide

Letter flagged R1).

SUBJECT.

The Revenue Dept. might

require as regards the accommodation in the R.

and Treasury.

with remarks
copies of

and the Asst Genl

and the Collector North

Asst regarding the open-

ing of a temporary com-

missionary latest.

certainly not "suave": but

do not think he meant in any

Ans. 19. 9. 92

H. H.

to Wynne's letters

referred to on the 14th inst

Dated the 22nd of Sept 1896.

No. 2970

Treasury account DEPARTMENT.

BACK PAPERS.

G.O.	No.	Department.	Date.
	625	Indl.	9-8-97

FURTHER PAPERS.

G.O.	No.	Department.	Date.

From F. C. Harrison Esqr,
Offg. ACCOUNTANT-GENERAL TO THE
GOVERNMENT OF MADRAS,
To THE Collector of
North Arcot.

SIR, With reference to your report on the inspection
of your district Treasury for the half year ending
30th September '96, I have the honour to observe as below:-

+ + + + +

Q. 66. Are two different boxes (or other receptacles) always in use at the same time, one for money received into, and the other for money passed out of, double locks?

Ans. No. The Accountant General has prohibited it, after previously condemning the nonobservance of the rule.

Q. 66. I have not prohibited the use at the same time of 2 different boxes. If as I presume

You

order

way to be intentionally obstructive, tho' his action was in fact obstructive.

In his opinion, evidently, there was a conflict between the orders of the A.G., & the rules of the Govt of India as contained in the Civil Act Code, & he was not inclined to regard the former as more authoritative than the latter. However he had, perhaps, his eyes the personal responsibility, which of a job for any loss that may result from neglect of Treasury rules; & in recent instances Treasury Officers have been made

Drifted in pocket from such neglect. The correspondence may perhaps be recorded. Mr. Wynne's idiosyncrasies are not likely to be either cured or improved by reprimand, even if deserved, and in the present instance there does not appear to be such a trespass as to demand the intervention of Govt.

Mr. Wynne's letters are rather civil than otherwise, for him. I should point out to him that, whatever his responsibilities under the C.A.C., he is relieved of them by the A.G., who is responsible for the balance, direct him for some special reasons to take some other course. He should also be asked if, to meet the A.G.'s views, he will squeeze in another box. I understand now the current chest dodge.

BS
2877/97

27/9/97

2.10.97

you allude to my letter No $\frac{22}{255}$ dated 11th July '96,
the instructions therein given related only to the
despatch to the Buddapah Small coin Depot of
sufficient Copper to make room for the transfer
of your surplus whole rupees to the currency chest.

The want of an additional chest existed even
before the currency chest was opened. As you
remark the importance of the observance of

article 305 was specially pointed out to you.
Steps should therefore have been taken and
should now be taken to obtain ^{another} ~~one~~ chest.

In the meanwhile, the present balance
in the currency chest which comprises —
currency notes only can be kept in a tin
box properly secured in the treasury room.

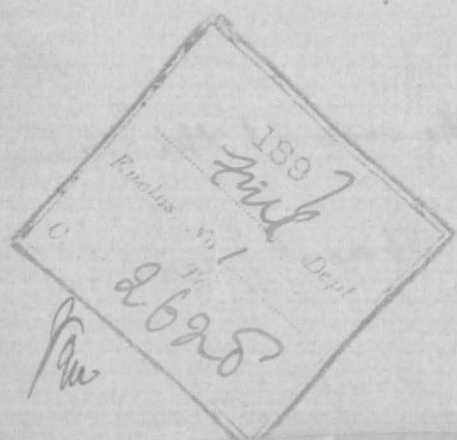
I have &c.

(Sd) F. C. Harrison.

Offy: Accountant General.

(True Copy)

J. K. P. 2003
Chief Superintendent



Ins. 4744 of 96.
Ref. on Cur acct

From

North Arcot, Collector's Office
Tirupati 4th October 1896.
Camp

J. H. Wynne Esquire,
Collector of North Arcot,

To

The Accountant General,
Fort Saint George.

Sir,

In reply to your letter $\frac{2970}{22-9-96}$, I
have the honour to state as follows:—

Q. 61. Necessary action will be taken.

Q. 72a) The duplicate keys of the Strong room
are secured in a sealed box lodged in the
Accountant General's Office.

The inspection was conducted by
me personally.

Q. 66. Your remarks are not understood.

The ^{papers} ~~articles~~ I referred to are not contained
in the letter you quote, which related to a
different matter. They are contained in
your telegram dated 17th July 1896 issued
upon my Treasury by Collector's letter
Ref. on cur no. $\frac{3385}{acct}$ dated 16th July 1896 and
ordering that article 305 was to be neglected.
you now issue (in the present letter) an
order.

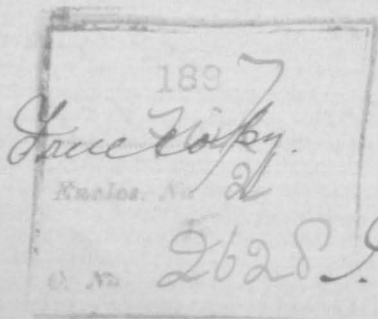
order, in contradiction of the former order, directing that the article 305 is to be followed, but that article 627 is to be neglected. Even if this latter article were not in force, I do not consider that a tin box containing notes can be "properly secured" in the Treasury room, except in a chest.

I beg to represent that these orders directing that first one and then another of the rules of the Code are to be neglected are very embarrassing. The opening of a currency chest, however desirable, is not an absolute necessity, and I am not aware what authority there is for the neglect of the rules laid down by the Government of India in order to secure this object. In any case, the district officers cannot be responsible for the custody of cash, if they are prohibited from maintaining the safe guards prescribed in the Code. It is not the want of another chest but the want of room for one which causes the difficulty, as you are aware. Vide your letter $\frac{S.D.}{94}$ dated 12th May 1896.

I have &c

Sd/- J. V. Ramachandran
Esqr.

For Collector



Chief Superintendent.

Revenue DEPARTMENT.

FORT ST. GEORGE,
Accountant-General's Office,

No. 3245

August 1897.
21st October '96

From

J. C. Harrison Esqr.,

Accountant-General to the

GOVERNMENT OF MADRAS,

To

THE Collector of
North Arcot.

SIR,

I have the honour to acknowledge your letter of the 4th October written in reply to my No. 2970 dated the 22nd September.

I am unable to admit that there is anything contradictory or objectionable in the orders that have issued to your office in connection with the currency chest.

It was pointed out to you in my letters No. 2355 and 3244 dated 7th September and 26th October 1893 respectively and again in the inspection report that Article 305 of the Code should be observed. That article requires two receptacles to be kept to distinguish between the takings and outgoings of silver. This rule was introduced with

with the main object of securing that coin should be given out which has been longest stored, when however you pleaded inability, at a time of great pressure for money, to transfer your surplus of rupees and notes to a currency chest I wired that if necessary room should be provided by neglecting rule 305. There can be no question that when the choice lies between satisfying an imperious call for funds and the maintenance of a useful but by no means vital rule there is no room for hesitation.

At the same time you have been frequently desired to obviate the difficulties by obtaining more chests and larger accommodation. Lately your currency chest surplus has been reduced to notes. I therefore wrote that Article 305 could now be observed, and if no chest was available, the currency chest notes could be kept in a tin box. You now retort that this is contrary to Article 627. But I must point out firstly that if this were so the fact would be largely due to your not providing a small chest for the purpose. Secondly that Article 627 provides that a separate chest should be set aside for currency monies and that the notes should be placed within it in a tin box. The principal if

if not the only object of prescribing a chest is to secure that the currency monies are not mixed up with treasury funds, and of prescribing the tin box is to keep conveniently apart silver and notes. In this case however there were no rupees when my later orders were given. I therefore thought the best way out of the difficulty was to keep the notes in a tin box in the strong room: the notes would still be apart from the treasury balance. No doubt some slight additional safeguard would be afforded by a chest. Still this is not essential. Notes which are part of the treasury balance (Article 612) are not required to be kept in a chest within the strong room. There is no reason for requiring greater security in the case of currency reserve notes. You may perhaps think that the last sentence of Article 627 requires such a chest to be maintained. This is not so. Article 625 & 6 merely contemplate the currency monies being kept in a chest under double lock, one of the keys being with the Collector. As the Treasury in this case holds the currency monies the precaution of double locks is afforded: and the second condition can be temporarily fulfilled by affixing a second lock to the tin box of which
you

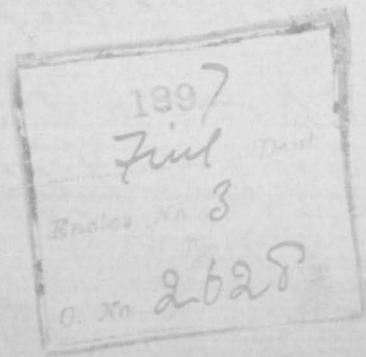
you should hold the key. The box should be
compensiously labelled "Currency Reserve"

Thence
(Signed) H. Harrison,
Off Accountant General.

True copy.

J. O. D. Lowe
Chief Superintendent

1897



No. 5187 of 1896
Ref. on. Amace

North Arook. Collector's Office,
Chittori, 14 November 1896.

From.

P. H. Wynne Esquire,
Collector of North Arook.

To

The Accountant General,
Fort Saint George.

Sir,

In reply to your letter 3245 ²¹⁻¹⁰⁻⁹⁶ I have
the honor to state that the wording of article 627 is
perfectly plain and I cannot admit that it allows
of any gloss. Your argument, as I understand it,
that because nothing is said in article 612 about
putting the notes of the Treasury balance in a
tin box inside a chest, therefore the directions
of article 627 are to be disregarded, is to my mind
altogether untenable. Notes belonging to the Treasury
balance are in every treasury that I have known
so kept. As I have already explained, even if the
rule were not laid down in the code I should not
consider the method you recommend safe. A
tin box is light and could be dragged by a
long hook inserted through the bars of the strong
room up to the door and then broken open. This
has happened before now with bags of rupees
not kept in a chest. Of the two dangers, that of
not

not following article 305 and that of not following article 627, I consider the latter for the greater and I therefore prefer that things should remain as they are. But in my opinion the proper course is to close the Currency chest until the Strong room is enlarged. This latter matter is now before Government.

2. With regard to the remainder of your letter, I must observe that it is not the case as stated by you that you have frequently desired me to obviate these difficulties by providing new chests and larger accommodation. The first and only time you recommend an extension of the Strong room was in May of this year and the matter is as already stated before Government. Nor is the case that the difficulty is "due to my not providing a small chest for the purpose". As was pointed out to you by one of my predecessors as far back as 1890. and again in 1893 there is no room for an additional box (Vide Mr. Lefann's letters No. 964 ^{Ref on Chest Box} dated 7th March 1890 and No. 2791 ^{Ref} dated 2nd November 1893) This applies to small chests as well as large chests. When this ^{was} pointed out to your predecessor, he decided

decided to avoid opening a Currency chest. The facts are now the same as then.

I have &c

Sgd.

Ellegible

For Collector.

True copy.

J. D. H. Forster
Chief Superintendent.

[Signature]

Resource DEPARTMENT.

FORT ST. GEORGE,
Accountant-General's Office,
17th November 1896.

No. 3541

From

H. C. Harrison Esq.,

Offg. ACCOUNTANT-GENERAL TO THE
GOVERNMENT OF MADRAS,

To

THE Collector of,
North Arcot.

SIR,

With reference to your letter No. 5187
dated the 4th November 1896 I have the honour
to request that you will be good enough to
give me the length and breadth of the strong
room and the dimensions of the various chests
within it now.

I have the honour to be.

Sr.

Your most obedient servant,

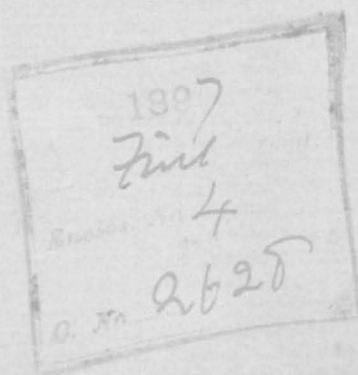
Sd/- H. C. Harrison.

Offg. Accountant General.

True Copy.

J. S. Sowers

Chief Superintendent.
Chief Superintendent.



N^o 5187 of 1896.
Ref. on cur acc

North Arest Collector's office
Chittor 26th November 1896.

From

S. H. Wynne Esquire J.E.S.,
Collector,
North Arest.

To

The Accountant General
Fort Saint George.

Sir

With reference to your letter N^o 3541 dated
the 17th Instant, I have the honor to refer you to this
office letter No. ³⁰⁴¹/_{part} dated 4th December 1893, in which
information, as to length and breadth of the strong
room and as to the dimensions of the various
chests within it at the time, was furnished.
In addition to the above chests an iron safe
and a sealed box containing valuables received
from the District Court of the marginally
noted dimensions are now kept in the strong
room.

I have &c

Sd/- Illegible

True copy,

For Collector.

J. D. B. Koro
Chief Superintendent.

X. 1-10 x 1-6 x 2-7
X. 2-6 x 1-11 x 1-10

Find
5
2628

Revenue DEPARTMENT.

CURRENT NO 2628

FORT ST. GEORGE,

Accountant-General's Office,

25th August 1897.
No. 435

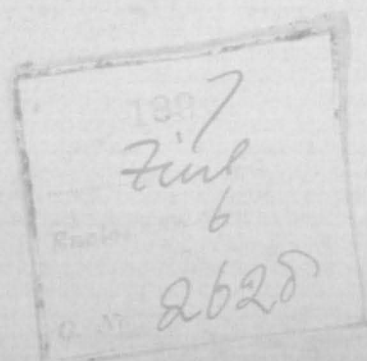
From F. C. Harrison Esq.,
ACCOUNTANT-GENERAL TO THE
GOVERNMENT OF MADRAS,
To THE Chief Secretary to Government
Financial Department

SIR,

I have the honour to acknowledge receipt of Government Order No 625, dated the 9th August '97, and to make the following reply.

2. I append copies of all the material letters that have passed between Mr Wynne and myself but I omit for the most part formal letters from his locum tenens or his predecessor.

3. The facts are briefly these. In 1890 Mr Le Fanu stated that there was a want



want of space in the Treasury for the proper accommodation of a temporary currency chest. The Accountant General replied he would endeavour to avoid transfer. Apparently in 1893 the question was again raised and Mr. Stuart the acting Collector mentioned the bad accommodation. The Accountant General then suggested alterations in the shapes and sizes of the chests. Mr. Le Fanu answered by giving the dimensions of the various chests and almirahs and said it was not possible to "substitute boxes much broader and shorter without interfering with the very limited space now available in the middle of the room, for weighing coin, for sealing bags to be packed up for remittance, for putting in and taking out of stamps and for the Treasury Officer and the Treasurer to sit" I may here mention that since this letter

Civil Account Code

room has been found for two more boxes (vide Mr. Wynn's letter No 5187 dated 26 November '96). On hearing this the Accountant General determined, as heretofore, to apply the temporary currency chest system to North Arcot as little as possible. Accordingly during these recent years of high balances we did not require the Collector of North Arcot to open a chest. In the summer of 1896, however, there was a great pressure for money, and I directed the Collector to open a chest, even at the risk of infringing Article 305. At the same time I ordered the removal of copper to enable the rules to be observed if possible. The coin so transferred soon ran out and only notes were left. The Collector, however, objected to their presence and I therefore wrote the long letter of explanation which

which is among the appendices. Eventually when the pressure was over the chest was closed. Recently I ordered it to be reopened in reference to the stringent orders I received from the Government of India to hold all my resources at their disposal. I received a point blank refusal from the Collector and, as Government is aware, forwarded his letter ^{in the go flag} for orders.

Such are the plain facts. I did not think it worthwhile to call the attention of Government in 1896 separately to Mr Wynne's letters on this subject although, as already remarked, their tone is not suave. When Mr Wynne pointed out his difficulties, I took great pains to explain the rules to him and why I considered the circumstances required me to issue the directions I had given him. It was not, I think, necessary for Mr Wynne to continue to argue the point.

point. I am responsible for the care of the balances of Government and Mr Wynne in the event of those orders causing loss to Government would be amply protected by them. I confess I find it exceedingly difficult to believe that the Collector of North Arcot cannot carry out my orders without in any way appearing to infringe the orders of the Government of India. Mr Le Fanu's letter evidently shows that there is a considerable space in the middle of the Treasury and Mr Wynne admits that since Mr Le Fanu declared the Treasury over full two more chests have been placed in it. I am most ready to believe that the Treasury is too small and requires enlargement and for this reason my predecessors and myself have always refrained from troubling the Collector of North Arcot except when

when it is absolutely necessary. Yet, I think, a great effort would probably squeeze in another box and only if this is impossible do I consider that Article 305 should be neglected.

5. Government further ask me to explain the meaning of Rule 305 and the reason for transfers to Currency chests. Information on the former point is fully set forth in my letter to Mr. Wynne and shows nothing to add to what I then said. The latter point is not easy to explain briefly. Under our Currency law the bullion reserve may be held anywhere. Accordingly when it is imperative to concentrate our balances with great rapidity it is customary to make a book entry transferring the surplus cash at a Treasury to the currency reserve. When this is done, and the Collector concerned has separately secured the amount

so transferred, then my Currency Officers here pay the equivalent sum into my Treasury balances here. This expedient instantly liberates the surplus cash of a district and places it at the disposal of the Government of India.

I have the honor to be,
Sir,
Your most obed^t. servant,
J. Harrison
Off. Accountant General.

[24.]
1,000-14-6-97.

Financial DEPARTMENT.

Papers to be read in proceedings:—

Again G.O., No. 625 dated 9th Aug. 1897. (A)
Again G.O., No. dated 189 .
Current No. 2628 of 1897, dated 25th Aug 97, from Act General (P)
" 189 , " , "
" 189 , " , "

CS

ORDER. W. 836 of 7th Oct. 97

This Mr Wynne will be informed that whatever his responsibilities under the Civil Account Code may be, he is relieved of them if the Accountant General, who is the officer responsible for the treasury balances, directs him for special reasons to deviate in particular cases from the procedure laid down in the code.

2. Mr Wynne will be requested to ~~use his best endeavours to~~ economize the space available in the North Arcot Treasury so as to admit of the introduction of another box for use as a currency chest.

(from orders)

*In Mr
Please send this
back to S. Shank
18.7/10/97*

manifold

To the Act General (as above)
Collector N. Arcot (as above)
S. Enter in C.S. register
Inferred 15/10/97
Please return to S after despatch
15/10/97
15/10/97
7.4.92
15/10/97
15/10/97

When given for copying _____
 When copied 9/10 } 1897
 When examined _____
 When signed 11/10

READ AGAIN G.O., No. _____ DATED _____
 1897

ORDER No. _____

ENCLOSURES TO O. No. _____

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT

STATEMENT WITH DUTY

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
 IN ORIGINAL.

N.B.—
 A = Copy in full.
 B = Not to be copied.
 P = Copy abstract only.
 Q = Copy heading only.