M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2048 Press ~~Mis.~~

69-70

Dated 5 — 11 — 1860.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 5th November 1860.

No. 69. Read the following letter from W. BALMAIN, Esq., Officiating Civil Auditor, to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, dated Fort Saint George, 12th September 1860, No. 635 :—

SIR,

1. I have the honor to draw the attention of Government to the manner in which District Contingent Bills, Magisterial and Revenue are submitted for Audit.

2. In almost every case these Bills are sent up signed by the Deputy Collectors only, and from one District (Canara) by a Native Deputy Collector who is unable to sign his name in English, and who is, I presume, not able to read the Bills he signs. The greater part of the charges are such as are incurred under the orders and on the responsibility of the District Officer, who is therefore best able to check the Bill and those that are not so should I think pass under his inspection before being sent up for Audit.

3. The Civil Auditor under the orders of the Government of India, October 8th 1858, is not competent to object to the expediency or reasonableness, of any charge if incurred under sufficient authority, and there are no Commissioners as in Bengal, the North West and the Punjab, who countersign the Bills and check them by their local knowledge. The result is that Bills for a very large amount not less than four to five lacs a year are passed without perhaps being sufficiently scrutinized.

4. I have the honor to suggest, if Government think proper, that for the future all Magisterial and Revenue Contingent Bills should be submitted signed either by the Collector or by the Head Assistant.

No. 70. ORDER THEREON, 5th November 1860, No. 2,048.

1. The Acting Civil Auditor reports to Government in this letter that in almost every case the whole of the Bills for Magisterial and Revenue Contingent charges come up to him with the signature of a Deputy Collector and of no higher Officer, and he points out how defective and insufficient this guarantee is for the correctness of the charges.

2. This state of things appears to have been brought about in the following manner. When it was arranged that a Deputy Collector should have immediate charge under the Collector, of the Treasury and Account Department in each District, it was ordered at the same time that this Deputy Collector might sign and despatch ordinary and routine Statements and Returns.

Order of June 25th 1859, *No.* 838. The Board were directed to prepare for the approval of Government a list of the periodical papers which might be so signed and despatched; they prepared the list accordingly, but instead of submitting it for the approval of Government they circulated it direct. This list so circulated contained the Returns now in question.

3. Documents of this kind, being Bills for the expenditure of money, are not of the kind for which the Government intended the Deputy Collector's signature to be sufficient. All such ought certainly to be signed by the Collector himself, and the Board of Revenue will immediately instruct all Collectors accordingly. Mr. Balmain justly points out that in this Presidency there are no Commissioners to countersign such documents; and that as the Board of Revenue repudiate all responsibility in connection with them, and he himself is without the means or authority to verify many of the charges, there is in fact no guarantee whatever for their correctness, except the signature of an Uncovenanted Deputy Collector.

4. The Board of Revenue will now be requested to revise, in communication with the Accountant General and the Civil Auditor, the list of periodical Returns to be signed by the Deputy Collector, and then to submit it for the approval of Government.

(Signed) J. D. BOURDILLON,
Secretary to Government.

Treasury

Revenue Department

No 2048

Proceedings of the Madras Government
Under date the 5th November 1860

Read the following letter from
the Offg Civil Auditor-

Brings to notice the manner in which District contingent bills Magisterial and Revenue are submitted for Audit-

(Here enter 12 Pa 11 September 1860 No 688)

1 The Acting Civil Auditor reports to Government in this letter that in almost every case the whole of the Bills for Magisterial and Revenue Contingent charges come up to him with the signature of a Deputy Collector and of no higher Officer, and he points out how defective and insufficient this guarantee is for the correctness of the charges.

2 This state of things appears to have been brought about in the following manner. When it was arranged that a Deputy Collector should have immediate charge under the Collector, of the

Treasury

treasury and Account Department in each district it was ordered at the same time that this Deputy Collector might sign and despatch ordinary and routine statements and Returns. The Board were directed to prepare for the approval of Government a list of the periodical papers which might be so signed and despatched, they prepared the list accordingly, but instead of submitting it for the approval of Government they circulated it direct. This list so circulated contained the Returns now in question -

Order of June 25/59 No 838

3 Documents of this kind, being bills for the expenditure of money, are not of the kind for which the Government intended the Deputy Collectors signature to be sufficient. All such ought certainly to be signed by the Collector himself, and the Board of Revenue will immediately instruct all Collectors accordingly. Mr Balmain justly points out that in this Presidency there are no Commissioners to countersign such documents; and that as the Board of Revenue repudiate all responsibility in connection with them, and he himself is without the means or authority to verify many of the charges, there is in fact no guarantee whatever for their correctness, except the signature of an Uncovenanted Deputy Collector.

4 The Board of Revenue will now be requested to communicate with the Accountant Genl & the Civil Auditor the list of periodical Returns to be signed by the Deputy Collector and then to submit it for the approval of Government

3 Copies
Civil Auditor Pay. 6
12 " Accountant Genl ✓
Board of Revenue ✓
11 " Financial Department ✓

Revenue 1800 Sept.
Pro: of Govt for Nov.

No 2048.

Pro: of the Madras Govt
Dd 5th Nov 1860.

1-2
1-7-59

2865 ad circular
21-7-59

Regarding Contingent
Establishment of the Court
of Wards &c.

Board of Revenue to
instruct all collectors
that Bills for the expendi-
ture of money should be
signed by themselves and to
revise and submit the lists of
periodical Returns to be
signed by the Deputy Coll.

No 69 & 70.