

# MADRAS RECORD OFFICE.

Government of Madras.

*Revenue* DEPARTMENT.

G.O. No. 1737

Press

~~Mis.~~

312-313

Dated

21-8.

1864.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,  
23rd September 1864.*

No. 313. Read the following Proceedings of the Madras Government in the Military Department:—

Requesting the Board of Revenue to instruct the Collector of } (Here enter 19th September 1864, No. 3,298.)  
Salem to arrange for the transfer of the land that may be }  
purchased for the Remount Depot Farm.

No. 319. ORDER THEREON, 23rd September 1864, No. 1,755.

Miscellaneous.

Ordered to be communicated to the Collector of Salem,  
through the Board of Revenue, for his information and guidance.

(True Extract.)

(Signed) C. G. MASTER,

*Deputy Secretary to Government.*

To the Board of Revenue, with Proceedings Military Department, No, 3,298.

Exd. S. T. Augustin.

MILITARY DEPARTMENT.  
PROCEEDINGS OF THE MADRAS GOVERNMENT.

From the Remount Agent, Oosoor, } Recorded in Pro. of Govern- } Read again the paper  
18th May 1864, No 36. } ment, 6th June 1864, No. 1923. } noted in the margin.

Read also the following papers :—

From the Acting Controller of Military Accounts, Fort Saint George, 16th July 1864, E; to the Secretary to Government, Military Department, Fort Saint George.

I have the honor, with reference to paragraph 1 of the Order of Government, No. 1923, dated 6th June 1864, to report that the Statements of the Remount Agent, exhibiting the result of the cultivation of a portion of the land of the Depôt Farm contained in the Proceedings of Government above quoted, have been examined and found to be correct.

2. The cost of seed of Raggy, Ramtill or Oil-seed in the 1st Statement and of Coffee in the 2nd Statement, has not been entered. No expense on these accounts may have been incurred, and the point is not material as regards the results indicated, as the cost could be but trifling.

|                   | Acre.  | Cost of cul-<br>tivation.     | Proceeds of sale<br>of produce. | 3. The result         |
|-------------------|--------|-------------------------------|---------------------------------|-----------------------|
| Statement,..... 1 | 51,184 | 509 5 8                       | 1,625 15 3                      | is very satisfactory. |
| „ ..... 2         | 66,134 | 582 4 0                       | 1,397 14 4                      | I have exhibited it   |
| „ ..... 3         | 96 10  | 672 3 6                       | 2,237 11 0                      | in an Abstract of the |
|                   | 214 8  | 1,763 13 2                    | 5,261 8 7                       | Statements in the     |
|                   |        | Deduct cost of cultivation... | 1,763 13 2                      | margin.               |
|                   |        | Net profit Rupees.....        | 3,497 11 5                      |                       |

From the Acting Controller of Military Accounts, Fort Saint George, 29th July 1864, B; to the Secretary to Government, Military Department, Fort Saint George.

I have the honor, with reference to your memorandum of the 19th July 1864, to forward a letter of the Agent for Remounts, intimating that no assessment is paid upon the Government land belonging to the Remount Depôt.

2. It appears from a memorandum subjoined to the Agent's letter, that the amount that would be payable by a Ryot is Rupees 210-9-5.

3. I take this opportunity of explaining that the 3rd paragraph of the Order of Government, dated 17th June 1864. No. 2070, was not overlooked by this Office, but Government having specially noticed the item, and not having directed its inclusion in the present account, it was not understood that Government looked to this Office for information on the point.

From the Agent for Remounts, Remount Depôt, Oosoor, 25th July 1864, No. 108; to the Acting Controller of Military Accounts, Fort Saint George.

In reply to your letter No. 464 of the 20th July 1864, I have the honor to inform you, that no assessment is paid upon the Government land belonging to the Remount Depôt, but I annex a memorandum shewing the amount that would have been paid by a Ryot.

MEMORANDUM.

|                    | Extent.     | Acres.      | Total Amount. |
|--------------------|-------------|-------------|---------------|
|                    | Acres. Hds. | Rs. A. P.   | Rs. A. P.     |
| Dry Cultivation... | 86 66 @     | 1 7 0       | 124 9 2       |
| Wet do. ....       | 11 5 @      | 4 0 0       | 44 3 2        |
| Hay or Grass.....  | 116 37 @    | 0 5 9       | 41 13 1       |
|                    |             | Total Rs... | 210 9 5       |

From the Acting Controller of Military Accounts, Fort Saint George, 2nd September 1864, C; to the Secretary to Government, Military Department.

I have the honor, with reference to your memorandum of the 16th August 1864, to forward the Report of the Examiner of Commissariat Accounts on the Statements furnished by the Agent for Remounts of the results of cultivating a portion of the land of the Depôt Farm.

2. These Statements were not previously sent to the Examiner for audit, as the intention of paragraph 1 of the Order of Government, No. 1923, dated 6th June 1864, was not so understood.

From the Acting Examiner of Commissariat Accounts, Madras, 31st August 1864, No. 1281; to the Acting Controller of Military Accounts, Fort Saint George.

In returning the memorandum from the Deputy Secretary to Government, received with your letter as per margin, I have the honor to report that the various calculations contained in the Statements of the Remount Agent, recorded in Proceedings of Government, No. 2070, dated 17th June 1864, therewith received, have been examined and found correct; and the rates appear favorable.

2. I beg to state that no accounts connected with the cultivation carried on at the Depôt Farm are received in this Office.

From the Agent for Remounts, Remount Depôt, Oosoor, 13th August 1864, No. 127; to the Secretary to Government, Military Department, Fort Saint George.

In acknowledging the Government Order, No. 1923, dated 6th June 1864, I have the honor to report, for the information of Government, that I have succeeded in purchasing 21 acres of the 98 acres of dry land I have selected to be added to the Government Depôt, and 6 acres of wet land, of the 64 acres selected, at the rate of 20 years' assessment, of each land respectively, should it meet with sanction.

2. I have every reason to believe that, in the event of my being permitted to purchase the portions now offered, and furnished with funds to do so, all the holders of the remaining land will quickly come forward as sellers, but they are keeping back at present to see what will be the result of my application.

3. I consider this a very reasonable price, at the enhanced value of all kinds of Grain of late; and from the new land lying next to the present land, it is particularly eligible.

4. I enclose a rough Sketch Map of the ground I selected; the proportions I can now obtain being crossed in blue, those I am almost certain to obtain in a few days (about as much more) are marked with red spots, and having obtained these portions, it will be seen to be almost a certainty that the remaining numbers must be offered to me very shortly.

5. The assessment for the dry land is a fractional under 1½ Rupees, and that of the wet land about 4-1-6 per acre per annum.

6. I trust, therefore, His Excellency in Council will be pleased to grant me an advance of 4,000 Rupees through the Salem Treasury, to enable me to close for the land now available for purchase.

Referred to the Controller of Military Accounts for report whether funds are available or can be provided for the proposed purchase.

24th August 1864.

From the Acting Controller of Military Accounts, Fort Saint George, 29th August 1864, G; to the Secretary to Government, Military Department.

I have the honor to return the letter of the Agent for Remounts, referred under your docket of the 24th August 1864.

Dated 13th August 1864, No. 127.

|                                        |     |       |   |   |                      |
|----------------------------------------|-----|-------|---|---|----------------------|
| 21 acres of dry land @ 1-8-0 per acre, | Rs. | 31    | 8 | 0 | 2. The cost of       |
| 6 do. wet do. @ 4-1-6 do.              | Rs. | 24    | 9 | 0 | 21 acres of dry and  |
|                                        |     |       |   |   | 6 acres of wet land  |
| Per annum, Rs.                         |     | 56    | 1 | 0 | is Rupees 1,121-4-0. |
| For 20 years                           | Rs. | 1,121 | 4 | 0 |                      |

3. No funds are available for the purchase, and I do not see any mode in which they can be made available, except by a provision in the regular Estimate, should Government sanction the purchase.

4. The cost of the whole lot, viz., 98 acres of dry and 64 acres of wet land, would, at the rates of assessment specified by the Remount Agent, be Rupees 8,180.

|                                        |     |       |   |   |
|----------------------------------------|-----|-------|---|---|
| 98 acres of dry land @ 1-8-0 per acre, | Rs. | 147   | 0 | 0 |
| 64 do. wet do. @ 4-1-6 do.             | Rs. | 262   | 0 | 0 |
| Per annum, Rs.                         |     | 409   | 0 | 0 |
| For 20 years                           | Rs. | 8,180 | 0 | 0 |

ORDER No. 3298, 19th September 1864.

Government considers the results of the cultivation of a portion of the land of the Remount Depôt Farm during the past year, as exhibited in the Statements submitted by Lieutenant Colonel Thompson, to be very satisfactory. The Accounts connected with the cultivation of the Farm will be forwarded to the Examiner of Commissariat, Clothing and Stud Accounts, for audit in the usual manner.

2. The Governor in Council sanctions an advance of (4,000) four thousand Rupees to the Agent for Remounts, to enable him to purchase additional land for the Depôt Farm at rates not exceeding those mentioned in his letter, dated 13th August 1864. The requisite funds will be provided in the manner suggested in paragraph 3 of the letter from the Controller of Military Accounts, dated 29th August 1864. The Board of Revenue will be requested, through the Revenue Department, to instruct the Collector of Salem to arrange for the transfer of the land that may be purchased.

(True Extract.)

*Ammitur*  
Deputy Secretary to Government.

To the Remount Agent Oosoor.

.. Controller of Military Accounts.  
.. Military Accountant.  
.. Examiner Pay Department.  
.. Examiner of Comst., Clothing and Stud Accounts.  
.. Revenue Department. *With 20 Rupees. Copies*

Exd. T. Stubbs.

No. 312. Read the following Proceedings of the Madras Government in the Financial Department:—

(Here enter 12th September 1864, No. 471.)

**Miscellaneous.**

(True Extract.)

To the Board of Revenue, with Proceedings Financial Department, No. 471.

*Don't know*

Perman 1864 Sept  
no: 1 Grafton Sept  
2507.

1956 8-1755  
Cordell, L. L. & Co.

Pro: of the Machine  
Cook & Co. 111  
Sept  
28 19 } Sept 64  
Paid  
183298.

unconnected to the collection  
of letters, though Mr. Webb  
of Worcester, for his copy  
-master must surrender -

Respecting the Bot.  
of New. to instruct the Coll.  
of Salem to arrange for the  
transfer of the vessel that  
might be purchased for the  
purpose Sept. 27. 1811.

21/9/67  
 265. 26/10/67  
 14/3 Received of Mr. Wm. John & Co 300 Pounds 33/4/11

Ms. A. 9.2.1.43.3 - 23 Dec 1943  
Hutchinson and Co. Ltd.

✓ 103488740

13.6/3

*Proceedings of the Madras Government, Financial Department,  
12th September 1864.*

No 32. Read the following Extract from the Proceedings of the Government of India, in the Financial Department, dated Simla, 6th August 1864, No. 1721.

Read a letter, No. 234j, dated 23rd June 1864, from Mr. J. M. Erskine, Deputy Auditor and Accountant General, North-Western Provinces, reporting the results of his inspection of the several Treasuries in those Provinces.

RESOLUTION.

The Governor General in Council has read with satisfaction the report by the Deputy Auditor and Accountant General, North-Western Provinces, of his inspection of the several Treasuries in the North-Western Provinces, and notices with approbation the thorough and searching character of the investigation by Mr. Erskine and his Assistant, Mr. Bickers, of the manner in which the accounts of those Treasuries have been kept.

2. All ordinary defects which Mr. Erskine has so well brought to light will be corrected by him, but some points in his report call for special remark or orders.

3. Adverting to the failure of negotiations with the Agents of the Delhi Bank and of the Uncovenanted Service Bank for the transfer to them of the Government Treasury business at certain stations, the Governor General in Council requests that the Local Government will not commence any similar negotiation with any Bank, without a previous reference to the Government of India. Orders in respect to the other points\* connected with this subject will be issued hereafter.

Paragraphs 3 and 21.

\* Paragraphs 36, 37, 43 and 82.

4. It is reported in this paragraph that Officers who obtained from the Heads of their Department Letters of Credit which lapsed monthly were permitted to draw the full amount of the letters and place it in a Deposit Account. This practice, as regards Letters of Credit of the above description, was obviously irregular, and though the nature and the treatment of Letters of Credit have been altered for the Public Works Department by recent rules, yet the Governor General in Council requests that this paragraph may be communicated to the Public Works Department for the issue of orders, prohibiting Engineer Officers from opening any Deposit Account with Civil Treasuries, and requesting the Local Governments to co-operate in the enforcement of those orders by the issue of corresponding instructions to Collectors.

Paragraph 4.

5. It appears to the Governor General in Council that in dealing with the advances to the Invalid Depôt at Nynsee Tal, the regular course would also be the convenient one in this instance; for, by debiting the advances to Military Remittances, it would be incumbent on the Officer Commanding the Depôt, under the requisition of the Military Accountant, to adjust the advances; whereas, under the present system of keeping them in the inefficient balance, the Civil Department has to adjust them with many Regiments. This subject should accordingly be referred to the Military Department, and the Auditor General of India, for consideration.

Paragraph 6.

6. The Governor General in Council observes that in the Almorah Treasury, the Register of Bills drawn was never checked with the Issues, nor signed by the Treasury Officer, nor were the check margins of bills signed, as enjoined in the amended Rules issued by the Board of Audit. This was a serious irregularity. The power of drawing on other Treasuries is one of the largest with which a Treasury Officer, as such, is entrusted, and its exercise by him ought, on every ground, to be accompanied by the maintenance of every practicable check upon his subordinates, so as to keep in the Treasury Officer's hands the control of every detail. His Excellency in Council, therefore, trusts that this point will be suitably noticed by the Local Government in order to the strict observance of their duty, in this particular, by Treasury Officers.

Paragraph 7.

*Proceedings of the Madras Government, Financial Department,  
12th September 1864.*

7. The "Ledger" in the Almorah Treasury is stated to be kept well, and is not a translation from the Native Ledger, but is prepared from the vouchers and the *English* and other Registers, the transactions of each day being

Paragraph 8.

posted on the morning following. The Governor General in Council would be glad to receive an early expression of the opinion of the Honorable the Lieutenant-Governor of North-Western Provinces whether the same thing cannot be done in every Treasury, and the Native Ledger altogether dispensed with.

8. The Deputy Auditor and Accountant General has ordered the discontinuance of the "Daily abstract of Receipts and Disbursement,"

Paragraph 10.

because it is useless where the Ledger is properly kept. The Auditor General of India is requested to consider whether this order may not be made general, and every Treasury be required to keep its Ledger properly.

9. Regarding the Treasury guard at Roorkee, the Governor General in Council desires to be furnished with an early report from the Local Government.

Paragraph 19.

10. The daily Register of receipts and of orders of payment in the Etawah Collectorate are not kept in the prescribed form, but in Cheque books introduced by the Collector, Mr. Hume.

Paragraph 28.

The Governor General in Council observes that no departure from the prescribed system should be allowed in any Treasury, without the sanction of the Government of India.

11. It appears that the Abkary Receipts in Cawnpore, Ghazepore, Azimghur and Muttra, are credited to "Deposits," and held at the disposal of the Collectors for the payment of certain Mohurirs. This course is irregular. All Abkary Receipts, including Distillery fees, should, in common with all receipts of an Imperial character, be at once carried to the credit of the general revenues to which they belong.

Paragraphs 31, 46, 60 and 72.

12. The "Registers of Revenue Deposits" are reported not to be signed by the Treasury Officers in all cases, and in Mirzapore the sale proceeds of certain portions of Government ground were held in deposit and appropriated to the improvement of the town and neighbourhood. The omission to sign the Registers is a serious one, and should be immediately corrected. With regard to the other point, His Excellency in Council begs to draw the attention of the Local Government to the indifference of Mr. McChlery, the Collector of Mirzapore, to his obligation to credit to general revenues or public income all sums which are paid to him as such, and to express a hope that a scrupulous regard for this obligation prevails in all other Treasuries.

Paragraphs 39, 47, and 88.

13. In some Treasuries, a separate Statement of the inefficient balance was not kept, but as it is to be inferred from this that the statements were not missed in the Deputy Auditor General's Office as a necessary part of its regular routine of work, the Governor General in Council would be glad to learn by what means a constant systematic check over the inefficient balances is maintained in the Deputy Auditor General's Office.

Paragraphs 41 and 50.

14. In the Ghazepore Collectorate, the accounts of the Road, Ferry, and other Local Funds are kept in great detail, but these details should not encumber the public accounts of the Collector as Banker, but should rather be kept departmentally between the Collector as Administrator or Manager, and the Commissioner.

Paragraph 55.

15. The opinions expressed that a classified Day Book is unnecessary if a column showing the heads of service be added in the Warrant Book, and in paragraph 89 that a Waste Book is superfluous where the Day Book is properly kept, are approved.

Paragraphs 61 and 89.

*Proceedings of the Madras Government, Financial Department,  
12th September 1864.*

16. The rules which guard the issue of "Privilege Remittance Transfer Receipts" have been infringed in some Treasuries by the grant of the indulgence to all Military Officers indiscriminately or to the Superintendents, Inspectors of Police (not Military Officers), Civil Surgeons and Officers of the Telegraph Department, and to the issue of Transfer Receipts for more than the Remitter's pay. The Governor General in Council requests that the Local Government will take early measures for putting an end to these breaches of rule, even by the summary recovery, if need be, of double premium, for all violations of the rule; and the Military Accountant who has to adjust the remittances of Military Officers, should be warned through the Military Department of his responsibility for reporting irregularities under this head.

Paragraphs 62, 68, 77 and 93.

17. The attention of the Local Government is also invited to the appropriation in the Muttra Collectorate of certain old items of deposit towards the maintenance of a temporary Clerk and to other irregularities in Treasuries generally, in the disposal or in the treatment in the accounts of various kinds of receipts as reported by the Deputy Auditor General. It is requested that general instructions may be issued to all officers in charge of Treasuries that from the outset the distinction between sums paid in for—

Paragraph 72.

1. The General Revenues,
2. Local Funds,
3. As Deposits,

should be carefully observed, so that the Deposit Account may not be made the receptacle for items appertaining to the other two heads. Apart from the propriety of this as a matter of principle, it is highly expedient for the efficient control of Treasuries that the Deposit Account should be reduced to manageable dimensions.

18. The plan on which Mr. Erskine proposes to frame his future inspection Reports is approved, on the understanding that he will preface his report with a detail of the several points in respect of which he found each Treasury inspected to be in a satisfactory state, with exceptions which he may then proceed to notice.

Paragraph 104.

19. With reference to the favorable mention of certain Clerks in Treasuries, the Governor General in Council desires that Mr. Erskine be informed that a Register will be kept in the Financial Department of all the notices, favorable or unfavorable, contained in his Reports, or in any other official correspondence relating to the Account and Audit business in his Province, and that he be requested to mention the name of the Treasury Clerk at Benares whom he commends at paragraph 108.

Ordered that a copy of the foregoing Resolution be sent to the Government of the North-Western Provinces, and the Deputy Auditor and Accountant General, and to all Local Governments and Administrations.

\* Paragraph 4, to the Public Works Department.  
" 5 and 10, " Military Department.  
† " 4, to the Public Works Department.  
" 6, 62, 68, 77 and 93, Military Department.

Ordered, also, that paragraphs\* 4 and 5 and 16 of the above Resolution, and paragraphs† 4 and 6, 62, 68, 77 and 93 of Mr. Erskine's report be sent to the Public Works and Military

Departments, respectively, for the purpose indicated therein.

Ordered, further, that paragraphs 5 and 8 of the above Resolution, and paragraphs 6, 10, 31 and 60 of Mr. Erskine's Report be sent to the Auditor General of India, with a request that he will offer his opinion whether, with a view to the abbreviation of Deposit Registers, it would not be expedient to show every description of receipts which come to the Treasury by small instalments, under one number for the whole month as suggested by Mr. Erskine.

(A true Extract.)

(Signed) T. PEACHEY,  
Prinl. Asst. Secy. to the Govt. of India.

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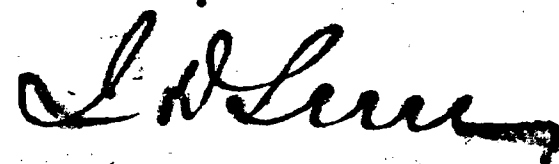
*Proceedings of the Madras Government, Financial Department,*  
*12th September 1864.*

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No. 33. ORDER THEREON, 12th September 1864, No. 471.

Communicated to the Revenue, Public Works, Judicial, and Military Departments; and also  
to the Deputy Auditor and Accountant General.

(True Extract.)



Secretary to Government.

To the Revenue Department.

- „ Public Works do.
- „ Judicial do.
- „ Military do.
- „ Deputy Auditor and Accountant General.

Ed. J. Tulloch.

*204/10/1864*

Revenue 1864  
By George D. 1864

Proceedings of the  
Proctor's Court in  
the County of 1864

Dated 12<sup>th</sup> 3<sup>rd</sup> 1864  
Received 17<sup>th</sup> 3<sup>rd</sup> 1864

Rs. 4/11

Commenced by  
a Resolution of the Board  
of Directors in 1864  
By Resolution of the Board  
of Directors in 1864  
Resolved that the Board  
of Directors be empowered  
to borrow the sum of  
£1000

1864/12/13/13

1864/12/13/13

1864/12/13/13

Rs. 17/3/4  
Communicated to

The Board of Revenue.

John W. George  
21st 1864

1864/12/13/13  
Received by the Board of Revenue

1864/12/13/13