Proceedings of the Madras Government, Revenue Department, 27th September 1864.

No. 402. Read the following Proceedings of the Board of Revenue, dated 26th July 1864, No. 4,711.

Read the following letter from the Collector of South Arcot, dated Cuddalore, 5th July 1864, No. 113 :—

1. I have the honor to state for the Board's information that Rupees 226-12-9, the amount of Village Saderwarid which was included in the Contingent Bill for May last, was struck off the bill by the Civil Paymaster on the ground that the charge is not one which is susceptible of his audit under the authority of Government Order, dated 21st May 1864, No. 875, copy of which is herewith enclosed for the Board's information.

2. The Order referred to was not communicated to this Office, and I had therefore to request the Civil Paymaster to furnish me with a copy of it. On referring to the order I find that Government have vested the Board only with the power of passing the allowances of the Village Establishment, but no mention is made in the order of the Village Saderwarid ; but the Civil Paymaster assumes that for this also the Board's audit is sufficient, and constructively I conclude that this reading is correct. The Civil Paymaster further observes that the Accountant General agrees with him, and consequently that the Bill for Village Saderwarid should be alone passed by the Board of Revenue.

3. The point perhaps admits of a question, since the Village Saderwarid is included in the District Saderwarid the expenditure of which requires the audit of the Civil Paymaster on the approval by the Board ; and in like manner it would seem reasonable to infer that the items being strictly one, the same course of procedure in the matter of audit should be observed in respect to both the village and the District Saderwarid; but I must leave it to the Board to determine this question and to say how, in future, the Bills for the Village Saderwarid are to be submitted. For the past month of June, as hitherto, it has been again included in the General Contingent Bill together with the month of May ; and I request that the Board will either instruct the Civil Paymaster to pass it, or that they will intimate to me that their own audit is sufficient when the Saderwarid Bill for the above two months and in future will be submitted to them for separate audit.

Enclosure No. 1.

Order thereon, 21st May 1864, No. 875.

The audit of the allowances paid to vilage officers will in future vest in the Board of Revenue in the same manner as those of the Potails of Tanjore are audited by them.

(True Extract.

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

(True copy forwarded in reply to your Memorandum No. 27, dated 25th instant.)

(Signed) W. DONALD,
Chief Assistant Civil Paymaster.

Upon a reference to the Accountant General's Office, I am informed that the audit of charges for Village Saderwarid, as well as the pay of Village Establishment, is regulated by the above order.

(Signed) W. DONALD.

Fort Saint George,
Civil Paymaster's Office,
27th June 1864.

To the Deputy Collector in charge of Treasury, South Arcot.

(True Copy.)

(Signed) C. W. READE, *Collector.*

Saderwarid

1. The Board observe that the Village Saderwarid is merely part of the District Saderwarid. The sum of Rupees 2,568, which is included on this account in the revised Saderwarid estimate submitted to Government, sanctioned in Government Order, dated 23rd November 1863, No. 2,106, is for the cost of paper and pens supplied to the Curnums for writing revenue accounts, and is provided for in the Imperial Budget for 1864-65, which received the sanction of the Supreme Government.

2. The Order of Government, dated 21st May 1864, No. 875, referred to by the Civil Paymaster, does not appear to intend that the Village Saderwarid should be met out of the "Village Service Fund" about to be established. The order refers simply to the allowances of the Establishment, and the Board do not think that even in those Districts in which a deduction is made from the Beriz the amount so deducted, which alone will for the present be carried to the credit of "Village Service Fund," will be capable of meeting the charge for Village Saderwarid. When the deduction was originally made it does not appear to have been contemplated to make any provision for Saderwarid, as the practice at that time was to write all village accounts on cadjans and to have them copied on paper in the Talooks by extra establishments entertained for the purpose. In supercession of this the present system of writing village accounts on paper supplied fron the Talooks has been in force since the introduction of the Village Manual.

3. Under the foregoing circumstances the Board are clearly of opinion that the charge for Village Saderwarid should be met out of the District Saderwarid as an Imperial charge, not only in the current year but also for the future. As the Civil Paymaster however appears to have taken a different view, and is supported by the opinion of the Accountant General, the Board deem it proper to refer the matter for the decision of Government.

No. 403. Proceedings of the Board of Revenue, dated 15th August 1864, No. 5,249.

Read the following letter from J. SILVER, Esq., Collector of Tinnevelly, dated Tenkasy, 20th July 1864, No. 286:—

I have the honor to state that the charges incurred on account of Village Saderwarid were included in the Contingent Bill for May 1864, in conformity with the Board's Miscellaneous Circular, No. XXIX, dated 5th April 1864, and the same was duly countersigned by the Sub-Secretary to the Board of Revenue, and sent to the Civil Auditor, but that Officer has declined to audit the charges on the ground that they are not susceptible of audit in his Office, and quotes the Government Order of 21st May 1864, No. 875, in support of his opinion. As the Order in question seems to apply to the salaries of the village establishment and not to the Saderwarid charges in question, I request the Board will be good enough to request the Civil Auditor to pass the same, sufficient provision having been made in the Budget Estimate for 1864-65.

Ordered to be submitted to Government in continuation of the Board's Proceedings dated 26th July 1864, No. 4,711.

No. 404. Proceedings of the Board of Revenue, dated 16th September 1864.

Read the following letter from J. W. B. DYKES, Esq., Collector of Nellore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Nellore, 1st September 1864, No. 288.

SIR,

1. The Civil Paymaster having struck out of the Contingent Bill of this District for the month of June 1864 a sum of Rupees 36-12-8 on account of papers supplied for the preparation of the village accounts for the months of May and June 1864, I have the honor to request the sanction of the Board thereto.

2. The following are the remarks of the Civil Paymaster in disallowing the amount:—

"*Deduct*—checked by Civil Paymaster item marked A, not being susceptible of audit in "this Office: *vide* G. O. 21st May 1864, No. 875. Should be submitted to the Board of Revenue "for audit Rupees 36-12-8."

Proceedings of the Madras Government, Revenue Department, 27th September 1864.

Ordered to be submitted to Government, with reference to the Board's Proceedings, dated 26th July 1864, No. 4,711. The Board request that early orders may be passed on those Proceedings, as the Civil Paymaster continues to disallow items of Village Saderwarid included in the Collector's Bills.

No. 405. ORDER THEREON, 27th September 1864, No. 1,783.

Miscellaneous.

The Government agree with the Board, that the cost of Village Saderwarid must be met as heretofore out of the funds provided for the Saderwarid of the District. The audit will be conducted as prescribed by paragraph 12, G. O. 23rd November 1863, No. 2,106, Revenue Department.

(True Extract.)

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

To the Board of Revenue.
„ the Deputy Auditor and Accountant General.
„ the Civil Paymaster.

Exd. S. T. Augustin.

Saderwarid

Revenue Dept.

1783 to 1783.

Proceedings of the Madras Government

Under date the 27th September 1864.

Read the following

Proceedings of the Board

of Revenue.

Submitting an Abstract letter from the Collector of South Arcot, intimating that Rupees 226-12-2 the amount of village Saderwaree which was included in the Contingent Bill for May last was struck off by the Civil Pay Master — (Here enter 26th Sept. 1864 No. 1711)

Submitting letter from Collector of Tinnevelly requesting to authorize the Civil Auditor to pass Charges incurred on account of Village Saderwaree included in Contingent Bill for May 1864 — (Here enter 15th Aug. 1864 No. 249)

Submitting letter from the Collector of Negapatam requesting sanction for Rs. 36-12-8 on account of Paper supplied for the preparation of the Village accounts for the months of May and June 1864 — (Here enter 16th Sept. 1864 No. —)

The Government agree with the Board, that the cost of village Saderwaree

Saderwaard must be
met as heretofore out
of the funds provided
for the Saderwaard
of the District. The
audit will be conducted
as prescribed by Para 12
G. O. 23d November
1883, No. 2106. Rev. Dept.

14 Bd of Revenue. Dept 28 Sec
3 Dy. Aud & Acct Genl.
3 Civil Paymasters.

33
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Revenue 1864 Sept.
Pro: of Govt. for Septr.
No. 1783.

Pro: of the Madras Govt.
Dt. 27th Septr. 1864.

Pro. No. 249-250
21-5-64
– 251-252
23-11-63
C. No. 1979 & 11837 of 64

No. 402 a 405.

Authorizing the cost of the Village Saderwarid in South Arcot to be met as heretofore out of the funds of the Saderwarid of the Distt.

M.R.O. 14—18,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1783 Press Mis.

402-405

Dated 27-9-1864.

Not to be folded or roughly handled