M.R.O. 14—13,000—27-9-

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2074 Press ~~Misc.~~

129—140

Dated 12—11— 1864.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 12th November 1864.

No. 139. Read the following Proceedings of the Board of Revenue, dated 29th July 1864, No. 4,872.

Read the following letters:—

From P. GRANT, Esq., Collector of Coimbatore, dated 8th July 1864, No. 144.

1. In their Proceedings of the 21st May 1864, No. 3,126, the Board have directed that the payment of salary of the establishment employed on the Neilgherry Hills for surveying the lands applied for under the Rules of 6th March 1863, No. 478A, should be made after the bill has been audited by the Civil Paymaster. Accordingly the bill for May 1864 was sent to the above functionary, but he has returned it unaudited with the following remarks:—"To be "included in the Revenue Contingent Bill. The pay of all temporary establishments must not "be drawn in separate bills, but in the Revenue Contingent Bill." By adopting the course prescribed by the Civil Paymaster, I fear there will be great delay before the Surveyors get their pay; for, as the Board are aware, the Contingent Bill of one month cannot be passed and returned before the end of the month succeeding that for which it is due, until which time the servants concerned will have to wait, instead of getting their salary in due time, like the servants of other Departments. It therefore becomes necessary that the old practice of paying them before audit of the bill should be renewed, the payment so made being debited under the "Unadjusted column" and included in the next Contingent Bill. I request the Board's orders on this point. Subject to their approval I have ordered payment for May and June 1864, without pre-audit.

From G. THORNHILL, Esq., Collector of the Kistna District, dated Masulipatam, 9th July 1864, No. 131.

I have the honor to forward herewith copy of a letter from the Deputy Collector in charge of the Treasury, soliciting instructions on certain points relative to the certificate at the foot of Contingent Bills, and to request you will favor me with the orders of the Board on the subject.

ENCLOSURE No. 1.

From T. DURMAROYEN MUDALIAR, Deputy Collector of the Kistna District, to G. THORNHILL, Esq., Collector of the Kistna District, dated Masulipatam, 4th July 1864, No. 227.

1. I have the honor to request that you will be so good as to submit for the consideration and decision of the Board of Revenue, for following doubtful points which appear to me of no small importance.

2. Since of late, the Civil Paymaster has directed that several items, such as (1) Temporary establishment; (2) Pay of Pygusties for the protection of Mada Jungles; (3) Contingent charges and Circuit batta of the Survey Department attached to the Collector; (4) Allowances to village servants; (5) Batta to servants on circuit; and (6) Office Rent, should be included in the Contingent Bills, and he has prohibited the submission of separate bills.

3. These items are not paid before they are audited. But the usual certificate required to be made at the bottom of the Contingent Bills by the Treasury Officer, states that the charges are "*bnoâ fide*" incurred, involving thus a disagreement of the assertion in the certificate with the real state of transactions actually carried on. Moreover the Accountant General is very particular that these charges should not be incurred without their being previously passed through the proper channels.

"I do hereby certify that the above charges included in this Bill have been *bonâ fide* incurred, and that they were considered absolutely necessary."

4. Under these circumstances, I most respectfully beg to request that some alteration be made in the form of certificate, or permission be granted for submitting separate Bills for these and other similar items.

5. Again as to the latter part of the certificate, I feel diffident, whether a Treasury Officer who does not participate in the issue of orders for various charges being incurred, can conscien-

tiously certify that these charges were "absolutely necessary." This diffidence does by no means exist in regard to charges incurred under the Collector's authority, as the Treasury Deputy being in constant communication with the Collector can personally represent any charge that may appear to him unnecessary before it is incurred.

6. This inconvenience, I believe, is equally felt in all the other Districts unless the practice and routine of the Treasury Department are different, and hence is my apology for bringing the matter so prominently before the authorities.

7. I beg to take this opportunity of suggesting that definite instructions be solicited of the Board as to the several items to be included in the Contingent Bills, and those for which separate Bills are to be submitted for audit, as contradictory orders seem to have been issued by different Civil Paymasters at different times about one and the same item in this respect.

(True Copy.)

(Signed) G. THORNHILL,
Collector.

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1. Resolved that the foregoing letters be submitted for the consideration of Government as furnishing additional proof of what was stated in paragraph 9 of their letter to Government dated 23rd June 1864, No. 3,885, as to the inconvenience caused by the Civil Paymaster insisting on the strict enforcement of the rule, that all descriptions of charges shall be included in one monthly Contingent Bill.

2. The Collector of Coimbatore requests that he may be allowed to pay the Survey Establishment before audit, and to debit the charge under the column "Unadjusted" in the Treasury accounts. The Board do not see how this can be permitted in the case of temporary establishments any more than on the fixed establishments. The Treasury Deputy Collector of the Kistna District states that the Accountant General is very particular that these charges should not be incurred without their being previously passed through the proper channels. The inconvenience complained of by the Collector of Coimbatore can however be removed, if the submission of a separate bill for the pay of the temporary establishments be allowed by the Civil Paymaster.

3. The temporary establishment of the nature under notice, as well as the Income Tax establishment which the Civil Paymaster has ruled should be included in the Contingent Bill, are not strictly speaking contingent charges, and the Board do not understand why a separate Bill should not be submitted for such items as in the case of extra tent allowance, or why they cannot be included at least in the abstract for fixed establishment. In consequence of the strict enforcement of the rule by the Civil Paymaster, the Board are obliged to return to Collectors unaudited many bills received from them for audit, after the general Contingent Bill has been despatched to the Civil Paymaster.

4. The charge for temporary establishments cannot be met out of the Permanent Advance Fund without increasing it. If it is to be paid before audit, the charge must be entered under the head "Unadjusted," which is opposed to the principle laid down by the Accountant General; and if it be permitted, the accounts furnished to the Accountant General will be encumbered with numerous unadjusted items, which the Board have been endeavoring to reduce as much as possible. The adjustment of charges once entered under "Unadjusted" is attended with much delay, and the Board have had to notice the subject frequently with reference to remarks by the Accountant General. If the temporary establishments are to be entered in the monthly Contingent Bill, payment cannot be made without considerable delay.

5. Although the Civil Paymaster stated in his Official Memorandum dated 21st April 1864, that "two days is the very outside that any bill however long can take to remain "unaudited" in his Office, yet it was recently brought to the notice of the Board by the Collector of North Arcot, that his Contingent Bill for April which was audited by the Board, and despatched to the Civil Paymaster on 20th May, reached him only on 30th idem. The Government will also see from the letter from the Collector of the Kistna District submitted with the Board's Proceedings dated 5th July 1864, No. 4,165, that the Contingent Bill for April 1864, from that

Proceedings of the Madras Government, Revenue Department,
12th November 1864.

District, which was passed and sent to the Civil Paymaster by the Board on 2nd June 1864, had not reached the Collector up to 15th of the month, the date on which he wrote.

6. In regard to paragraph 3 of the letter from the Treasury Deputy Collector of the Kistna District, the Board observe that the certificate now usually annexed to the Contingent Bill, that the charges were "*bonâ fide* incurred," is at present inconsistent with facts. In some cases charges included in the Bill may have been actually incurred out of the Permanent Advance Fund, but in others payment will have to be made after audit, such as in the case of rent of buildings and extensive purchases of any articles. The Board are therefore of opinion that the certificate now given should be discontinued, and accordingly request that orders may be passed to omit it from the bills. No charges will be passed by the Board unless they are considered proper and necessary.

7. In the last paragraph of his letter the Treasury Deputy Collector of the Kistna District requests instructions as to the several items to be included in the Contingent Bills, and those for which separate bills are to be submitted for audit. Pending the disposal of the general question of audit now before Government, the Board request under the circumstances now stated, that early instructions may be issued to the Civil Paymaster to admit separate bills for Temporary and Income-tax establishments.

No. 140.

Miscellaneous.

ORDER THEREON, 12th November 1864, No. 2,074.

1. The Government have passed orders already on all the questions raised by the Board, except that in paragraph 6 of the above Proceedings.

2. The Government do not quite see the difficulty experienced by the Treasury Deputy Collector of the Kistna District. The charges are, it is presumed, incurred before the Bill is submitted though payment may not have been actually made.

(True Extract.)

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

To the Board of Revenue.

Exd. T. O'Connor.

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6. In regard to paragraph 3 of the letter from the Treasury Deputy Collector of the Kistna District, the Board observe that the certificate now usually annexed to the Contingent Bill, that the charges were *bonâ fide* [illegible] present [illegible] consistent with facts. In some cases charges included in the Bill may have been actually incurred out of the Permanent Advance Fund, but in others payment will have to be made after audit, such as in the case of rent of buildings and extensive purchases of any articles. The Board are therefore of opinion that the certificate now given should be discontinued, and accordingly request that orders may be passed to omit it from the bills. No charges will be passed by the Board unless they are considered proper and necessary.

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(True Copies and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D., with copies of Collectors' letters.

Copy to G. Thornhill, Esq., Collector of the Kistna District.
" to P. Grant, Esq., Collector of Coimbatore.

Exd. J. Wright.

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I. A. S.

12 Dec. 1864

Rev. 1864. Department.
Bd. of Govt. for Revt.

No. 1982.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 29th *July* 1864.

Despatched 29 do

Received

No. 4,872.

Submitting for consideration letters from the Collectors of Coimbatore and the Kistna District, and requesting that instructions may be issued to the Civil Paymaster to admit separate bills for Temporary and Income-tax Establishments.

No 2074 a Rev.
With an Order