

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2375	Press ~~Mis.~~
17-18	
Dated	2-10-1865.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
2nd October 1865.*

No. 17. Read the following Proceedings of the Board of Revenue, dated 21st September 1865, No. 5,881 :—

Read the following letter from R. TAYLOR, Esq., Acting Deputy Accountant General, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Fort Saint George, 31st August 1865, No. 72.

SIR,
I venture to draw the Board's attention to certain novel and singular charges in the Malabar Contingent Bill for June ; and I trust I shall be pardoned if, in my ignorance of local requirements, I mention any one which though new to me is old and accepted here. Two telegraph receipts, however, I return, as inspection may enable you to explain the apparent difficulties at once ; one is charged for, though marked private, and in the other is a singular charge for Madras Railway.

	RS.	A.	P.
Fourteen wooden stands for brass lamps for the Huzoor	6	4	0
Cutcherry			
Large charges for lamp-oil are also very common. I do not understand the same.			
Burying an Elephant on Beypoor beach	19	8	0
Railway fare of Peons carrying emergent letters	10	14	1
Burying corpses, different rates charged, one Sub-Magistrate charges Annas 13-10 ; another, Annas 14-6 ; a third, Annas 6-5 ; a fourth, Annas 8 ; a fifth, Annas 14-8 ; and so on.			
Stolen Paddy is sent bodily to the Sessions Court, at a cost of	9	13	6
Leper Hospital kept up wholly by Government, at a monthly cost of near	100	0	0
(The Medical Officer seems to send a separate like bill.)			
Dog killing charged at different rates, 343 killed in a month.			
Escorting a prisoner to Bombay, Rupees 1-8-0 charged for coffee and oranges.			

1. The Board observe that, in their opinion, there is nothing particularly novel or singular in the charges noticed by the Acting Deputy Accountant General in the Malabar Contingent Bill for June 1865. The only item that may appear unusual is the charge of Rupees 19-8-0 for burying an elephant on the Beypoor beach. The event appears to have rendered this disbursement necessary, and the Collector must be allowed a discretion in incurring such charges, when they appear to him absolutely necessary, and unless they are of frequent occurrence, they cannot well be objected to. In regard to the item for the maintenance of a Leper Hospital, the charge incurred was in accordance with the Order of Government, dated 2nd July 1859, No. 1,021, Judicial Department ; but such a large expenditure as 100 Rupees is not of monthly occurrence. The charge appertains properly to the Medical Department.

*Proceedings of the Madras Government, Revenue Department,
2nd October 1865.*

2. There are also two* items belonging to the Judicial Department, where the

- * Escorting a prisoner to Bombay.
Charge for transmitting stolen paddy to the Sessions Court.

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3. In respect to the two Telegraph receipts returned by Mr. Taylor, the Board observe that one of them though marked *private* by the Telegraph Department, probably through oversight, is not so. The Board were satisfied that it was a public message which was sent to them. The other receipt contains a charge for the "Madras Railway." The Board presume that the telegram was first sent from Calicut to Beypoor by the Government Telegraph Department, and from thence by the Railway Telegraph line, for which a separate charge was made. The two receipts will be re-transmitted to the Acting Deputy Accountant General.

4. "Lamp-oil" is constantly required to enable work to be carried on after dark, and this will explain why "wooden stands for brass lamps" were charged for.

5. The Board having now explained, for the satisfaction of the Deputy Accountant General, that the charges objected to were properly passed by them, resolve to draw that Officer's attention to the Order of the Madras Government, in the Revenue Department, dated 26th October 1864, No. 1,977. Mr. Taylor will find it distinctly laid down there, that "The Audit Office is simply an Arithmetical Office, verifying calculations, and comparing disbursements with sanctions and vouchers; it has not the authority, and does not possess the means to test the necessity or correctness of charges incurred under sufficient authority. The latter duties devolve properly on the Board of Revenue, who have the means of efficiently performing them."

No. 18. ORDER THEREON, 2nd October 1865, No. 2,375.

Miscellaneous.

Approved.

(True Extract.)

(Signed) - W. HUDLESTON.

Acting Secretary to Government.

To the Board of Revenue.

W. C. Stoughton, General

Exd. S. T. Augustin..

No. 5,881.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 21st September 1865.

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2. There are also two* items belonging to the Judicial Department, where the necessity and propriety of the charges must be better

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the introduction of the new system of audit, under which charges of this nature will not appear in a Revenue Contingent Bill. So soon as the form of the Bill is settled by the Deputy Accountant General, the Board intend circulating it to the Collectors, with necessary instructions, and it is only after this that they can look to the regular preparation of these Bills.

3. In respect to the two Telegraph receipts returned by Mr. Taylor, the Board observe that one of them, though marked *private* by the Telegraph Department, probably through oversight, is not so. The Board were satisfied that it was a public message which was sent to them. The other receipt contains a charge for the "Madras Railway." The Board presume that the telegram was first sent from Calicut to Beypore by the Government Telegraph Department, and from thence by the Railway Telegraph line, for which a separate charge was made. The two receipts will be re-transmitted to the Acting Deputy Accountant General.

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(True Copies and Extract.)

G. M. S. C.
Acting Sub-Secretary.

To F. Lushington, Esq., Accountant General,
with two Telegraph Receipts returned.

Copy to W. Hudleston, Esq., Acting Secretary to Government, R. D.

Exd. J. Wright.

No. 267000/102. 1333/1864

*11. To the Board of Revenue
by the Accountant General*

PROCEEDINGS OF THE BOARD OF REVENUE,

No. 2699.

*Rev. 1865. Department.
Chief Secretary to Govt.*

Dated 21st September 1865.

Rev. 23-8-1865

Rev. 23-8-1865

*Order of the Board of Revenue
dated 26th October 1864 No. 1977.*

No. 5,881.

Explaining the necessity for certain charges objected to in the Malabar Revenue Contingent Bill for June 1865, and drawing attention to G. O. dated 26th October 1864 No. 1977 regarding the duties of the Audit Office.

W. H. L. 26th Oct 1865