

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2422

Press
Mis.

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Dated

6-10-1865.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
6th October 1865.*

No. 111. Read the following Proceedings of the Board of Revenue, dated 25th September 1865, No. 5,971.

Read the following letter from G. L. MORRIS, Esq., Collector of Tanjore, to R. A. DALYELL, Esq. Acting Secretary to the Board of Revenue, dated Point Calimere, 14th June 1865, No. 182 :—

SIR,

1. I have the honor to bring to the notice of the Board, that a sum of Rupees 318-13-1 has, for a long time, remained unadjusted in the Treasury accounts out of payments made on account of Military pensions attached to the Negapatam station, and that owing to the extremely confused state of the transactions connected therewith, and the entire absence of the records which would throw light on them, all endeavors to adjust the same, by means of a passed bill or voucher, have failed. My object, therefore, in now addressing the Board on the subject, is to recommend that the sanction of Government be obtained for writing off the sum above specified to "Profit and Loss."

2. Before entering into an explanation of the cause of the sum in question remaining unadjusted, it must be observed, that the same is a portion of the outstanding advances, which accumulated to a large extent under the system of payment before audit, which prevailed for some time after the transfer of Military pensions to this Department in 1860,* and that it consists of three errors of account, viz :—

* Vide Proceedings of Government, Military Department, 11th May 1860, No. 1,769, communicated in Board's order, 21st idem, No. 2,473.

1st.—One of ...	Rupees	100	0	0
2nd.—Another of ...	"	172	13	1
3rd.—Another of ...	"	46	0	0

3. The circumstances under which the first error of Rupees 100 has taken place are these :—

From the amount of the pay Abstracts submitted to the Collector to the Military Paymaster on the 29th August 1860, for the month of July, the sum of Rs. 321-9-7, consisting of various items, was deducted,† and one of those items was

† Vide enclosure No. 2.
† Vide marginal note in Enclosure No. 3.

Rupees 216-5-11,‡ entered as the pay of

Lieutenant H. Hooper, Commanding Negapatam, for the month of July, which, as will be seen hereafter, had been previously drawn, but not paid to that officer on account of his having in the meantime left the station, and which, therefore, was considered as available to meet the charges included in the abstracts above referred to. The portion of this officer's pay, however, which had been actually drawn, and was available for the purpose intended, was only Rupees 116-5-11, and the deduction, therefore, of Rupees 216-5-11, or exactly Rupees 100 too much, is presumed to have been the result of a clerical error, which led to the amount eventually passed being reduced by Rupees 100, thus leaving this sum unadjusted out of payments made in advance.

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4. The second and third error of Rupees 172-13-1 and Rupees 46 respectively, can be disposed of together : they have arisen thus :—Previous to the submission of the abstracts above mentioned, a bill drawn by the Paymaster on the Collector's treasury, for the sum of Rupees 286-11-1, § had been received, and that sum had accordingly been drawn and credited to the account of the Military pensions. It included the following items which, it is to be observed, were different from those entered in the said abstracts :—

§ Vide Enclosure No. 1.

	RS.	A.	P.
"Lieutenant Hooper's pay, above alluded to"	110	5	11
"Received from Major Kenny, Commanding 13th Regiment" ...	24	8	0
"Do. Captain Dangerfield, Acting Commissary General" ...	23	3	2
"Contingent bill"	8	12	0
"Pay of details"	46	0	0
"Do. of Second Apothecary Hoyle"	57	14	0
"Garrison staff"	10	0	0

Total... .. 286 11 1

The first four items make up the amount of the second error of Rupees 172-13-1 above specified. These were not payable for the purpose for which they were originally intended, and were, therefore, included in the sum of Rupees 321-9-7, deducted from the amount of the abstracts above adverted to, as cash available for the adjustment of the payments therein shewn. The fifth item, amounting to Rupees 46, is the subject of the third error. It had been paid in advance, and remained to be adjusted. The sixth and seventh items had neither been paid nor were payable. It will be thus seen that the amount of the first four items had to be retained as assets by which payments made on account of other items had to be adjusted; that the amount of the fifth item was required for the adjustment of the payment made on account of the same item, and that it was only the amount of the last two items, viz., Rupees 67-14-0, that had to be refunded to the Military Paymaster. By an oversight, however, the whole amount of the bill above mentioned, viz., Rupees 286-11-1, was remitted* to that officer by a bill on the Collector of Trichinopoly, because the Commanding Officer, to whom it was stated to be payable, had left the station. Thus it is that the sums of the second and third errors above specified have been left unadjusted.

* Vide Enclosure No. 4.

5. It is to be observed, that the salary of Lieutenant Hooper for the month of July, and the other three items, which make up together the sum of Rupees 172-13-1, were not included in the abstracts submitted by the Collector on the 29th August, as is evident from the description, given in the margin of the enclosure marked No. 2, of the items which make up the total amount of those abstracts; and it can, I conceive, be, therefore, fairly presumed, that the pay of that officer was deducted from the abstracts, not merely because it was included therein, but because it was considered to form an item of assets available to meet the charges in question.

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6. The mistake made, as shewn in paragraph 4 was, however, discovered not long after the bill for Rs. 286-11-1 was sent to the Paymaster; and a letter† was accordingly addressed to that officer, requesting that he would return the bill for cancelment, but he replied‡ that the bill had been already cashed, and called for certain information on the subject. This, however, so far as can be ascertained from the records, does not appear to have been furnished.

† Dated 20th October 1860, No. 1,072.—Vide enclosure No. 5.

‡ Letter, 2nd November 1860.—Vide Enclosure No. 6.

7. It is to be observed, that with the exception of the papers, of which copies are herewith submitted, no other detailed accounts, vouchers, or correspondence connected with this subject are forthcoming, and, consequently, it is impossible to shew by clear data that the outstanding advances in question have arisen in the manner above shewn.

8. As matters stand, however, no means exist for adjusting the advances in question in regular course, there being very little likelihood of the amount of a bill cashed so long ago as September 1860, being now recovered. Under these circumstances, and considering also that evidently no over-payment has been made, it appears to me that the only way by which the adjustment of the sum remaining in advance can be effected, is by writing it off to "Profit and Loss."

ENCLOSURE No. 1.

No. 1.—From Paymaster with a Bill for Rupees 286-11-1.

Corps, &c.	List.	Signed by.	Amount admissible.			Total.		
			RS.	A.	P.	RS.	A.	P.
			271	12	0			
Details of different Corps, one Abstract		Signed by Lieut. Hooper, Commanding Negapatam.						
		Do.	10	0	0			
Garrison Staff		Do.	8	12	0			
Contingent bill for sending five messages from Negapatam to Ootacamund		Do.	24	8	0			
Amount received from Major Kenny, Commanding 13th Regiment Native Infantry, to be paid to ...		Do.	23	3	2			
Do. from Captain Dangerfield, Acting Commissary of Ordnance at Trichinopoly, to			338	3	2			
			7	6	8			
Deduct for Military Fund			1	15	5			
Do. for Band								
To be paid to the Quarter Master, 13th Regiment Native Infantry			100	0	0			
						109	6	1
								228 13 1
Medical Department, one Abstract, Second Apothecary Hoyle								57 14 0
								286 11 1

(Signed) G. V. RUSSEL,
Paymaster.

TRICHINOPOLY,
11th August 1860.

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No. 2.

From W. M. CADELL, Esq., Collector of Tanjore, in charge of Military Pensioners, to the Paymaster, Southern Division, Trichinopoly, dated Vellum, 29th August 1860, No. 321.

LIST.		RS.	A.	P.
1	Abstract of Military Pensioners...	363	6	0
1	Do. of Her Majesty's Government, London...	8	8	0
1	Do. do. China...	7	14	0
1	Do. do. Ceylon...	8	6	0
1	Do. do. do. ...	8	6	0
1	Do. do. Colombo...	22	15	6
1	Do. Stationery ...	10	0	0
1	Do. Leave Pensioners ...	74	2	8
1	Cash Receipt, No. 236 ...	3	0	0
1	Do. " 67 ...	15	0	0
1	Do. " 68 ...	41	0	0
1	Do. " 68 ...	15	0	0
1	Do. " 69 ...	37	0	0
1	Do. " 58 ...	84	0	0

I have the honor to forward the Abstract, for Pay and Allowances of Details and Pensions, &c., of Negapatam and Tranquebar stations, for the month of July 1860, and also six Cash Receipts, amounting to Company's Rupees 145, as noted in the margin, and request you will be so good as to pass the amount, that it may be re-imbursed on account of the advances of payments having been ordered to be made to the Pensioners from my treasury, in accordance with Circular instructions of the Accountant General, under date the 5th June 1860, No. 277, paragraph 3.

DEDUCTION.		RS.	A.	P.
To be paid to the Quarter Master, Her Majesty's 13th Regiment ...	308	12	9	
To the Officer Commanding 2nd European Light Infantry ...	3	9	6	
1 Cash Receipt in favor of Officer Commanding 35th Regiment Native Infantry, Bolarly ...	7	13	4	
1 Do. in favor of do. 26th do., Kamptee ...	1	6	0	
	321	9	7	
Balance...	3231	1		

No. 3.

From W. M. CADELL, Esq., Collector of Tanjore, to the Acting Quarter Master, 13th Regiment Native Infantry, Trichinopoly, dated Vellum, 29th August 1860, No. 322.

		RS.	A.	P.
Negapatam hunting money ...	28	3	9	
Cash Receipt money—Vide your letter No. 353, Travelling batta from Trichinopoly to Trity of one Naigue and three Privates ...	5	3	4	
	3	8	7	
Lieutenant H. Hooper's pay for July 1860 ...	216	5	11	
Received from Major Kenny, Commanding 13th Regiment ...	24	8	0	
Do. Captain Dangerfield, Acting Commissary General ...	23	3	2	
Contingent bill ...	8	12	0	
	308	12	9	

I have the honor to inform you, that I have this day requested the Paymaster, Southern Division, to pay to you the sum of Company's Rupees (308-12-9) three hundred and eight, Annas twelve, and Pice nine, being the amount of hunting money, &c., as stated in the margin, and request you will be good enough to acknowledge the receipt of the same.

No. 4.

From W. M. CADELL, Esq., Collector of Tanjore, to the Paymaster, Southern Division, Trichinopoly, dated Vellum, 5th September 1860, No. 933.

As requested in your letter of the 1st instant, No. 1,037, I have the honor to forward a bill on the Collector of Trichinopoly, and in your favor, for Rupees 286-11-1, being the amount of your Draft, No. 263, in favor of the Officer Commanding Negapatam.

No. 5.

From W. M. CADELL, Esq., Collector of Tanjore, to the Paymaster, Southern Division, Trichinopoly, dated Vellum, 20th October 1860, No. 1,072.

1. With reference to my letters of the 5th and 10th ultimo, Nos. 933 and 937, I have the honor to request that you will return to me, for cancellation, the two bills for Rupees 286-11-1 and 1,399-15-8, therewith forwarded.

2. The sums in question were the balance of the amount of two drafts in favor of the Officer Commanding the Detachments at Negapatam and Combaconum, and the Tahsildars, who were ordered to discharge the same, having reported that they had not been paid owing to the previous departure of the Military Officers, the amount was remitted to you for adjustment, but

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upon a further examination of the Garrison records since made over to the Civil Department, it appears that the sums in question are payable to the Military Pensioners at those stations, and have accordingly been so adjusted in my accounts.

3. There appears to be a similar objection in regard to the other bill No. 97, which accompanied my letter, No. 953, under reference, and regarding which I shall shortly do myself the honor of addressing you.

No. 6.

From Captain T. DREVER, Acting Paymaster, Southern Division, to W. M. CADELL, Esq., Collector of Tanjore, dated 2nd November 1860.

1. Herewith are returned your two drafts No. 2 of 1860, September 10th, for Rupees... 27 0 0 as per margin, forwarded with your letter, No. 953, September 10th, both drawn on Collector of Trichinopoly. 1,399 15 8

2. The bill for Rupees 286-11-1, alluded to in your letter No. 1,072, October 23rd, has been cashed at the Collector's treasury, and cannot be returned. In reference to it, I request information whether Lieutenant Hooper or other Officer Commanding Negapatam, has received the amount of my draft (Rupees 286-11-1) on your treasury for payment of details of his Detachment for July: said draft dated 11th August, No. 263, and advice thereof sent to you under same date, No. 920.

(True Copies.)

(Signed) G. L. MORRIS, Collector.

Resolved that the foregoing letter be submitted to Government, with the Board's recommendation that, under the circumstances detailed by the Collector, sanction be accorded for writing off to Profit and Loss the sum of Rupees 318-13-1, which has remained for a long time unadjusted in the accounts of the Tanjore District, in connection with the payments made on account of Military pensions. The Collector states that all endeavours to adjust this sum, by means of a passed bill or voucher, have failed. The Board must, however, observe that had early attention been paid to the long standing unadjusted advances in the accounts of the District, the Collector would not have found it necessary to apply for this sanction. The attention of the Treasury Deputy Collector, whose duty it is to look to these matters, should be called to this point, and he should be desired to be more careful for the future.

No. 112. ORDER THEREON, 6th October 1865, No. 2,422

Miscellaneous.

Sanctioned, Rupees 318-13-1, to be written off to Profit and Loss.

(True Extract.)

(Signed) W. HUDLESTON,

Acting Secretary to Government.

To the Board of Revenue.
,, the Accountant General.

Exd. S. T. Augustin.

Resolved that the foregoing letter be submitted to Government, with the Board's recommendation, that under the circumstances detailed by the Collector, sanction be accorded for writing off to Profit and Loss the sum of Rupees 318-13-1, which has remained for a long time unadjusted in the accounts of the Tanjore District, in connection with the payments made on account of Military pensions. The Collector states that all endeavours to adjust this sum, by means of a passed bill or voucher, have failed. The Board must, however, observe that had early attention been paid to the long standing unadjusted advances in the accounts of the District, the Collector would not have found it necessary to apply for this sanction. The attention of the Treasury Deputy Collector, whose duty it is to look to these matters, should be called to this point, and he should be desired to be more careful for the future.

(True Copies and Extract.)

W. H. Alcott
Acting Secretary.

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

Copy to G. L. Morris, Esq., Collector of Tanjore.

Exd. J. Wright.

29. 18th May 1900 No. 1112

Rev. 18th Deputy
No. of for Cetera.

No. 2738-
PROCEEDINGS OF THE BOARD OF REVENUE,

Date 25th September 1865.

8th 27-8-
22.2.82.

No. 5,971.

Subscribing letter from the Collector of Tanjore
and recommending that sanction be granted for
writing off to Profit and Loss a sum of Rupees
318-13-4 remaining undistributed in the accounts
of that district in connection with the payments
made on account of Military pensions.

No. 2422-6th Deputy
With orders

No. 2422

Sanctioned - No. 318 - 13-1.

For the written off to Profit and Loss

2000

6th Deputy/65

14th Deputy Deputy
6th Deputy Deputy

44

No. 111/7112.

29. 18th May 1900