

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	1010	Press Mis.
Dated	27-4-	1866.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
27th April 1866.*

No. 472. Read the following Proceedings of the Madras Government in the
Financial Department:—

Passing orders on a letter from the Accountant
General, submitting, with approval, a Memo-
randum from his Acting Deputy regarding the } (Here enter 20th April 1866, No. 149.)
audit of contingent expenditure.

No. 473. ORDER THEREON, 27th April 1866, No. 1,010.

Miscellaneous.

Communicated to the Board of Revenue. No orders
seem required as regards the Revenue Department.

(True Extract.)

(Signed) J. GROSE,

Under Secretary to Government.

To the Board of Revenue, with Proceedings Financial Department, No. 149.

Erd. S. T. Augustin.

*Proceedings of the Madras Government, Financial Department,
20th April 1866.*

Read the following papers:—

No. 29. From the Accountant General, Madras, to the Chief Secretary to Government, Fort Saint George; dated 13th December 1865, No. 198.

Post Audit Department.

I have the honor to submit, for the consideration of Government, a Memorandum drawn up by the Acting Deputy Accountant General, regarding the audit of contingent expenditure, and to state that the suggestions made by that Officer have my approval.

MEMORANDUM.

Now that forms of Contingent Bills are under discussion with the Board, it will be well to bring forward, for consideration, certain kindred questions.

I. First, it is obviously necessary to have distinctly settled the person responsible for certain charges, and the bill in which they are to appear.

For instance, who should be responsible for charges of witnesses and prisoners in the several stages of trial? The same persons have to appear before the Police, before the Sub-Magistrate (possibly), before the Magistrate, before the Sessions Judge. Now no sharp boundary line is marked; the natural plan, of course, is to make each department responsible till it has finally passed its charge on to another. So when the Police Officer made over a case, all future charges of that case would be paid by the Magistrate; when the Magistrate sent the persons concerned to appear before the Sessions Court, he would see all charges paid to the expected date of appearance, and would notify to the Judge that date; all after charges of the witnesses, and of the prisoner, till the Jailor gave receipt for him, would be borne by the Judge. Thus, if in a Jail bill again should appear a charge for carriage of a prisoner for trial at the Sessions, it would simply be disallowed. As another instance of criminal charges, I may take executions. Here a Magistrate pays for an execution; there a Jail Superintendent; in a third place the Judge, at least one Judge, has a permanent hangman on his establishment. This irregularity is probably a main cause of the wide range of these charges, and their strange extravagance in some places; one District uses half a maund of new cotton rope on each occasion; another hangs two men for Rupees 9-14-0, while a third spends Rupees 38-12-0 about the same business, and a fourth hanged a woman for Rupees 1-8-0, and a fifth three men for Rupees 2-6-0. On the simple principle of making each department pay all charges connected with a prisoner till it is finally rid of him, I think the Jail Superintendent should be charged with, and pay for, this duty, and I think, too, Rupees 5 a liberal allowance, and recommend it be fixed on as a maximum, when orders are being passed on the department to be concerned.

Once more, a change may be made in the method of drawing funds for carriage of Medical Stores. Now the Store-keeper takes an advance for each despatch, and afterwards recovers in cash from the department receiving; but, in the meantime, it has often happened of late that he has sent the bill for his Chief's countersignature, and so it has been already finally admitted in account; the double charge, of course, has to be adjusted by re-payment. The simplest plan will be to let the store-keeper get his advances as now, adjust them—not by recovery from the receivers, but—by a monthly countersigned bill; the items of this can be debited to their proper heads of account, and, now that local adjustments are not necessary, no possible confusion can occur. At present, too, the charge is incurred under the orders of one department, the Medical, but adjusted under the orders of another, the Revenue, Police, or the like.

II. This brings me to another head—the proper auditing or countersigning officer. Evidently he should be the person in whom may centre the maximum of local and of departmental knowledge. I, therefore, strongly recommend that all medical charges of every kind be billed for by the Zillah Surgeons and passed by the Deputy Inspector General of Hospitals; this would not hinder their still being debited to the heads, Revenue, Police, &c., nor would it force the exclusion of the charge from the departmental bill, if the head of the department wished to see them noted for general budget check. Now there are in one district two Leper Asylums: the one is superintended by the Surgeon, and his charges are reviewed by his own Chief; the charges of the other are included in the revenue bill and scrutinized by the Board, which I fancy leaves

such mysterious matters alone. I myself have had discussions on every other kind of charge, but have never ventured a word on Surgeons' bills. I would formally intrust all these matters to the men who must finally be responsible; whether they be extra dicta, or medical comforts, or perishable articles, the Medical Officer must have discretion in ordering them, and this discretion can only be properly checked by an Officer of like but wider knowledge. I asked the Principal Inspector General, Medical Department, whether he would seek or accept this responsibility; but he replied that, as all Jails are now being placed under Medical Officers' charge, he thought nothing more necessary. The difference between first incurring and afterwards judging of a charge seems to have escaped him, as also the fact that the change named does not really alter the position of the Medical Officer so far as such charges go. Further, more is gained by the change proposed than efficiency of check; it will give important indications of the condition and habits of the people at large. The first time I picked up a bill here, I was positively staggered by the quantity and variety of the stimulants used. In the provinces of my former service they were rarely exhibited, and then the simple bazaar spirit; here they are used universally, in the shape of arrack, brandy, port wine, and I think, in some cases, externally as well as internally. Now as prisoners in Jails live in a state of artificial uniformity, the results of observation of them are most valuable. Differing so much in habit from their brethren of the North, how far do the Southern Hindoos differ among themselves? What are the extremes of their differences? What their local limits? How far do the results of Jail Hospitals and of Dispensaries agree? The observation of a single Surgeon in his own District may give results of some interest, but important ones can only be hoped from the larger experience of a reviewing officer, with a larger field of comparison, and, we may expect, of larger views. In short, for several reasons, I most strongly recommend that all Medical charges of every kind, to whatever head they be debited, be drawn by Medical Officers and reviewed by Medical Officers.

Now, too, there is a slight difficulty about countersignature of Magisterial contingent bills. The Board says it cannot do the work. The Court is not likely to undertake it, while its long autumn recess would cause delay in check and adjustment, at the very time when such delay is most objectionable. However, no bill can better do without countersignature. Most of its charges are at rates fixed within narrow limits, and the Magistrate need not fear check in assigning, to an unnamed witness, batta at 4 Annas, or batta at 2. When the bill forms are finally passed there may be reason for demanding countersignature which I do not see now; anyhow I think the duty may

G. O., 365, dated 4th March 1862, was over-looked till the Memorandum came for signature. When the Magistrate's Contingent Bill form is prepared, it will be submitted for orders on this point.

be laid on the Sessions Judges as it is now in Bengal. The Civil vacation cannot close the Criminal Court, so they must be always present; and though, not unfrequently, they may be Junior to the Magistrates whose charges they criticize, they already criticize their decisions, and in this assume a far more decided superiority.

III. Again we may draw attention to methods of supply. Revenue Officers draw their stationery from the Stationery Office; but Judges and Moonsiffs purchase in the local market. Medical Officers receive their supplies, through the Medical Store-keeper, from the Superintendent of Stationery. Thus Stationery for Berhampore Jail was sent by coolies from Vizagapatam, the cost of carriage being doubtless a good deal more than the value of the goods. Similarly, I suppose the Salem Jail draws its supply from Madras via Trichinopoly. It would be cheaper and simpler to send all these little parcels direct from the Stationery Office in the Collector's packages. But why is the Judicial Department allowed to supply itself in the local market, when the Revenue Department is fed from head quarters on indent? Moonsiffs have most varying charges for paper; they only agree in getting, in most cases, marvellously near the fixed maximum of Rupees 20, but this is always the case when a maximum is fixed. I should like to see these swept away, and have Judges and their Subordinates supplied as Collectors are. There must be a deal of writing in a small Moonsiff's Court, if he uses up six reams of Native paper, and three bundles of pens in a month.

Another strange thing is the system of supplying petty items, such as bandages, to the Revenue Medical Department, on half-yearly indent. In this way, of course, the supply represents a contract allowance. I think my proposed monthly Bills to be passed by the Deputy Inspector General would work better. Now indeed if, after a Doctor had drawn his half-yearly supply on the Deputy Inspector's countersignature, he put a lot of little charges in the revenue monthly bill, I think he would stand a fair chance of getting these, too, passed, without objection from the Board or myself.

While on the subject of sources of supply, I cannot help running a tilt at my old enemy, stray book-buying. The ordinary plan of letting each Officer buy, or ask leave to buy, any books he fancies, is open to every conceivable objection; books are bought which are not wanted, books are not bought which are wanted, and too large a price is paid for many. For the last point, it is quite evident that when (for instance) the annual Almanac is coming out, a large parcel may be bought much cheaper than an equal bulk of single copies, and again by ordering them in advance, Government would get them cheaper than by waiting till they are ready. Other books must be law books, or the like, of general utility, which if wanted for one office should be wanted in 20 more. Again comes in the consideration of the cheapness of wholesale purchase. I have recommended that District purchases be altogether stopped, and all officers supplied on indent by the head of their department. My recommendation has elsewhere been adopted, with some modification; but, indeed, the instances of chance purchase which I had been able to quote were such as astonished even me. I would make the same recommendation to this Government. If an instance is demanded to justify my proposal, I will tell of a Magistrate who has supplied all his Sub-Magistrates with bibles at Rupees 3 each; certainly the price cannot be defended, though the number be.

IV. Lastly, we may take the opportunity of bringing forward charges likely to occur in more than one department. The sending of letters by special messenger is becoming very frequent, though evidently nothing should be rarer; Tahsildars even communicate with one another in this way. The practice is commonest, too, along the line of Railway. The only remedy I see is that found necessary in the Government Telegraph Department, to have copies of all those expresses sent to reviewing officers directed to object to any not evidently urgent.

Another similar and highly objectionable charge is of bearing postage. Of course, I am not objecting to it in the case of letters, marked on service, by carelessness left unfranked, though it would be well if a simple system of punishing the careless person could be invented; nor am I objecting to the charges sanctioned by Government Order, 1009, dated 27th July 1859, but its limitation is certainly overlooked. I shall call for covers as vouchers, but it would be as well to re-publish that order authoritatively, and to point out that only in the case of "letters and petitions bearing forward postage only, or those so paid as clearly to indicate the intention of paying the correct postage," can a charge be made against Government, and then only by Covenanted Officers.

There is a little extravagance in supply of office seals. Officers want them of silver; brass does just as well. Rupees 28-1-0 has been charged for a Small Cause Court seal.

I might here have spoken of the cost of executions, but that I have already mentioned them. The differences are indefensible, and I recommend the fixing a maximum charge, leaving the Magistrate to arrange details. This would alter the position of the Cuddapah hangman. Of course there will be cases in which any allowance may be insufficient, as if local feeling be strong in favor of a criminal, or if it be thought necessary to execute him on the scene of his crime; but then the extra charges may be drawn on explanation.

(Signed) R. TAYLOR,
Acting Deputy Accountant General.

It may be found hereafter that orders are required on other general, as well as on other special, questions. No others have arisen at present.

Proceedings of the Madras Government, Financial Department,
20th April 1866.

No. 30. From the Accountant General, Madras, to the Chief Secretary to Government, Fort Saint George; dated 17th January 1866, No. 234.

Post Audit Department.

In paragraph 2 of the Deputy Accountant General's Memorandum, forwarded with my No. 198, dated 13th ultimo, it was suggested that countersignature to Magisterial contingent bills could be hardly needed; and, in illustration thereof, I have now the honor to forward a copy of paragraph 16 of his late address to the Board, in which are detailed all the heads which seem necessary. It will be obvious that not one of them can be properly checked by a countersigning Officer; some require previous sanction, but the majority are charges not open to higher check than that of the Magistrate himself on their monthly recurrence. The High Court would probably not object to undertake the duty of considering any application for furniture or books, and giving or refusing previous sanction to the purchase. The objectionable item of "charges for special messengers" is likely to be well kept under, if the voucher form I have proposed be accepted, for it contains a certificate from the Magistrate that he has read all the messages and thought the public service had demanded their despatch; while for Vakeels' fees it would be easy to arrange that each Vakeel's fee might be passed by the Judge trying the case. A form of voucher to support the latter charge is appended for approval.

Extract from a letter from the Acting Deputy Accountant General, to the Secretary to the Board of Revenue, dated 21st December 1865, No. 3967.

Paragraph 16. In conclusion, to obtain the benefit of the Board's advice, and also to exhibit

Fees to Vakeels in Fession Cases.
Batta to witnesses, Court.
" travelling.
" to prisoners under trial.
" acquitted.
Carriage of corpses and wounded men.
" prisoners not able to march.
Charges of prisoners committed to Sessions.
" in transit to other Districts.
" guard on prisoners transferred or committed.
" property forwarded in criminal cases.
Railway and Steamer charges of witnesses.
" of prisoners.
" of guard.
" of property in criminal cases.
Rewards for information
" for capture of offenders.
" for good service.
Purchase of books and periodicals.
Charges of special messengers.
Service telegrams.
Post Office charges.
Subsidiary Jails, charges of Diet.

Magistrate abstracted and consolidated them.

at once forms for all the bills a District Officer has to submit, I proceed to detail the heads under which I would group Magisterial contingent charges, appending any new voucher forms. The Treasury Account Heads seem only to be fees to Vakeels for prosecuting cases, batta to prisoners, &c., rewards for apprehending robbers. Mine, much more numerous, are detailed in the margin.

The necessary detailed vouchers are carefully contrived to give the Magistrate the fullest check over the proceedings of his subordinates, and accept the Board's principle of a separate voucher from each subordinate; all the information I can desire would be given if the

No. 31. From the Accountant General, Madras, to the Chief Secretary to Government, Fort Saint George; dated 15th March 1866, No. 313.

Post Audit Department.

I have the honor to draw your attention to my letter, 198, dated 13th December, and its enclosure. As a new year is about to commence, it is desirable that orders should issue which may take effect from the beginning of the new year. The decision of the Board on the bill forms of Departments subject to it is now daily expected.

Proceedings of the Madras Government, Financial Department,
20th April 1866.

No. 32.

No. 354.

OFFICIAL MEMORANDUM.

As required in the Official Memorandum from the Acting Under Secretary to Government, Financial Department, dated 6th April 1866, No. 104, the undersigned has the honor to forward copies of the correspondence noted in the margin held between the Board and the Accountant General on the subject of the forms to be adopted for the preparation of contingent bills by Collectors. In paragraph 16 of Mr. Taylor's communication, dated 21st December 1865, and in 12 of the Board's Proceedings thereon, the subject of the forms of Magisterial contingent bills is mentioned.

(By Order)

(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
MADRAS, 7th April 1866.

To the Chief Secretary to Government, Financial Department, with correspondence.

Proceedings of the Board of Revenue, dated 16th March 1866, No. 1864.

Read the following letter from R. TAYLOR, Esq., Acting Deputy Accountant General, to the Secretary to the Board of Revenue; dated Fort Saint George, 21st December 1865, No. 3967.

I have the honor to forward my recommendations touching the Forms of contingent bills to be used by District Officers to facilitate record and check, both by the Collectors, the Board, and this office. You will remember that I forwarded a rough draft of my proposals a few days ago, and I have profited by the experience of the Board's Sheristadar, Jayaram Chetty, in order to be rid of Forms which might be more troublesome than useful.

2. The present contingent bill is a single list of all the contingent charges of every office and of every Department, with little pretence of grouping, running often to a considerable number of pages, and covering

Generally of the Form of Contingent Bill.

a very considerable expenditure. It is, I seem to understand, partly the fruit of Mr. Lodwick's laudable desire to reduce the number of bills and of registers; but the desire seems, in this instance, to have run riot. To check such a bill, in the least, effectively, it would be necessary to group together, as in a ledger, like charges, under departmental heads; and when this grouping was done, check would, I think, be facilitated by examining the charges of each department separately. I hold that it is easier to examine and check four one-page bills than two two-page bills. Imagination is not without power even in matters of account, and two small works are disposed of with indifference, while one would lay aside the one heavy one for a fancied more convenient season. Therefore, I shall recommend the substitution of several small for one large bill.

3. As a matter of account and of rule these bills should be departmental, but it is further desirable that the items demand similar treatment. Thus, charges requiring merely arithmetical check, and so concerning the countersigning Officer only technically, should not stand along-

Of the detail and grouping of Contingent Bills.

side of others of which some defence is required. Though grouped under the heads shown in the Treasury Account, items should be detailed so far as to include all but very exceptional charges. I have recommended the Inspector General of Police to issue a Form in which are named all charges sure to occur at least once a year; for, otherwise, that fatal head of sundries may get so gorged as to require separate bills and explanations, and is very likely to cover the sloth of an Account Clerk. But here again it is necessary to remember that items requiring defence often find it in a detail not deserving permanent record; it would never be tolerable that an Officer should charge Rupees 100 for establishment batta in a lump without any ex-

planation; it is certainly not worth while to record, in the check Register, the bits which fell to the lot of each servant. The true principle, therefore, seems to me this, that bills ought to be of moderate size and homogeneous, to contain charges like in nature, and requiring like check, in such detail as to render massing unnecessary and false grouping improbable, but not particulars of ephemeral interest, which may be better relegated to Supplementary Statements. The bills should correspond, as closely as possible, with the prescribed Form of Treasury Account, and the Supplementary Statements should be so devised as to make easy the check of Supervising Officers over the administrative acts of their subordinates, as well as the check of this office over the expenditure.

Items of Land Revenue Bill.

- Saderwarid.
- Dressers.
- Temporary Establishment.
- Deputation Allowance.
- Traveling Allowance to Officers, Extra Tentage of Collectors, &c., and Travelling Allowance of Deputy Collectors.
- Batta to Establishment.
- Hire for conveying Records.
- Office Rent.
- Charges for binding Books.
- Purchase and repair of Office Furniture.
- Charges of remitting Treasury within Districts.
- Law Charges in Revenue Department.
- Purchase of Periodicals and Books.
- Service Telegrams.
- Compensation for Lands taken for Revenue Department.

Charged wholly Shared between Collector and Magistrate.

omitted, as at present, as may be convenient, from considerations of space; now they are drawn on a separate printed bill occupying a quarter sheet of Foolscap paper. Temporary Establishments had still better appear, but in two heads; charges specially sanctioned being distinguished from those drawn under General Rules. On the other hand, I would insert, as sub-heads, Post Office charges (including Registries), transit charges of stores, carriage of records from out-stations, cost of Badges and Belts for peons, hire and charges of Special Messengers. I propose the separate exhibition of the charge for badges, &c., because the prohibition of silver Badges seems passing out of notice, and the exhibition of charges for special messengers, because there seems a growing tendency to use this agency, especially along the line of rail, and I think it should be carefully watched. Thus, leaving for future discussion the insertion or omission of fixed tentages, the Heads of Revenue Contingent Bill I recommend are annexed.

- a. Saderwarid.
- c. Temporary Establishment.
- " under General Rules.
- " under special sanction.
- b. Transit hire of Stores, &c.
- a. Batta to Establishment.
- a. Carriage of Records.
- " on Circuit.
- " from Out-stations.
- b. Ground and Office Rent.
- FIFTY REPAIRS OF OFFICE AND FANDALS.
- c. Charges for binding books.
- c. Office Furniture.
- " repair of.
- " purchase of.
- b. Peons' Belts and Badges.
- a. Charges of remitting Treasury within Districts.
- LAW CHARGES IN REVENUE DEPARTMENT.
- b. Purchase of Periodicals and books.
- b. Service Telegrams.
- " carriage of.
- a. Special Messengers.
- b. Post Office charges, including Registries.
- b. Compensation for lands taken for Revenue Department.

Wholly charged to To be shared with Law and Justice Revenue.

Here I have set letter a against all items for which I am prepared to recommend printed vouchers; letter c marks those for which your Sheristadar only had proposed them; b marks those items which would require to be supported by a bundle of receipts. I doubt the propriety of relegating to a separate voucher details of office furniture purchased; though petty items be so disposed of, more important ones, e. g., all above Rupees five, should be shown in the bill itself. These are all the Heads I would show, though (leaving space for the details of furniture) some eight or ten lines more might be added, without making the bill exceed the one page which seems to me the model size. There is, therefore, room for entry of extra tentages if the Board wish. I do not recommend it.

Of Office Voucher Forms.

5. In order to dispose finally of this, the most important Form, before passing to another, it is necessary to speak of the proposed Voucher Forms. Your Sheristadar proposed eight, as per list in margin. No. 5 is accepted. No. 8 wants two more columns for entering the date and amount of the remittance, while a third would show return hire of boxes or bags. No objection need be taken to No. 6. I doubt if a form could be prescribed for detailing the repairs of office, or of furniture; and have said that I think property purchased should rather be detailed in the bills. No. 3 does not require my notice; its particulars are rather for administrative check than for accounts, and will be as useful if accompanying to the Board a separate General Bill, as now, as if supporting a charge in the contingent bill. Yet I may observe that a Code of Travelling Allowance Rules is now under preparation by the Government of India, wherein I think it probable that some limitation of halts will be introduced, such as already exists in Administrations more closely connected with the Supreme Government. The proposed detail will then be absolutely necessary, but there can be no need to repeat it in the establishment batta voucher; and then I think my simpler form of batta voucher preferable to No. 4, especially as making it easier to see that Railway fare has not been improperly charged together with batta. No. 1 is I think trivial; it names only articles of most common occurrence, whereas it should name all which can reasonably be looked for, because printing saves the trouble of writing, because Saderwarid items will not then ever be charged separately, as now sometimes they are, because confused manuscript entries in registers are avoided, and because the more important evil of a heavy undetailed charge for sundries is escaped. Last comes No. 2, the Temporary Establishment voucher, wherein I will only say that a temporary establishment of any importance had better be billed for separately, on the fixed bill form, without countersignature; and that I think of petty ones, the number of distinct entries, whether in bill or voucher, should not be less than the number of orders sanctioning.

6. So far we have spoken of Office Vouchers; the form in which they should come in support of bills, and their final disposal, require separate remark. For facility of comparison, check, registry, and record, it is obviously desirable that particulars of the sub-vouchers of out-offices be transferred to a general form, such as that Judges are now using for their own and their Moonsiffs' contingencies. This, however, is important only in the case of Saderwarid, and your Sheristadar represented that this would throw on District Officers a labor the Board was willing to undertake and could more easily bear. But he contemplates only a comparison and consolidation in the Board's Registers, not to be communicated month by month to this office. Yet the experience of my past year's work does not make me eager to press for such a return. I believe I never rejected a charge of this nature when countersigned, and have rarely drawn attention to an excessive one. Lastly, of the disposed of vouchers, all which are of the nature of receipts, all, for instance, supporting the charges marked b. in my paragraph 4, must of course be filed in my office, the other or printed vouchers can, if this be desired, be returned to the Board after the bill they accompany has been finally passed.

7. Other Forms will be more briefly disposed of.

Abkarry Bill.

The sub-heads under Abkarry in the Treasury Account are but Establishment, Saderwarid, and Contingencies.

The Heads I propose for the bill are.—

Saderwarid
Travelling Charges of Establishment.
House and Shop-rent.
Sweepers' Pay.
Purchase and repair of Casks.
Do. do. other property.

Charges for provision of Liquor.
Manufacture.

Jaggery.
Valum bark.
Water.
Fuel.

Foreign Liquor.

Purchase of
Freight of

Land carriage of Liquor received.
Do. do. issued.

Petty Charges (e. g., Sealing-wax, white-lead,
oil, palmyra leaves, rattans to clean pipes.)

8. Under each head of Customs, too, the sub-heads are but Establishment, Saderwarid, and Contingencies. The only heads which may now be added are boat-hire, carriage of property, and purchase of property. No Form has been proposed, and unless that of North-West Provinces be adopted, we had better rest content with telling Collectors to follow the classification prescribed under Land Revenue:—

Customs.

Salt.

Saderwarid.
Temporary Establishment.
Travelling Allowance of Officers.
Batta to Establishment.

Charges for Provision of Salt.
Purchase of Salt and Manufacturers' shares.
Charges for conveying and storing Salt.
Charges for exporting Salt.
Freight on Salt imported.

Saderwarid.
Temporary Establishment.
Establishment Batta.
Purchase and repair of Property.
Remittance Charges.

Charges for Provision of Salt.
Purchase of Salt.
Manufacturers' shares.
Gathering Spontaneous Salt.
Storing Salt.

heaping it.
sheltering it.
conveying it.
Export Charges.
Import.

Contingencies of Sale.
Coolies employed.
Criers.
Issue of Notices.
Transport of Samples.
Cleaning and Moving Weighing Machines.
Protective Charges.

Transport of smuggled Salt to Magistrate's Court.
Destroying Spontaneous Salt.

No printed Voucher can be required here, save for Saderwarid already proposed.

9. Under the head of Salt, the charges are heavier. The Treasury Account heads are:—

The bill Form may, I think, with advantage provide for several more expenditures, and I doubt not experience will suggest still more.

The entries, which correspond with those of the Revenue Bill, will, of course, be supported by Vouchers in the Forms there prescribed, and Conveyance Charges would be shown with sufficient clearness in that exhibiting the charges for Conveyance of Records. For certain other heads, forms of supporting Vouchers might have been devised, but remembering that the Department is semi-independent, that therefore there is no temptation to combine another Department's charges with it, that a separate bill will therefore be desired, I have thought it better to give all details in the body of the bill itself.

10. The charges under Stamps are few. The Treasury Account shows Commission to Licensed Vendors, Discount to Private Purchasers, and Contingencies. I would add carriage of Stamps received into Store, and carriage of

Stamps.

Stamps issued to Taluq Vendors, and costs of Court. Law charges in pauper suits would come under this head if they were incurred; and then further sub-heads might be added, costs of stamps, Vakeels' Fee, and Costs of Court.

11. I cannot, with confidence, suggest any details under the head of Stationery and Printing, though certainly many might be added to those of the Treasury Account. These are Saderwarid, Purchase of Printing Materials, and Contingencies of Press. Three or four months' experience may give materials for competition of a good Form. At present from examining a Government Press bill, I suggest—

Stationery and Printing.

Saderwarid.

Carriage of Stores, as of Stationery.

Purchase and repair of property, and Stationery when required.

Cost of Printing Materials.

Ink.

Type.

Contingencies of Press.

Firewood.

Soap.

Oil.

Bluestone.

Alum.

Ochre.

Wax.

Turpentine.

Ball skins.

The details under the last head might be better given in a separate Voucher, instead of lumbering the bill; but the need of this depends on the arrangement made for grouping charges; if each Budget head have a separate bill, there will be abundant room in the bill for any details, and so subsidiary Vouchers will be avoided. Indeed, if this head share the bill of 26 Miscellaneous, there will still be room for so much detail, as well as for that of killing beasts, charged for under 26.

12. The last head with which the Board is necessarily concerned is Miscellaneous. The Treasury Account heads, 26 Miscellaneous, are—
Changes for remittance of Treasure beyond District.

o. Civil Servants out of employ, allowances of.

o. Junior Civil Servants, allowances of.

o. Do. Travelling Moon-
shee and House Rent.

Charges for Stamping Weights and Measures.

Rewards for killing dogs, wild beasts, &c.

Men employed in interring paupers.

Contributions to Municipal Funds.

District Tappal Establishment.

Do. do. Saderwarid.

Profit and Loss.

Conservancy.

Scavengers and Sweepers' Carts.

Native Choultries.

Of these, the items marked o have nothing in common with District Contingencies, nor does any one propose to include them in the bill. Nor is the Taluq Tappal Establishment and its fixed Saderwarid now in any way a contingent charge; but as this Saderwarid does not seem to include property purchased, e. g., leather boxes, fire sticks, and house rent, the head should still appear in the bill. Profit and loss is accepted as another name for sundries; nothing can be charged under it without special previous sanction, so that a new countersignature is not required. I would not insert the head, leaving all such items to be charged separately in account. Conservancy and its sub-heads too should hardly appear here; a Collector is not empowered at his own pleasure to incur such expenditure subject only to the after-check of the Board. On the other hand, I would insert

two items, Carriage of Unclaimed Property, and Diet of Lunatics pending transfer to an Asylum—

the former very common, the latter very rare—and would alter one head, substituting for "Men employed in interring Paupers," "Funeral Expenses of Paupers." Under the head "rewards for killing noxious beasts," detail is required, which may be given in a separate Voucher, or in the bill itself as may be most convenient. But I may here suggest that the charges for dog killing require check, and, I think, reduction. There seemed grounds in the North-West Provinces to suspect that the demand created a supply, and that dogs were bred merely for the reward, yet there we never paid more than two Annas a head. And I may also draw attention to pauper funeral charges; they range from 2 Annas to Rupees 3, the last being a charge I have never seen approached elsewhere. I cannot say that I have noticed it here, save in the bill of the Sub-Magistrate of Tellicherry: 8 Annas is so general a charge in this as well as other Presidencies, that there would be no harm in fixing it as a maximum.

The heads I would show then are:—

- a. Charges for Remittance of Treasure beyond district.
- " Stamping Weights and Measures

- a. Reward for killing Dogs, &c.
- Funeral charges of Paupers.
- Taluq Tappal Contingencies.
- Scales and Weights.
- Leather Bags.
- Rent.
- Petty Charges.
- Carriage of Unclaimed Property.

Diet of Lunatics under examination.

- 13. Though I shall take the opportunity of asking advice about the Magisterial Contingent

- Each Budget Head to have a separate Bill.
- 2. Allowances, Refunds, and Drawbacks.
- 4. Land Revenue.
- 6. Abkarry.
- 8. Customs.
- 9. Salt.
- 11. Stamps.
- 23. Stationery and Printing.
- 26. Miscellaneous.

its present connection, because it appears in the draft bill form of your Sheristadar, though with what object I do not understand. All its sub-heads do not concern the Board, and all the charges under it, so far, as I know, require separate sanction, and therefore cannot need countersignature; while, for divers reasons, it is desirable that a disbursement supported by separate authority be shown separately, to avoid confusion and possible double payments. The four inches of space this would occupy would only cumber the General Contingent Bill. I annex a draft of the Revenue contingent bill, I, on the whole, prefer. It excludes allowances, refunds, and drawbacks, but admits the extra tentages of Officers, because the detail of these may be used to save like detail in the batta vouchers; drafts of printed voucher forms are annexed to it. No more items could be inserted without making the form too large for one page, which, as I have more than once said, I am anxious to avoid. I have not thought it necessary to prepare Forms for other bills, having detailed the items I would insert, and having by this one Form shown my plan plainly. One bill may suffice for the two heads 23 (Stationery and Printing) and 26 (Miscellaneous); the others should, I think, have each its own—Abkarry, as occurring only in one District; Salt, as not being universal, and as being semi-independent; Customs as a detail, for it has not yet been proposed; and stamps, as there is no convenient place to put its small and rare charges.

Modus operandi.

14. The *modus operandi* should, I conceive, be this. Along with his annual supply of Stationery, a fit supply of bill and voucher Forms should be issued to each Collector; this

The printed Voucher for Remittances might partly correspond with that for Mofussil Remittances—a larger one is proposed; that for killing noxious beasts would be simply a detail which may be given in the bill if there be room.

is advisable in every way. The Forms can be printed on ruled paper, and confusion arising from the carelessness of Clerks will be thus avoided; the Form will be set up in one instead of many places, and labor thus saved, and uniformity ensured; a proper number only will be issued, and waste thus avoided. There should be a reasonable allowance made for waste, no office copies should be recognized. The office copy is far better kept in a Register; time, space, and paper are saved, records made less bulky, and check by comparison facilitated. The number of subordinates whose bills will be included in

The Register in the office of first outlay would, of course, be very simple—the printed heads on one side of a page, and columns for each month's expenditure. For the Collector's office, I should have advised such a Register as I have suggested to Judges; this would throw on him the labor of copying the minor vouchers under heads. As the Board objects to his being called on to consolidate the minor vouchers, it may not be willing to order this.

the District bill must, of course, largely influence the number of the Forms issued. On receipt of the supply, the Collector should issue to each of his subordinates one of each necessary Voucher Form, with instructions to send in, on first or second of the month, these Vouchers and a General Contingent Bill; from these the District bill would be compiled, while the Collector, acting somewhat as Countersigning Officer, would send a new supply of Forms and intimation of any item he had disallowed. The bills of minor offices having thus reached the Collector by the 6th, he could have no difficulty in despatching his general bill to the Board on the 10th, so that by the 20th the Board would be in possession of all, even those of Ganjam. Here the division of the bills would, I think, accelerate and improve examination; the same Clerk would not have to pass backwards and forwards over Revenue, Salt, and Printings bills. Not indeed that in countersignature the labor of the Clerk is most important, but on this subject I may be pardoned if I give my views somewhat freely.

- 15. If I were a Countersigning Officer I should hold my duty limited to a consideration of the propriety of a charge, and not in the least concerned with its arithmetical correctness. I should first set a good Clerk to examine the Vouchers, not the bill, to mark for rejection all charges not provided for by rule, to mark for notice all large outlay shown in the printed Vouchers, all peculiar charges in others. A Clerk can do the rough work. The most valuable part of countersignature is derived from the experience of an independent Controlling Officer who has had like District experience with him who incurred the expenditure in the first instance. Then I should take up the bill myself, accept or reject the suggestions of my Clerk, but further re-examine the whole bill carefully, each separate voucher with more or less care as the bill would suggest, or the nature of the charges indicated; the batta Voucher might be disposed of by a glance, that for special messengers would require more attention. And I am bound to say, that, at first, my scrutiny would not be gentle. An Officer inserting a charge in a bill is practically suing Government for the amount, and he must not trust to my experience for making out his case; my successor may not have had the same peculiar advantages, the Collector might cry out that my objections were technical and frivolous, but the principle is far too important to be sacrificed to his indignation. And I have distinctly said that my check would be harsh, and would be so felt at first, for I have found by experience that such a careful examination both makes District Officers more careful in their expenditure, and in explaining its need. Month by month the labor of such check will become lighter, partly of course by one's own growing skill, but more through the growing carefulness of local Officers. I am speaking freely, but there can be no offence in my assuming that check has not been effective simply because of my full conviction that it is impossible where the bill is merely an undigested detail of expenditure: check is of like items within a District, and of one District and one month's charges against another District and another month's. After marking my disallowances and initialing the bill, I should return it to the same Clerk for endorsement of the countersignature, and compilation of objections. The countersigned bill would go on to the Accountant; the Objection Memorandum, with any Vouchers wholly rejected, back to the District Officer, who, removing the objections, would re-charge the items in the next bill, though he would not draw the amount over again, any more than he would

Private theory of countersignature.

any other money already drawn on abstract. It will be seen that here there is no room for, and no need of, Supplementary Bills. After a new, and chiefly arithmetical, examination in my office, the bill would be passed, and the Treasury Officer would be advised that so much had been disallowed by the Board, that certain items had been altered by me on account of arithmetical errors, and that, in cashing the new bill, he must withhold the sums of these two heads.

16. In conclusion, to obtain the benefit of the Board's advice, and also to exhibit at once, forms for all the bills a District Officer has to submit, I proceed to detail the heads under which I would group Magisterial Contingent charges, appending any new Voucher Forms. The Treasury Account Heads seem only to be fees to Vakeels for prosecuting cases, batta to prisoners, &c., rewards for apprehending robbers. Mine, much more numerous, are detailed in the margin. The necessary detailed Vouchers are carefully contrived to give the Magistrate the fullest check over the proceedings of his Subordinates, and accept the Board's principle of a separate Voucher from each subordinate; all the information I can desire would be given if the Magistrate abstracted and consolidated them.

Magisterial Bill.

Fees to Vakeels in Session Cases.
Batta to Witnesses, Court.
" " Travelling.
" " to Prisoners under trial.
" " acquitted.
Carriage of corpses and wounded men.
" Prisoners not able to march.
Charges of Prisoners committed to Sessions.
" in transit to other Districts.
" guard on Prisoners transferred or committed.
" property forwarded in Criminal Cases.
Railway and Steamer charges of Witnesses.
" Prisoners.
" " Guard.
" " property in Criminal Cases.
Rewards for information.
" capture of Offenders.
" Good Service.
Purchase of Books and Periodicals.
Charges of Special Messengers.
Service Telegrams.
Post Office Charges.
Subsidiary Jails, Charges of Diet.

I hope my very long letter will not seem prolix, or the forms I have suggested unduly numerous. I shall, of course, be very glad to give any explanation, either by word or letter, or to assist in any way in introducing this new plan.

1. The Board approve, generally of the principles insisted on by Mr. Taylor, and of the Forms and Rules that he would establish.

2. They proceed to review his proposals in detail.

3. They are glad to note that the Deputy Accountant General agrees (paragraph 3) to the principle that bills should correspond as closely as possible with the prescribed Form of Treasury Account, and that the Supplementary Statements should be so devised as to facilitate check, by the Supervising Officers, of the administrative acts of their subordinates.

4. In paragraph 4 of his letter, the items which he considers should appear in the Land Revenue Contingent Bill are detailed in the order in which they occur in the Treasury Account. The Board have no objection to the suggestion of Mr. Taylor, that the item, "Travelling Allowance to Officers going from one District to another," which does not occur frequently, should be thrown out of the Form of the bill. He considers it immaterial whether extra tentage be included, or omitted, and the Board think that it had better be included, to diminish, as far as possible, the number of bills.

5. Mr. Taylor then proceeds to remark that temporary Establishments had better appear, but under two heads; charges specially sanctioned being distinguished from those incurred under General Rules. No Temporary Establishments in this Presidency are entertained under General Rules. They are all specially sanctioned annually, and there is therefore no necessity for making the distinction proposed. In the latter part of paragraph 5, treating on the same subject, the Deputy Accountant General expresses his opinion that a temporary Establishment of any importance had better be billed for separately on the fixed bill form, without countersignature. In many cases it would be difficult to determine what cases are important, and what are not so, and to avoid doubt and frequent references, the Board think it better that the whole should appear in the contingent bill, accompanied by a separate statement of details, showing also, briefly, the

amount of work done in the month. This information is very necessary to enable the Board to judge whether the establishment is earning its cost, or can be dispensed with.

6. The Board have no objection to the insertion of Sub-heads, such as Post Office charges, Transit charges of stores, carriage of records from out stations, cost of badges and belts for peons, and hire and charges of special messengers; but these and many other petty items occur but seldom, and if space is left in the bill, after printing all those items which are of frequent occurrence, the occasional items which may actually occur can be entered in writing. The Board do not object to the few items suggested by Mr. Taylor being inserted in the bill Form; but as space should be left for the entry of other items also, as in the Treasury Account, the Board cannot understand how the bill can be confined to one page. In the model form, no space is left for the entry of any items which may occur occasionally, and the Board think that two pages at least will be necessary for each bill to allow of all the items being entered without crowding.

7. As regards the printed Vouchers to accompany the Contingent bill, there are only one or two points requiring notice. Mr. Taylor suggests (end of paragraph 4) that details of office furniture purchased should be shown in the bill itself, a blank space of eight or ten lines being allotted for them. It will frequently happen that this space will not be sufficient, and then the items will be crowded. A separate Voucher appears therefore preferable. The purchase of furniture and repair of furniture may, however, appear separately in the bill, as suggested by Mr. Taylor, as the charge for the former is incurred under special sanction, and that for the latter at the discretion of the Collector. This arrangement would also leave more space which is certainly wanted.

8. In paragraph 5, it is suggested that the Voucher Form for Salarwarid should specify each article which may be expected to occur. This may be done as far as reasonable; but it appears unnecessary to swell the Voucher and Register Forms with a long list of petty articles, which will only rarely be purchased, and that in but a few localities.

9. In the model Form proposed by the Deputy Accountant General for the Salarwarid Voucher, candles, pens, tape, and thread, &c., are put down, which the Collectors are never allowed to purchase. Mr. Taylor proposes that the value of cloth should be separately given for dusters, record bundles, and money bags. The Board cannot see the object of this, as the cloth is expended from the same price for the different purposes as they arise, so that it will be wrong to say that so much was purchased for dusters, so much for record bundles, and so much for money bags; and though the Collectors, if required, might make some arbitrary distribution of the charge, the Board cannot understand of what practical use it would be. Native ink also is specified; but the Board have lately prohibited the use of native or Mahratta ink, and given a recipe for making English ink, which is to be used for all purposes, as the use of country paper has been discontinued as expensive, and French paper introduced everywhere.

10. In the latter part of paragraph 6, the Deputy Accountant General states that of the Vouchers disposed of, all such as are of the nature of receipts supporting the charges marked b in paragraph 4 of his letter, or similar items, should be filed in his office, and that the other, or printed Vouchers, can, if so desired, be returned to the Board, after the bill which they accompanied has been finally passed. In regard to receipts, the Board have no objection to send them to the Accountant General's Office to be there filed, but the Vouchers containing details of items, such as batta to Public Establishments, carriage hire for records, charges for remitting treasure, rewards for killing wild beasts, and the like, will be required by the Board for reference when the Vouchers for the following month are received for audit, and if sent to the Accountant General's Office must be returned to the Board. As, however, the Board go through these details before passing the bill, it would seem to be unnecessary for the same scrutiny to be repeated in the Accountant General's Office.

11. The Form of bills proposed for the other Departments, as Abkarry, Salt, &c., (paragraphs 7 to 12.) do not call for much remark, and may be prepared in the manner suggested by Mr. Taylor, though they contain many items which seldom occur. They can be revised after a few months' trial, and modified as experience may suggest.

20th April 1866.

12. The Government have not yet decided by whom the Magisterial charges should be audited, and until this is done, these charges may be submitted by the Collectors to the Board in a separate bill, in the form proposed in paragraph 16.

13. Mr. Taylor suggests, in paragraph 14, that the Bill and Voucher Forms should be supplied to Collectors by the Superintendent of Stationery, with the annual issues of Stationery. The Board consider that the forms of bills only should be printed in the Gazette Press Office, and a moderate supply made to the Collectors, for the present, as they may need revision after trial; but the Voucher Forms for use should be printed in the Collector's office, as it will involve much trouble and expense to print and supply them from Madras; it will be sufficient if the Collectors are furnished with specimen Forms of Vouchers.

14. The Board request Mr. Taylor to have the proposed Forms of bills and Vouchers prepared, and to allow the Board an opportunity of scrutinizing the items before the Forms go to Press.

(A true Copy and Extract.)

(Signed)

V. HUDLESTON,
Secretary.

To the Accountant General.

Proceedings of the Board of Revenue, dated 6th April 1866.
Read letter from R. TAYLOR, Esq., Acting Deputy Accountant General, Madras, to the Secretary to the Board of Revenue; dated Fort Saint George, 20th March 1866, No. 5597.
Post Audit Department.

With reference to paragraph 14 of Board's Proceedings, dated 16th instant, I have the honor to say that I do not understand what is required, or why the Board should issue instructions to me to prepare forms which I have already proposed. Forms of every kind proposed by me, or any one else, were forwarded with my letter, and nothing seems to be wanted but to send them to Press. The changes which may be necessary to meet the Board's present wishes can easily be made by the corrector of proofs. No further action by this office seems necessary, as the Board means to have the bill forms printed at the Gazette Press, and the Voucher forms in the Districts, from the samples which will doubtless accompany the Board's Circular of instructions. If it be desired that I draft the said Circular, I shall, of course, be happy to do so.

2. The Board prefers manuscript to printed entries for items not of the commonest occurrence. I may remark that this plan has been found by experience very bad, as Clerks had rather make a manuscript entry than think for a moment under what printed head to exhibit the charge. In this way printed bills are almost as much a chaos as manuscript. I look on manuscript entries as a great evil, to be borne with only rarely and in cases of evident necessity.

3. All vouchers must be sent to this office, but the formal ones shall be returned to the Board. But I cannot omit to urge that, for really effective check, the countersigning Officer has need of Audit registers similar to those used in my office. It will be understood that I am here only speaking from experience, without the least pretence of prescribing the form of check to be used by the countersigner. His signature certifies that he is satisfied with the charges, and I have nothing to do with the steps whereby he has satisfied himself.

The Board would be glad to have the forms of Bills and specimen Vouchers printed by Mr. Taylor at any Press he chooses, only the final proofs being sent to the Board for inspection, that they may have an opportunity of suggesting any slight alterations they may consider necessary. After the receipt of the forms, the Board will circulate them to Collectors with necessary instructions.

2. Adverting to paragraph 2 of the Acting Deputy Accountant General's letter, the Board observe that all that they intend is that items of very rare occurrence need not be printed in the Vouchers. It is impossible to foresee all the items which may occur in a Contingent bill. The Board leave the point to Mr Taylor's discretion.

(A true Copy and Extract.)

(Signed)

W. HUDLESTON,
Secretary.

To the Acting Deputy Accountant General, Madras.

20th April 1866.

No. 33.

ORDER THEREON, 20th April 1866, No. 149.

In the Memorandum submitted with the first of the letters above recorded, the Acting Deputy Accountant General treats of various questions relating to the audit of contingent expenditure. His suggestions will be briefly noticed.

2. Referring to the charges incurred on account of batta to witnesses and prisoners in criminal trials, Mr. Taylor proposes that the Police, Magistrate, and Session Court, before each of whom the same persons have to appear, should be severally held responsible for the expenses, till each Department has finally passed its charge on to another. As the Police act entirely under the orders of, and in subordination to, the Magistracy in all preliminary inquiries, the Magistrate of the District is alone responsible for all subsistence money paid to witnesses and prisoners, till the case is finally committed to the Sessions, after which the Session Court should of course pay, and be responsible for, the charges in question, if such indeed be not already the established practice.

3. Mr. Taylor next refers to the irregular manner in which charges for executions are incurred, and recommends that, on the principle of making each Department pay all charges connected with a prisoner till it is finally rid of him, the Jail Superintendent should be charged with, and pay for, executions, and that a maximum allowance of 5 Rupees should be fixed for this purpose. The Government have already declared that warrants for executions should issue to the Superintendents of Jails, and the item of

Proceedings, Judicial Department, dated 27th March 1866,
No. 457.

charge now in question will, therefore, necessarily appear hereafter in the Jail Bills. As regards the proposal that a fixed allowance should be sanctioned, adverting to the objections urged by the Acting Deputy Accountant General, in another part of his Memorandum, to maximum allowances in general, and to the fact that charges for executions must vary more or less according to circumstances, and that there are now separate responsible Jail Superintendents, the Governor in Council is not disposed to lay down any fixed limit. Such an order would only lead to correspondence and explanations each time the fixed allowance was exceeded, without any corresponding advantage. The Jail Superintendent should enter in his bill the charges actually incurred, which will, of course, be scrutinized by his Departmental countersigning Officer, the Inspector General of Jails.

4. The course proposed by Mr. Taylor, regarding the drawing of funds for the carriage of Medical stores, and their adjustment by monthly countersigned bills, is approved. The Storekeeper should get advances as at present, and, instead of recovering the charge incurred from the Department receiving the stores, and then re-paying the advances, they should be adjusted by monthly bills, and the items debited to their proper heads of account.

5. The Governor in Council likewise approves of the proposition of the Acting Deputy Accountant General that all Medical charges of every kind, to whatever head debited, should be drawn and reviewed by Medical Officers. There are obvious advantages in subjecting all such charges, in whatever Department incurred, to the audit and check of the professional Department; and the Governor in Council accordingly directs that Medical charges of every description be hereafter included in the bills of Zillah Surgeons, and passed by the Deputy Inspector General of Hospitals. Under this arrangement, it will be simply necessary for Collectors and others incurring any Medical charges to send a Statement of them, in each month, to the Zillah Surgeon, who will embody them separately in his own monthly bill. The charges, when passed, should, of course, be debited to their proper heads of Revenue, Police, Jail, &c.

6. Under the circumstances stated by the Accountant General, in his letter of the 17th January last, Magisterial contingent bills must be admitted without countersignature.

7. In paragraph 3 of his Memorandum, Mr. Taylor, adverting to the present methods of supply of Stationery articles, states that, while Revenue Officers obtain their supplies from the Stationery Office, Judges and Moonsiffs purchase in the local market, and he recommends that this practice should be discontinued, and the Judicial Department supplied from Madras. So far back

20th April 1866.

as 1861, and subsequently at the end of 1862, the Government strictly prohibited the purchase by Public Officers in the local markets of any articles of Stationery, except a very few, and observed that the rule was in no case to be departed from, unless with the special sanction of Government, and where, from some special local cause, a saving can be effected. The Governor in Council does not, therefore, understand why, or under what circumstances, Judges and Moonsiffs supply themselves by local purchases, and he directs that the practice be at once put a stop to, and that the same course be observed, in future, as in the Revenue Department. As suggested by Mr. Taylor, all supplies to the Medical and other Departments, in each District, should be sent from the Stationery Office in the Collector's packages.

8. Although the Government do not consider that the present system, under which each Public Officer is allowed to buy such books as he requires for the use of his office, is open to all the objections which Mr. Taylor mentions, still it will doubtless be the simpler, and possibly the cheaper, plan to supply them from Madras. Heads of Departments will accordingly arrange to do so. Collectors' Offices and Courts are already well supplied with books, and probably the Annual Almanacs and Army Lists are all that are required, and the requisition for these being of periodical recurrence, the requisite number each year should be procured by the controlling authorities at the Presidency, by wholesale purchase, and supplied to the Districts.

9. As regards the item of charges "for Special Messengers," the Governor in Council sanctions the adoption of the form of voucher referred to by the Accountant General, as containing a certificate from the Magistrate that he has read all the messages and was of opinion that the Public Service had demanded their despatch. The form of voucher for Valuers' fees is also approved.

10. Referring to payments made on account of bearing postage, Mr. Taylor recommends that the Order of Government, dated 27th July 1859, No. 1009, should be republished, to ensure its strict observance. That order declared that, "in the case of letters and petitions bearing forward postage only, as well as of those so paid as clearly to indicate the intention of paying the correct postage," Collectors and their Covenanted Assistants shall be authorized to charge such postage to Government among the ordinary contingent charges of their office. The Order will accordingly be republished in the Gazette, with the modification that the authority therein given shall be applicable to Collectors and their Assistants, whether Covenanted or otherwise, in independent charge of Divisions.

11. With reference to the last point raised by the Acting Deputy Accountant General, the Governor in Council directs that official seals shall always be made of brass.

12. The Government notice with satisfaction the careful manner in which Mr. Taylor has dealt with the several subjects referred to in his Memorandum.

(True Extract).

G. J. Cunningham
Chief Secretary.

To the Accountant General.

- „ Magistrate of
- „ Civil and Session Judge of
- „ Honorable the Judges of the High Court.
- „ Inspector General of Police.
- „ Inspector General of Jails.
- „ Principal Inspector General, Medical Department.
- „ Revenue Department.

Exd. J. H. Burns.

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Communicated to the
Board of Revenue - No. 115
orders seem required as
regards the Rev. Department

LPS
27th April 1866

To the Board of Revenue No. 149 Dated 27th April