1294a.

Proceedings of the Madras Government, Revenue Department, 25th November 1873.

Read the following papers :—

No. 132. Proceedings of the Board of Revenue, dated 9th October 1873, No. 2,055.

Read the following letter from R. W. LODWICK, Esq., Accountant-General to the Government of Madras, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Fort St. George, 19th September 1873, No. 5,433 :—

I HAVE the honour with reference to the Proceedings of the Board, No. 6,073, dated 17th instant, to state that I have never desired the Board to censure a Treasury Officer without making inquiry into the facts of the alleged error brought to notice, as the Board would seem to imply. All that my Deputy, under my instructions, in his Memorandum, dated 8th instant, observed was that the mere forwarding to me of a Treasury Officer's statement as to an admitted error being an oversight was not calculated to put a stop to carelessness in the Mofussil Offices.

2. My object in handing an officer up to the Board is, of course, to have him censured, if it be shown that my complaint against him is well founded ; and it is, I consider, putting this Department in a very false position to take no notice whatever of a formal complaint which it brings against a Treasury Deputy after the complaint has been *proved* to be just.

3. I have, since receipt of the Board's Resolution, referred to the documents on record, to ascertain whether there is any Government Order making it incumbent on the Accountant-General to request the Board to pass censure in cases which call for reproof, and can find nothing which prescribes this procedure. I shall, therefore, for the future, when irregularities occur, in addressing the Collector, in accordance with G. O., No. 123, dated 15th January 1867, request that officer to take serious notice of his Deputy's conduct, or, if the error be a very grave one, lay the matter before Government.

SUBMITTED to Government with the correspondence relative to the case.

2. The Accountant-General having complained to the Board that the Deputy-Collector in charge of the Treasury in Coimbatore had paid an acting allowance contrary to rule the Board called for explanation and finding that the case was one of a mere misinterpretation of rule, did not consider that formal censure was called for and merely communicated the explanation to the Accountant-General.

3. That officer then addressed to the Board a Memorandum, No. 5,142, dated 9th September 1873, the tone of which the Board consider objectionable and discourteous. It is stated that work cannot be carried on if complaints by the Accountant-General, are simply referred for explanation and the explanation whether satisfactory or not merely forwarded to that officer, and it concludes with an expression of opinion that in the case above referred to, a severe censure should be administered to the Treasury Officer. The Board thereupon refused to censure Treasury Officers without calling for explanation, and reserved to themselves discretion as to whether censure should be administered or not.

4. Mr. Lodwick now states that on referring to the orders of Government he cannot find that he is obliged to address the Board in such cases, and that in future he will address the Collectors and in aggravated cases the Government. The Board submit that as Treasury Officers are a portion of the Revenue Establishment under the Board's immediate orders and control, the procedure which the Accountant-General has hitherto adopted of addressing them when he has complaints to make is proper and he should be directed to continue it. It will of course be open to him to appeal to Government if he consider that the Board's orders in any case require revision by higher authority.

No. 132A. From R. W. LODWICK, Esq., Accountant-General, Madras, to D. F. CARMICHAEL, Esq., Secretary to Government, Revenue Department, Fort St. George, dated 21st October 1873, No. 372.

I HAVE the honour to observe, with reference to Board's Proceedings, No. 2,055, dated 9th October 1873, that the case has been placed before Government in an incomplete form and in a manner unfair to me.

2. The facts are as follows:—

3. It having been found that treasury officers were in the *constant* habit of overlooking the clear and often-referred-to orders of Government with regard to the passing of acting allowance at 20 *per cent. only*, and that month after month Objection Statements had to be issued from this office, whereby much unnecessary delay and trouble were caused, the attention of the Board was as far back as the 13th June last called to the matter, with a request that serious notice might be taken of this carelessness with a view to put a stop to it (*vide* copy of memorandum, No. 2,164, dated 13th June 1873).

4. Thereupon the Board declared its intention of visiting cases of the kind referred to with its displeasure (*vide* Board's Proceedings before Government, No. 1,302, dated 16th July last).

5. A very palpable and inexcusable case, as it seems to me, of this carelessness having taken place in Coimbatore, I reported the treasury officer to the Board in the full expectation of finding that officer censured.

6. To my surprise not the slightest notice in the way of censure was taken of his conduct, but copy of his letter, written in a very flippant tone, was merely handed to me, with an intimation that the error arose from an "oversight."

7. In that letter the treasury officer refers, it will be observed, as an excuse for his proceedings, to a rule in Section 5 of the Acting Allowance Code, which has no bearing whatever on the case in point, there being no reversion in the present instance to an appointment held before 1st November 1869 in the sense of the rule; and this carelessness would seem to be habitual with Mr. Winscom, for he has lately passed acting allowance to Mr. Underwood on the pay of a passed Head Assistant, though Mr. Underwood is an unpassed officer.

8. The Board, however, profess to be satisfied with the reply of the treasury officer, and refer to his proceeding as a "mere misinterpretation of a rule." I am at a loss to understand how a palpable disregard of a standing order, to which

attention having been specially directed the greatest attention should have been paid, can be so designated; and I submit that this case is a proof of the waste of time which takes place under the present system of writing to Collectors, on questions connected with pay and leave, through the Board, it having taken, as will be observed, from the 9th August to the 8th September to dispose of the case in the Board's office.

9. I do not know how the system came into force, for I can discover no order of Government or rule which requires the Accountant-General to make the Board a go-between in his references to the mofussil on cases connected with his own particular work, and I know that in other Presidencies the Accountant-General corresponds directly with Collectors on all questions which belong to his special province.

10. It is, I think, not to be expected that the Board can understand the Leave and Pay Rules as well as this department, and, in the case under consideration, it is evident that a great deal of time has been wasted and orders have been passed under a partial misconception of the question in dispute.

11. Referring to the memorandum written by my Deputy under my instructions, I would beg to point out that the Board was never requested to censure without inquiry. Such a course would be manifestly absurd, and, therefore, in stating that it refused to do so, and thereby implying that this department had suggested such a course, the Board misunderstood the facts before it.

12. In conclusion, I submit that, in neglecting to take the notice it promised to take in Proceedings No. 1,302 of a *proved* case of carelessness formally complained of by me, the Board not only stultified itself but placed me in a very false position as the head of the Department of Accounts. It is my first duty to do all in my power to cause work connected with accounts to be so done in the mofussil that there may be as little delay as possible in the disposal of business in my office, and if my efforts in that direction are thwarted and my just complaints treated with neglect the public interests must suffer. I, therefore, trust His Excellency in Council will confirm to the Accountant-General in this Presidency the power which, as far as any rule to the contrary is concerned, he possesses, and which he has in other parts of India, of acting independently in matters connected with accounts, pay, and the interpretation of Leave Rules.

No. 133. ORDER THEREON, 25th November 1873, No. 1,294A.

Miscellaneous.

THE Governor in Council declines to adopt the recommendation of the Accountant-General that he be permitted to address Collectors direct when he has any cause of complaint against their Deputies in charge of treasuries, instead of bringing the matter to the notice of the Board of Revenue.

2. In the case under notice, the Deputy-Collector in charge of the Coimbatore treasury evidently misread a rule, but there was nothing so serious in this error as to call for the severe censure of the Board, though a more careful performance of his duties might have been enjoined upon the Deputy-Collector.

Proceedings of the Madras Government, Revenue Department,
25th November 1873.

3. As observed by the Board, the tone of Mr. Lodwick's letter to them is highly objectionable and discourteous, and the style of paragraph 12 of his present letter is also most improper.

(True Extract.)

(Signed) D. F. CARMICHAEL,
Secretary to Government.

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

Exd. F. R. Bantleman.

Revenue Department

Miscellaneous No. 5732.

Proceedings of the Board of Revenue
Dated 14th August 1873
Read the following:-

No. 4124
Audit Department.

From
The Deputy Accountant General,
Madras

To
The Secretary to the
Board of Revenue.

Vide Boards' Proceedings No. 1302, dated the 16th Instns.

The undersigned has the honor to report with a view to such notice being taken of the matter as the Board may think expedient, that the Treasury Officer of Coimbatore has in spite of all Standing Orders to the contrary paid an Acting Allowance at 30 per cent under the

2d

old Acting Allowance Rules to Mr —

Horsburgh.

Fort Saint-George Accountant-General's office, 9th August 1875.

(Signed) R. W. Lodwick
Deputy Accountant General

Referred to the Collector of Coimbatore for report.

(True copy & extract)

(Signed) J. Grose
Secretary.

To The Collector of Coimbatore

Copy to the Accountant General.

(True Copy)

H Elton

Asst Secretary
Board of Revenue

2nd F.R.
Copied S. Vadivelu

Revenue Department

Miscellaneous No. 6073.

Proceedings of the Board of Revenue

Dated 17th September 1873.

Read the following:-

From

No. 5742
Audit Department

The Deputy Accountant General

Madras.

To

The Secretary to the Board of
Revenue.

The undersigned has the honor to state, with reference to the Board's Proceedings No. 5750 dated 8th September 1873, that it will not be possible to get work properly done in the mofussil, if errors committed by officers up country and brought to the notice of the Board by this Department, are simply referred to such officers and their explanations, whether satisfactory or

Enclosure in
Proceedings of the
Board of Revenue
dated 17th October 1873
No. 7055.
& the Ch. Secretary to Govt.
Revenue Department
No. 333 773

Subject-

Copy of Board's Proceedings No. 5732 of 1873, referring the collector of Cuddalore for report, Reconsidered, from the Accountant-General stating that the Treasury Officer of that District has, contrary to rules, issued to the Municipality an advance of 30 per Cent.

or not, forwarded to this office for in-
-formation. All errors may be said
to arise by oversight, but it is the duty
of Treasury officers to guard against
oversight. In a case of the kind reported
to the Board, in this office letter No.
4124 dated the 9th Ult.mo, it is the opinion
of the Accountant General that a severe
censure should be administered to the
Treasury officer.

(Signed) W. Donald
Offg Dy. Accountant General.

Port Saint George
Accountant
General's Office
9th September
1873

The Board decline to censure, at the
instance of the Accountant General, Treasury
officers without asking for explanation;
and they reserve to themselves discretion
as to the censure which on the receipt of
such explanation may seem to be called
for.

(True Copy & Extract)
(Signed) H. E. Stokes
Ag. Secretary.

To
The Accountant General

(True Copy)
H Stokes
Sub
Ag. Secretary

E & W.

Revenue Department

Miscellaneous No. 5750.

Proceedings of the Board of Revenue
Dated 8th September 1873.

Read the following

No. 346.

Memorandum

In reference to the complaint of Mr. Lodwick to the Board respecting the passing of Mr. Horsbrugh's Acting allowance Bill, the same was passed under Chapter III Section 5 C. of the Acting Allowance Code, Mr. Horsbrugh having been acting Sub Collector of Coimbatore previous to 1st November 1869. This may be an error, and on perusal of the appended definitions as to the meaning of reverting, I think

Enclosure in
Proc: of the Board
of Revenue
dated 8th October 1873
No. 2055.

Copy of Secretary to
Government
No. 3335/73
dated 6/10/73

Copy of Board's Proceedings
Rec. No. 6073 of 1873
Military Department
Treasury Officer's notes
of the assistance of the
Accountant Genl. in matters
relating to the Expenditure

think it is, but it is one easily rectified.

Coimbatore Collector's office 19th August 1873

(Signed) J. C. Winscom
Dy. Collector.

No. 175. (True copy)

Forwarded to the Board of Revenue with reference to their Proceedings No. 5-132 of 14th August 1873. The error arose by oversight.

Coimbatore 23d August 1873

(Signed) B. Hort Sheriff
Ag. Collector.

Communicated to the Accountant General.

(True copy & Extract)
(Signed) H. E. Stokes
Ag. Secretary.

To The Accountant General
Copy to the Collector of Coimbatore.

(True copy)

H Stokes
Ag. Secretary

Ex 2 Fr
Copies C. Sankuk

Enclosures viz
Proceedings of the Board
of Revenue
dated 9th October 1873
No 2055.
to the Govt Secretary to Government
Revenue Department
3
Rev. 3335/73
Subject

Copy of Board's Proceedings
dated 9th Sept 1873, Com-
municating the letter from the Col-
lector of Coimbatore regarding
the Head Assistant's Acting
Allowance.

Audit Department.

No. 372

Fort Saint George,
Accountant General's Office,
21st October 1873.

From The ACCOUNTANT GENERAL
to the GOVERNMENT of MADRAS,

To The Secretary to Government
Revenue Department

Sir,

I have the honor to observe with reference to Board's proceedings No. 2055 dated 9th October 1873 that the case has been placed before Government in an incomplete form and in a manner unfair to me.

2 The facts are as follows.

3 It having been found that Treasury Officers were in the constant habit of overlooking the clear and often preferred to Orders of Government, with regard to the passing of acting Allowance at 20 per Cent only, and that month after month objection Statements had to be issued from this Office whereby much unnecessary delay and trouble were caused, the attention of the Board was as far back as the 13th June last called to the matter, with a request that serious notice might be taken of this carelessness with a view to put a stop to it. (Vide Copy of Memo No. 2164 dated 13th June 1873).

4 Thereupon the Board declared its intention of visiting cases of the kind referred to, with its displeasure. (Vide Board's proceedings before Government No. 1302 dated 16th July last.).

5 A very palpable and inexcusable case as it seems to me of this carelessness having taken place in Coimbatore, I reported the Treasury Officer to the Board, in the full expectation of finding that Officer censured.

To

6 To my surprise not the slightest notice in the way of censure was taken of his conduct, but copy of his letter written in a very flippant tone, was merely handed to me with an intimation that the error arose from an "oversight".

7 In that letter the Treasury Officer refers, it will be observed, as an excuse for his proceedings, to a rule in Section 5 of the Acting Allowance Code which has no bearing whatever on the case in point, there being no rescission in the present instance to an appointment held before 1st November '69 in the sense of the Rule, and this carelessness would seem to be habitual with Mr Winscom, for he has lately passed acting allowance to Mr Underwood on the pay of a passed Head Assistant, though Mr Underwood is an unpassed Officer.

8 The Board however profess to be satisfied with the reply of the Treasury Officer, and refer to his proceeding as a "mere" misinterpretation of a rule". I am at a loss to understand how a palpable disregard of a standing order to which attention having been specially directed the greatest attention should have been paid can be so designated, and I submit that this case is a proof of the waste of time which takes place under the present system of writing to Collectors, on questions connected with pay and leave through the Board, it having taken as will be observed from the 9th August to the 8th September to dispose of the case in the Board's Office.

9 I do not know how the system came into force for I can discover no order of Government or rule which requires the Accountant General to make the Board a go between in his references to the Mofussil on cases connected with his own particular work, and I know that in other Presidencies the Accountant General corresponds directly with Collectors on all questions which belong to his special province.

10 It is I think not to be expected that the Board can understand the leave and pay rules as well as this Department, and in the case under consideration it is evident that a great deal of time has been wasted, and orders have been passed under a partial misconception of the question in dispute.

11 Referring to the memo written by my Deputy under my instructions, I would beg to point out that the Board was never requested to censure without enquiry. Such a course would be manifestly absurd, and therefore in stating that it refused to do so, and thereby implying that this Department had suggested such a course the Board mis-understood the facts before it.

12 In conclusion I submit that in neglecting to take the notice it promised to take in proceeding No. 1302 of a proved case of carelessness, formally complained of by me, the Board not only stultified itself but placed me in a very false position as the head of the Department of Accounts. It is my first duty to do all in my power to cause work connected with accounts to be so done in the Mofussil, that there may be as little delay as possible in the disposal of business in my Office, and if my efforts in that direction are thwarted, and my just complaints treated with neglect, the public interests must suffer. I therefore trust His Excellency in Council will confirm to the Accountant General in this Presidency, the power, which as far as any rule to the contrary is concerned, he possesses, and which he has in other parts of India, of acting independently in matters connected with accounts, pay, and the interpretation of leave rules.

!!!!

I have the honor to be,
Sir
Your obedient Servt

W. H. Lodwick.

Accountant General

Compd. 14th

21

Revenue Department.

No. 1294A

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 25 November 1873.

Read the following Proceedings of the Board of Revenue and letter from the Acctt General.

Submitting with remarks correspondence between Board and Accountant General with reference to complaint made by latter officer in regard to payment of an acting allowance contrary to rule 78 78

H.C. 9th October 1873, No. 2055.

Requesting that the Acctt Genl may be allowed power to act independently in matters of Accounts leave and pay rules

H.C. 21st October 1873. No. 372.

The Governor in Council is unable to adopt the recommendation of the Acct General that he be permitted to address Collectors direct when he has any cause of complaint against their Deputies in charge of Treasuries instead of bringing the matter to the notice of

Read (P) 23 Oct 73
No 2355
From
The Accountant General
To
The Secretary
to Government
Revenue Department
Dated 23rd October 1873
Rec'd 25th do
No 1294 A-25 Oct
No 372

Submitting the facts of the case connected with Board's Proceedings 2055 dated 9th October 1873 and requesting Mr Secretary may be moved to move the Accountant General to the Government Powers he has written to Board's Proceedings 2055 dated 9th October 1873 and requesting Mr Secretary may be moved to move the Accountant General to the Government Powers he has written to

C 10 2355/73. R 15-12-73
R 2495/73

of the Board of Revenue.

In the case under notice the Deputy Collector in charge of the Coimbatore Treasury evidently mis read a rule, but there was nothing so serious in this error as to call for the severe censure of the Board, though a more careful performance of his duties might have been enjoined upon the Deputy Collector.

As observed by the Board, the tone of Mr. Lod. wick's letter to them is highly objectionable and discourteous, and the style of para 12 of his present letter is also most improper.

Board of Rev. 3 dec.
Acct. Gen. 3 Nil.
25 No.

14 Bd. of Rev. 3
6 Acct. Gen. 3 dec. 5 Dec

Copy Land warrant by
Sect. Land against Robinson
for Deputy Collr of
Assessment in regard
to payment of an attorney
allowance against Collr.

Copy

Depositions

2

Cir Court 23 R 19 R 22 Co Hendricken Robinson. R 24