1295

1A

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

Read the following:—

No. 134. Proceedings of the Board of Revenue, dated 30th July 1873, No. 1,447.

Read the following papers:—

From F. LUSHINGTON, Esq., Accountant-General, Madras, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Fort St. George, 24th April 1873, No. 627.

I HAVE the honour to forward, for the Board's inspection, the reports made by my Assistant, Mr. Kissun Sing, after his examination of the Kurnool, Cuddapah, and Bellary treasuries. The defects pointed out are not of a very important nature, and will doubtless be remedied by the treasury officers under the instructions of the Collectors.

2. There are, however, two suggestions made by Mr. Kissun Ssing, which I desire to bring to the notice of the Board: the first is that contained in the 11th paragraph of his report on the Cuddapah treasury, in which he recommends that the original taluq accounts should be sent up to the huzur periodically, with a view to their being compared with the copies forwarded to the treasury officer; and the second is that contained in the 21st paragraph of his report on the Bellary treasury, regarding the periodical examination, by the Collector or one of his Assistants, of the Government cash-balance in charge of the Branch Bank.

3. Both of the above suggestions appear to me to be deserving of consideration, and I hope that the Board will see fit to direct that they be carried out.

ENCLOSURE No. 1.—Report of the Assistant to the Accountant-General on the inspection of accounts of Bellary District.

ENCLOSURES Nos. 2 to 6.—Statements.

ENCLOSURE No. 7.—Report of the Assistant to the Accountant-General on the inspection of accounts of Cuddapah District.

ENCLOSURES Nos. 8 and 9.—Statements.

ENCLOSURE No. 10.—Report of the Assistant to the Accountant-General on the inspection of accounts of Kurnool District.

ENCLOSURES Nos. 11 to 13.—Statements.

Docket by the Accountant-General, dated 7th May 1873, forwarding report of his Assistant upon the examination of the Chingleput treasury accounts.

ENCLOSURES Nos. 1 to 3.—Statements.

WITH the papers above recorded, the Accountant-General forwards the reports of his Assistant on his examination of the treasury and accounts of the

Cuddapah, Bellary, Kurnool, and Chingleput Districts, during the current year. Copies of these reports will be forwarded to the Collectors for explanation.

2. The scale used in the Cuddapah treasury is reported to be unserviceable, and most of the bags holding coin are stated to be damaged. The Collector should see that good scales are at once provided, and that the unserviceable bags are replaced by new ones.

3. The Accountant-General will be informed that the Superintendent of Stamps having reported that there is no space available in his office for the redundant stock of stamps in Bellary there is no alternative for the present but to keep the stock in the Collector's treasury. Arrangements have, however, been made to get rid of the large stock indents from other districts having been ordered to be met from the stock in Bellary for some time to come.

Board's Proceedings, Miscellaneous No. 3,067, dated 21st May 1873.

4. The Board approve of both the suggestions made in paragraph 2 of the Accountant-General's letter above recorded, and Collector's will be requested to carry them out. The Board consider that it will be sufficient if the cash-balance in the Branch Banks is examined two or three times a-year.

No. 134A. Proceedings of the Board of Revenue, dated 23rd August 1873, No. 1,637.

The Board observe from the reports of the financial officers deputed by the Accountant-General from time to time for the examination of the district treasury offices that in the taluqs mistakes in accounts are frequently committed, which the Treasury Deputy-Collectors have no means of finding out, and which can be prevented only by periodical examinations of sub-treasuries by competent officers. The Board believe that Treasury Deputy Collectors are best fitted for conducting such examinations, and the inspection of accounts in the taluqs is a portion of their legitimate duties as treasury officers of the districts.

2. In their order, dated 15th October 1866, No. 1,623, Judicial Department, the Government, in passing orders upon a request made by the Registrar-General of Assurances (now Inspector-General of Registration) to the effect that Deputy-Collectors in charge of treasuries should be made to inspect Sub-Registrars' offices from time to time, took into consideration the suggestions of the Board and the Accountant-General that these officers were overworked and could not be spared for extra work without prejudice to their duties as treasury officers; one of the grounds upon which the opinion that they were overworked was based being that most of them had magisterial work to perform. This argument cannot now stand, as they have since been relieved of magisterial work under G. O., dated 9th December 1867, No. 2,940.

3. The Board, therefore, consider that it would be well to address Government again on the question, and to request that Collectors may be authorized to depute their treasury officers for inspection of sub-treasuries, and to make temporary arrangements for the charge of the huzur treasury, which can be easily done, as an Assistant will be available for the duty. Before doing so, however, the

Board resolve to request the Accountant-General to favour them with his opinion on the point.

No. 134B. Proceedings of the Board of Revenue, dated 2nd October 1873, No. 2,002.

Read again Board's Proceedings, dated 30th July 1873, No. 1,447, and 23rd August 1873, No. 1,637.

Read also the following letter from the Accountant-General, Madras, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Fort St. George, 27th August 1873, No. 4,710.

The undersigned has the honour to point out that in Proceedings, No. 1,447, dated 30th July 1873, which the Board appear to have lost sight of, they have, on the recommendation of Mr. Lushington, approved of the suggestion of Mr. D. Kissun Sing, that the taluq accounts should be sent for periodically and inspected by the treasury officers, with a view to the detection of mistakes which occur in them. This suggestion, as it tends to save expense to Government and prevents the necessity of making temporary arrangements for the charge of the huzur treasuries, while at the same time it answers all the purposes of an inspection, commends itself to this department.

(Signed) R. W. LODWICK,
In charge, Accountant-General's Office.

In their Proceedings, dated 23rd August 1873, No. 1,637, the Board requested the Accountant-General to favour them with his opinion as to the advisability of Collectors being authorized to depute their treasury officers for periodical examination of subordinate treasuries, making temporary arrangements for the charge of the huzur treasury. The paper above recorded is that officer's reply.

2. The Board observe that they did not lose sight of their Proceedings, dated 30th July 1873, No. 1,447, as has been supposed by the Accountant-General. Finding that the measures therein sanctioned insufficient to secure supervision, which would prevent errors such as his Assistants from time to time point out, the Board have come to the conclusion that it is most desirable that the district treasury officer should personally inspect the accounts of the sub-treasuries.

3. The reports of the financial officers who examine the district treasuries and their accounts show that there are many defects in the working of the subordinate treasuries which can best be detected and remedied by *personal* examination of the system pursued and by repeated instructions on the spot.

4. The Board consider that the advantages of a personal examination and the opportunities it presents to the district treasury officer for giving detailed instructions and thereby preventing the recurrence of errors are not to be obtained by a mere occasional examination of the original accounts at the head-quarters of the district.

5. The only objections put forward by the Accountant-General to the Board's proposal are—

(1.) The additional expense to Government in the shape of travelling allowance; and,

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(2.) The necessity of making temporary arrangements for the charge of the huzur treasury. The advantages resulting from such personal inspections are so great that the petty additional charge to the State in the shape of travelling allowance to the Treasury Deputy-Collector is not, in the opinion of the Board, of much weight against their proposal.

6. The Board, therefore, resolve to submit the whole correspondence for the orders of Government, with a strong recommendation that the proposal may be adopted at least as a tentative measure.

7. The Board think that each taluq treasury should be visited by the Deputy-Collector once a-year, and believe that this can be easily managed without inconvenience if the visits are to be so arranged as to be made when the Collector himself is present at head-quarters.

No. 135. ORDER THEREON, 25th November 1873, No. 1,295.

Miscellaneous.

THE Governor in Council concurs with the Board of Revenue in deeming it to be very desirable that Deputy-Collectors in charge of treasuries should be employed by their Collectors in making occasional personal inspections of the subordinate taluq treasuries. The Board of Revenue will accordingly be good enough to issue instructions to all Collectors in accordance with the views expressed in their Proceedings. It will be hardly necessary, however, that every taluq treasury should be inspected every year; but this is a matter which must be left to the discretion of the Collector. The inspections should always be made without notice.

(True Extract.)

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

Revenue Department
4B

No 1295

Proceedings of the Madras Government
Under date the 25th Novr 1873

Read the following Proceedings of the Board of Revenue

Subng for orders of Govt Correspondence connected with Board's proposal to depute Treasury Dy Clrs to make personal examinations of subordinate Treasuries of districts & accts: Board's opinion thereon, with recommendation that proposal may be adopted at least as a tentative measure

N. E. 2d Oct. 1873 No 2002

The G. in C. concurs with the Board of Revenue in deeming it to be very desirable that an essential part of the duties of Deputy Collrs in charge of Treasuries, to make occasional personal inspections of the subordinate Taluk Treasuries. The Board of Revenue will accordingly be good enough to issue instructions to all Collrs in accordance with the views expressed in their

Should be employed by their Collrs in making

MBL
14/61

Proc[d]s ~~to establish~~ - It
will be hardly necessary
however, that every tabl[e]
Treasury shou[l]d be
inspected every year, but
this is a matter which
must be left to the dis-
cretion of the Com[rs] ~~in~~
~~communication with~~
~~his Deputy~~. The inspections
should always be made
~~unexpectedly~~ and without
notice

DWD.

(The Collector's Manifest)

14 Bi. of Rev. } Dec.
6 Acct. Gen. } 5 Decb.

Govt. of {1873} Madras.

REVENUE.

To

THE BOARD OF REVENUE,
&c., &c., &c.

Dated November 25th.

Recd. *Encl.*

G. O., 25th November 1873, No. 1,295.

NOVEMBER.
Nos. 134-135.

Subordinate Taluq Treasuries.—Concurring with the Board of Revenue in the desirability of Deputy-Collectors in charge of treasuries occasionally inspecting —, and directing them to issue the necessary instructions.