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# MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

|          |                         |               |
|----------|-------------------------|---------------|
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| Dated    | 8 <sup>th</sup> October | 1873<br>196 . |

Not to be folded or roughly handled

PROCEEDINGS OF THE BOARD OF REVENUE, dated 14th March 1873.

Read the following letter from the Honourable D. ARBUTHNOTT, Officiating Collector of Madras, to the Secretary to the Board of Revenue, dated 29th January 1873, No. 19 :—

I HAVE the honour to submit, for the consideration and orders of the Board, certain proposals in connection with the Sea Customs' Treasury.

2. The present practice as regards remittance of treasure is as follows :— Every morning at 10½ the collections made during the preceding day are remitted to the Bank of Madras. The remittance generally consists of—

- (1.) Cash and Currency Notes.
- (2.) Cheques payable by the Bank of Madras.
- (3.) Do. do. by Firms and Banks other than the Bank of Madras.

Each of these items is counted out to one of the two Duffadars, and a letter of remittance to the address of the Secretary and Treasurer, Bank of Madras, showing simply the total of the three items, is delivered to him. He and two Peons go in charge of the treasure, and cash the cheques (item 3) before going to the Bank. If any of the cheques are objected to (which is, however, seldom the case) he returns with the treasure to the Custom House to have the necessary amendment made in the remittance letter. If during the delivery of the money at the Bank any coins are objected to the two Shroffs at the Custom House, drawing only 25 and 20 Rupees per mensem, respectively, have to make up the loss, it being presumed that the Duffadar had received good coin for the cheques cashed by him.

3. My objections to this system are as follow :—

First, the Duffadar is not of the grade of officers who ought to be entrusted with large sums of money, nor can he be expected to take proper charge of coin and cheques, and deliver them correctly at the Bank. His salary is but Rupees 10 per mensem, and no security is taken from him. None but the poorest people are procurable for this post. The daily remittance varies from Rs. 3,000 to 20,000, and if any thing goes wrong no part of the loss can be recovered from him. Nothing has hitherto gone wrong, simply because the Custom House has the good fortune to have very trustworthy men in that post. It is also not safe for a person going in charge of a large remittance to call at a number of Firms and Banks, (busy places where thieves may be hanging about,) leaving the money on the road in the cart to be taken care of by Peons. I am of opinion that the remittance starting from the Custom House ought to go straight to the Bank premises in a large strong and heavy chest provided with Chubb's lock, so that it cannot be easily made away with or tampered with on the way. One of the two keys should be with the Sea Custom's Cash-keeper, the other with the Secretary and Treasurer

of the Bank. The Secretary might perhaps claim additional remuneration for being in charge of the key, and if he does so, or if he should decline to keep the key, the only alternative I can see is to send with the remittance one of the two Shroffs, who will take due charge of the treasure at the Custom House and deliver it safely and correctly at the Bank. This is the usual practice in the Mofussil. But the pressure of work in the Treasury is so great that I can only spare a Shroff for this duty if the remittance is sent twice or thrice a month. At present the remittance is sent daily under Government Order, 29th August 1860, No. 1,473, Revenue Department. The average monthly collections are Rupees 1,60,000, and if the remittance be twice a month Rupees 80,000 will be about the sum remitted at a time. I think that with a Duffadar, two Peons, and a Shroff this amount can be safely carried to the Bank. In some months the collections may amount to Rupees 80,000 in less than a fortnight, and when such is the case there may be a remittance as soon as that figure is reached. The remittance from the Madras Taluq Treasury, which collects nearly as much as the Custom House, is only twice a month, and the Taluq Treasuries in the Mofussil generally make their remittances to the District Treasury only once a month. If the Board agree with me in the propriety of a fortnightly remittance I beg that they will obtain the sanction of Government to the measure at an early date. If the remittance must continue to be sent daily, and a Shroff accompany the remittance, an additional Shroff will have to be entertained. The present Shroffs have now more than enough to do in consequence of the Sea Custom's Treasury also receiving the collections of the Collector of Madras and paying his disbursements.

4. I have at the same time to bring to the Board's notice the necessity of making the Treasury room much more secure than it is. Even for the retention of a day's collections it is not so secure as it ought to be. The room has a wooden pannelled door, and the cash chest is also of wood. Not only are the daily collections secured there but also Government Securities, amounting to 1,78,000, held in trust by the Collector. The room is no doubt secured by strong locks and watched in the night by three Peons, (all of whom keep awake till 9 p.m., after which hour one keeps the watch every three hours,) and a Duffadar also sleeps on the premises, but the sense of duty in this class of servants is seldom keen, and all of them no doubt are often asleep. The Treasury room is in the upper story of the premises, and is easily accessible to any thieves coming over by the Master Attendant's office, (part of the same premises,) which is kept open in the night time. Two or three men provided with good instruments might on a stormy night take out one of the pannels of the door, and the cash chest being also of wood could easily be opened. I therefore think that the substitution of an iron door for the wooden one is absolutely necessary, and that an iron safe, which should be fire-proof, should also be purchased for the security of the collections and the Government Securities, amounting to Rupees 1,78,000.

5. If the above plan is not carried out a Police guard, or an additional Peon guard, will be necessary. The present staff of Peons is only sufficient for the ordinary day work, and it is with considerable difficulty that the Jemadar arranges for the present night guard, three men at the Treasury room above stairs

and three at the Import yard below. In fact when the number of Peons for the Custom House was fixed the Treasury appears to have been lost sight of. Three additional Peons would be required if the guard is to be doubled.

6. My next objection is to the practice of receiving cheques in payment of Customs' duty. I have not been able to ascertain from the records whether this practice has the sanction of the Board or Government. If a Peon who is sent to cash a cheque makes away with the cash, or is robbed of it, the amount which is often 1,000 Rupees or more cannot be recovered from any body, and I am not sure whether the Government might not call upon the Collector to make good the loss. If, however, the Board consider that for the convenience of the merchants the Collector should accept cheques I would propose that none but cheques on the Bank of Madras be received, as they could be sent to the Bank with the remittance without risk.

THE Board are of opinion that as the Collector's and Tahsildar's Treasuries are not guarded by the Police no cash or valuables should be allowed to remain in them even for a single day. The Accountant General's letter, recorded in G. O., dated 29th August 1860, No. 1,473.

Accountant General once suggested that each day's collections should be remitted to the Bank on the same day, but this suggestion is not strictly carried out. The Collector sends his daily collections to the Bank on the following day, and the Tahsildar makes his remittances only twice a month.

2. The difficulty in carrying out the Accountant General's suggestion appears to be the early hour at which the Bank closes its cash transactions every day. It closes them exactly at 3, and to admit of the remittance reaching the Bank before that hour the Collector and Tahsildar will have to close their cash transactions at least an hour earlier. This would no doubt cause inconvenience to the public.

3. Under these circumstances the Collector will be requested to adopt, in respect to the remittance of the collections, the following procedure which the Board have ascertained is acquiesced in by the Bank:—The cash transactions in the Collector's office and the taluq should be closed every day precisely at 3, and the collections remitted to the Bank in a box locked and sealed by the Collector, or Tahsildar as the case may be, in charge of two trustworthy Peons so that the remittance may reach the Bank before 4. The Bank will receive the box, lock and seal it in the presence of the Peons and keep it in their custody till next day, when the Peons should again attend the Bank to have the money shroffed and regularly received. The Board see no necessity for the Shroffs going with the remittances.

4. The Government Securities deposited by the merchants should be forwarded to the Bank for safe custody and drawn out when necessary.

5. It is irregular to accept cheques on private individuals or Firms in satisfaction of Government dues, and the practice must be discontinued at once except as regards those issued on the Madras Bank with which the Government have transactions.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 9<sup>th</sup> April 1873.

Read the following

No. 94.

From

B. Horsburgh Esquire

Ag Collector of Madras

To

J. Grose Esquire

Secretary to the Board of Revenue, Madras.

SIR,

In their Proceedings No. 372 of the 14<sup>th</sup> ultimo, the Board observe that no cash or valuables should be allowed to remain in the Sea Custom and Salary Treasuries even for a single day.

2 The Akkari Department, which delivers its daily collections into the Salary Treasury issues liquor to the shop-keepers and receives payments from them on all holidays except Sundays. This it is bound to do under the terms of the licenses issued to the shop-keepers.

3 The

6. The Board observe that the rule, that persons having to pay Customs' duty may at their option pay the amount into the Bank direct, is not taken advantage of by the public. The Collector is requested to explain if the system of direct payments into the Bank can be encouraged, especially as regards the Customs' duties, in regard to which there cannot be much difficulty in ascertaining the head to which the money paid has to be credited in the accounts.

(A true Copy and Extract.)

(Signed) H. E. STOKES,  
Acting Sub-Secretary.

To the Officiating Collector of Madras.

Copy to the Secretary and Treasurer, Bank of Madras.  
.. to the Accountant General.

Exd. J. Tulloch.

PROCEEDINGS, 14TH MARCH 1873, NO. 372.

Board of Revenue,  
MADRAS.

1873.

H 28/3/73

Encl.

Received

MARCH.  
No. 372.

Remittance of Treasure—to Madras Bank from Collector's and Tahsildar's Outcheries at Madras.—Procedure to be followed in regard to — prescribed. No cheques except on the Bank should be accepted in satisfaction of Government dues. Explanation requested from Collector as to whether system of direct payments into the Bank by parties cannot be encouraged, especially as regards Customs' duties.

3. The Easter vacation is approaching, and as during it and on certain other holidays, neither the Taluk Louthery nor the Bank of Madras will be open for making or receiving a remittance. I request instructions as to what should be done with the collections made by the Akhari Department on such days.

I have &c

Madras Collector's Office, 4<sup>th</sup> April 1873  
(Sigs) B. Rossburgh  
Ag Collector of Madras

Special arrangements should be made in communication with the Commissioner of Police for the custody of the Akhari collections during the holidays in the remaining 3 months of the current Fasil.

The question whether any collections should be made during holidays from the next Fasil is under the consideration of the Board and orders will be issued separately.

(True Copy Extract)  
(Sigs) J. Gross  
Secretary

J. The Collector of Madras

(True Copy) H. Goodwin

Cd. D. Rossburgh

Ag Sub Secretary

Resume Board Office  
Madras  
12<sup>th</sup> September 1873.

No. 1386.

Official Memorandum

With reference to Memo-  
randum dated 5<sup>th</sup> September  
1873 No. 158 the undersigned  
has the honor to forward to  
the Ag Under Secretary to Govern-  
ment Resume Department the  
papers noted in the margin  
on the subject of pay due to  
Police guards employed in  
guarding the Madras Police  
Treasury. (By order)

A. Goodrich  
Ag. Sub. Secretary.

To The Ag. Under Secretary to  
Government, Resume  
Department  
with papers noted in the  
margin

*E. M. Hughes*

Copied by D. K. Madhavan

Letter from  
Collector of  
Madras, 29<sup>th</sup>  
January 1873  
and Board's Pro-  
ceedings thereon  
14<sup>th</sup> March 1873  
No. 372.  
From Collector  
4<sup>th</sup> April 1873  
and Board's  
Proceedings 9<sup>th</sup>  
April 1873  
Miscellaneous  
No. 2213.

No. 2  
2873/73

Enclosed to Board's  
off. I have added  
12<sup>th</sup> September 1873  
No. 1386 & the Ag  
Under Secretary to  
Govt. Resume Dept.

Subject

Regarding costs  
of Ag. Under Secretary  
to Govt. Resume Dept.  
in Madras for  
the year ending  
31<sup>st</sup> March 1873.

Oct 21 1893

Oct

Dec 1893  
Official Memorandum

From No 2893

Mr. Secretary  
to the Board of  
Revenue

To the Philadelphia  
to Government  
Revenue Dept

Under 12<sup>th</sup> Sept 1893

Recd 1/9 — 1386

1386

Encl 1386

Forwarded certain fees  
= now regarding fees due  
to the various employers  
= as in Forwarded Memo  
of 1386

Oct 34  
Ad 1386

Oct 34 1386

Oct 13 1386