

*Proceedings of the Madras Government, Revenue Department,
2nd August 1873.*

Read the following papers :—

No. 5. Proceedings of the Board of Revenue, dated 15th March 1873, No. 381.

Read the following replies to Board's Proceedings, dated 4th July 1872, No. 1,207, in regard to transfer to bank of Taluq Treasuries :—

From the Officiating Accountant-General,	dated 31st July 1872, No. 3,405.
" Acting Collector of Godavari,	" 1st August 1872, No. 242.
" " of Tanjore,	" 10th " " " 192.
" " of Bellary,	" 15th " " " 279.
" " of South Canara,	" 24th " " " 1,081.
" Commissioner of Nilgiris,	" 27th " " " 13.
" Collector of Kistna,	" 18th Sep. " " 2,362.
" Officiating " of Tanjore,	" 23rd October " " 387.

ADVERTING to the Order of Government, dated 15th February 1872, No. 290, a set of rules proposed to be issued for the guidance of Tahsildars and Deputy-Tahsildars dealing with Branch Banks were forwarded by the Board to the Accountant-General, the Secretary to the Madras Bank, and Collectors of districts in which Branch Banks are located for their remarks. The foregoing papers are the replies received.

2. Under the rules, no Taluq Treasury is to be maintained where a Branch Bank is located. But the Collectors of Bellary and Kistna object to the Taluq Treasuries being abolished, on the grounds, first, that the Bank being closed at 3 P.M., every day it will not be safe to allow the remittances brought after that hour to remain with the Vettyan who brings them; second, that the Bank being closed at 2 P.M. on Saturdays and for long periods during the Christmas and Easter Holidays great inconvenience would be caused not only to the public but also to village officers; and third, that persons having money to pay on account of Government will have to go first to the Taluq Catchery and then to the Bank, the distance between the two being more than a mile at Bellary.

3. Although there is considerable force in the objections urged, the Board do not consider them insuperable. The Taluq Treasuries at Negapatam and Cocanada have already been abolished, and as the system of direct remittances to the Bank works well in these places, it is possible that it may work equally well in the other districts. Special arrangements must of course be made for the Bank receiving remittances until a late hour at the close of the month, and for keeping it open on certain days during the holidays.

4. Since the rules were proposed, the Branch Banks in Kistna, Madura, and Trichinopoly have been abolished, and the only districts in which Taluq Treasuries and Branch Banks are now located at the same place are Bellary, South Canara, and Ganjam.

5. The Collector of Bellary states that the services of two Shroffs whose pay aggregate 25 Rupees a month might be dispensed with if the Taluq Treasury be abolished, but that the whole amount saved would have to be appropriated for increasing the establishment of the Treasury Deputy-Collector. The Collector of South Canara estimates the saving at Rupees 70 per annum, but states that 45 Rupees out of this sum would have to be appropriated for the increase of the Deputy-Collector's establishment. The Collector of Ganjam has not yet replied.

6. The Board admit that the work in the Treasury Deputy-Collector's office will slightly increase by the abolition of the Taluq Treasuries, but they do not think that any addition to his establishment will be required. They do not agree with the Collector of South Canara that the salary of the Taluq Sheristadar should be reduced or that the services of any clerks in the taluq dispensary should be dispensed with. They are of opinion that the following offices may be abolished :—

	Salary saved.
	RS.
2 Shroffs in Bellary	25
2 " South Canara	25
2 " at Berhampore (in Ganjam.)	25

Total... 75 or 900 Rs. a year.

7. With regard to the rules for the guidance of Tahsildars and their Deputies transacting business with Branch Banks, the suggestions of Collectors will be noticed below with the Board's remarks opposite to them.

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COLLECTOR'S SUGGESTIONS.

The Collector of South Canara suggests that instead of a chellan being prepared in the taluq in English for every remittance from the village, the Irsalnamah itself now received in duplicate may be made to contain headings in English and Vernacular so as to suit the purposes of both the Bank and the Taluq, and may be sent on to the Bank with the signature of the Accountant. The Collector adds that the Tahsildar should keep a register of them, and that the Bank should be prohibited receiving any Irsalnamahs not bearing the taluq number. This would lessen the work in the taluq and secure prompt despatch of business.

(2.) *Rule VI.*—The Collector of Kistna suggests that, to avoid the necessity of a purchaser of stamps on discount having to go twice to the Collector's or Tahsildar's Office and once to the Bank before he can make his purchase, the system now in force should be continued: viz., that the Huzzoor Treasurer or the Taluq Sheristadar as the case may be, should himself sell the stamps, and forward the proceeds to the Bank after deducting the proper discount.

(3.) *Rule XII.*—The Accountant-General doubts whether the Bank would accept the responsibility of paying the pensions to the persons named in the list accompanying the cheque issued to the Bank, and thinks that a cheque should be granted to each pensioner after identification by the officer issuing the cheque. The Collector of Tanjore suggests that the whole money should be drawn in a lump and payments made in the Office of the Tahsildar or Deputy-Collector drawing the sum as is now done at Negapatam.

(4.) *Rule XV.*—The Collectors of South Canara and Tanjore suggest that applications for disbursements on account of Local Funds, instead of being sent to the Bank direct by the Presidents of Local Fund Boards, should pass through the Deputy-Collector in charge of the Treasury.

(5.) *Rule XVI.*—The Collector of South Canara states that Deposit Registers need not be kept by both the Collector and the Tahsildar, but that it would be enough for them to be kept by the former, and that no payments should be made by the Bank except on a cheque or endorsement of the Deputy-Collector to whom every application for a refund should be made.

BOARD'S REMARKS.

These suggestions are good and approved.

As far as possible there should be no cash transactions in the Taluq Cutcherry, and it is, therefore, desirable that the Stamp Vendor should pay his money into the Bank. There can be no inconvenience practically as the Stamp Vendor does his business generally in the Tahsildar's or Collector's Cutcherry.

The rule was framed by the Board with reference to the instructions contained in Rule XXI. of the Accountant-General's Manual, page 11; but the Board agree with Mr. Taylor that it is preferable to issue a cheque in favour of each pensioner.

The Board see no necessity for the change proposed.

Under the rules recently passed by the Board with the approval of the Accountant-General, Tahsildars are competent to order repayments of Judicial deposits and sometimes of Revenue deposits on their own authority. Consequently Deposit Registers must be continued to be kept by Tahsildars also.

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(6.) *Rule XVIII.*—The Collector of Kistna suggests that the Bank should keep the following accounts in addition to those already named in Rule XVIII. viz:—

1. A Statement of Currency Notes received and issued.
2. Register of Transfer Receipts issued.
3. Register of Transfer Receipts received and paid.
4. Weekly Cash Balance Report.
5. Money Order Statement.

(7.) *Rule XXI.*—In order to avoid mistakes in the adjustment or deductions in cases in which deductions are made from payments in gross, the Commissioner of the Nilgiris, and the Collector of Tanjore suggest that the necessary adjustment should be made in the Huzzoor Day-book, and Cheques on the net amount alone issued to the Bank for payment instead of the Bank making the necessary adjustments by entering on opposite sides of the Account and under the proper heads the gross amount and the deductions made. The former is the system which the Collector of Tanjore states is pursued in his district.

(8.) *Rule XXIII.*—In the Bank's Daily Statement submitted to the Deputy-Collector, the Collector of South Canara thinks it would be well if the Huzzoor and Taluq transactions could be shown separately instead of in a lump, because the 'extract' showing the receipts of the Cusbah Taluq to be forwarded to the Tahsildar can be prepared more easily. The Collector of Kistna considers it would be well if the Bank could send two separate Statements, one for the transactions in the Huzzoor, and the other for those of the Taluq.

(9.) *Rules XXV. and XXVI.*—The Collector of Tanjore remarks that where the branch Bank is situated at a place other than the Head-quarters of the Collector, the Account Current for the month should continue to be prepared by the Tahsildar as he can do it more easily and more accurately than the Deputy-Collector who is located at a distance from the bank.

8. The rules will be revised, with reference to the foregoing observations and forwarded to Government for their approval.

The Bank will be required to send a Statement of Current Notes received and issued and a Weekly Cash Balance Report. But the other Statements referred to by the Collector can be prepared from the daily Statements which must be made to contain the requisite information. There can be no difficulty about the Money Order payments, since the Money Order Agents have been abolished and the Deputy-Collector is to transact the business.

The rule was framed with reference to the Accountant-General's instructions, and the Board think that it should not be altered. The system proposed by the Collector of Tanjore and the Commissioner of the Nilgiris would throw more work upon the Treasury Deputy-Collector without a corresponding advantage. As Statements of receipts and disbursements are daily received from the Bank, mistakes if any can be immediately corrected. The Proceedings of the Board, dated 24th June 1870, No. 4,386, do not apply to the case.

The bank keeps but one account with the the Collector, and cannot therefore be asked to send two separate Statements, or to distinguish Taluq transactions from those of the Huzzoor. The informations required for the Tahsildar which is simply of receipts can be easily collected from the vouchers.

The Board have no objection to the adoption of the course proposed, as it is working well at Negapatam and as it is apprehended that a different course might lead to errors and delay.

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No. 6. Proceedings of the Board of Revenue, dated 4th July 1873, Miscellaneous No. 4,112.

Read the following letter from J. McIVER, Esq., Secretary and Treasurer, Bank of Madras, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Madras, 16th June 1873, No. 248.

I HAVE the honour to acknowledge receipt of the Proceedings of the Board of Revenue, No. 3,136, dated 23rd May 1873, and, in reply, to state that, as far as the Bank is concerned, I see nothing to object in the set of revised rules for the guidance of Treasury officers, forwarded therewith.

SUBMITTED to Government, with reference to the Official Memorandum from their Acting Secretary, Revenue Department, dated 15th May 1873, No. 100.

No. 7. ORDER THEREON, 2nd August 1873, No. 801.

Miscellaneous.

WITH one exception, the rules received with the earlier of the foregoing Proceedings have the approval of Government.

2. The recent* orders of the Government of India, by which where there is an ex-officio vendor Court Fee Stamps are to be sold by him alone, have given additional force to the objections urged against the sixth rule by the Collector of the Kistna. The working of this rule in its present form would now entail needless trouble on the public, and would add a vast amount of petty business to the work both of the Bank and of the ex-officio vendor.

It will, therefore, be modified so as to admit of the ex-officio vendor receiving money, and remitting it daily to the Bank.

3. The rules thus altered are sanctioned, and appended to this order.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Board of Revenue.

*Proceedings of the Madras Government, Revenue Department,
2nd August 1873.*

Rules for the Guidance of Treasury Deputy-Collectors, Tahsildars, and Deputy-Tahsildars dealing with Branch Banks.

WHEN the Branch Bank is located at the Collector's head-quarters, all monthly remittances from Taluq Treasuries should be made direct to the Bank, accompanied by the usual Irsalnamah (Remittance List), in duplicate. The original will be receipted and returned by the Bank, and the duplicate retained to be transmitted to the Deputy-Collector with the daily account.

2. When the Bank is situated at any place other than the Collector's head-quarters, the remittances from the taluqs will be made either to the Bank or to the Huzoor Treasury, according to instructions issued by the Treasury Deputy-Collector from time to time.

3. Remittances from villages of the taluq in which the Bank is located will also be made direct to the Bank, but they must invariably be accompanied by an Irsalnamah in duplicate, and containing headings in English and the vernacular. The person bringing the remittance will first present the Irsalnamah in the Taluq Cutcherry, where it will be examined and signed by the Accountant and returned to the individual. He will then proceed to the Bank where the money will be received and the original Irsalnamah returned to the party signed by the Agent, the duplicate being retained by him to be transmitted to the Deputy-Collector or Tahsildar with the daily statement.

4. Any person having money to pay on account of Government will likewise tender it at the office of the Deputy-Collector or the Tahsildar or the Deputy-Tahsildar of the station, who will furnish him with a Chellan, in duplicate, in the Form A. prepared in his office, specifying the heads of account, and will cause both the original and duplicate to be endorsed as "correct" and signed by his Accountant. The person so tendering will then proceed to the Bank where the money will be received, and the Agent will receipt and return the original Chellan to the payer, retaining the duplicate for transmission to the Deputy-Collector or Tahsildar with the daily account.

5. Fines and forfeitures and other miscellaneous receipts will be forwarded by the officer receiving or realizing them, with a similar Chellan, and will be similarly dealt with.

6. The sale of stamps by ex-officio vendors will be thus conducted. The ex-officio will himself receive all moneys offered for the purchase of stamps, and will, at the close of each day's transactions, remit his receipts to the Bank with separate Chellans for judicial and non-judicial stamps. Each Chellan will be in duplicate, and will show the gross value of the stamps sold, the rate and amount of discount thereon, and the net amount paid by the purchasers. The Bank will credit the gross sale-proceeds, and debit the discount *per contra*, specifying the rate, etc., and the Agent will deal with the Chellan as in Rule IV. The ex-officio vendor's hours of business will thus have to be regulated by those of the Bank, and he must close his office at an hour that will admit of his remittance reaching the Bank before the hour of closing.

7. Deposits on account of the Government Savings' Bank will be received at the Branch Bank under the orders of the Deputy-Collector.

8. All disbursements will be made on the written authority of the Deputy-Collector. When, however, the Bank is situated in a station other than the head-quarters of the Collector, disbursements may be made on the orders of the Tahsildar of the station as well as on those of the Treasury Deputy-Collector of the district. But the Tahsildar shall not in any case order payments which he would not have been competent to order if his Treasury had not been abolished.

9. Payments from the Government Savings' Bank shall be made under the orders of the Deputy-Collector only. In regard to entire withdrawals, however, the sanction of the Secretary to the Government Savings' Bank will be necessary.

10. All bills for monthly salaries and contingent expenses of Revenue, Judicial, etc., Departments, the abstracts for which undergo monthly audit in the Accountant-General's Office, will, as usual, be sent by the officers concerned to the Deputy-Collector who will examine them and issue cheques upon the Bank for payment.

11. Payments on account of interest due on Government Promissory Notes will also be made upon the order of the Deputy-Collector.

12. Payments to Native Officers and Sepoys, etc., on furlough, and Military pensioners shall be made on cheques issued by the Deputy-Collector, in favour of each individual after identification.

13. All transfer receipts, whether for cash or in adjustment, will be paid by the Branch Bank; and in cases where they may be issued in part payment of pay and allowances, the necessary adjustment entries should be shown in the Bank's daily statement with full particulars on the receipt side of the amount credited.

14. The credits on account of Military, Public Works, Forest, Postal, and the Electric Telegraph Departments, will be communicated by the Accountant-General direct to the Collector, and he will communicate to the Bank the portions thereof to be drawn at the Huzoor station. The advices for supply bills and transfer receipts will be communicated by the Accountant-General direct to the Bank.

15. Disbursements on account of Local Funds will be made under the responsibility of the President of the Local Fund Board to which they belong or any officer authorized by him for the purpose. Similarly, disbursements out of Special Funds will be made under the responsibility of the Collector or the officer authorized by him in that behalf.

16. Registers of Deposits will be kept in the Collector's Office, as now the Bank only receiving the amounts tendered and crediting them to the proper heads in the account. Their re-payments will be made on the authority of the Deputy-Collector or Tahsildar.

17. Refunds of Revenue will be similarly made on the Deputy-Collector's orders.

18. Judicial refunds, however, may be made on the authority of the Magistrate or Judge by whom the amount was realized.

The following accounts will be kept by the Bank:—

A.—A Scroll Cash-book.

B.—A Daily Statement.

C.—An Account in the General Ledger in the name of the Collector.

D.—An Account Particular of coin received and expended on Government account.

E.—A Daily Statement of currency notes received and issued.

19. In the Scroll Cash-book will be entered all receipts and disbursements on account of Government. In cases where deductions are made from the gross amount payable, the net amount alone will appear in this book.

20. The totals on each side of the account in the Cash-book will form the entries in the General Ledger.

21. In the daily statement, the vouchers will be classified under the several heads to which they properly belong. In cases of documents, on which deductions appear, the gross amount of such documents and the deductions made will be entered on opposite sides of the account under the proper heads.

For instance, in the case of a salary bill for a gross amount of Rupees 300, but subject to a deduction of Rupees 12 for Income-tax, the whole sum of Rupees 300 will be debited and the Rupees 12 credited under the proper head of account.

22. The Agent will furnish the Deputy-Collector with a Pass-book which will be written up and forwarded with the Daily Statement, the entries therein being counterparts of those in the General Ledger, certified by the initials of the Agent or his Accountant. The Collector or other officer acting for him will examine the Pass-book, initial the entries on both sides if found correct, and return the book to the Bank, having, however, previously taken, with his own hand, to be retained in his own possession, a copy thereof for his own use.

23. Every evening, the Statement for the day, with all the vouchers connected therewith, will be submitted to the Deputy-Collector in charge of Accounts, who will forward to the Tahsildar of the Cusbah station an extract therefrom, showing the receipts of his taluq, for his information.

24. This Daily Statement will form the basis of all the returns required from the Collector by the Accountant-General and the Board of Revenue.

25. The Bank will also furnish the Deputy-Collector with a weekly cash-balance report.

26. Where the Bank is situated at a place other than the Collector's head-quarters, the daily Statement and the Pass-book will be forwarded to the Tahsildar of the station, and in his absence to the Taluq Sheristadar instead of to the Deputy-Collector, and he, on finding it correct, will initial the Pass-book and return it to the Bank, and retain the Statement with him for the preparation of the monthly Account Current.

27. Where the Branch Bank is located at the head-quarters of the Collector, the Account Current of all receipts and disbursements by the Bank will be prepared in the Deputy-Collector's Office from the Daily Statements furnished to that officer. No Account Current need be prepared by Tahsildars who will, however, send to the Deputy-Collector such accounts as may be called for by him for purposes of check.

*Proceedings of the Madras Government, Revenue Department,
2nd August 1873.*

ENCLOSURE A.

Deputy Collector's Office. Chellan No. _____
or Taluq (as the case may be)
Please receive the accompanying sum of Rupees _____ being _____
and credit it to the following heads :—

			RS.	A.	P.
(Here give the proper heads)	...	...	0	0	0
(Do. do.)	...	...	0	0	0
(Do. do.)	...	...	0	0	0
Total...			0	0	0

Date _____

To the Agent, Branch Bank.

Correct.
(Signed) X. Y.
Deputy-Collector, or his Accountant,
or Tahsildar or his Sheristadar.

DUPLICATE.

Deputy-Collector's Office. Chellan No. _____
or Taluq (as the case may be)
Please receive, etc., etc., etc., (all same as above.)

PROCEEDINGS OF THE BOARD
OF REVENUE.

Dated 4th July 1873

Despatched 4th July
Received 8th July

EP-2 Aug 1/73 No 801
SUBJECT.

Submitting to Govt.
letter from Secy. to Govt.
Bank stating that
there is no objection
to revised rules proposed
for guidance of Treas.
-ary Officers.

2. 11 July 1873 R. 17/24 R. 29 July 1873
R 31 801

Revenue Dept.

No 823.

Read Proceedings of the
Board of Rev: dated 15th March 1873 No 301.

Amended for the
Hon. Mr. Secy's orders
It appears that the
Bank of England has
not yet expressed
their views upon the
proposed rules, and
it is submitted that
until they do so the
approval of Govt would
be premature.

No objection occurs

We must
await this

LDJ

Revenue Dept.

1859

to me beyond those
noted in pencil by
the Chief Secy in the
margin of Rules 4 & 6.
As to the latter
rule I think the
Colo. of Kerala & Mys
shall find it very
satisfactory. It might very
well be adopted
elsewhere.

W. H. D. S.
Secy to Govt.

C. 11 July 1923 R. 17 July 1923 A.C. 29 July 1923
R. 31 20.

For Order
 Rules for guidance of
 Treasury Dept. Collection &
 Merchants dealing with
 the Branch Banks

Am. Tr. Socy

Land & M
 L. B. & L. B.
 Banks

RC 29 July 73 R 31 July
 C 17 April 73 R 15 May R 11 July R 17

his 19 82 for order

Proceedings Board of the
 Revised rules proposed for
 guidance of Treasury Officers.

4 July 1873 N 4112.

Please see memo on

his 823. It is submitted

that the Rules may now

be approved with the

amendments suggested

in former memo

WMS

No. 801.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 2nd July 1873.

Read the following

Post Board of Revenue
Submitting letter from
Collectors &c. containing remarks
on rules proposed to be issued
by the Board of Revenue, for
the guidance of Treasury Deputy
Collectors, Sahildars, and
Deputy Sahildars dealing
with Branch Banks.

A.R. 15th March 1873 No. 381.

Post Board of Revenue
Submitting letter from
Secretary to the Madras Bank
stating that there is no objec-
tion to the revised rules pro-
posed for the guidance of
Treasury Officers.

A.R. 4th July 1873 No. 14112.

With one exception,
the rules received with the
earlier of the foregoing
Proceedings have the
approval of Government.

831

Memorandum for orders
Revised rules for guidance
of Treasury Officers

GO 801-

For H.M. Wilson's
orders
Under Secretary to
draft accordingly

C. 11 July 1873 A.R. 29th July 1873
2 A.R. 29th July 1873

Edw.

1st Rule proposed by Board

Discount on sale of stamps will be paid on the authority of a statement signed by the Dy. Collector, Tahsildar, or Deputy Tahsildar, specifying their value, the discount thereon and the net amount payable by the purchaser. In payment of this last, the Bank will credit the gross sale-proceeds and debit the discount per contra specifying the rate &c. as per statement produced. The statement will then be receipted and returned, and on producing it, the payer will be supplied with stamps.

1st Rule as altered.

The sale of stamps by ex officio vendors will be thus conducted. The ex officio will himself receive all monies offered for the purchase of stamps and will at the close of each day's transactions remit his receipts to the Bank with separate chellams for judicial and non-judicial stamps. Each chellam will be in duplicate and will show the gross value of the stamps sold; the rate and amount of discount thereon; and the net amount paid by the purchasers. The Bank will credit the gross sale proceeds and debit the discount per contra specifying the rate &c. and the Agent will deal with the chellam as in rule 4. The ex officio vendors' hours of business will thus have to be regulated by those of the Bank and he must close his office at an hour that will admit of his remittance reaching the Bank before the hour of closing.

It may be understood in the future

2. The recent orders of the Govt of India, by which where there is an ex officio vendor, Court Fee Stamps are to be sold by him alone, have given additional force to the objections urged against the 1st rule by the collector of the Kistna. The working of this rule in its present form would now entail needless trouble on the public and would add a vast amount of petty business to the work both of the Bank and of the ex officio vendor.

It will therefore be modified so as to admit of the ex officio vendor receiving money and remitting it daily to the Bank.

3. The rules thus altered are sanctioned and appended to this order.

Sub

By order

3
32

To Bopla with 12 Cms
Copy of 73

1850

4 50
Rules proposed for the
guidance of the committee
on the subject of the
day dealing with the
Banks

Mr. [unclear]

Committee

Derby

115/
19/12/55 ✓
20/12/55 ✓
19/1/56 ✓
6/2/56 ✓
VER 3132/73.
Govt. of 1873 Madras.

REVENUE.

To

THE BOARD OF REVENUE.

Dated August 2nd.

Recd.

End.

G. O., 2nd August 1873, No. 801.

AUGUST.

Nos. 5—7.

Revised Rules for the guidance of Treasury
Deputy-Collectors and other officers dealing
with Branch Banks.—Approving the — with the
modification of Rule VI. so as to admit of the
ex-officio Stamp Vendor receiving money and
remitting it daily to the Bank.

