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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	325	Press
B.P. No.		Mis.
Dated	9-3-	1874 196

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Revenue Department,
9th March 1874.*

No. 101. Read the following letter from R. W. LODWICK, Esq., Accountant General, Madras, to D. F. CARMICHAEL, Esq., Secretary to Government, Revenue Department, dated Fort St. George, 3rd January 1874, No. 469:—

WITH reference to Government Resolution, No. 1,294, dated 25th November last, and Board's Proceedings, No. 2,256, dated 6th November, and No. 2,558, dated 12th December 1873, I have the honour to offer the following remarks.

2. I desire, in the first place, to express my sincere regret that what I wrote to and of the Board should have been considered improper by Government. It will be my endeavour to abstain, in future, from writing anything to which similar objection can be taken.

3. With respect to the question as to whether the Accountant-General should have the power of directly addressing treasury officers on matters of account in a tone of reproof, I beg respectfully to point out that both the orders on record and the custom throughout India would seem to be in favour of his doing so.

4. Paragraphs 9 and 10 of the Accountant-General's Manual, which summarize the Auditor-General's Circular, No. 18, of the 9th September 1861,

I am at all times unwilling to resort to coercive measures, unless they become absolutely necessary; but, as I have already observed, nothing can be more simple than the prescribed returns, and to ensure that punctuality, which, I hope, nevertheless, will be observed from higher motives, I request that you will favour me with a return, in the annexed form, on the 20th of each month; and I would suggest that you solicit authority from the local Government to make the audit of the monthly pay bills of the local treasury officers dependent upon the previous receipt of these returns, and to visit any obvious inattention on the part of the local treasury officers to your requirements with immediate and exemplary punishment, which might take the form of a fine upon the treasury officer to the extent of half a month's pay of his Head Accountant, to be paid by himself or recovered from his Accountant or treasury establishment, at his own discretion, if not requiring any severer penalty.

clearly show that it was always contemplated that treasury officers should, in account-matters, be subordinate to the Head Officer of Accounts in each Presidency. That Circular went so far (*vide* margin) as to suggest that the Accountant-General should solicit permission from the local Government to fine a treasury officer for persistent neglect of orders; and although my predecessor never made that application, the fact of his being authorized to take such an extreme step does, I submit, prove conclusively that the mere infliction of reproof by the Accountant-General was always considered his right.

5. The accompanying copies of demi-official replies from the Accountants-General of Bengal and Bombay to an inquiry I addressed to them demi-officially as to the procedure in their respective Presidencies show that the system of writing direct to treasury officers is that which obtains everywhere in India except here, and I can safely

My DEAR LODWICK.—If I have any fault to find with a treasury officer, I always address him direct. If I thought he deserved censure, I should quite feel myself at liberty to administer it, though in so serious a case as this I should prefer reporting it to the local Government, and letting them take action. I should never refer to the Board in such a matter.

(Signed) H. A. MANGLES.

12th Dec. 1873.

aver, from an experience of some 18 years in the Account Department

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DEAR LUDWICK,—In matters of account, the Accountant-General here directly points out to treasury officers any errors they may make, and if the errors are repeated, mildly censure them. As a rule, we do not obtain the interference of the Revenue Commissioner. Sometimes, in cases of delay, we ask the Commissioner to stir up the treasury officer.

(Signed) J. L. LUSHINGTON.

* No. 2,819, dated 30th July 1869, to the Collector of Godavery.

With reference to your letter, No. 59, dated 21st instant, I have the honour to request that you will be good enough to call upon your Treasury Deputy to explain why, in framing his monthly estimate for last month, he provided Rs. 1,50,000 as the amount available for transfer to the Bank of Madras, when, as it now turns out, aid to a similar extent is actually required to meet the demand of the treasury in the succeeding month. The consequence of this ill-considered transfer will be a considerable loss to Government on account of freight on the silver required to re-place the amount transferred.

2. I may add that had it not been for the high reputation which Jaganadha Row bears as a treasury officer, I should have felt it my duty to recommend the Government to hold him responsible for the charge on account of freight I trust that this will be a warning to him for the future.

re-consideration of the orders passed on the 25th November last, will see fit not to place me on a different footing to other Accountants-General.

8. I have only, while on this subject, to add that I should never think of doing more than informing a treasury officer who had broken the rules that he had been careless, and in aggravated cases that a repetition of such carelessness would oblige me to report him to Government.

9. The Board's Proceedings of the 6th November and 12th December deal with a question which more nearly concerns me as Accountant-General than that of taking officers to task for wrongly passing allowances. The movement and management of the Government money and the arrangement of all returns connected therewith has ever been the sole and special province of the Accountant-General, and until the receipt of these Proceedings I had no idea that the Board considered itself competent to deal with these matters much less to find fault with my department in respect to them.

10. The facts of the South Arcot case are these.

11. In his Cash-balance Report, dated 1st August, and received by me on the 4th of that month, the treasury officer of South Arcot entered on the 3rd page 1,60,000 Rs. as available "for bills or remittances or transfer to the Bank of Madras," while, on the 1st page, he put down 77,827-7-6 as "the amount of Accountant-General's bills advised but not cashed up to date."

12. The entry on the first page of these reports has never, as I have told the Board, anything to do with that on the third page. It is an entry to which refer-

in Bombay, the North-Western Provinces, and Madras, that the power of the Accountant-General to address treasury officers direct was never doubted in former days.

6. Mr. Lushington appears to have been the first Accountant-General who ever appealed to the Revenue Board, and even he, I find by my records as per instance given*, has administered re-proof without the intervention of that body. It, therefore, seems clear that in writing to the Board he made an innovation on established practice, and that he always exercised his discretion whether he would or would not write direct to officers in charge of mofussil treasuries.

7. Under these circumstances, I submit that the Board are wrong in desiring, as they do, to curtail the Accountant-General's authority in matters of account, and I venture to hope that His Excellency in Council, on

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9th March 1874.*

once can be made if the Accountant-General wishes to see how his bills are being taken up; but it is never supposed to affect the entry on page three, the plain wording of which indicates that the sum there entered is, irrespective of all demands on the treasury, actually available on the date of the Cash-balance Report for immediate use either for bills or to send away to the Bank.

13. Such being the case, as I have informed the Board, I should have been perfectly justified on the next bill-day, after receipt of the Cash-balance Report, in drawing bills for the full sum (1,60,000) if I had obtained a good premium, and thus had the chance of getting the money away at a profit.

14. What I did draw in August up to the 15th of the month was 24,500, and on the 16th came in the "monthly estimate of probable receipts and disbursements," showing a cash-balance on the last day of August of no less a sum than 3,74,516, and 1,00,000 as available for bills in September. The amount entered opposite "local bill remittances" for August was 1,14,133, and in the margin were certain entries which went to show that 35,606 had been paid for bills up to date, and that 78,527 was the amount of bills advised but not paid, making together 1,14,133 in the column for August.

15. These entries in the remark-column have never been sanctioned by my department, and are not in the form sent from Calcutta. No other treasury officer inserts them, and I object to them as tending to confuse and prevent the body of the document being rightly filled up.

16. Though, therefore, I saw these entries in the remarks-column, I considered myself justified in taking advantage of the chance which offered for bills to the end of August to the extent of 30,798 Rupees, seeing no reason whatever to doubt that the treasury officer could, with such a large cash-balance, meet this small sum out of the lakh for September.

17. I reserved my large calls on this lakh for the very month for which it was entered, drawing 55,000 Rupees on the 1st of that month when, it will be observed, I was still much under the lakh entered for September.

18. In this 55,000 Rupees was a bill for 35,000 Rupees to the Oriental Bank, which the Deputy-Collector requested that Bank's Agent not to present. The Agent brought this fact to my notice, and I at once made inquiries which resulted in my discovering that the calculations of the treasury officer were all faulty as per copies of the Collector's letter, No. 55, and paragraph 4 of the treasury officer's letter, No. 662, dated 10th and 11th September 1873, given in the margin.

In reply to your letter of the 3rd instant, No. 4,949, I have the honour to state that the entry of Rupees 1,00,000 for bills in this and next month was made on an incorrect estimate of the silver balance likely to remain in the Hoozoor treasury on the 1st instant. Sufficient allowance was not made for the encashment of Currency Notes and exchange of copper for silver. In this estimate to be sent in the current month for this and the ensuing months this will be corrected.

Paragraph 4, "The amount entered as available for Bills in September and October was estimated with reference to the probable aggregate balance at the end of August; but this included a large balance in Notes and copper which unfortunately escaped my attention."

19. Upon this I reported the treasury officer to the Board, who have, as will be seen, found fault with him to a certain extent, but reserved for me the chief portion of blame, alleging that I ought to have known when the Cash-balance Report came to hand; that the 1,60,000 entered for bills was not entirely available

for that purpose, as the 77,827 Rupees entered as the amount of bills outstanding had to be deducted; that I ought not to have drawn in August on the lakh entered for September in the estimate of probable receipts and disbursements; and that the system connected with the drawing of bills is not worked with sufficient care in my Office.

20. I submit that, not being in the smallest degree subordinate to the Board, such remarks should not have been passed on me by that body, printed and sent at once to the Collector of South Arcot. If the Board were dissatisfied with my view of the question, it was open to them to send the papers up to Government with an expression of their opinion, leaving it to His Excellency in Council, after calling on me for explanation, to censure me, should he consider me deserving of reproof; and this, I submit, was the right course to have pursued.

21. But I further submit that these remarks are quite unjust. The entry on page 1 of the Cash-balance Report having never any reference to the other, as will be clearly seen by the documents forwarded,* I could not possibly be expected to question the correctness of the treasury officer's entry of 1,60,000 Rupees; but even supposing (to take the Board on its own ground) I had deducted the 77,827 entered in the Cash-balance Report and the 20,000 Rupees, advice of which had not been received by the treasury officer, making in all 97,827 from the 1,60,000, it will be seen that there was left a balance of 62,173 to meet my August bills, which amounted only to 55,298.

22. Again, when I saw such a large cash-balance as 3,75,000 Rupees put down in the estimate for August and a lakh for September's bills, it was perfectly justifiable on my part, money being now urgently required by the Government of India, to try and make the most of my opportunities in August by bringing away a portion of the money set aside for September. The sum entered for bills for a particular month is never supposed to be the exact amount available and nothing more, and, therefore, with a large cash balance to work upon, an Accountant-General, always supposing the treasury officer is trustworthy, and has made his calculations correctly, ought certainly to be safe in allowing himself a certain latitude with regard to his drawings of bills.

23. Lastly, to say that the arrangements in my Office are defective is to prefer a charge which all experience proves to be groundless. Were they so, constant difficulties could not fail to have arisen in bill-transactions ere this; but though these transactions for years past have been on a very extensive scale, there has never been, either when I have been acting or when Mr. Lushington has been at the head of the department, the smallest hitch, everything having gone on as smoothly as possible. Being in the habit of looking into these matters very closely myself, I am satisfied that no department could possibly be worked with greater care than the Revenue Department of my Office; and, as I have received expressions of approval from the Financial Secretary, Calcutta, of the way in which I have worked my Office, I feel exceedingly hurt at finding myself upbraided in printed Proceedings sent to the mofussil with carelessness when the fault lies in no way with me.

24. In conclusion, I have only to notice a few points in the Proceedings of the Board, dated 12th December last.

25. In paragraph 2, the Board questions the authority of the Accountant-General's Manual. This book, it is true, was compiled by one of my subordinates, but after compilation Government took 200 copies, and these were distributed by Circular throughout the mofussil. The book, therefore, has received the sanction of Government, and as it deals with Government and departmental orders only, I do not understand how its authority can be called in question.

26. In paragraph 9, it is suggested that an advice should be sent to me on the payment of each bill. This is perfectly unnecessary. The documents sent me are already far too numerous, and I am doing all I can to diminish the number of my records. I, therefore, do not wish to receive a quantity of papers which would add to the expense of postage, and require to be stamped on receipt, registered, and recorded, thus taking up valuable time and serving no useful purpose whatever, as is clear from the fact that for so many years past they have never been asked for.

27. In paragraph 10, the Board has complained of me for sending copy of my letter to the Collector. My reason for doing so was that the Board had forwarded to that officer its printed Proceedings of the 6th November, in which, besides finding fault with me, it had, in paragraph 8, said that the marginal entries which I object to should continue to be made. My Office being, as I have before observed, the department under Government which has the sole management of all transactions connected with the State funds, I felt it incumbent on me to let the Collector know that he was not to follow the procedure hitherto adopted by him, and I, therefore, sent him copy of my letter in which I tell the Board that the entries are unauthorized. As my Office has, from time immemorial, given instructions to Collectors with respect to returns, and constantly done so by forwarding, "for information and guidance," copy of a letter written to another department, there was nothing unusual or, as far as I can see, objectionable in my line of action.

No. 102. ORDER THEREON, 9th March 1874, No. 325.

Miscellaneous.

THE Accountant-General lately requested the Board to censure one of the Deputy-Collectors in charge of treasuries for alleged carelessness, but the Board, considering the Deputy-Collector's explanation exculpated him from all but a mere misinterpretation of rule, did not think proper to do so. Mr. Lodwick, taking umbrage at this refusal, stated that he would not refer to the Board in future, but would address the Collector of the district, and, in grave cases, the Government.

2. The matter then coming before Government with a further communication from the Accountant-General, it was ruled that such matters should invariably be brought to the notice of the Board.

3. It was not intended by this order that the Accountant-General should not point out in his correspondence with Deputy-Collectors errors of procedure and neglect of standing rules on the part of those officers, or communicate with their immediate superiors, the Collectors of districts, in such cases, but when

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9th March 1874.*

formal censure is called for reference must be made to the Board of Revenue, the controlling authority.

4. The rest of the Accountant-General's letter has reference to the procedure taken in his Office regarding the system of drawing bills on the district treasuries. The Governor in Council will take this matter into consideration separately, with reference to Board's Proceedings, dated 13th December last, No. 2,558.

(True Extract.)

(Signed) C. G. MASTER,
Acting Secretary to Government.

Fort Saint George
Accountant General's Office
3^d January 1874

N^o 469

From
The Accountant General
To The Secretary
to Government
Revenue Department

Sir, With reference to Government
Resolution N^o 1294 dated 25th November last
and Boards Proceedings N^o 2256 dated 6th
November and 2558 dated 12th December 1873
I have the honor to offer the following
remarks.

2 I desire in the first place to
express my sincere regret that what
I wrote to and of the Board should
have been considered improper by Govern-
ment. It will be my endeavour to ab-
stain in future from writing anything
to which similar objection can be taken.

3 With respect to the question as to
whether the Accountant General should
have the power of directly addressing
Treasury Officers on matters of Account
in a tone of reproof I beg respectfully
to

Cost. of 1874

REVENUE.

To

THE ACCOUNTANT-GENERAL,

Secy, Secy, Secy,

Dated March 9th.

Recd.

Encl.

G. O., 9th March 1874, No. 325.

MARCH.

Nos. 101-102.

Accountant-General's letter regarding G. O.,
25th November 1873, No. 1,294A—Remarks
on—, explains intentions of the Government, and
observes that the questions connected with the
system of drawing bills on the district treasuries
will be considered separately.



to point out that both the orders on record and the custom throughout India would seem to be in favour of his doing so.

4 Paras 9 & 10 of the Accountant General's Manual which summarize the Auditor General's Circular No. 18 of the 9th September clearly show that it was always contemplated that Treasury Officers should in account matters be subordinate to the Head Officer of Accounts in each Presidency. That Circular went so far vide margin as to suggest that the Accountant General should solicit permission from the local Government to fine a Treasury Officer for persistent neglect of orders and although my Predecessor never made that application the fact of his being authorized to take such an extreme step does I submit prove conclusively that the mere infliction of reproof by the Accountant General was always considered his right.

5 The accompanying Copies of Demi Official replies from the Accountants General of Bengal and Bombay to an inquiry I addressed to them demi Officially as to the procedure in their respective Presidencies show that the system of writing direct to Treasury Officers is that which obtains everywhere in India except here and I can safely aver from an experience

I am at all times unwilling to resort to coercive measures unless they become absolutely necessary but as I have observed nothing can be more simple than the prescribed Returns and to ensure that punctuality which I hope will be less with the observance of higher motives I request that you will favor me with a Return in the annexed form on the 20th of each month and I would suggest that you solicit authority from the local Government to make the audit of the monthly pay bills of the local Treasury Officers dependent upon the previous receipt of these Returns and to visit any obvious inattention on the part of these local Treasury Officers to your requirements with immediate & exemplary punishment which might take the form of a fine upon the Treasury Officer to the extent of half a month's pay of his Head Accountant to be paid by himself or recovered from his Accountants' establishment at his own discretion if not requiring any severer penalty.

My dear Mr. Hodgkinson
I should be glad to find that you are not quite so much troubled by the errors of the Treasury Officers as I am. I have been at the Treasury Office for some time and I have seen many of the errors which you refer to. I have been at the Treasury Office for some time and I have seen many of the errors which you refer to. I have been at the Treasury Office for some time and I have seen many of the errors which you refer to.

With reference to your letter No. 59 dated 25th Instant I have the honor to request that you will be good enough to call upon your Treasury Deputy to explain why in framing his monthly Estimates for last month he provided Rs. 20,000 as the amount available for transfer to the Bank of Madras, when as it now turns out and to a similar extent is actually required to meet the demands of the Treasury in the succeeding month. The consequences of this ill considered transfer will be a considerable loss to Government on account of freight on the return required to replace the amount transferred. I may add that had it not been for the high reputation which Juganadha Row holds as a Treasury Officer I should have felt it my duty to recommend the Government to hold him responsible for the change in account of freight. I trust that this will be a warning to him for the future.

I am, Sir, very respectfully,
Your obedient servant,
J. L. Huntington

of some 18 years in the Account Department in Bombay the North Western Provinces and Madras that the power of the Accountant General to address Treasury Officers direct was never doubted in former days.

6 Mr. Jushington appears to have been the first Accountant General who ever appealed to the Revenue Board and even he I find by my records as per instance given has administered reproof without the intervention of that body. It therefore seems clear that in writing to the Board he made an innovation on established practice and that he always exercised his discretion whether he would or would not write direct to officers in charge of such or such Treasuries.

7 Under these circumstances I submit that the Board are wrong in desiring as they do to curtail the Accountant General's authority in matters of Account and I venture to hope that His Excellency in Council on reconsideration of the orders passed on the 25th Nov^r last will see fit not to place me on a different footing to other Accountants General.

8 I have only while on this subject to add that I should never think of doing more than informing a Treasury Officer who had broken the rules that he had been careless.

careless and in aggravated cases that a repetition of such carelessness would oblige me to report him to Government.

9 The Board's proceedings of the 6th November and 12th December deal with a question which more nearly concerns me as Accountant General than that of taking officers to task for wrongly passing allowances. The movement and management of the Government money and the arrangement of all returns connected therewith has ever been the sole and special province of the Accountant General and until the receipt of these proceedings I had no idea that the Board considered itself competent to deal with these matters ~~in~~ less to find fault with my Department in respect to them.

10 The facts of the South Arcot case are these.

11 In his Cash balance report dated 1st August and received by me on the 4th of that month the Treasury Officer of South Arcot entered on the 3rd page 160,000 Rs. as available "for bills, remittances, or transfer to the Bank of Madras" while on the 1st page he put down 77,827-7-6 as "the amount of Accountant General's bills advised but not cashed up to date."

The

12 The entry on the 1st page of these reports has never as I have told the Board anything to do with that on the 3rd page. It is an entry to which reference can be made if the Accountant General wishes to see how his bills are being taken up but it is never supposed to affect the entry on page 3 the plain wording of which indicates that the sum there entered is, irrespective of all demands on the Treasury, actually available on the date of the Cash Balance Report for immediate use either for bills or to send away to the Bank.

13 Such being the case as I have informed the Board I should have been perfectly justified on the next bill day after receipt of the Cash Balance Report in drawing bills for the full sum 160,000 if I had obtained a good premium and thus had the chance of getting the money away at a profit.

14 What I did draw in August up to the 15th of the month was 24,500 and on the 16th came in the "monthly Estimate of probable receipts and disbursements" showing a cash balance on the last day of August of no less a sum than 37,516 and 100,000 as available for bills in September. The

Amount

amount entered opposite "Local bill remittances" for August was 114,133 and in the margin were certain entries which went to show that 35606 had been paid for bills up to date and that 78527 was the amount of bills advised but not paid making together 114,133 in the Column for August.

15 These entries in the remark column have never been sanctioned by my Department and are not in the form sent from Calcutta. No other Treasury Officer inserts them and I object to them as tending to confuse and prevent the body of the document being rightly filled up.

16 Though therefore I saw these entries in the remarks column I considered myself justified in taking advantage of the chance which offered for bills to the end of August to the extent of 30798 Rupees seeing no reason whatever to doubt that the ^{Treasury Officer} could with such a large Cash balance meet this small sum out of the lakh for September.

17 I reserved my large calls on this lakh for the very month for which it was entered drawing 55000 Rupees on the 1st of that month when it will be observed I was still much under the lakh entered for September.

18 In this 55000 Rupees was a bill for 35000 Rupees to the Oriental Bank which the Deputy Collector requested that Bank's Agent

In reply to your letter of the 3rd instant N. 4949 I have the honor to state that the entry of Rupees 100000 for Bills in this and next month was made on an incorrect estimate of the silver balance likely to remain in the Treasury on the 1st instant. Sufficient allowance was not made for the encashment of currency notes and exchange of Copper for Silver. In the estimate to be sent in the current month for this and the ensuing month this will be corrected.

para 4 The amount entered as available for Bills in Sept. and Oct. was estimated with reference to the probable aggregate balance at the end of August but this included a large balance in notes & Copper which unfortunately escaped my attention.

Agent not to present. The Agent brought this fact to my notice and I at once made enquiries which resulted in my discovering that the calculations of the Treasury Officer were all faulty as per Copies of the Collector's letter N. 55 and para 4 of the Treasury Officer's letter N. 662 dated 10th Sept. 73 given in the margin.

19 Upon this I reported the Treasury Officer to the Board who have as will be seen found fault with him to a certain extent but reserved for me the Chief portion of blame alleging that I ought to have known when the Cash Balance Report came to hand that the 100,000 entered for bills was not entirely correct for that purpose as the 77,527 Rupees entered as the amount of bills outstanding had to be deducted, that I ought not to have drawn in August on the lakh entered for September in the Estimate of probable receipts and disbursements, and that the system connected with the drawing of bills is not worked with sufficient care in my office.

20 I submit that not being in the smallest degree subordinate to the Board such remarks should not have been passed on me by that body, printed, and sent at once to the Collector of South Arcot. If the Board were dissatisfied with my

view of the question it was open to them to send the papers up to Government with an expression of their opinion leaving it to His Excellency in Council after calling on me for explanation to censure me should he consider me deserving of reproof and this I submit was the right course to have pursued.

21 But I further submit that these remarks are quite unjust. The entry on page 1 of the Cash Balance Report having never any reference to the other account be clearly seen by the documents forwarded I could not possibly be expected to question the correctness of the Treasury Officer's entry of 16,000 Rupees but even supposing (to take the Board on its own ground) I had deducted the 77,827 entered in the Cash Balance Report and the 20,000 Rupees advance of which had not been received by the Treasury Officer making in all 97,827 from the 16,000 it will be seen that there was left a balance of 62,173 to meet my August bills which amount only to 55,298.

22 Again when I saw such a large Cash balance as 3 lakhs and 75 thousand Rupees put down in the estimate for August and a lakh for September's bills it was perfectly justifiable on my part money being now urgently required by the Government of India to buy and make the most

marks A & B.
vide explanation
on each -

32/9/82
most of my opportunities in August by bringing away a portion of the money set aside for September. The sum entered for bills for a particular month is never supposed to be the exact amount available and nothing more and therefore with a large cash balance to work upon an Accountant General always supposing the Treasury Officer is trustworthy and has made his calculations correctly ought certainly to be safe in allowing himself a certain latitude with regard to his drawings of bills.

23 Lastly to say that the arrangements in my Office are defective is to prefer a charge which all experience proves to be groundless. Were they so constant difficulties could not fail to have arisen in bill transactions ere this but though these transactions for years past have been on a very extensive scale there has never been either when I have been acting or when Mr. Eustington has been at the head of the Department the smallest hitch everything having gone on as smoothly as possible. Being in the habit of looking into these matters very closely myself I am satisfied that no Department could possibly be worked with greater care than the Reserve Department of

of my Office and as I have received expressions of approval from the Financial Secretary Calcutta of the way in which I have worked my Office I feel exceedingly hurt at finding myself upbraided in printed proceedings sent to the Profusil with carelessness when the fault lies in no way with me.

24 In conclusion I have only to notice a few points in the proceedings of the Board dated 12th December last.

25 In para 2 the Board questions the authority of the Accountant General's Manual. This Book it is true was compiled by one of my subordinates but after compilation Government took 200 copies and these were distributed by Circular throughout the Profusil. The Book therefore has received the sanction of Government and as it deals with Government & departmental orders only I do not understand how its authority can be called in question.

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of my records. I therefore do not wish to receive a quantity of papers which would add to the expense of postage and require to be stamped on receipt registered and recorded thus taking up valuable time and serving no useful purpose whatever as is clear from the fact that for so many years past they have never been asked for.

27 In para 10 the Board has complained of me for sending copy of my letter to the Collector. My reason for doing so was that the Board had forwarded to that Officer its printed proceedings of the 6th November in which besides finding fault with me it had in para 8 said that the marginal entries which I object to should continue to be made. My Office being as I have before observed the Department under Government which has the sole management of all transactions connected with the state funds I felt it incumbent on me to let the Collector know that he was not to follow the procedure hitherto adopted by him and I therefore sent him copy of my letter in which I tell the Board that the entries are unauthorized. As my Office has from time immemorial given instructions to

I have the honor to be
Sir
Your obedient Serv^t
Perhodunk
Accountant General

3. Monthly, 1874
No. — 5th
1. 469.
Enclosure 2. 21. 4.
In building the same as
with reference to the Government.
Resolutions of 1874 dated 25th
November last and 60 words
to be working. 1875 6 42 55 30
dated 6 November 1872. The same
1870-
S. O. No 325 = 9 lines 79

Dan: 1874: 24th
 No. 7.
 The Accountant Genl
 Wash
 To the Secretary to Government
 Wash on 24th June

C8 Jan'y 174 A2 March 1744

107

9: March 14. 225

The Asst. Secy. lately requested the Hon. Secy. to censure one of the D^r. Collectors in charge of Treasuries for alleged carelessness, but the Hon. Secy., considering the D^r. Collector's explanation exculpated him from all but a mere misinterpretation of rule, did not think proper to do so. Mr. Lodge, taking umbrage at this refusal, stated that he wd not refer to the Hon. Secy. in future, but wd address the Collector of the District, and in grave cases the Govt.

8. The matter then coming before Govt., with a few lines communication from the Act. Genl., it was ruled that such matters sh^d. invariably be brought to the notice of the Bd.

3. It was not intended by his order that he act ^{point at} Genl. & not (animal - rest) in his correspondence with the Colrs. upon errors of procedure & neglect of standing Rules, on the part of those Officers, or communicate with their immediate superiors, the Colrs. of districts, in such cases, but when formal (severe) censure is called for, reference must be made to the

G. O. 25/11/73
No 1294 A

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Bt of Mer. he controlling
 authority. [Mr. Sedwick
 has not strengthened his arguments
 in favor of a more direct & immediate
 control of Treasury Officers by the
 Acct Genl, by the illustrations he
 has given. Whatever ideas proposed
 by the author of the first extracts,
 no application was even made to his
 Govt, much less acceded to "for the
 exemplary punishment of a
 Treasury Officer by fine" to be inflicted
 by the local Account Genl. For the
 rest, the procedure in the several
 Presidencies may very well vary:
 here, as correctly stated by the Bt.,
 "Treasury Officers are a portion of the
 Revenue Establishment" and as such, are
 "under the Bt's immediate orders
 & control."

4. The rest of the Acct Genl's labors has
 reference to the procedure taken in his
 Office regarding the system of drawing
 bills on the dist. treasuries. He has
 been willing to change his opinion he had
 already recorded that the precaution
 advocated in Para 9 of the Bt's Prop.
 No 2558 of 12th Dec last, should be adopted

P.S. - 6/6-70

I would keep this
 in the case & try
 it with the Secretary
 Com to them.

The Acct Genl considers them
 unless they mutually return in future

12 Dec 1870
 19 Dec 1870
 20 Dec 1870

take this matter into consideration separately with
 reference to Bt's Prop. of 12 Dec last No 2558.

2/2/71

5 to Acct Genl } Dec. 10. 3. 71
 13 to H. of Revenue }

107-102.

The Account Book
L. H. B. H. H.

Further labor from
Mr. Loderick
Draft C-0

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