325

M.R.O. 1—20,002—12-8-65.

(1) Number of Pages 24

(2) Date of repair 4. 7. 1966

(3) Initials of the Referencer

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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

Not to be folded or roughly handled

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, 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.

"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.

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 of some 18 years in the Account Department

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.

DEAR LOLWICK,—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* 30*th 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.

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 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 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 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 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 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 the 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.

Marked A and B, *vide* explanation on each.

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 Resource 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.

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

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.

G. O., dated 25th November 1873, No 1,294A.

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

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 12th December last, No. 2,558.

(True Extract.)

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

Govt. of [1874] Madras.

REVENUE.

To

THE ACCOUNTANT-GENERAL,

&c., &c., &c.

Dated March 94.

Rec'd.

Encl.

G. O., 9th March 1874, No 235.

MARCH

Nos. 101-102.

Accountant-General's letter respecting G. O. 25th November 1873, No 1,294 of Records on — explaining the intention of the Government, and observes that the question connected with the system of drawing bills on the district treasuries will be considered separately.

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

No 269

From
The Accountant General

To
The Secretary
to Government
Revenue Department

Sir,

With reference to Government Resolution No 1294 dated 25th November last and Boards Proceedings No 2256 dated 6th November and 2555 dated 12th December I have the honor to offer the following remarks.

2 I desire as the first place to express my sincere regret that what I would 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

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 № 18 of the 9th September '65 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 enquiry 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 already observed, nothing can be more simple than the prescribed Returns and to ensure that punctuality which I hope neverthe-less exists with the observance from 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 mattention on the part of the 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 reckoned from his Accountant's or Treasury establishment at his own discretion & not requiring any severer penalty

My dear Lodwick

If Shaws an Treasury Officer I also thought he deserved cane as this I should Local Government and I should never repent

Dear Lodwick

In matters Accountant General here directly Officers any error the errors are reported them as a rule with ference of the Treasurer Sometimes in co the Commissioner

№ 2819 dated 30th July '69 to the Collector & Gombay

With reference to your letter № 59 dated 21st 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 Estimate for that month he provided 8½ Lacs 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 demand of the Treasury in the succeeding month. The consequence of this ill considered transfer will be serious loss to Government on account of freight on the Letters required to replace the amount transferred.

I may add that had it not been for the high reputation which Jugannadha 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.

I will be glad to find me the address then direct. If I should quite full myself of thought me so serious as report reporting it to the thing there to be said in that Board in such a matter.

Signed W. A. Pringle
12 Dec 1873.

of account the Accountant counts out to Treasury to many make and to and monthly consult do not obtain the information Commissioner ses of delay we ask to stir up the Treasury

J. F. Lushington

of some 18 years in the Account Depa in Bombay the North Western Provin and Madras that the power of the Ac General to address Treasury Officers was never doubted in former days.

6 Mr Lushington appears to have b the first Accountant General who ever q ed to the Revenue Board and even he find by my records as per instance gi has administered reproof without the intervention of that body. It therefore clear that in writing to the Board he m and innovation on established practi and that he always exercised this di tion whether he would or would not direct to Officers in charge of Sub Treasuries.

Under these circumstances I mit that the Board are wrong in d as they do to curtail the Accountan General's authority in matters of a and I venture to hope that Her Excel in Council on reconsideration of the or passed on the 25th Nov last will see fit to place me on a different footing to ot Accountants General &c.

7 I have only while on this subject add that I should never think of doi more than informing a Treasury Offi who had broken the rules that he had

Carel

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, 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 1st page of this report 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 at 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 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 I had obtained a good premium and 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 available for bills in September. The Amount

amount entered opposite "Local bill remittances" for August was 114133 and in the margin were certain entries which went to show that 35606 had been paid for bills upto date and that 78527 was the amount of bills advised but not paid making together 114133 in the Columns 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 Columns 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 presumed my large calls on this lakh for the very months 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 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 Officers were all faulty as per Copies of the Collector's letter No. 55 and para 4 of the Treasury Officers letter No. 662 dated 11th Sept. 73 / 10th ? 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 100000 entered for bills was not entered [illegible] that purpose as the 77827 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 on 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

In reply to your letter of the 3rd Instant No. 4949 I have the honor to state that the entry of Rupees 100000 for Bills in this and next months was made on an incorrect estimate of the Silver balance likely to remain in the Bonzoon Treasury on the 9th Instant sufficient allowance was not made for the encashment of Currency Notes and Exchange of Copper for Silver. On the estimate to be sent in the current months for this and the ensuing months this will be corrected.

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

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 others as will be clearly seen by the documents forwarded I could not possibly be expected to question the correctness of the Treasury Officer's [illegible] of £160,000 Rupees but even supposing (to take the Board on its own ground) I had deducted the 77827 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 97827 from the 160,000 it will be seen that there was left a balance of 62173 to meet my August bills which amount only to 55798.

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 bills [illegible]

marks A & B. vide explanation on each.

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. Eastington 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 Depart

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 para 2 the Board questions the authority of the Accountant Generals 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 & departmental orders only I do not understand how its authority can be called in question.

26 In para 3 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 & I am doing all I can to diminish the number of

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 Office its printed proceedings of the 6th November on which besides finding fault with me at last 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

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.

I have the honor to be
Sir
Your obedient Servt
W. Rodwell
Accountant General

Rec: 1874: Dec: 7.

From
The Accountant General
Madras
To The Secretary to Government
Revenue Department

Dated January 1875
Rec'd —

Subject: Circular Order to Collectors with respect to returns

Sir,
I have the honor to forward herewith a copy of a Circular Order issued to the Collectors of Districts on the 25th December 1874 on the subject of returns called for by Government Orders.
I have the honor to be
Sir
Your obedient Servant
[illegible]
Accountant General

S.O. No 2075 — Public, 74

107.
C8 Jany 1874 & 2 Encls

No 325 9: March 1874.

Read letter from Accountant Genl
No 469 dy 8th Jany 74.

The Acct Genl calls upon the Bd to censure one of the Dt Collrs in charge of Treasuries for alleged carelessness; but the Bd, considering the Dt Collrs explanation exculpated him from all but a mere misinterpretation of rule, did not think proper to do so. The Acct Genl, taking umbrage at this refusal, stated that he would not refer to the Bd in future, but would address the Collrs of the District, and in grave cases the Govt.

2. The matter then coming before Govt, with a further communication from the Acct Genl, it was ruled that such matters should invariably be brought to the notice of the Bd.

3. It was not intended by this Order that the Acct Genl should not point out (comment on) in his correspondence with the Collrs upon errors of procedure & neglect of standing Rules, on the part of those Officers, or communicate with their immediate superiors, the Collrs 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

Mad
25/2

Bd of Rev. the controlling
authority. [Mr Lodwick
has not strengthened his argument
in favor of a more direct & immediate
control of Treasury Officers by the
Acct Genl, by the illustration he
has given. Whatever Words proposed
by the author of the first extract,
no application was ever made to this
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 Bd,
"Treasury Officers are a portion of the
"Revenue Establt" and as such, are
"under the Bd's immediate orders
"& control."]

4. The rest of the accts Genl's letter has
reference to the procedure taken in his
Office regarding the system of drawing
bills on the distt Treasuries. He informs
us nothing to change the opinion he has
already recorded that the precautions
prescribed in Para 9 of the Bd's Proc
No 2556 of 12th Decr last, should be adopted
in future.

DS. 1-6/6-70

I would keep this
for Mr Eden & beg
it may be laboriously
considered.

The Acct Genl considers there
needless & highly mutable returns

5th Asst Genl } dis. 10. 3. 74
13th Ry Revenue }

[illegible] this matter with consideration separately with
reference to Bd's Pro 9/12 Dec last No 2556.

CCC
2/2/74

1771-102.

The Account Sent
to the Bd Plans

Further letter from
Mr Lowndes
Sept 6th

Cro
Dec Lun