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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Rev. DEPARTMENT

G.O. No.	572	Press
B.P. No.	B.10 (110-112)	Mis.
Dated	R. 5. 1874, 196	

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Not to be folded or roughly handled

10. 10.

*Proceedings of the Madras Government, Revenue Department,
8th May 1874.*

Read the following papers:—

No. 110. From R. W. LODWICK, Esq., Accountant-General, Madras, to C. G. MASTER, Esq., Acting Secretary to Government, Revenue Department, dated Fort St. George, 6th April 1874, No. 4.

I HAVE the honour to forward the accompanying Proceedings of the Revenue Board, No. 675, dated 25th March 1874, for the consideration and orders of His Excellency in Council.

2. It seems to me that the Board is out of order in calling on me for my remarks on a question of the kind referred to, which is one with which no department but my own ought to deal.

3. I submit that, inasmuch as I am the officer to whom the orders respecting accounts are sent from Calcutta, and who sends out the various forms of accounts to Collectors for use by them, all references respecting them should be made to me direct, and should be decided by me in the first instance.

No. 111. Proceedings of the Board of Revenue, dated 25th March 1874, No. 675.

Read the following letter from W. S. FOSTER, Esq., Acting Collector of the Godavery District, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Cocanada, 27th February 1874, No. 47.

I HAVE the honour to request the attention of the Board of Revenue to a matter about which I have been, for some time, anxious to ask for a hearing.

2. I have of late been giving much consideration to the question of accounts as now kept in offices situated like mine, and have come to the conclusion that a great deal of valuable time is daily wasted on little petty matters of no real moment, which could be easily saved without impairing the necessary accuracy or completeness of our system of accounts.

3. I do not wish to trespass on the Board's time too much, and, therefore, I shall, in this letter, mention only two points where I think improvement may be effected, and shall reserve others for future reference.

4. First, then, much of the time of the Deputy-Collector in charge of the Treasury Department is taken up with signing his name uselessly. There are many instances of this. In the case of all bills prepared in the Account Department on account of the salaries of the Land-revenue, Customs, Salt, and Printing establishments, the Deputy-Collector has to sign each bill *four* times in full. To show this, I enclose three forms prepared for signature and marked respectively A, B, C. Form C is a bill drawn by the President of the Local Funds Board, and it will be observed that here the President's signature, as drawer of the bill, appears to carry with it an order to the Deputy-Collector to pay the amount. But in the Bill A, the Deputy-Collector, in addition to drawing the bill, has to order it to be paid, and sign that order, which seems utterly useless. If the separate payment order is assumed in one case, why not in the other?

5. Next as to the signature for "Cents Received." This is, in almost all instances, pure waste of time (not to say more, for in most it is distinctly an

*Proceedings of the Madras Government, Revenue Department,
8th May 1874.*

untruth). In the case of the bill C, the President never sees the bill or the money again after drawing the order. It passes to the Deputy-Collector, who has a payment order drawn on the treasury whence the amount is to be paid, and from that treasury it is paid. Why, then, should the President be compelled to go through the farce of writing "Contents Received"? If any one should sign that declaration, it should be the payee on the payment order after it has reached the Taluq Treasury, not on the original order by the President to the Deputy-Collector.

6. In all the bills (A, B, and C) the signature of the Deputy-Collector (No. III.) that the amount was paid on such and such a day appears to be necessary, and similarly in all three, signature No. I. (that of the drawer of the bill) appears to be necessary. But in bill C, signature No. II. of "Contents Received" by the President is wrong and useless. In bill B, signature II., the payment order by the Deputy-Collector, is useless; (it is dispensed with in bill C). And in bill A signatures II. and IV. are useless. It seems simply ridiculous for the same officer first to draw a bill (No. I.) and sign the order; then to sign in another place ordering it to be paid (No. II.), which order is implied in the drawing; then to sign in a third place certifying to the amount having been paid on such and such a day (No. III.), and, lastly, to attest in a fourth place that it really has been paid on that day, because he has himself received the money (No. IV.).

7. This may seem a little matter, but it is not so little in reality. Considerable time is taken up by clerks having to be constantly preparing these papers for signature in all sorts of places; and, if the system was simplified, the work would not be so great and the office would be relieved, it being at present much overworked.

8. The second thing to which I would draw attention is the extra work thrown on the Collector's establishment by the present system of the Accountant-General in the matter of retrenchments, and calling for explanations on bills objected to. He sends us a printed form of objection, but, as it is not sent in duplicate, the whole, with the reply, has to be copied in the Collector's offices, and this entails considerable extra work. I would urge that these should, in future, be sent in duplicate, one to be filed, and the other for return.

9. I trust that the Board will see the necessity for some such reforms as I have suggested. They will save great trouble and time. I shall bring forward other matters in subsequent letters.

ENCLOSURES Nos. 1 to 3.—Forms.

FORWARDED to the Accountant-General for his remarks.

No. 112.

ORDER THEREON, 8th May 1874, No. 572.

Miscellaneous.

THE Government do not consider that the Board are out of order in asking the Accountant-General for his

*Proceedings of the Madras Government, Revenue Department,
8th May 1874.*

remarks upon a point which relates to the simplification of work brought to their notice by an officer under their orders. On the contrary, as the Collector and Deputy-Collector are subordinate to them, it seems quite appropriate that the Board should be the channel of communication with the Accountant-General on matters other than routine.

(True Extract.)

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

To the Accountant-General.
.. the Board of Revenue.

Exd. F. R. Bannerman.

*Proceedings of the Madras Government, Revenue Department,
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(Signed) C. G. MASTER,
Acting Secretary to Government.

To the Accountant-General.
.. the Board of Revenue.

Ed. F. R. Banneman.

11.0.

11.0.

No. 572

Revenue Department.

Accountant General's Office,

No. 4 5.0.

Fort Saint George,
Accountant General's Office,
6th April 1874.

FROM THE ACCOUNTANT GENERAL

TO THE GOVERNMENT OF MADRAS,

To The *Secretary to Government*
Revenue Department
Fort Saint George

SIR,

I have the honor to forward the accom. No. 4.
framing Proceedings of the Revenue Board dated 25th March 1874 for the consideration and orders
of His Excellency in Council.

2 It seems to me that the Board is out of order
in calling on me for my remarks on a question of the
kind referred to which is one with which no depart-
ment but my own ought to deal.

3 I submit that inasmuch as I am the officer to
whom the orders respecting accounts are sent from Calcutta
and who sends out the various forms of accounts to
Collectors for use by them all references respecting them
should be made to me direct and should be decided
by me in the first instance.

I have the honor to be
Sir
Your obedient Servant

W. Rodurch
Accountant General

10/15

by an officer under their
orders. On the contrary

passed in Council 5.5.74

Received 1374 22nd Sept.
 1874 Department
 From No. 1120
 The Accountant General
 To the Secretary
 to Government
 Revenue Department
 Dated 6th April 1874
 Paid 7th April 1874

Forwarding the Proceedings
 of the Board of Revenue
 No. 675 dated 25th March
 1874 for consideration
 and orders of Government

S.O. No. 572 - 8 May 1874
 For orders

C.C.C.

110

Recd. 29th April 74 R 6th May
 20th April 74 R 21st
 1st April 74 R 13th April 74

11.0. 11.0.7
 No. 572 Revenue Department.

7.0.
 REVENUE DEPARTMENT.

C No. 1120

From The Accountant General, Madras.
 Dated 8th April 1874.
 FOR ORDERS.

I think that the
 papers should have
 been forwarded
 by the Bd. of Revenue
 to the Act. Genl.
 not for his remarks,
 as if they (the Board)
 intended to decide

Whether the Board
 is quite in order &
 that the acct. of the
 Board is not collected &
 the Board take any
 interest in the simpli-
 fication of work
 The Coll. & Dep. Coll.
 are under the Bd. & the
 Bd. is the right element
 now what to address
 the acct. of the matter

VT.
 1874.
 from the
 eral.
 1874, No. 4.
 Government do
 at the Board
 in acting
 General
 with his
 a point
 to the same

10th/₁₅

simplification of work
 brought to their notice
 by an officer under their
 orders. On the contrary

passed in Council 5.5.74
 C.C.C.

Revenue 1874. Sept.
1874 Department
Revenue

After her routine
but observe that
Mr. Loderick is in-
clined to meet the
proper action of the
Bd of Rev. in a
spirit of civility
what this Mr. Loderick
told the land side
in the interest of
public business
13/10/74

L.O.S.

20/10/74

the matter as they
thought fit after
receiving those
remarks — they
for his consideration
the fact & fact is
certainly not
in such a position
that the Board of
Revenue can't call
upon him for his
remarks and put

11.0.

11.0.74

No. 572

Revenue Department.

PROCEEDINGS OF THE BOARD OF REVENUE.

1874.

9.0.

whether they are
entirely acting upon
a note —
he says that he
wants the accounts
directly to the
Commissioners. There he
also is wrong — he
ought not to
communicate with
or be communicated
with by the Commissioners.
except through the
Board of Revenue.

But every species
he is right in as
far as that the
Board ought not
to have called
upon him for his
remarks.

12

I know how it is in asking
the Board to call on a General
Commissioner. He has a pen in his
hand for him a point
to the same
multiplication of work
brought to their notice
by an officer under their
orders. On the contrary

10/11/74

passed in Council 5.5.74

11/11/74

11.0.

11.0.

No. 572

Revenue Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 8th April 1874.

Read the following letter from the Accountant General.

Forwarding the Proceedings of the Board of Revenue No. 275 dated 25th March 1874 for consideration and orders of Government.

H. E. 6th April 1874, N.A.

It is a matter of account, & for the decision of the Board of Revenue. I think the terms of the reference should have been different - "for" myself I cannot agree to this.

The Government do not consider that the Board are out of order in asking the Accountant General to ~~submit~~ his remarks upon a point which relates to the simplification of work brought to their notice by an officer under their orders. On the contrary,

Paras passed in Council 5.5.74

Wt as a huddled servant as a friend. But in the FOR ORDERS. Given. Evidently he is sensible & likely to a degree. The difference between forwarding a matter for "remits" & for "consideration" is this, that the latter leaves the matter finally for the disposal of the Board while the latter admits of a reference to the final authority. The position which Mr. L. assumes would place him in the position of the Board. The Board has not the power of final decision - as they are subordinate to the

L.S.
1/5.

RC 17th April 1874 R. 255
C. 17th April 1874 R. 15th April 1874

Revenue 1874. 22. 10. 1874. 22. 10.

as the Collector and
Deputy Collector are
subordinate to them, it
seems quite appropriate
that the Board should
be the channel of com-
munication with the
Accountant General on
matters other than routine.

2. ~~The Accountant
General should be glad
to find Collectors and
the Board taking an
interest in subjects con-
nected with the Depart-
ment under his control
and in the interests of the
public service it is to be
desired that the Board
should meet them for
action in a timely spirit.~~

W. M.

Of course, I feel
that is not the
question. The
question is whether
the "Channel" of
communication which
has been
existing is
"for his remarks"
or if they are
when they read
his remarks.

I really think that
in my letter in my
letter to the Com-
missioner.

To the Accountant General 20 May 1894
14. W. M. of Rev. —

3) ...
...
...
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110-112