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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Rev. DEPARTMENT

G.O. No. 572 Press
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Dated 8. 5. 1974, 196 .

8

Not to be folded or roughly handled

*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. Bantleman.

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8th May 1874.*

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

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

Exd. F. R. Bantleman.

11.0.

11.0.2

No. 572 Revenue Department.

Audit DEPARTMENT.

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-
panying 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. Rodrich
Accountant General

50/1/5

by an officer under their
orders. On the contrary

passed in Council 8.5.74

Board's Action in calling for Accounts.
General's Remarks on certain Suggestions made
by Collector of Godavery District. - Considered
the - not irregular, with remarks.



Nos. 110-112.

MAY

O. O. No. 1871, No. 672

Recd May 21/74

THE ACCOUNTANT GENERAL

REVENUE.

50th of 1874 30th

Revenue 1874 Dept.
1874 Department
No. 1120
The Accountant General
Madras
To the Secretary
to Government
Revenue Department
Dated 6th April 1874
Recd 7th April 1874

Forwarding the Proceedings
of the Board of Revenue
No. 675 dated 25th March
1874 for consideration
and Orders of Government
and
10th April 1874
11th April 1874

S.O. No 572 - 8 May 74.
For orders

CCCL

110

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

11.0.

Revenue Department.

No. 572

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.
and for his remarks,
as if they (the Board)
intended to decide

Thank that the Board
is quite in order &
that the acct. g. sh. be
glad to put Collectors &
the Board truly are
interested in the simpli-
fication of work
The Coll. & Dist. Coll.
are under the Bd. & the
Bd. is the right channel
now what to address
the acct. g. or whether

10th/₁₅

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

passed in Council 8.5.74

VT.
1874.

from the
eral.

1874, No. 4.

Government do
at the Board
in asking
General
with his
a point
to the sim

Received 13/4 1874
1874 Defunct
1874

After her routine
but also the
Mr. Loderick is un-
clined to meet the
proper action of the
No. of Rev. in a
spirit of civility
what this Mr. Loder
told he had said
in the interest of
public business
13/4

L.D.S.

20/4

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

11.0.

11.0.

No. 572

Revenue Department.

PROCEEDINGS OF THE BOARD OF REVENUE

1874.

9.0.

whether they are
with actual refer-
ence —
He says that he
reads the accounts
directly to the
Commissioners. Here 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 officer
is right in as
far as that the
Board ought not
to have called
upon him for his
remarks.

12

I know Mr. L. in asking
the Board to call upon the General
for his remarks is a point
to the same
purpose of work
brought to their notice
by an officer under their
orders. On the contrary

10/1/5

passed in Council 8.5.74

11.0. 11.0.7

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. 875 dated 25th March 1874 for consideration and orders of Government.

H. E. 6th April 1874, N. 4.

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

The Government do not consider that the Board are out of order in asking the Accountant General to furnish them with 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

Passed in Council 8.5.74

With a public servant & as a public friend. But in the former case only he is sensible & likely to a degree - The difference between forwarding a matter for "reconsideration" & for "consideration" is this, that the latter leaves the matter finally for the disposal of the Acct. Gen. while the latter admits of a reference to go to the final authority - The position which Mr. L. assumes would place him in the position of the Acct. Gen. - The Board have not the power of final decision - as they are subordinate to the Acct. Gen.

FOR ORDERS.

L.S. 1/5.

RC 17th April 74 R 265
G 11th April 74 R 13th April 74

Revenue 1874 Dept.
1874 Department

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 Mr. Sedwick
should meet them for
action in a kindly spirit.~~

W. M.

of course: but
that is not the
question. The
question is whether
the "Channel" of
communication which
being exclusive
is
is an effective
"for his remarks"
as if they were
when they had
read his remarks.

I really think that
in right in any case
learn act the case
in para 2. M.

6. To the account of the 21 May 1874
14. No of Rev — " — "

3) *Book of Returns*
and
a *General*
a *matter of account*

(14) 01

See
Seppaldr

3) ^{and}
Board of Review
Act General
a matter of account

(H) 01

^{or}
~~Seppalder~~