

573

- (1) Number of Pages.....24
- (2) Date of repair.....22-8-66.
- (3) Initials of the Referencer.....*Alk*

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	573	Press
B.P. No.		-Mis.
Dated	8-5-	1874 -196 .

Not to be folded or roughly handled

524

573
1

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

Read the following papers:—

No. 113. From R. W. LODWICK, Esq., Accountant-General, Madras, to C. G. MASTER, Esq., Acting Secretary to Government, Revenue Department, dated Fort St. George, 10th April 1874, No. 10.

I HAVE the honour to lay before His Excellency in Council the accompanying copy of the Proceedings of the Revenue Board, dated 31st ultimo, and to inquire whether the Board is justified in calling on me for my remarks on a question of the kind referred to, which is apparently one with which no department but my own should interfere.

2. The practice of withholding salary until the annual returns are received is of very old standing, is expressly sanctioned by the Government of India in its letter to the Government of Madras, No. 70, dated 18th August 1842, paragraph 1, is common to all India, and has been twice formally approved of by the Government of Madras, *vide* its orders, Nos. 622 and 196, dated, respectively, 14th and 20th April 1869.

3. Those Government Proceedings, I submit, clearly prove the Revenue Board to be out of order in calling upon me, as it now constantly does, for "my remarks" on questions connected with accounts, and thus placing itself in a position of superiority to the Accountant-General in his own department; for it will be seen that in past years Collectors never thought of referring to the Board at all, and Government did not even send a copy of its Proceedings to that body when questions like that now under reference were in dispute.

4. I respectfully beg, therefore, that my authority as the head of the Account Department in this Presidency may be recognized by the Revenue Board being required to refer officers to me, who write to it on matters of account, instead of calling on me, as though I were subordinate to it, to make observations for its criticism.

No. 113A. Proceedings of the Board of Revenue, dated 31st March 1874.

Read the following letter from W. D. HORSLEY, Esq., Collector of Cuddapah, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Voilpau, 25th March 1874, No. 67.

I HAVE the honour to request that the Board will inform me whether they consider that the Deputy Accountant-General is justified in saying, as he does in
• Dated 21st February 1874, No. 9,938, to be paragraph 5 of the enclosed Circular,*
returned. that the salaries for March are not to be drawn till a certain return has been despatched. Salaries for March are due on April 1st. The Deputy Accountant-General admits that the return is due "as soon after the 1st April as possible." I do not see how he can stop salaries for a past month, because a duty is to be performed in a coming month. The return he requires cannot, in spite of every possible exertion, be despatched to him before the 10th April.

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

FORWARDED to the Accountant-General for his remarks. The Board are aware that it has been usual for the Accountant-General to request Collectors to withhold payment of Pay Bills till the returns are furnished, but they agree with the Collector that it is not fair to stop the pay of one month, because a certain duty is to be performed in the next month.

No. 114. ORDER THEREON, 8th May 1874, No. 573.

Miscellaneous.

THE Right Honourable the Governor in Council has already decided* that, in his opinion, the Board of Revenue are not out of order in communicating

with the Accountant-General on matters connected with his department. The Collector was right in addressing the Board and not the Accountant-General.

2. The general question referred to in the correspondence now submitted will be disposed of separately.

(True Extract.)

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

52/3

REVENUE DEPARTMENT.

C No. 1189.

From *The Accountant General.*
Dated *10th April* 1874.

FOR ORDERS.

I enclose herewith in this particular case the balance due on the 1st April cannot be stopped, until the return is sent due until General's letter that date has been

or dependance in calling for this. The Board refer to the Sanitary Commission

Cash of 1874

REVENUE.

THE ACCOUNTANT-GENERAL,

do, do, do.

Date: May 31st.

Recd.

Exch.

G. O., 31st May 1874, No. 673.

M. A. Y.
Nos. 113-114.

Board's Action in calling for Accountant-General's Remarks.—Observes that the question regarding the regularity of the — has been already decided, and that the General question raised will be separately disposed of —.



Submitted.

And generally I con- sider them by them of stoppages - which means in no other Debt. least objectionable - And I would adopt it, if the other Gen- erals from us - I seek the sanction of the Supreme Govt if they shared the estimate. There

never can be any diffi- culty in discovering who are to blame for the loss - for the sake of a return - they only should be punished. It is absurd to it that a course as stopping every man's bag should be adopted only in this case to spare. I see nothing objectionable in the Govt's proposal and would tell her G. that for his time

or dependance in calling for this. The Board refer to the Sanitary Commission

in the course
he has adopted
two under the Act. The Act. sent. over right
will can feel
the Act. to comply
for an Act. can
of a more acc.
modating. In
position

J. D. L.

is in a position to call for
his remarks. His position
is quite independent of
the Board

C 20th April 1842 R 27th

In two G. Orders of 1841
This fort decided that

FOR ORDERS.

in issuing the instructions
complaints of. The rules
appears to be one matter
by the fort. of the decision
1842, & acted upon
was mine. I think it
objectionable, & would
(after finding out. the
what is the rule - which
these papers do not show)
make a representation
according to the f.
In a note on a recent
letter of the Act. sent. I
have already said I do
not think the R. of the Board

I agree as to
the propriety of
altering the custom
and the propriety
of the collector addressing
the Board not the
Accountant General.
The matter is one of administration
not of government.
I think that the
Board are right in
referring for the
remarks of the
Accountant General
on such papers. There
is no subordination
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Board refer to the
Sanitary principles

Inspector General
"for Revenue"
of Police for G. and
should anticipate
great delay to business
from forbidding the
action.

I endorse the
last Para of Mr. Linn's
note and would
warn Mr. Linn.

27/4 J.A.

Revenue Department.

No. 573

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 8th May 1874.

READ the following letter from the
Accountant General.

Referring with reference to 18th
No. dated 31 March last that
the practice of withholding
salaries until the annual
Returns are received is of very
old standing and sanctioned
by the Supreme Govt and
also formally approved of
by the Local Govt and begging
that the authority of the
Accountant General as the
Head of the Account Dept
may be recognized.

D. E. 10 April 1874 No 10

* G. O. No. 572 - 8 May 1874

The Right Honourable the Governor in Council has already decided that in his opinion the Board of Revenue was not out of order in communicating with the Accountant General on matters connected with his Department.

The Collector was right in addressing the Board and

Passed in Council
8/5/74 C.L.C.

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Passed in Council
8/5/74

1/5

and not the Accountant
General.

~~Checking Mr~~
~~Lodwick's~~ ~~former~~ ~~views~~
~~on the question sub~~
~~mitted to them the~~
~~Board acted as they~~
~~are in the habit of~~
~~doing in his former~~
~~time is decided from~~
~~other Departments not~~
~~subordinate to them~~
~~eg the Sanitary Com~~
~~missioners, Inspector~~
~~General of Police &c~~
~~Great object being~~
~~to make an~~
~~reasonable~~
~~and~~
~~unfettered~~
~~in nothing~~
~~after in that~~
~~acting in any~~
~~thing which tends~~

As for the
consideration
I think it
will be enough
to be made a hope
that Mr L will
be sensitive in
future - J.S.

93
~~to make a decision of~~
~~placing them~~
~~in position of superi~~
~~ority to the Accountant~~
~~General as proposed~~
~~by Mr Lodwick~~
~~Mr Lodwick will~~
~~be informed that~~
~~the attitude which~~
~~he has assumed~~
~~in the Board of~~
~~Revenue is inimical~~
~~to the Government with~~
~~displeasure and that~~
~~insistence in the~~
~~course lately adopted~~
~~by him will compel~~
~~them to apply for an~~
~~order of removal~~
~~from a~~
~~position~~

2. The general
question

question referred to
in the correspondence
now submitted will
be disposed of separ-
ately.

Yours
J. M.

6 To the Acad. Genl des 22 May 1774
14. N. of Rome —

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in the correspondence
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be disposed of separately.
Respectfully

J. M.

To the Secy of the Army
14. W. of Avenue —

113-114-

Revenue Department

Proceedings of the Board of Revenue
dated 31. March 1874

et. by Read the following

From

W. D. Horsley Esquire

Collector of Cuddaspat

To

J. G. Esquire

Secretary to the Board of Revenue
Madras

Sir

I have the honor to request that
the Board will inform me whether they
consider that the Deputy Accountant General
is justified in saying as he does, in para 5 of
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because a duty is to be performed in a coming
month. The return he requires cannot in spite
of every possible exertion be despatched to
him before the 10th April.

Cuddaspat Collro Office
on Circuit at Vailpund
25th March 1874-

Shawie & Co
(Signed) W. D. Horsley
Collector

Council

65

dated 21st July 1874
No. 9938 to the Secy.
Madras
not used

Forwarded to the Accountant General for his remarks. The Board are aware that it has been usual for the Accountant General to request Collectors to withhold payment of Pay Bills till the returns are furnished, but they agree with the Collector that it is not fair to stop the pay of one month because a certain duty is to be performed in the next month.

Para 31 Page 71
Accountant Genl's
Manual.

/ True Copy and extract /
(Signed) J. Lyrose
Secretary

To
The Accountant General

/ True Copy /
D. W. Mansup
Asst. to the Acct. Genl.

Comfrd M.

[Faint, illegible handwritten notes at the bottom of the page]

1134

24. 7. 1874
No. 373

Audit DEPARTMENT.

No. 10

Fort Saint George,
Accountant General's Office,
10th April 1874.

FROM THE ACCOUNTANT GENERAL
TO THE GOVERNMENT OF MADRAS,

To THE *Secretary to Government*
Revenue Department

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14
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I respectfully beg therefore, that
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to it on matters of Account, instead of
calling on me as though I were subordi-
nate to it, to make observations for its
criticism.

I have the honor to be
Sir
Your obedient servant

W. Lockhart
Accountant General

Compt. M.H.

Rev: 1874 Dept
1871 Department
of the
The Accountant
To the Secretary to you?
Revenue Department

Acted
Rec'd 1871

No. 5328 May 1874
Chgo

Acting with reference
to 3rd of 1871
31st of 1871
of 1871
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also formally
of by the
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of the
as the head
Department may
be 1871

113.
Rec'd May 1874
No. 5328 May 1874
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to order
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