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(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<br>196 . |

Not to be folded or roughly handled

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

\* G. O., No. 572, 8th May 1874.

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.*

REVENUE DEPARTMENT.

C No. 1189.

From The Accountant-General.  
Dated 10<sup>th</sup> April 1874.

FOR ORDERS.

I can do that in this  
particular case the balance  
due on the 1<sup>st</sup> April  
cannot be kept back, until there  
is a return of the General's  
order. There  
is no other date for  
or dependance in  
calling for this. The  
Board refer to the  
Sanitary Commission

Obdt. of 1874 Madras.

REVENUE.

THE ACCOUNTANT-GENERAL.

By, Secy, Secy.

Dated May 8th.

Recd.

Encl.

G. O., 8th May 1874, No. 573.

MAY.

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. most  
objectionable - And I will  
abrupt it, if the order was  
- voted from us - I seek the  
sanction of the Supreme Court  
if they strike the edict. There

573/4  
never can be any diffi-  
culty in discovering who  
are to blame for the non-  
-performance of a return &  
they only should be punished.  
It is absurd that such a  
course as stopping every man's  
bag should be adopted only in  
this case & that.  
I see nothing objectionable  
in the Veto power and will  
vote for it. It is for his time

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

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

J. D. S.

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

C 20<sup>th</sup> April 1844 R 27<sup>th</sup>

In two G. Orders of 1844  
 this point decided that

FOR ORDERS.

in issuing the instructions  
 of the Act. of 1842, I acted upon  
 my own view. I think I  
 acted correctly, & would  
 (after finding out what is the rule - which  
 these papers do not show)  
 make a representation  
 accordingly to the S. D.  
 In a note on a recent  
 letter of the Act. sent I  
 have already said I do  
 not think the A. of Revenue

I agree as to  
 the propriety of  
 altering the Customs  
 and the propriety  
 of the Collector addressing  
 the Board not the  
 Accountant General.  
 The matter is one of administration  
 not of account.  
 I think that the  
 Board are right in  
 referring "for the  
 remarks of the  
 Accountant General"  
 on such papers. There  
 is no subordination  
 or dependance in  
 calling for this. The  
 Board refer to the  
 Sanitary Commission

in the course  
 he was advised  
 two and the other  
 will be put  
 the fact to be  
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 of a more accu-  
 modating dis-  
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J. D. S.

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 the Board

C 20<sup>th</sup> April 174 R 27<sup>th</sup>

In two G. Orders of 1849  
 this fact decided that  
 FOR ORDERS.  
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 of the Board. The rules  
 of the Board of 1842, & acted upon  
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*[Faint handwritten notes at the top of the right page]*

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 remarks of the  
 Accountant General  
 on such papers. There  
 is no subordination  
 or dependance in  
 calling for this. The  
 Board refer to the  
 Sanitary Commission

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

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

27/4 JLD

Revenue Department.

No. 573

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 8 May 1874.

READ the following letter from the  
Accountant General.

Referring with reference to 16<sup>th</sup>  
Pro. dated 27 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.

H. 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 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

Passed in Council  
8/5/74 CML

1/5

and not the Accountant  
General.

~~The cutting Mr  
Lodwick for his remarks  
on the question sub-  
mitted to them the  
Board expect as they  
are in the habit of  
doing when in former  
times is directed from  
other Departments not  
subordinate to them  
eg the Secretary Genl  
Inspector, Inspector  
General of Police &c.  
Great delay to being  
made aware of as  
some of the operations  
were of hidden nature  
is nothing objection-  
able in that res-  
pect of nor any  
thing which tends~~

On first then  
can consider  
I think it  
will be enough  
to express a hope  
that Mr L. will  
be sensitive in  
future - J.S.

I hope that  
will be  
//

<sup>53</sup>  
~~to win a desire of  
placing them in  
in position of superi-  
ority to the Accountant  
General as presumed  
by Mr Lodwick  
X Mr Lodwick will  
be informed that  
the attitude which  
he has assumed has  
made the Board of  
Revenue in view of  
the Government with  
displeasure and that  
persistence in the  
course lately adopted  
by him will compel  
them to apply for an  
officer of a more  
satisfactory dis-  
position.~~

2. The general  
question

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

W

6 To the Acad. Genl. Des. 22 May 74  
14. N. of Rome —

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in the correspondence  
now submitted will  
be disposed of separ-  
ately

Yours  
J. M.

6 To the Acad. Genl Des 22 May 74  
14. N. of Rome —

113-114-

2790

Board of Revenue

Acc<sup>t</sup> General in  
the matter of Annual  
Returns

Council

Dis

Revenue Department

Proceedings of the Board of Revenue  
dated 31<sup>st</sup> March 1874

Atty Read the following

From

W. D. Horsley Esquire

Collector of Cuddaspat

To

J. Grose 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  
the enclosed circular that the salaries for March  
are not to be drawn till a certain return has  
been despatched. Salaries for March are  
due on April 1<sup>st</sup>. The Deputy Accountant  
General admits that the return is due "as  
soon after the 1<sup>st</sup> 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 10<sup>th</sup> April.

Cuddaspat Coll<sup>r</sup>s Office  
on Circuit at Vailpund  
25<sup>th</sup> March 1874-

Shree H  
(Signed) W. D. Horsley  
Collector

dated 21<sup>st</sup> Feb 1874  
Rs. 9938 to the Govt.  
treasury  
not received

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  
Account. Genl's  
Memorab.

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

To  
The Accountant General

/ True Copies /  
D. W. Saward  
Asst. to the Acct. Genl.

Compt. R. H.

Collected by Mr. R. H. Saward  
(signed) Mr. R. H. Saward  
(Collected)

1134

Ms. 20 Aug 1874  
No. 373

Consul to E

Audit DEPARTMENT.

No. 10

Fort Saint George,  
Accountant General's Office,  
10<sup>th</sup> April 1874.

FROM THE ACCOUNTANT GENERAL  
TO THE GOVERNMENT OF MADRAS,

To THE *Secretary to Government*  
*Revenue Department*

SIR,

I have the honor to lay before His Excellency in Council, the accompanying copy of the Proceedings of the Revenue Board dated 31<sup>st</sup>.  
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, dated 18<sup>th</sup> August 42 para, is common to all India, and has been twice formally approved of by the Government of Madras, vide its orders N<sup>o</sup> 622 and 196, dated respectively 14<sup>th</sup> and 20<sup>th</sup> April/69.

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

14  
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 subordi-  
nate to it, to make observations for its  
criticism.

I have the honor to be  
Sir  
Your obedient servant

W. L. Lodwick  
Accountant General

Compt. W. L.

Rev: 1874 Dept

1874 Adjutant

Genl No 1109.  
The Accountant

To the Secretary to Govt  
Revenue Department

Recd 23<sup>rd</sup> April 1874

No 573<sup>rd</sup> 8 May 1874  
4<sup>th</sup> 10

Referring with reference

to 3<sup>rd</sup> 10<sup>th</sup> 1874 (proceeding to 1874)

31<sup>st</sup> March last that the sum

of 100 of withstanding balance

with the sum of 100

and received is of very old

standing and cancelled

by the Supreme Govt and

also formally approved

of by the Govt 1800 and

the fact that the authority

of the Government has been

in the head of the account

Department may be 100

113.

Recd 23<sup>rd</sup> May 1874

Recd 23<sup>rd</sup> May 1874

C 20<sup>th</sup> April 1874 R 27<sup>th</sup>

7<sup>th</sup> - order  
22<sup>nd</sup> 10