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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. 1310 Press
~~B.P. No.~~ Mis.

Dated 12-10-1874 ~~196~~ .

Not to be folded or roughly handled

1310/1

Proceedings of the Madras Government, Revenue Department,
12th October 1874.

No. 134. Read the following letter from J. E. COOKE, Esq., Deputy-Accountant-General in charge, to the Secretary to Government, Revenue Department, dated Fort St. George, 26th September 1874, No. 331 :—

WITH reference to G. O., No. 1,119, of the 1st instant, I have the honor to furnish the following report on the subject of the authority under which payments are to be made out of Customs deposits.

2. The directions contained in Circular, No. 40, of the 2nd March last are based on instructions issued by the Comptroller-General to the Accountants-General of the North-Western Provinces, Punjab, and Central Provinces, with regard to the system of accounting for the receipts and expenditure of the Inland Customs Department of the Bengal Presidency. These instructions have been sanctioned by the Government of India, and a copy will be found in the correspondence* forwarded herewith.

* From Comptroller-General, No. 1,103, of 24th December 1873, communicating letter of Financial Department, No. 3,187, dated Fort William, 27th November 1873, copy whereof was sent to the Board of Revenue on 21st January 1874.
From Deputy-Comptroller-General, No. 1,280, dated 13th February 1874, with enclosure.

3. It will be seen that, under paragraph 5 of the instructions, Collectors of Customs in Bengal are not authorised to make payments out of Customs deposits without the countersignature of the Commissioner, and as the only central authority in this Presidency exercising powers of the nature of those vested in the Commissioner of Inland Customs in Bengal is the Board of Revenue, this Office, in giving effect to the restriction here, substituted the latter for the former in the directions issued on the subject. The circumstance that these directions could possibly clash with a standing order of the Board of Revenue was not known in the Office, nor, indeed, is the Circular intended to apply to operations arising out of the Sea Customs Act VI. of 1863 being expressly limited to arrangements connected with the Land Customs Department.

ENCLOSURE No. 1.

From D. BARBOUR, Esq., Under-Secretary to the Government of India, Financial Department, to the Comptroller-General, dated Fort William, 27th November 1873, No. 3,187.

I AM directed to state that the Governor-General in Council has cancelled the orders conveyed to you in this department's letter, No. 833, dated 6th June 1873, and that any subsidiary instructions based upon those orders, which may have issued from your Office, should therefore be withdrawn.

2. I am, also, to state that the system of accounts prescribed for the Inland Customs Department in your letter, No. 1,806, dated 14th March 1871, will remain unaltered.

COPY forwarded to the Commissioner of Inland Customs for information.

No. 1,103.

COPY forwarded to the Accountant-General, Madras, in cancellation of this Office docket, No. 329, dated 17th June last.

(Signed) J. C. DEY,
Assistant Comptroller-General.

24th December 1873.

Copy forwarded to the Secretary to the Board of Revenue, with reference to Miscellaneous Proceedings, No. 247, dated 16th January 1873, and this Office Circular, No. 13, dated 7th July 1873.

21*st January* 1874,

(Signed) W. DONALD,
Offg. Assistant to the Acct.-Genl.

From E. GAY, Esq., Deputy-Comptroller-General, to the Accountant-General, Madras, dated Calcutta, 15th February 1874, No. 1,280.

In reply to your letter, No. 9,172, dated 28th ultimo, I have the honor to forward herewith a copy of the letter from this Office, No. 1,804, dated 11th March 1871, addressed to those Accountants-General who audit the accounts of the Inland Customs Department, and to state that, according to the instructions contained in paragraph 5 thereof, "such portion of the moneys paid into treasuries by Customs Collector as belong to Government will be credited as revenue, while double duties, sale-proceeds of confiscated goods, etc., which are payable to informers, Customs officers, and others, will be credited to 'Customs Deposits.'" No payments are to be made out of those deposits without the countersignature of the Commissioner.

From H. SANDEMAN, Esq., Officiating Comptroller-General, to the Accountant-General, North-Western Provinces, Punjab, and to the Deputy-Accountant-General, Central Provinces, dated Calcutta, 11th March 1871, No. 1,806.

I HAVE the honor to state that, at the instance of the Commissioner of Inland Customs, the Government of India, in the Financial Department, have lately passed, under date 15th ultimo, to [illegible] on the present system of accounting for the receipts and expenditure of the Customs Department:—

1*st*.—From the next official year, Customs Collectors will cease to render accounts to your Office.

2*nd*.—Treasury officers under your control will submit to the Commissioner of Inland Customs, through the Collectors of Customs, monthly detailed collection statements in a form which will be printed and supplied to them by that officer.

3*rd*.—In lieu of the accounts hitherto furnished to you by the Collectors of Customs, the Commissioner of Inland Customs will submit to you provincial collection statements containing the collections in each district under the proper budget heads.

4*th*.—The above statements will be checked by you with the credits afforded in the accounts of treasury officers, and any differences discovered will be brought to the notice of the Commissioner direct; adjustments to credit of Customs' revenue being made with reference to entries in the treasury accounts.

5*th*.—In future, such portion of the moneys paid into treasuries by Customs Collector as belong to Government will be credited as revenue, while double duties, sale-proceeds of confiscated goods, etc., which are payable to informers, Customs officers, and others, will be credited to Customs Deposits. No payments are to be made out of those deposits without the countersignature of the Commissioner.

6*th*.—The final audit of expenditure, [illegible] as well as contingent, will continue with your Office, though the Commissioner of Inland Customs will primarily audit those charges in his Office.

7*th*.—Provincial charges there will likewise be furnished to you by the Commissioner, but these returns will be simply checked in your Office and the debits made with reference to the payments in the treasury accounts.

8*th*.—Retrenchments made by the Commissioner and communicated by him will be duly noted in your Office for recovery of adjustment while retrenchments made by you will be similarly intimated to that officer.

9*th*.—In the case of the Sambhur Lake, which has a separate treasury, the Assistant Commissioner will continue to furnish to you a copy of his cash account, his 1st and 2nd lists of payments, and cash balance memorandum.

It will be borne in mind that all communications with the subordinate officers of the Customs Department must pass invariably through the Commissioner of Inland Customs.

(True Copy.)

(Signed) HESKETH BIGGS,
Assistant to the Comptroller-General.

(True Copies.)

(Signed) D. TEAGIAH,
Offg. Assistant to the Accountant-General.

No. 135. ORDER THEREON, 12th October 1874, No. 1,310.

Separate Revenue, No. 9.
Customs.

COMMUNICATED to the Board of Revenue with the intimation that, as the operation of the Accountant-General's Circular is restricted to Inland Customs, the interference of the Government seems unnecessary.

(True Extract.)

(Signed) C. G. MASTER,
Actg. Secretary.

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

Exd. F. R. Bantleman.

Govt. of 1874 Madras

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated October 12th.

Rcd. *Encl.*

G. O., 12th October 1874, No. 1,010.

OCTOBER.

Nos. 134-135.

Customs Duties.—Communicating to the Board letter from the Accountant-General furnishing information called for regarding —, with the intimation that, as the Circular issued by that officer has Reference only to Inland Customs, the interference of Government seems unnecessary.

No. 1280.

Comptroller General's Office
Calcutta the 13th February 1871.

From

The Deputy Comptroller General

To

The Accountant General
Madras.

Sir,

I have fully to acknowledge your letter No. 912 dated 28th ultimo, and have the honor to forward herewith a copy of the letter from this office No. 1806 dated 11th March 1871 addressed to the Accountant General who audits the accounts of the Inland Customs Department and to state that according to the instructions contained in para 5 thereof such portion of the monies paid into Treasuries by Customs Collectors as belong to Government will be credited as Revenue, while double duties, sale proceeds of confiscated goods &c which are payable to informers, Customs Officers and others, will be credited to Customs Deposits. No payments are to be made out of those Deposits without the Countersignature of the Commissioner.

I have the honor to be
Sir
Your Obedient Servant
(Signed) E. Clay
Dy Comptroller General

No 1806.

Comptroller General's Office
Central Account Branch
Calcutta the 11th March 1871.

From The Comptroller General
To The Accountant General
North Western Provinces & Punjab.
Central Provinces.

Dy

Sir.

I have the honor to state that the minute of the Commissioner of Inland Customs the Govt of India in the Financial Department has been published, under date 15th ultimo, directing the following alterations in the present system of accounting for the Receipt and Expenditure of the Customs Department.

1st Gross Numbers of Officers, Customs Collectors will be made to render accounts to your Officers in 2nd and Treasury Officers under your control will submit to the Commissioner of Inland Customs through the Collectors of Customs monthly detailed Collection Statements in a form which will be furnished and supplied to them by that Officer.

3rd Duplicates of the accounts which are to be rendered to you by the Collectors of Customs, the Commissioner of Inland Customs will send to you Provincial Collection Statements containing the Collections in each District under the proper Budget heads.

4th The above Statements will be checked by you with the Credits afforded in the Accounts of Treasury Officers, and any differences discovered will be brought to the notice of the Commissioner direct—adjustments to Credit of Customs Revenue being made with reference to entries in the Treasury Accounts.

5th In future such portion of the monies paid into Treasuries by Customs Collectors as belong to Govt will be credited as Revenue, while double duties, sale proceeds of confiscated goods &c which are payable to informers, Customs officers and others, will be credited to Customs Deposits. No payments are to be made out of those Deposits without the Countersignature of the Commissioner.

6th The final Audit of expenditure, fixed annually as Contingent, will continue with you through the

the Commissioner of Inland Customs will primarily and not have charge in his office.

7th Provincial Cheques which will be issued will be furnished to you by the Commissioner but those returning will directly Charged in your office and the debit made with reference to the payment in the Treasury Accounts.

8th Retrenchments made by the Commissioner and Communicated by him, will be duly noted in your office for receiving and payment and retrenchments made by you will be similarly intimated to that Officer.

9th In the Case of the Sambhar Lake which has a separate Treasury the Assistant Commissioner will Continue to furnish to you the Cash Account, Sub 1st and 2nd Abstracts of Payments and Cash Balance Memorandum.

10th It will be incumbent on him to all Communication with the Salt Department officers of the Customs Department must pass invariably through the Commissioner of Salt & Customs.

I have &c.

(Signed) Hughes Saddleir

Offg. Comptroller General

(A true Copy)

Signed Hesketh Bigge

Assistant to the Comptroller General

(A true Copy)

Signed Bayly

Offg Assistant to the Accountant General

Fort St. George 1874

Rec. 23rd Oct. 1874.

Rly D12 Oct. 1874.

Ans 13th Nov. 1874.

Boat Department.

No. 331

Fort Saint George,
Accountant General's Office,
26th September 1874.

From The ACCOUNTANT GENERAL
to the GOVERNMENT of MADRAS,

To The Secretary to Government
of Revenue Department

Sir,

With reference to Government Order No. 1119 of the 1st Instant, I have the honor to furnish the following report on the subject of the Authority under which payments are to be made out of Customs deposits.

The directions contained in Circular No. 140 of the 2nd March last, are based on instructions issued by the Comptroller General to the Accountant General of the North Western Provinces Punjab and Central Provinces, with regard to the system of accounting for the receipts and expenditure of the Inland Customs Department of the Bengal Presidency. These instructions have been sanctioned by the Government of India, and a Copy will be found in the Correspondence forwarded herewith.

It will be seen that, under para 5 of the instructions, Collectors of Customs in Bengal are not authorised to make payments out of Customs deposits, without the Countersignature of the Commissioner, and as the only Central Authority in this Presidency

× From Comptroller Genl's No. 1103 of 24th Dec. 1873 Communicating letter of Finl. Dept. No. 3187 dated Fort William 27th Nov. 1873, Copy whereof was sent to the Board of Revenue on 21st January 1874.
From Dy Comptroller Genl No. 1280 dated 13th February 1874 with enclosures.

exercising powers of the nature of those vested in the Commissioner of Inland Customs in Bengal, is the Board of Revenue, this Office in giving effect to the restriction here, substituted the latter for the former in the directions issued on the subject. The circumstance that these directions could possibly clash with a standing order of the Board of Revenue was not foreseen in the Office, nor indeed is the circular intended to apply to operations arising out of the Sea Customs Act VI of 1863, being expressly limited to arrangements connected with the Land Customs Department.

I have &c &c

Sir

Your obedient servant

Hall

Dy Asstt Collr in charge

Camp Dhk

G.O. 1 Sept 74, Nos 29-30.

No. 3353.

Revenue 1874 Department

From

The Accountant General
Madras

To

The Secretary
to Government
Revenue Department

Dated 25th
Read 28th } September 1874

No.

Enc: 1.

No. 331

Submitting Report on the subject of the Authority under which payments are to be made out of Customs Deposits.

Sd/- [illegible]

Madras Order

No. 1310 - 12 October 1874

No. 1310.

Communicated to the Board of Revenue with the intimation that as the operation of the Accountant General's circular is restricted to Inland Customs there is no interference of the Government necessary.

Sd/- [illegible]

12 Oct 74

Note
The Board think it necessary to record their opinion that the circular has reference to Sea Customs also & that the Collectors should make the requisite arrangements.

14 Feb Ordered Recorded
6 Dec Revenue Board's General
N.33

See G.O. No. 610 Revenue dated 24th March 1875

134-135

C. 9/10/74
2/12/10/74