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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.

B.P. No.

1288.

Press

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Dated 26. Ru 1875 196 .

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Not to be folded or roughly handled

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*Proceedings of the Madras Government, Revenue Department,
26th August 1875.*

No. 265. Read the following Proceedings of the Board of Revenue, dated 24th June 1875, No. 1,750:—

Read the following letters:—

From the Collector of Ganjam,	dated 30th August	1872, No. 1,609.
" " Vizagapatam,	" 8th February	1873, " 114.
" " Godavery,	" 31st August	1872, " 282.
" " Kistna,	" 6th December	" " 2,894.
" " Nellore,	" 20th August	" " 1,984.
" " Bellary,	" 30th "	" " 295.
" " Cuddapah,	" 14th October	" " 171.
" " Kurnool,	" 9th August	" " 229.
" " Madras,	" 3rd March	1873, " 42.
" " Chingleput,	" 3rd December	1872, " 503.
" " North Arcot,	" 29th August	" " 419.
" " South Arcot,	" 22nd "	" " 259.
" " Tanjore,	" 18th October	" " 379.
" " Trichinopoly,	" 13th March	1873, " 45.
" " Madura,	" 23rd September	1872, " 278.
" " Tinnevely,	" 7th "	" " 412.
" " Coimbatore,	" 19th November	" " 183.
" Commissioner of Nilgiris,	" 27th August	" " 93.
" Collector of Salem,	" 21st "	" " 207.
" " South Canara,	" 1st July	1873, " 993.
" " Malabar,	" 18th September	1872, " 205.

In their Proceedings, dated 18th July 1872, No. 1,355, the Board being of opinion that all officers below the grade of Tahsildar having cash transactions or charge of stamps should furnish security, requested Collectors to propose the amount of security to be taken from the Taluq Sheristadars, Deputy Tahsildars, and Sea Custom Officers in their districts, with reference to the cash and stamp transactions of each Taluq or Division, and the letters recorded above are the replies.

2. The Collectors of Godavery and Nellore strongly object to the proposal of taking security from officers who have never before given it. The Collector of Nellore states that "the demand would undoubtedly be regarded as a slur upon a body of men who—whatever their demerits may be in other respects—are fairly entitled to point to their well-proved trustworthiness in respect of public funds in their custody." The Collectors of Kistna and Tanjore would not take security from Taluq Sheristadars, as Tahsildars are responsible for the Treasury, and the Taluq Sheristadars are more Chief Accountants than Treasury Officers.

3. On a further consideration of the matter, the Board are of opinion that security need not be demanded from Taluq Sheristadars, as they have no independent charge of Treasuries and as they are under the immediate control of Tahsildars, who may be made to examine the stock of stamps with them from time to time. But as regards the Deputy Tahsildars, the Sea Customs and Salt Superintendents, who have independent charge of cash and stamps, the Board still think that it is desirable that some security should be demanded. This is simply

*Proceedings of the Madras Government, Revenue Department,
26th August 1875.*

a precautionary measure, which can in no way cast reflection upon the class of officers from whom the security is demanded.

4. As for the amount at which the security should be fixed, the Collectors recommend different rates, varying from Rupees 100 to Rupees 3,000; but they are not based on any particular scale. The Board consider that the following scale may be adopted:—

	Amount of Security.
Where the value of stamps and monthly money transactions may be below Rupees 1,000	Rs. 100
Where they are above Rupees 1,000 but below Rupees 5,000	500
Between 5,000 and 10,000 Rupees	1,000
Between 10,000 and 20,000 Rupees	2,000
Above 20,000 Rupees	3,000

The value of monthly transactions will no doubt vary; but it will be sufficient for all practical purposes if the average of five years is taken and the amount of security revised once in five or ten years.

5. Where collections are remitted to a Bank or Taluq Treasury more than once in a month, the value of monthly transactions, and not the money on hand at any time, should be the guide in fixing the security. The object is to guard against misappropriations which generally do not take place at one time, but slowly and gradually.

6. The Collector of Ganjam recommends that the security now furnished by his Cashkeeper may be reduced from Rupees 5,000 to Rupees 1,000, as, owing to the establishment of the Branch Bank at Berhampore, and the transfer of the Government Treasury to it, his Treasury is now only a Taluq Treasury, and the salary of the Cashkeeper is reduced from Rupees 125 to Rupees 70. This is approved.

7. The Collector also recommends that the security (Rupees 700) now furnished by the Head Shroffs of Chicacole and Berhampore be reduced to Rupees 250, it being half the amount proposed by him for Taluq Sheristadars. The Board do not think that the reduction is called for.

8. These Proceedings will be submitted for the approval of Government.

(A true Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 266. ORDER THEREON, 26th August 1875, No. 1,288.

Miscellaneous.

In these Proceedings the Board discuss the necessity of taking security from certain officers, and while deciding that it is unnecessary in the case of Taluq Sheristadars, who are virtually Chief Accountants under the responsible Tahsildar, they hold that as a precautionary measure, and one which in no way casts any reflection on them, Deputy Tahsildars, and Sea Custom and Salt Superintendents, should be required to give security according to a

*Proceedings of the Madras Government, Revenue Department,
26th August 1875.*

scale based on the extent of average monthly transactions. Government approve the resolutions of the Board on this point as well as in regard to the specified cases referred to in paragraphs 6 and 7.

(True Extract.)

(Signed) A. MACGREGOR,
Acting Secretary to Government.

To the Board of Revenue.

Exd. J. Wright.

From B. of Rev.

187

FOR ORDERS.

*Security to be
furnished by revenue
officers to the
Subordinate*

No. 1,750.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 24th June 1875.

Read the following letters:—

From the Collector of Ganjam,	dated 30th August	1872, No. 1,609.
" " Vizagapatam,	" 8th February	1873, " 114.
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2. The Collectors of Godavery and Nellore strongly object to the proposal of taking security from officers who have never before given it. The Collector of Nellore states that "the demand would undoubtedly be regarded as a slur upon a body of men who—whatever their demerits may be in other respects—are fairly entitled to point to their well-proved trustworthiness in respect of public funds

in their custody." The Collectors of Kistna and Tanjore would not take security from Taluq Sheristadars, as Tahsildars are responsible for the Treasury, and the Taluq Sheristadars are more Chief Accountants than Treasury Officers.

3. On a further consideration of the matter, the Board are of opinion that security need not be demanded from Taluq Sheristadars, as they have no independent charge of Treasuries and as they are under the immediate control of Tahsildars, who may be made to examine the stock of stamps with them from time to time. But as regards the Deputy Tahsildars, the Sea Customs and Salt Superintendents, who have independent charge of cash and stamps, the Board still think that it is desirable that some security should be demanded. This is simply a precautionary measure, which can in no way cast reflection upon the class of officers from whom the security is demanded.

4. As for the amount at which the security should be fixed, the Collectors recommend different rates, varying from Rupees 100 to Rupees 3,000; but they are not based on any particular scale. The Board consider that the following scale may be adopted:—

	Amount of Security.
	Rs.
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The value of monthly transactions will no doubt vary; but it will be sufficient for all practical purposes if the average of five years is taken and the amount of security revised once in five or ten years.

5. Where collections are remitted to a Bank or Taluq Treasury more than once in a month, the value of monthly transactions, and not the money on hand at any time, should be the guide in fixing the security. The object is to guard against misappropriations which generally do not take place at one time, but slowly and gradually.

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8. These Proceedings will be submitted for the approval of Government.
(A true Extract.)

H. M. ...
Acting Secretary.

To the Officiating Secretary to Government, Revenue Department,
with Collectors' original replies to be returned.
,, all Collectors.

Sketch for minutes - Mr. ...

No 1288

In their Proceedings the Board discuss the matter of taking security from certain officers, while deciding that it is unnecessary in the case of Taluq Sheristadars, who are ^{essentially} Chief Accountants and the responsible holders, they held that as a precautionary measure, & one which in no way costs any portion of them, Deputy Tahsildars, Sea Customs & Salt Superintendents should be required to give security according to a scale based on the extent of average monthly transactions. Govt. approve of the resolution of the Board on this point as well as in regard to the specific cases referred to in para 6 & 7.

Exd. J. Wright.

14 To the Board of Revenue & ...

26 August 1875

Am: 1875: 242

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BOARD of REVENUE
MADRAS.

PROCEEDINGS, 24TH JUNE 1875, No. 1,710.

22 July 1875
21 Oct

Received 26: July

JUNE.
No. 1,750.

Security to be furnished by Public Servants below the grade of Tahsildars.—Opinion expressed that security should be demanded from Deputy Tahsildars and Sea Customs and Salt Superintendents who have independent charge of cash and stamps, but not from Taluk Sheristadars who have no such charge.—Rates of the security fixed, and instructions given to Collectors on the subject.—Proposal of Collector of Ganjam to reduce the securities now furnished by his Cashkeeper from Rs. 5,000 to Rs. 1,000, approved.—These Proceedings submitted for approval of Government.

Order written
Do 1878. 26 August 1875

12 August 1875 No. 20 August 1875