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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	<u>1959</u>	Press. ✓
B.P. No.		Mis. ✓
Dated	<u>8.12.1876</u>	196

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
8th December 1876.*

No. 170. Read the following letter from R. W. F. DAVIES, Esq., Accountant-General, Madras, to the Hon. D. F. CANNING, Esq., Secretary to Government, Revenue Department, dated Fort St. George, 29th November 1876, No. 47.

I have the honor to send, for the information of His Grace the Governor in Council, the following circumstances relating to Mr. Sharkey's travelling allowance on joining his appointment in the Vizagapatam District.

2. Mr. Sharkey proceeded from Madras to Vizagapatam, per British India Steam Navigation Company's steamer, and on arrival at his station drew, in July 1876, on bill, from the treasury, Rs. 84 as passage-money for himself and one servant.

3. This bill was sent, as usual, to the Board of Revenue for countersignature. They, on 4th January 1876, in objection statement remarked: "Disallowed, pending explanation as to whether the steamer by which Mr. Sharkey travelled from Madras to Vizagapatam belonged to British India Steam Navigation Company. If so, the Government contract-rate of passage-money for the first and third-class passengers is only Rs. 48 and 7, respectively. A certificate from the Agents of the steamer should also be submitted in support of the charge." This Office ordered, on 18th March 1876, recovery of the amount from the next like bill, but the treasury officer did not comply, but merely said in reply: "Copy of explanation furnished to the Board is herewith attached."

4. Subsequently, on 1st July 1876, the Board in Official Memorandum stated: "Of this sum Rs. 59 only is admitted, as the Government contract-rate of passage-money with British India Steam Navigation Company is Rs. 48 for the first and Rs. 7 for the third-class passengers. The remainder (Rs. 25) should be recovered from Messrs. Piny & Co., the Agents of the British India Steam Navigation Company. On receipt of this information this Office, on 7th August 1876, again ordered Rs. 25 to be recovered from Mr. Sharkey's next travelling allowance bill. This was also the Treasury Deputy Collector did not obey, but remarked in answer that the Board of Revenue directed the sum of Rs. 25 to be recovered from Messrs. Piny and Co., who have declined to refund the amount. The Board have been asked on the subject."

5. The Treasury Deputy Collector's refusal to recover from Mr. Sharkey is in direct opposition to the Government of India's instructions contained in this Office Circular, dated 25th February 1875, No. 34, and I report this disobedience of orders for such notice as Government may be pleased to take.

6. The Board of Revenue, in their Official Memorandum (to be returned), sent herewith, have admitted, as a charge against Government, the full amount of passage-money paid by Mr. Sharkey; thus setting aside the terms of the contract between Government and the British India Steam Navigation Company, and saddling the State with Rupees 29 over and above what is admissible, which, I submit, they have not the power to do. The amount should be recovered from Mr. Sharkey's next pay bill, and Messrs. Piny & Co.'s offer of assistance should be accepted. The sum if received from the British India Steam Navigation Company, can be handed to Mr. Sharkey in reimbursement.

7. It will be seen that the money expended was drawn in July 1876, and that the final order of the Revenue Board is dated 11th November 1876. I submit that such great delay in disposing of pay is extremely detrimental to the public service.

Proceedings of the Indian Department, Revenue Department,
at Ottawa, 1876.

Order in Council, December 1876, No. 1,930.

Shirley was a passenger by the ship "British Indian" from Vancouver to St. John's, Nfld., and being ignorant of the provisions of the Revenue Act, he paid for his passage to himself and servants, and drew therefrom a sum of \$1,000 from the Treasury at Vancouver. The Revenue Board disallowed this sum in January 1877, and in March 1877 the Accountant General ordered the amount to be recovered from Mr. Shirley, and the Treasury Deputy Collector did not comply with the order, merely referring the Accountant General to a copy of Mr. Shirley's explanation tendered to the Board. In July 1876 the Board directed that the Rs. 20 overdrawn by Mr. Shirley should be recovered from Messrs. Panny and Co. The Accountant General, on 17th August, again ordered the money to be retrenched from Mr. Shirley's next bill, but the Treasury Deputy Collector again neglected to do so, and informed the Accountant General that Messrs. Panny and Co. refused to refund. The Government accordingly to have admitted the charge as one to be borne by Government.

The Accountant General, who reports the Deputy Collector for disobedience of orders, and in consequence of the Board's action, considers that Mr. Shirley should be reimbursed, and that Messrs. Panny and Co. should be ordered to accept of the sum of \$1,000, and that the order was a valid one, and was disposed of by the Deputy Collector, who was placed in a difficult position, they consider that the Government should be reimbursed up to the Accountant General's orders, although the Board's order. The Resolution of the Government of India, dated 1st August 1876, No. 1,930, distinctly lays down that "any Government official who neglects to comply with the orders of the Government, and thereby causes a loss to the Government, shall be held responsible for the recovery of the amount of the loss, and the Treasury Collector will bear this sum in mind in future."

The money of the Rs. 20 must be retrenched from Mr. Shirley, and the Board will order Messrs. Panny and Co. to refund the amount, informing them that they are liable for the loss, by having made to them, in ignorance, a payment of money which should have been paid under their contract with Government; and on the recovery of the amount it will be paid to Mr. Shirley.

(True Extract)

(Signed) D. P. CARMICHAEL,
Secretary to Government.

To the Accountant General,
the Exchequer, Ottawa.

Edw. E. Harrison.

audit Department.

No. 549

Fort Saint George,
Accountant General's Office,
20 September 1860

FROM THE ACCOUNTANT GENERAL
TO THE GOVERNMENT OF MADRAS.

To T. *Secretary to Government*
Revenue Department

Sir,

I have the honor to submit for the
signature of His Grace the Governor
Council, the following communication relating
to Mr. Shreeve's handling of accounts and
giving him opportunity to be heard.

1. Mr. Shreeve presented a petition
to the Government of Madras & Co. stating
and on arrival at the station down
July 1st in Madras for the purpose of
and passage money off his property and
income.

2. The B. N. was sent in number to the
Board of Revenue for consideration and
they were referred to a committee of
members. The committee, finding it
in the light of the statement of the
Committee for the purpose of the
petition of Mr. Shreeve, the
the Government content with the
money for the first and that there
passage money.

passenger is only \$1.00 and is respectfully
asked to pay for the ticket of the steamer
should also be submitted in support of the
charges. The Office advised me, March 26, 1884,
that the Board of Revenue (later bill)
but the Treasury Office did not comply
thereby and in reply of explanation
furnished to the Board of Revenue dated
March 27, 1884, the Board
in official memorandum dated of the
same date is attached, in the govern-
ment contract for passage money with
B. I. S. & Co. in 1878 for the first and
second years the third class passengers
the remainder they should be received
from B. I. S. & Co. the agents of the
B. I. S. & Co. On receipt of this
information the Office of August 1884
again advised they be received from
B. I. S. & Co. and nothing allowed
to them. This was also the advice of
Deputy Collector but not they believed
in January that the Board of Revenue
wanted the sum of \$1,000 to be received
from B. I. S. & Co. only have stated
to reject the amount. The Board
has been advised on the subject.
The other charging Deputy Collector report
to him for the charges on that
applicable to the Government of India
instructions

to be returned

instructions contained in the Office
Circular dated 25th February 1884,
and I report their disobedience of
order for such notice as may
be sent may be pleased to take
The Board of Revenue, in their
official memorandum sent herewith,
has admitted, as a charge against
Government, the full amount of
passage money paid by Mr. Sharkey
thus setting aside the terms of the
contract between Government and
the B. I. S. & Co. and saddling
the State with the expense of over and
above what is admissible what I
submit they have the power to
do. The amount should be paid
from Mr. Sharkey's next pay bill, and
B. I. S. & Co. offer of reference
accepted. The sum if received from
the B. I. S. & Co. can be handed
to Mr. Sharkey in person or by
7. It will be seen that the money
deposited to was drawn in July 1884
and that the first order of the
Revenue Board is dated 16th March
1884. I submit that such great
delay

My dear Sir,
I have the honor to acknowledge the receipt of your letter of the 11th inst.

Yours very truly

Wm. L. G. L.

Wm. L. G. L.

Wm. L. G. L.

Wm. L. G. L.

Wm. L. G. L.

Wm. L. G. L.

Rose No. 5062

Perhaps are
detached from the
main body of the collection
as occurred in the last
few years. Numerous others

are respectively
submitted. That the
collection is now
presently in the
hands of the British Museum
and is now in the
hands of the British Museum
and is now in the
hands of the British Museum
and is now in the
hands of the British Museum

and the accumulated funds
of the Indian Territory
for the purpose of making
the same.

Further, for the purpose
of making the accumulated
funds check for the
purpose of the same
to conform to the
custom with reference
to the same, the
funds of the
General was to conform
to the same, but
check certainly became

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but this is not the case
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of cases, the same work is
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funds is the same also
to the same. The same
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but the same. The
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same in the same, the

Stephanus, Stephen of Cambridge

Reverend Sir,

Letter from Rev. General. 12 Decr. 1776
No. 501. respecting certain objections to
the matter of the Society being mentioned
by Mr. Hare. In answer.

Answer

In answer

I submit that the
Anti-Slavery Society
promised for compliance
what the G.O. of the
Society No. 1059 should
withdraw -

The Revolution of the
G.O. of India of the
Society No. 1069 No. 2900
is not only direct but
"as Anti-Slavery Society
must be made absolutely
"immediately from both
"means of persons
"persons from every other
"authority under that title
"Local Govt. etc. etc.
but the D. Committee in
charge of the Society
at this of them is
clearly wrong in not making

up to A. G. 5 vider
+ reaching 29 W.
from W. Shaker.

the 1st W. Shaker
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beautiful in such
a matter.

W. Shaker had a
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at the 1st W. Shaker

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directing the 1st W. Shaker
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MS

Memo

MS
Memo. with reference to the
Hon. Sir W. Robinson's remarks on Draft
Order on No 5750 regarding Passage money
drawn by Mr Sharkey.

MS Sharkey is not
to blame in the matter
and therefore no reason
why he should be fined
by being made to pay
the excess over the
contract amount.

Sharkey - I was
for the first time
in the
in the
in the

MS Sharkey took
his passage by the
S.S. "Marian" on the 9th
July 1875 and could
not have known the
ruling on the subject
of officers taking passage
by B. I. N. Co's Steamer
at that time, as the
Board communicated

MS

The ruling to the District
Office on 29 Nov 1870
vide Genl Official Memo
No 1037.

Mr Sharkey received
from Govt the bonafide
charge incurred by
him. Messrs Birney
& Co have been paid
more than their due,
but they also are not
at fault because they
were not informed at
the time. Mr Sharkey
took his passage but
he was a Govt Account.
Under these circumstances
the Board decided fairly
that neither was to
refund the excess
charge.

For transfer
to 1000000
of 1000000
of 1000000

The Deputy Collector
examined the bill
for not accounting
with the Government

charge. The Accountant
General is wrong in his
reasoning. He orders
the Deputy Collector to
deduct from Mr Sharkey's
bill the excess amount
paid to the Company,
when the Board had
decided that Messrs.
Birney & Co. should be
asked to pay it. The
Deputy Collector acted
rightly in not obeying
the Accountant General's
instructions because
they were opposed to
the Board's order.
It is submitted that
the Accountant General
should be told that
he

the Deputy Collector
was not at fault.

Regarding the audit
work done in the Board's
office a separate order
has been issued in
which the Board were
asked to report on the
subject. Their report
may be awaited
before further orders
are passed. -

Yes

W. S. S.
S. S. S.

Passage from
Chambers to
Star Key -

Рассматривая

Procurements of the Indian Government
Under date the 10th Nov 1876
Recd letter from the
Accountant General dated
23rd Nov 1876 N. 549

My dear Mr. May, I have
just received your letter of the 10th
and am glad to hear from you.
I am well and hope this finds you
the same.

ultra vires - I, can not
 to make a distinction
 in the contract of the
 Gov. I - kindly explain
 any distinction allowed
 for the purpose of the bill
 to take all credit
 in proper office - I do
 not act advantage
 in the matter - I do not
 have a special privilege
 after?

Aug 29/11

Under the circum-
stances stated, the
Board's order is perfectly
fair and must stand.
Their present circulars
will avoid future
payments in bulk of the
contract rate. Messrs
Bundy & Co will be
requested to inquire
of each passenger, then
he appears to book himself

2-24-1876 R 30 W

Neither he travel on
public or private account,
and should the funds
be the cause ^{except the party} to ~~be~~ ^{to fill up} ~~the~~ ^{a written notice}
according to the terms of the
contract. The Board
cannot be held responsible
for the delay that took
place in the course of
the correspondence on the
subject. ^{But} the Board desire
to know when the Bill
was first sent to the
Board's office, & also of the
time taken to pass the
order on 18 January 1876.

To the accountants General
1876

Passage of
drawn by Mr. [unclear]

1 Top Deck

No 1959

Proceedings of the Trade Commission
Under date the 8th ^{Dec} Nov 1896

Read letter from the
Accountant General
23rd Nov 1896 N. 529.

Mr. Mackay took
his passage by the
S.S. "Keweenaw" on the
9th July 1895 and could
^{then} not have known the
ruling on the subject of
Officers taking passage
by the B. I. S. T. Co's
Steamers ~~at that time~~
as the Board communicated
the ruling to the District
Officers on 24 Nov 1895
only.

R.C. 25: 1896 R 30: Nov
C 25: 1896 R 28: Nov

only, under the special
orders of 1837 -

Mr. [unclear] warned
from last the [unclear] de
Chap [unclear] by him.

~~Mr. [unclear] [unclear] [unclear]~~

He has been paid [unclear]

than there is due, but they

are not at all [unclear]

because they were not

informed at the time.

Mr. [unclear] told his [unclear]

that he was a fort [unclear]

Under these circumstances

Mr. [unclear] decided finally

that neither one to [unclear]

the [unclear] [unclear]

The Accountant

General ordered the

Deputy Collector to deduct

from

[unclear]

from Mr. [unclear]'s bill
the [unclear] amount paid
to the Company, when
the Board has decided
that Mr. [unclear] [unclear] [unclear]
should be asked to pay it.

The Deputy Collector
cannot therefore be blamed
for not carrying out the
Accountant General's
instructions [unclear] [unclear] [unclear]

5. The Board's
present Circular will
avoid future payments
in respect of the contract with
Mr. [unclear] [unclear] [unclear] will
be requested to inquire
of each passport, when
he appears to book him
whether he travels on
public

public or private account,
and should the former
to the case, request the
party to fill up a written
notice according to the
terms of the contract
of. The Board
cannot be held responsible
for the delay that took place
in the course of the
correspondence on the subject,
but the fact remains that
when the Bills were first
sent to the Board's Office
to prove of the time taken
to give their order. 26
January 1876

To
The Clerk General
-- Board of Revenue

2-9
Passage money to be paid
by Mr. Sharkey

No 195191 Revenue Dept
Proceedings of the Madras Government
Under date the 8 December 1959

Recd. letter from
the Accountant General dated
23rd March 1956 - 1959 re-
garding certain objection in
the matter of the Passage money
overdrawn by Mr. Sharkey
Deputy Collector.

Mr. Sharkey was a
passenger by one of the British
Steamers in July 1959 and
being ignorant of the terms
of the contract existing
between the Govt. & the B.I. Co.
Comp. paid 29 Rs. more
than he should have done
as passage money for himself
and servant & drew the amount

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ach. 11/11

actually paid by him from
the Treasury at Washington
The Revenue Board disallowed
this sum in Jan'y 36 &
in March 36 the Accountant
General ordered the amount
to be recovered from Mr.
Thacker's next travelling
bill. but the Treasury S.
Clerk did not comply
with the order much re-
garding the Accountant
General is a dry &
Mr. Thacker's explana-
tion tendered to the Board
in July 36 the Board
directed that the 20 lbs
withdrawn by Mr. Thacker
shall be recovered from
Mr. Thacker

Mr. Thacker & Co. - The
Accountant General on this
again ordered the money
to be retrenched from
Mr. Thacker's next bill
but the Treasury Deputy
Collector again neglected
to obey the order and
informed the Accountant
General that Mr. Thacker
& Co. declined
to refund. The
Board appears subsequently
to have admitted the
charge as one to be
borne by Govt.
2. The Accountant
General now reports the
Deputy

Deputy Collector for
disobedience of his orders
and refers to the Board
action, considers that Mr.
Hartley should respond
to the order and that
Mr. Canning & Co.
offer of reference should
be made.

3. The Govt are
not aware that his
offer was not made
indirectly to the
Deputy Collector, he
was placed in a difficult
position, they consider
that

that he was clearly
in error in not acting
up to the Accountant
General's orders although
they might traverse
the Board's audit. The
Resolution of the Govt
of India of the 31st
August 1864 No 2980
distinctly lays down
that "an Accountant
General's signature must
prevail absolutely and
immediately even to the
recovery of erroneous pay.
"insure over every authority
under

under that of the
and for the and
the year 1859 will
bear this ruling in
mind in future.

As to the re-
covery of the 29 £
it must be retrenched
from Mr. Sharkey,
but the Board will
request Mr. B. to
repay the amount
informing them that
Mr. Sharkey is a
lover by having made

to them, in ignorance,
a payment in excess
of what should have
been paid under their
contract with for
and on the recovery
of the amount it
will be paid to
Mr. Sharkey

JH

The substituted folio of
Dec 8/59 of 1859 which
should be cancelled

W. B. D.

Handwritten text, possibly a signature or date, on a small, irregular piece of paper or tape.