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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

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Not to be folded or roughly handled

Archives I—10,006—19-4-79.

No. 895.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 27th February 1877.

Read the following papers:—

Proceedings of the Madras Government, dated 10th February 1877, No. 610, Revenue Department.

ABSTRACT.—*Large stock of Stamps in District Treasuries.*—Communicating to the Board of Revenue for their special attention letter from the Government of India forwarding copy of a report of the Comptroller-General relating to the —.

From R. W. LODWICK, Esq., Accountant-General, to E. F. HARRISON, Esq., Comptroller-General, Calcutta, dated Fort St. George, 30th November 1876, No. 8,576.

WITH reference to your Circular No. 207, dated 25th May 1875, paragraph 41, I have the honor to forward herewith a summary of the answers of the several Collectors to the questions put to them by the Board of Revenue on the 31st May 1875 regarding the District Treasuries for the half-year ended 30th September 1875. Copy of the report from the Collector of South Canara since received is also herewith sent.

2. The replies that call for remarks appear to be the following:—

Answer to No. 6.—Quarter and one-eighth of a Rupee should not be out in the Godavery District.

" No. 13.—Placards should be hung up in Chingleput and Salem Districts.

" No. 14.—The Collectors of Ganjam, Nellore, Cuddapah, Chingleput, Madura, and Coimbatore should not issue Notes of other Circles unless specially applied for.

" No. 16.—It is not very clear if the stock with the Treasurer is in all cases a month's probable demand. This is the right practice, and on this point Collectors will be told to afford information in future.

" No. 17.—The Collector and his Deputy in charge of Treasury having each a key of the Store chests, the value should have been specified.

" No. 22.—The Collector of Kistna will find full instructions in paragraph 5 of the Indian Bill Rules, and the attention of all Collectors should be called to the said paragraph with a view to the procedure therein laid down being strictly followed.

" No. 29.—The question should have been—*Are the date and amount of payment* also marked off in the original advice. The reply from Kistna shows that the question has not been understood, and it has probably been misunderstood by others. The attention of all Collectors will be specially directed to paragragh 20 of the Indian Bill Rules.

Answer to Nos. 30 & 31.—The replies have been confined to the arrangement in the Huzur and not to the practice in every Treasury where Money Order transactions take place. Collectors should be told that the instructions in paragraph 5 of the Bill Rules apply to the spare forms of Money Orders also.

" No. 33.—In Chingleput and Tanjore the advices should be kept as in other Treasuries.

" No. 34.—The arrangement should be alphabetical according to Money Order offices and according to dates of receipt.

" Nos. 38 & 39.—Where repayment is made at the Taluqs or Branch Banks the Treasury Officer should be required to initial such repayments when they are posted in the books at the Huzur.

In Cuddapah and Tanjore the Deputy Collectors have signed the paper of answers. It should be signed by the Collector himself.

3. It is not clearly understood from paragraph 41 of your Circular whether this Department is to await your instructions before sending out orders to the different Collectors, and therefore no action will be taken till I hear from you.

4. I take this opportunity of stating that, in my opinion, the old system of inspection of treasuries by the officers of the Account Department is by far the most satisfactory. It is impossible to feel perfectly certain that the reports now sent in are accurate, and I believe that many abuses and irregularities will continue in Treasury Departments while their inspection is in the hands of the Collectors themselves.

From E. F. HARRISON, Esq., Comptroller-General, to R. W. LODWICK, Esq., Accountant General, Madras, dated Calcutta, 17th January 1877, No. 1,418.

I HAVE the honor to acknowledge receipt of your No. 8,576, dated 30th November, giving cover to a printed abstract of the Collector's replies to certain questions on Treasury management put to them by the Board in 1875 with your remarks, and enclose a copy of my report to Government.

2. Further remark is only necessary on the replies to questions 5 and 45.

3. The duty of Collectors under the Coinage Act does not seem clearly understood, nor again understood by all in the same sense. All light and counterfeit coin *must* be broken; this is a point on which no discretion is allowed, but whereas the payments of all counterfeit coin and of all that has been tampered with must be returned to the tenderer, he has a right to demand payment of the full value of all that is merely worn at 1 Rupee a tolah. Now from some of the replies given it is not even clear that such coin is cut, and from others no difference seems to be made between the different classes.

4. Again, the important difference between credit orders and letters of credit seems ignored. Credit orders are granted to Public Works Department only, are charged off at once in full, and credited in Public Works pass book; payments made on Public Works cheques is noted in the pass book of the drawing officer, and separate note is made both in daily forms and in monthly returns of the undrawn balance on each, *i.e.*, of the balance appropriated to Public Works Department. But there is no authority for issue of cheques for the full amount of such credit orders on taluq treasuries; a Public Works officer can be empowered to draw on taluq treasuries, and the amounts of his cheques paid there would on receipt be charged in his pass book at the Sudder Treasury. Letters of credit, on the other hand, are mere authorities to honor drafts,

and the amount of each draft honored should be noted on the back of the letter in order that no payment may be made beyond its authority. The difference is clearly pointed out in paragraph 6 (and the following note) of my Circular No. 204 issued to Treasury Officers as No. 25, and full instructions as to Public Works cheques are again given in my Circular No. 217, of which the necessary extracts were communicated to Treasury Officers in Circular No. 29, and I shall be glad if you will take such measures as seem to you necessary for securing their observance.

From E. F. HARRISON, Esq., Comptroller-General, to the Secretary to the Government of India, Financial Department, dated Calcutta, 17th January 1877, No. 1,419.

I HAVE the honor to inform you that I have just received from the Accountant-General, Madras, a printed paper giving a summary of the Collector's replies to questions put to them by the Board on 31st May 1875.

2. There are a few matters worthy of note.

3. The Collectors seem not to understand their duties under the Coinage Act, as most report that they return the pieces to tenderer; the attention of the Accountant-General is being drawn to this part, and he is further being reminded that petty remittances to the Mint Master should be avoided.

4. The stock of stamps in the custody of the Treasurer seems in some cases very large; in four cases it exceeds a lakh of Rupees, and in five more exceeds half a lakh.

5. In one or two instances the supply of minimum weights seems imperfect.

6. In some instances the question put by the Board has been misunderstood; the misundertanding in case of one question shows that the important distinction between a letter of credit and a credit order is overlooked.

7. In two instances the spare forms of Money Orders are kept by the Treasurer.

8. And lastly, in two instances, the report to the Board is signed by the Treasury Deputy Collector instead of the Collector; it is of value only as it gives the result of an independent personal examination of the treasury, and the work of the Treasury Deputy Collector.

9. A copy of this report is being forwarded to the Accountant-General.

(True Copy.)

(Signed) PREONATH DEY,
Chief Supdt., Comptroller-Genl's. Office.

No. 10,211.

FORWARDED to the Secretary to the Board of Revenue with the request that the attention of the Collectors may be specially drawn to the remarks of the Comptroller-General. The twenty-one returns received with the Board's Proceedings of 31st August 1876, No. 2,238, and 11th November 1876, No. 9,739, are herewith returned.

(Signed) W. DONALD,
24th January 1877. for Accountant-General.

COMMUNICATED to all Collectors and the Commissioner of Nilgiris for their information and guidance.

2. The attention of the above officers is called to the several points noticed by the Accountant-General and the Comptroller-General, and more especially to the subject of

the stock of stamps in the custody of the Treasurer adverted to in the letter from the Government of India. They are requested to see that in future the stock of stamps left in the hands of the Treasurer does not at any time exceed a month's probable demand, estimated according to the average sales of former months. The value of the stocks under the custody of the Treasurer and Treasury Officer respectively should be specified in future replies to questions 16 and 17, and the fact that the former does not exceed the prescribed limit should be specifically mentioned.

(True Copies and Extract.)

Additional Sub-Secretary.

To all Collectors and the Commissioner of Nilgiris,
with Government Order.

Copy to the Secretary to Government, Revenue Department.
" " Accountant-General.

Exd. W. J. Lewis.

Revenue Department
No 2357
1877.
Board of Revenue,
MADRAS.

PROCEEDINGS, 27TH FEBRUARY 1877, No. 895.

Read the Memorandum
from the Accountant-General
dated 7.5.77

Received 12th May 1877.

FEBRUARY.
No. 895.

District Treasuries.— Communicating to all Collectors Memorandum from Accountant-General and letter from Government of India on report of Comptroller-General on summary of Collectors' replies to questions regarding condition of —, and issuing instructions on subject of stamps in the custody of Treasurer adverted to in letter from Government of India.