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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. / B.P. No: 1835	Press. / Mis.
Dated 18.11.1878	197 .

Not to be folded or roughly handled

Archives I—5,806—24-2-78.

1835
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GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

18th November 1878, No. 1,835.

Read the following paper:—

No. 180. From L. C. PROBYN, Esq., Accountant-General, Madras, to the Secretary to Government, Revenue Department, dated Fort St. George, 21st October 1878, No. 5,914.

I HAVE the honor to forward for the instructions of Government Proceedings of the Board of Revenue, No. 2,741, dated the 9th instant, recording a copy of my letter No. 74-N, dated the 4th ultimo.

2. Nothing can be more unsatisfactory than the present plan under which these charges are simply admitted on certificates of disbursement by the Treasury Officer. It is for the Government to determine whether the plan I suggested should be introduced, or whether the doubtless more complete and perfect plan proposed by the Board should be followed.

3. I do not see reason for the additional labor and delay apprehended by the Board if my plan were adopted. It would ensure a scrutiny over these charges, which most certainly ought to be, and very possibly is, exercised at present by the administrative department of the Collector's office, of the exercise of which scrutiny, as matters at present stand, this department has no assurance, except on those cases on which the charges are countersigned by the Collector.

ENCLOSURE No. 1.

Proceedings of the Board of Revenue, dated 9th October 1878, No. 2,741.

Read the following letter from L. C. PROBYN, Esq., Accountant-General, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Fort St. George, 4th September 1878, No. 74-N.

I HAVE the honor to bring to notice of the Board of Revenue that charges against the Special Funds noted in the margin are admitted by this office without audit on certificates of the Treasury Officer which are sometimes countersigned by the Collector.

Village Service Fund.
Jungle Conservancy Fund.
Pound Fund.
Canal and Ferry Fund.
Irrigation Cess Fund.
Endowment Fund.

2. I have the honor to inquire whether the Board have any objection to the issue of instructions by this office that such certificates should always be countersigned by the Collector.

3. I need scarcely remark that even this may be considered rather a loose way of accepting the charges referred to, some of which are important, but I am not prepared to undertake their detailed audit, and the charges themselves being carefully reviewed by the Board at the close of each year, nothing further is perhaps necessary.

4. I think, however, they should not be admitted on the mere certificate of the officer who disburses the amount from the Government Treasury.

THE Board do not see that anything will be gained by the adoption of the Accountant-General's proposal which would involve much additional labor and delay with no commensurate advantage. If the existing practice is to be changed it should be by introducing a detailed audit in the Accountant-General's office, for which a small separate establishment would probably be required.

(A true Copy and Extract.)

(Signed) J. STURROCK,
Acting Sub-Secretary.

No. 181. ORDER THEREON, 18th November 1878, No. 1,835.

Miscellaneous.

HIS GRACE the Governor in Council apprehends that no good would result from the course suggested by the Accountant-General. Practically all checks on figures are carried out in the Account Department of the Collector's Office and the returns would be merely delayed if, in the Collector's absence from head-quarters, certificates had to be sent after him for countersignature.

2. A Treasury Deputy Collector would not undertake the responsibility of payment from Special Funds without previous sanction obtained from the proper authority or without express orders from the Collector.

(True Extract.)

(Signed) L. A. CAMPBELL,
Under-Secretary to Government.

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

Exd. W. H. French.

1835
2

Govt. of [illegible] Madras.

REVENUE.

To

THE ACCOUNTANT-GENERAL,

&c., &c., &c.

Dated November 18th.

Printed slip.

Read.

G.O., 18th November 1878, No. 1,835.

NOVEMBER.

Nos. 180-181.

Special Funds.—Observing, for reasons given, that no good would result from the course suggested by the Accountant-General that certificates of payments from — should be countersigned by the Collector.

1835/3 2

No. 2,741.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 9th October 1878.

Read the following letter from L. C. PROBYN, Esq., Accountant-General, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Fort St. George, 4th September 1878, No. 74-N :—

I HAVE the honor to bring to the notice of the Board of Revenue that charges against the Special Funds noted in the margin are admitted by this office without audit on certificates of the Treasury Officer which are sometimes countersigned by the Collector.

Village Service Fund.
Jungle Conservancy Fund.
Pound Fund.
Canal and Ferry Fund.
Irrigation Cess Fund.
Endowment Fund.

2. I have the honor to inquire whether the Board have any objection to the issue of instructions by this office that such certificates should always be countersigned by the Collector.

3. I need scarcely remark that even this may be considered rather a loose way of accepting the charges referred to, some of which are important, but I am not prepared to undertake their detailed audit, and the charges themselves being carefully reviewed by the Board at the close of each year, nothing further is perhaps necessary.

4. I think, however, they should not be admitted on the mere certificate of the officer who disburses the amount from the Government Treasury.

THE Board do not see that anything will be gained by the adoption of the Accountant-General's proposal which would involve much additional labor and delay with no commensurate advantage. If the existing practice is to be changed it should be by introducing a detailed audit in the Accountant-General's office, for which a small separate establishment would probably be required.

(A true Copy and Extract.)

(Signed) J. STURROCK,
Acting Sub-Secretary.

To the Accountant-General.

Exd. W. J. Lewis.

Audit Department.

No. 5914 1878

Fort Saint George,
Accountant General's Office,
21 October, 1878

From The ACCOUNTANT GENERAL

To The GOVERNMENT OF MADRAS,

To The Secretary to Government
Revenue Department

Sir,

I have the honor to forward for the instructions of Government proceedings of the Board of Revenue, No. 2741 dated the 9th instant Recording a copy of my letter No. 4574, dated the 4th ultimo.

2. I [illegible] consider it necessary that the present plan under which these charges are annually admitted on certificates of disbursement by the Treasury Officer, should for the Government to determine whether the plan Mr. Sturgeon should be introduced or whether the Committee should be maintained. The Committee more complete and perfect plan proposed by the Board should be followed.

3. I do not see reason for the addition of labor and delay apprehended by the Board of my plan were adopted. I should endeavour to Scrutiny over these charges, which most certainly ought to be, and very possibly is exercised at

Previous

1878.

Board of Revenue,
MADRAS.

To

THE ACCOUNTANT-GENERAL.

Dated October 9th.

Printed 12th.

Received.

PROCEEDINGS, 9TH OCTOBER 1878, No. 2,741.

OCTOBER.
No. 2,741.

Charges against Special Funds. — Stating Board's views with reference to Accountant-General's proposal to issue instructions that certificates of Treasury Officers for — should always be countersigned by Collectors.

G.O. 13 Nov 78 L. L 180.

present by the administrative department of the Collector's Office of the exercise of which scrutiny, as matters at present stand this department has no assurance, except on those cases on which the charges are countersigned by the Collector.

I have the honor to be
Sir
Your obedient servant

W Prolly
Accountant General.

1835
5

cmp'd CR

Revenue Department.

No 1836

1836

Proceedings of the Madras Government.

Under date the 18th November 1878

Read the following

letter from the Accountant

General dated 21st October 1878

No. 5914 together with its

enclosure.

His Grace the Governor

in Council apprehends

that no good would

result from the course

suggested by the Account-

ant General. Practically

all checks on figures are

carried

THE ACCOUNTANT GENERAL, MADRAS.

To The Secy to Government

Revenue Department

Dated 21 Octr 1878

Recd. 24

No. of answer.

Annd.

Enel.

Subject.

Admitting the instructions

of Govt Para of the 8th of March

Accept 7 of sheet 2 stating

that nothing can be more

unsatisfactory than the pres-

ent mode check Certain

things are simply admitted

as Certificates of Enhancement

by the Treasury Officer

C2-11-78
R2-11-78

18/1880

1835
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carried out in the Account Department of the Collector's office and the returns would be merely delayed if, in the Collector's absence from head quarters, Certificates had to be sent after him for counter-signature.

2. A Treasury Deputy Collector would not undertake the responsibility of payment from Special Funds without previous sanction obtained from the proper authority or without express orders from the Collector.

List of orders
under date
from the Secretary and Secretary
to the Board of Revenue
Board's Copies 22d Jan. 54

C.B.

Payments from Special Funds.

C. N. 4680 1835

Revenue Department

Memo.

Letter from the Acc.t General dated 21st Octr 1878 No. 5914 } Submitted for orders.

Practically the Collectors Counter-signature would be more mechanical than efficacious. A Treasury Deputy Collector would not undertake the responsibility of payments from the Special Funds without previous sanction obtained from the proper authority

Payments from

and without the express
orders of his Collector.

In these circumstances
and for the other reasons given
by the Board in their Proc.
dated 7th October 1878 No. 2741,
their conclusions appear
to be sound. But is not
the Accountant Generals'
advice to prevail notwith-
standing?

Submitted that
no good end will
be obtained by
the course suggested
by the Proc. Practically all checks

on figures are carried out in the Account Dept. of the Collector's Office and the result would be that the returns would be delayed if in the Collector's absence from headquarters certificates had to be sent up to him for signature.

E.B.

E.B. 4650

Memo

Payments from Special Funds.

Hon. A.T. Cairncross

C 2-11-78
R 0-11-78.