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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. / B.P. No.	Press. / Mis.
1914	
Dated 25.11.1878	197 .

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Archives I—5,806—24-2-78.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

1919/1

25th November 1878, No. 1,914.

Read the following paper:—

No. 346. Proceedings of the Board of Revenue, dated 29th October 1878, No. 2,899.

Read again Board's Proceedings, dated 29th July 1878, No. 2,088, and 3rd September 1878, No. 2,445

Read also the following letters:—

From L. C. PROBYN, Esq., Accountant-General, to C. G. MASTER, Esq., Acting Chief Secretary to Government, dated Fort St. George, 16th September 1878, No. 152-N:—

I HAVE the honor to forward, for the information and early orders of His Grace the Governor in Council, extract paragraph 1 of my letter, No. 5,315, dated the 19th ultimo, to the Commissioner of Salt Revenue, and extract paragraph 2 from his reply, No. A-789, dated the 11th instant, and to suggest that he be instructed by telegram that pending a final settlement of the question the facilities which were allowed before he took charge of Salt Department in respect to receipt and payment of Government money not connected with salt at Salt Treasuries may be continued without the limitations he proposes.

2. I have no doubt Mr. Bliss is quite right for endeavoring to confine his Salt Treasuries to salt transactions, and I am quite prepared to support any recommendations he may make on this subject, which it may be shown can be carried out without inconveinence, but I have received a complaint from the Collector of Nellore as to the inconvenience which will be caused, which has been forwarded to the Board of Revenue, under whose consideration the matter is at present.

3. I do not consider the Standing Order of the Board, No. 218, referred to by Mr. Bliss was intended to have reference to Salt Treasuries, but even if it had it is known that these Treasuries have been assisting in other business; and it appears manifest that any precipitate change must cause inconvenience.

ENCLOSURE No. 1.

EXTRACT of letter from this Office, No. 5,315, dated the 19th August 1878, to the Commissioner of Salt Revenue, Madras.

IN reply to your letter, No. A-475, dated the 16th instant, I have the honor to offer the following remarks, presuming that the questions were discussed at a personal interview held at your office on the 17th instant. Until the Government determine otherwise arrangements must be made for affording officers of other departments full facilities for paying in money to your Salt Treasuries. I do not think it likely that the Government will agree either, on the one hand, to curtail the facilities departmental officers have heretofore enjoyed for paying in their collections, &c., or, on the other hand, to go to the expense of separate sub-treasuries for such officers; you will be so good therefore, as pending the result of any reference which you may think proper to make to Government, at once to arrange that due facilities are given for the receipt of money in your Salt Treasuries as indicated in paragraph 2 of my No. 5,218, dated the 13th instant.

EXTRACT from the reply to the above by the Salt Commissioner, No. A-789, dated 11th September 1878.

WITH reference to paragraph 1 thereof, I beg to point out that Government have already issued orders which appear to me to dispose of the question at issue (*vide* the Board's Standing Order, No. 218). These orders seem never to have been acted up to by the Collectors of certain districts, but I venture to think that that is no reason why they should not be acted up to now, and that it is for the officers who desire to see them modified to move Government to that effect, not for me. Nevertheless as I have before said to avoid the inconvenience which may result from any sudden change, I am willing to accept the responsiblity of allowing matters to continue as they were before I took charge of the Salt Department, subject to the limitations which I consider necessary to prevent the undue occupation of the Salt Superintendents on business which does not concern them.

These limitations are—

(1),—that payments made into Salt Treasuries should be accompanied by a chellan from a responsible Revenue Officer (*i.e.*) as I put it from an officer not below the grade of Deputy Tahsildar; and,

(2),—that payments made from Salt Treasuries should be made only upon the order of the Salt Deputy Collector.

(True Extract.)

(Signed) L. C. PROBYN,
Accountant-General.

No. 1,688.

TRANSFERRED to the Revenue Department for disposal.

OOTACAMUND,
17th September 1878.

(Signed) C. G. MASTER,
Acting Chief Secretary.

REFERRED to the Board of Revenue for remarks

OOTACAMUND,
19th September 1878.

(Signed) C. G. MASTER,
Acting Chief Secretary.

From H. W. BLISS, Esq., Commissioner of Salt Revenue, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Madras, 14th September 1878, No. A-839 :—

I HAVE the honor to furnish the report called for in the Board's Proceedings, No. 2,088, dated 29th July 1878.

2. The practice of employing Salt Treasuries to conduct transactions of all sorts is entirely opposed to the orders of the Board and Government (*vide* Board's Standing Order, No. 218). It seems, however, to have prevailed to a great extent in Ganjam and Nellore and slightly in Tinnevelly. In Ganjam I may almost say that Salt Superintendents conducted the whole treasury business of the district of the kind, that is, which is usually transacted by Tahsildars and Deputy Tahsildars. Mr. Leman has, however, issued orders (copy enclosed) which to a great extent have relieved them of these duties. In Tinnevelly Mr. Pennington made arrangements for doing so entirely immediately on my assuming charge of the Salt Department. In Nellore matters remain much as they were before, but I trust that the Board will urge the Collector to make other arrangements at an early date.

3. In the meantime, to avoid as far as possible causing inconvenience, I arranged, as soon as the circumstances came to my knowledge, that payments by and to Salt Treasuries should continue as formerly, subject to the limitations,

(1),—that payments should only be made on requisition by the Treasury Deputy Collector and order from the Salt Deputy Collector; and,

(2),—that they should only be received if accompanied by a chellan issued (not by the Treasury Deputy Collector only, but) by any Revenue Officer not below the rank of Deputy Tahsildar.

4. These limitations appear to me to justify themselves. On the one hand, it is impossible that if Salt Superintendents are to do their own work to my satisfaction they can have time for the constant receipt of money on account of other departments, especially if unaccompanied by chellans describing the object on account of which payment is made. If otherwise they will have to spend a great deal of time in preparing accounts for the Treasury Deputy Collector, while the fact is that half of them, especially in the Nellore District where there is the most trouble in respect of these receipts, devote by no means sufficient time and energy to the performance of

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their own proper duties. And if chellans are to accompany remittances I do not think that it is usual that they should be granted by officers other than Revenue Officers or by officers of lower rank than Deputy Tahsildars. The Accountant-General wishes me to allow Deputy Postmasters to make payments into Salt Treasuries accompanied by their own chellans, but I have informed him that I am not prepared to incur the responsibility of any further disobedience to orders, especially when those orders are, in my opinion, not only reasonable under the circumstances but absolutely necessary to the improvement of the department. The Board say "if a journey has to be made to the Treasury Deputy Collector to obtain a chellan authorizing receipt of money at a Salt Treasury, payment might as well be made to the Treasury Deputy Collector direct." But, in the first place, any Revenue Officer not below the rank of Deputy Tahsildar can under my Circular, No. A-164, dated 16th July 1878 (copy enclosed), grant a chellan which Salt Superintendents will accept; and, in the second place, a chellan can be obtained (by a Deputy Postmaster for instance) by writing for it, while money cannot be sent by post.

5. I think, therefore, that all reasonable facilities are now afforded for payments into Salt Treasuries.

6. As regards payments out of Salt Treasuries, it is only necessary to point out that if the Treasury Deputy Collector's requisition does not go to the Salt Deputy Collector for the latter to issue orders for payment, there can never be any security that there will be any funds in the treasury drawn on to meet the draft. A case in point occurred the other day. The Nellore Treasury Deputy Collector sent the Pakala Salt Superintendent an order to hold Rupees 9,000 at the disposal of the Public Works Department when there was next to no money in the treasury there, and the Salt Deputy Collector had to incur expense (debited of course to this department) in sending a large sum from another Salt Treasury to meet the credit. The next case of the kind may be the other way. The Salt Deputy Collector may go to a salt station to pay *Kudivaram* or may give a contractor an order for money due, and find that an order of the Treasury Deputy Collector has just emptied the treasury. No man can serve two masters, and the attempt to arrange for it will certainly end in failure. I have now sent further orders to the effect that if the Treasury Deputy Collector will give once for all a list of periodical payments he wishes made, the Salt Treasuries shall pay them month by month without further requisitions. Special requirements (as for Public Works Department credits) can almost always be anticipated. When they cannot be, the Treasury Deputy Collector in a Maritime District will be no worse off than a Treasury Deputy Collector in an Inland District, with no Salt Treasuries to help him, always is.

7. Further than this I do not think it is possible to go. Indeed in going so far I am strongly of opinion that I have gone very much further than is for the good of the Salt Department, the interests of which I consider require that Salt Superintendents should be kept to their own work, which in most cases is more than sufficient fully to occupy them. This is especially the case in Nellore, the district in which this trouble about treasuries has been greatest, and in which the Salt Department seems to me, so far as I have gone, to be in much worse order than it is in any other district. I trust therefore that the Board will be pleased to instruct the Collectors of all districts in which Salt Treasuries are expected to transact other than departmental business to arrange as speedily as possible for the transfer thereof to the treasuries of their Tahsildars and Deputy Tahsildars. Unless this is done, and Salt Superintendents are left free to do their own work, I do not see how I can insist on their doing it in the same way as if their services were entirely at my disposal; in other words, neither they nor I will have a fair chance.

8. From the above remarks the Board will perceive that I deprecate in the strongest possible manner their proposal that Treasury Deputy Collectors should retain any control of any kind over Salt Superintendents. Even though they should be willing to place Treasury Deputy Collectors themselves under my orders the result must infallibly be a conflict of authority which cannot fail to impede the proper discharge of the public business. I have to account to the Accountant-General for the

disposal of all funds received by the department, and I cannot do this unless the whole agency employed in the receipt of money and in the rendering of accounts is entirely at my disposal. If Salt Superintendents are to retain charge of the receipt and payment of funds for other departments in general, and of the sale of stamps in particular, I cannot undertake to keep them to their work. Every complaint of negligence on their part will be met by the excuse, which I shall be powerless to check, that they were engaged on some work for the Treasury Deputy Collector; and, in fact, my control over my own officers in all salt districts will be reduced to the unsatisfactory condition in which it now is in Malabar. I must therefore most strongly press upon the Board the advisability of at once relieving salt officers of all grades of all duties not appertaining to the department which they now perform. It is only in Nellore, and perhaps in Ganjam still to some extent, that any difficulty exists, so far as I am aware; and I cannot but think that by suitable arrangements in the way of appointing non-official stamp vendors, and of making Deputy Tahsildars do treasury work so far as required, as they already do in some districts (Mudura for instance), these difficulties may easily be met by Collectors without additional expense to Government or trouble to the persons who have been in the habit of making and receiving payment in Salt Treasuries at all to be compared with the inconvenience inseparable from the system which I wish to see abolished.

9. The truth is that it is essential (at least so I think it) to my success in what I am sure the Board will admit to be the difficult task of the reorganization of a department which I fear I can only describe as thoroughly corrupt and inefficient that there should be an entire and absolute separation between it and the Department of Land Revenue. So long as the slightest connection is maintained by Collectors with the Salt Department, my officers will retain their old habit of looking to them for advancement. And it is most natural that they should do so. But so long as they do I cannot expect and shall not obtain hearty service, and shall always be more or less exposed to interference. I may give an instance without mentioning names. The other day a Salt Deputy Collector sent me a demi-official letter from the Collector of his district stating that he had appointed to some post in the Land Revenue Department his (the Salt Deputy Collector's) Head Clerk, a man whose appointment, removal and dismissal lies with me, and this without the slightest reference to me! The Salt Deputy Collector without waiting for my orders allowed the man to leave his office and join the appointment given to him by the Collector; and knowing who the Salt Deputy Collector is, I am not suprised at his doing so. But I put it to the Board whether this does not justify me in saying that an absolute separation of the departments is essential to my succeeding in my work of reorganization. I take great pains as opportunity offers to impress in the strongest possible manner on my officers that they are not to think that because they are no longer subordinate to Collectors they do not owe them the same respect and are not bound to seek their assistance, advice, and co-operation and to attend to their opinions and wishes, so far as possible, to the same extent as heretofore. But I must be freed from interference of all sorts if I am to have a fair chance.

10. Such at least is my respectful opinion with which I sincerely trust the Board will find themselves able to agree.

ENCLOSURE No. 1.

Financial Circular No. 10.

THE charge of the Salt Department having been transferred from the Collector to the Salt Commissioner no payments or remittances other than those of the Salt Department will hereafter be received into the Salt Treasuries of Ganjam, Itchapore, Nowpada, and Womeravilly.

Payments and remittances other than those of the Salt Department, and hitherto made into either of the Salt Treasuries in question, should hereafter be made into one or other of the following Treasuries:—

Branch Bank, Berhampore.
Chetterpore Sub-Treasury.
Gunnsur Taluk Treasury.
Chicacole do. do.
Aska do. do.

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Payments from the Salt Treasuries will continue to be made but only upon orders issued by the Treasury Deputy Collector. Under this arrangement the Deputy Tahsildar of Tekkali, who used to make his remittances to Nowpada, will hereafter send them to Chicacole.

He will also receive the remittances made by the Sea Customs' Assistant Superintendents of Poondy and Bavanapad, by the Post Offices of Poondy, Kasibugga, Nowpada, Tarla, and Tekkali, and by the Abkári Renters, and remit them with his own to the Chicacole Taluk Treasury. The Sea Customs' Assistant Superintendents of Poondy and Bavanapad will send their collections to Tekkali with a detailed Memorandum in the same way as they hitherto used to send to Nowpada, and the Deputy Tahsildar of Tekkali will include the details in his own accounts. The Deputy Tahsildar will keep a regular account of all the transactions of his own office and of the Sea Customs' offices in question, and will render a Treasury account with its appendices, and a balance report to the Treasury Deputy Collector every month. The remittances made by him to Chicacole will of course be shown in his accounts under "Local Cash Remittances."

The Sea Customs' Superintendent of Calingapatam and Deputy Tahsildar of Narasanapetta will hereafter make their remittances, accompanied by a detailed Memorandum, to Chicacole instead of to Womeravilly.

The Deputy Tahsildar of Sompeta and the Sea Customs' Assistant Superintendents of Banva and Sonnapur will make their remittances, accompanied by a detailed Memorandum, to the Deputy Tahsildar of Itchapore, who will send them on with his own remittance to the Berhampore Bank. He will also receive payments from Abkári Renters and keep a regular account of all the transactions both of his own office and of the offices of the Deputy Tahsildar of Sompeta, and the Sea Customs' Assistant Superintendent of Banva and Sonnapur, and submit every month to the Treasury Deputy Collector a balance report and the Treasury account with its appendices.

The Deputy Tahsildar and the Sea Customs' Superintendent of Ganjam will make their remittances to Chetterpore instead of to the Ganjam Salt Treasury. They should of course be accompanied by a detailed Memorandum.

The Manager of Jalantra will make his remittances to the Berhampore Bank in future.

The District Munsif of Tekkali will hereafter have to make his remittances to Chicacole Taluk Treasury instead of to Nowpada.

(Signed) G. D. LEMAN,
Collector.

(True Copy.)

(Signed) R. DHARMA ROW,
for Commissioner of Salt Revenue.

ENCLOSURE No. 2.

Proceedings of the Commissioner of Salt Revenue, dated 16*th July* 1878, *No.* 164-*A.*

Account Department.

CONSIDERABLE difficulty has been experienced in this office in classifying the accounts of several districts in which payments on account of other departments than the Salt Department have been made from and received in Salt Treasuries according to the custom hitherto in force. Eventually no doubt it will be both possible and necessary to arrange that these Treasuries shall conduct none but departmental business. But as any abrupt change of the kind would cause great inconvenience both to the public and to the public service the following rules are prescribed for the conduct of such transactions until other arrangements can be made.

2. *Receipt of Payments.*—Salt Treasuries will in future not receive payment of any monies tendered on account of any other department unless accompanied by a chellan in duplicate, signed by the Treasury Deputy Collector or other public officer not below the rank of Deputy Tahsildar. Monies so accompanied will be received and credited in the cash account, one of the chellans being receipted and returned to the person making the payment, and the other (also receipted) being sent to the Treasury Deputy Collector by the same day's post. The chellan sent to the Treasury Deputy Collector should not be accompanied by an arzi, but to guard against mistakes a list of all such chellans must be sent to him once a month on the day on which the monthly accounts are closed.

3. Monies so received will be entered in the Salt Treasury accounts thus—

By receipt under a chellan from and will appear in the accounts of this office as cash receipts from the Collector of the district. The Treasury Deputy Collector on the other hand will enter them as cash remittances to the Salt Department. But these are matters with which Salt Superintendents need not trouble themselves.

4. The sale proceeds of stamps, &c., will be entered in the salt accounts as stamps sold but a separate account thereof must also be kept in the usual form showing the denominations and kinds of stamps, &c., sold and sent monthly to the Treasury Deputy Collector as above.

5. *Of Payments made.*—In the making of payments the following rules must be observed.

6. No payments are in future to be made from Salt Treasuries under the direct orders of the Treasury Deputy Collector. If he requires any payments to be made from them he must send a separate list thereof for each separate Salt Treasury to the Salt Deputy Collector, who will thereupon, if funds are available, issue orders to the Salt Superintendents for payment, sending them also, with his order, the lists received from the Treasury Deputy Collector.

7. When Salt Superintendents make payments entered in any such list they will take separate receipts from the parties and send them to the Treasury Deputy Collector by the same day's post. No arzi should be sent with such receipts, but a monthly list of them must be sent to the Treasury Deputy Collector as before directed with regard to payments received.

8. As Salt Superintendents make the payments entered in the lists they will note opposite each the date of payment. When all the payments entered in the list have been made the list itself must be sent up to this office as a voucher with the current week's Form No. XXIII. The total of such payments will then be entered in this office accounts as a remittance to the Collector.

9. If it should happen that some only of the payments entered in a list so received from the Treasury Deputy Collector, through the Salt Deputy Collector, are made before the monthly accounts are closed the list must nevertheless be sent up as a voucher for the payments which have been made, the Treasury Deputy Collector being at the same time advised of the payments which have not been made, so that he may, if he pleases, include them in a fresh list to be sent to the Salt Deputy Collector for payment in the following month.

10. Lists must at once be prepared and sent with the vouchers to the Treasury Deputy Collectors of all sums not appertaining to the department which have been paid from Salt Treasuries under orders from Treasury Deputy Collectors between the date of the closing of the monthly accounts for June and the date on which this order is received and brought into operation in the districts; and the Treasury Deputy Collectors must be requested to receipt such lists and to forward them to this office direct without delay. The lists will then become the Commissioner's vouchers for the payment to the Collectors of the sums in question, which the possession of the vouchers themselves will enable the Treasury Deputy Collectors to debit in their Treasury accounts to the proper heads and to account for in the usual way.

11. Some Salt Deputy Collectors have, it appears, drawn their salaries and those of their establishments for June under orders signed by the Treasury Deputy Collectors. In such cases Salt Deputy Collectors must give Treasury Deputy Collectors separate receipts for sums so improperly drawn as cash remittances from the Collector to the department, and must enter such sums in the accounts of the Salt Treasury from which they usually draw their pay under the head of Cash Remittances received, debiting them as paid for salaries, &c., and supporting the entry by the proper vouchers, which they must request the Treasury Deputy Collectors to return to them for the purpose of being forwarded to this office for audit.

12. *Appropriated Balance of the Public Works Department.*—It further appears that in some cases Salt Treasuries hold balances on account of the Public Works Department and make payments therefrom on cheques received from the Range Officers. There is no objection to the practice continuing. Such balances can, however, only be set apart in the Salt Treasuries on requisition to the Salt Deputy Collector from the Treasury Deputy Collector, whose letter of request will be treated in this office as a receipt for a remittance to the Collector of the sum entered in it. When funds are so set apart on account of the Public Works Department they will be included with the Departmental Public Works balances in account No. XXIII-D, and their expenditure will be vouched for by the submission to this office of the Range Officers' cheques. As, however, these cheques will also be required by the Treasury Deputy Collector as vouchers for submission to the Accountant-General with the letter of credit, on the authority of which the money was originally carried to the head of "Appropriated balance of the Public Works Department," they will not be retained here, but will be sent back to Treasury Deputy Collectors direct after examination and registry in this office.

(Signed) R. DHARMA ROW,
for Commissioner of Salt Revenue.

To the Salt Deputy Collector of for information and guidance, with spare copies for distribution to Salt Superintendents.

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From G. D. LEMAN, Esq., Collector of Ganjam, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Chetterpore, 5th September 1878, No. 2,911.

IN reply to the last part of paragraph 2 of the Board's Proceedings, No. 2,088, of the 29th July last (received here on the 28th ultimo), I have the honor to refer the Board to my letter, No. 2,402, of the 25th idem (July), which touches on all the points noted by the Board.

From H. ST. A. GOODRICH, Esq., Acting Collector of Vizagapatam, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Vizianagram, 11th September 1878, No. 1,401.

REFERRING to the Proceedings of Board of Revenue, No. 2,088, dated 29th July 1878, I have the honor to state that the transactions with Salt Treasuries in this district being few and far between my Treasury Deputy Collector discontinued issuing cheques on Salt Treasuries and requested the Salt Deputy Collector to issue instructions to the Salt Superintendents to decline receiving money tendered by Abkári Renters, Postal Department, and Stamp Vendors, but to continue selling stamps until the stock in their hands is exhausted.

2. In reference to the suggestion made by the Salt Commissioner to send cheques, &c., through the Salt Deputy Collector I think that it would cause great inconvenience as pointed out by the Board. The better plan in my opinion is to allow the Treasury Deputy Collector to issue his orders direct to the Salt Superintendents, merely communicating what he has done to the Salt Deputy Collector for information.

From W. S. FOSTER, Esq, Collector of the Godavari District, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Cocanada, 6th September 1878, No. 254.

WITH reference to the Board's Proceedings, No. 2,088, dated 29th July 1878, I have the honor to state that the Salt Treasuries of this district have hitherto been confined to salt receipts and disbursements. No transactions other than salt have been carried out in them and consequently no necessity to follow the method suggested by the Accountant-General in his Circular, No. 4,684, dated 13th July 1878, printed in the Board's Proceedings under acknowledgment. It has never been found necessary to extend the transactions of the Salt Treasuries to other items of revenue, as Penuguduru, one of the salt stations, is situated very close to Cocanada, and Mogalturru is within a few miles of Narsapur, a Tahsildar's station, and it is not likely that any necessity would arise.

From J. GROSE, Esq., Collector of Nellore, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 12th September 1878, No. 3,663.

ADVERTING to the Board's Proceedings, dated 29th July 1878, No. 2,088, I have the honor to state that under the Accountant-General's Circular, dated 13th July 1878, No. 4,684, my Treasury Deputy is required to issue chellans in each and every case where money has to be tendered at Salt Treasuries. This course will entail much delay and inconvenience to public business, and will also render the Superintendents and Assistant Superintendents of Sea Customs, Deputy Postmasters, Police Inspectors, Arrack and Toddy Contractors (who have hitherto had transactions with the Salt Treasuries) liable to keep public money in their hands for some days without its being brought to account in each day's transactions regularly.

2. Again, as regards the payments to be made from the Salt Treasuries I have already arranged for the transaction of business with the nearest Taluk Treasury, thereby curtailing as much as possible the transactions of other departments with the former. In a few cases where payments from Salt Treasuries on account of other

departments are inevitable it has been ruled by the Salt Commissioner and approved by the Accountant-General that no payments should be made except upon the orders of the Salt Deputy Collector in each case. I fear that such a course will only involve delay without corresponding advantage.

3. I have been desired to send at the beginning of each month to the Salt Deputy Collector a list of all items requiring payments from Salt Treasuries so that he may issue the necessary instructions to the several Salt Superintendents concerned. Often the Range Officers of the Public Works Department ask for alterations in their allotments of funds at the several Treasuries once made by them, and consequently as often as they ask for such changes my Treasury Deputy is obliged to write to the Salt Deputy Collector. The other day the Salt Deputy Collector intimated to me that he could not conveniently change the allotment once made and set apart from the Salt Treasuries for the purpose of cashing the Public Works cheques.

4. I have already brought to the notice of the Accountant-General the several inconveniences arising from the deviation of the usual course of the Treasury transactions—*Vide* enclosed copy of my letter to the Accountant-General, dated 2nd August 1878, No. 3,113.

5. The Salt Superintendents, either from misunderstanding the instructions issued to them or from having had to obey different orders from the Treasury and the Salt Deputy Collectors, fail to render to the Account Department the necessary accounts in time for the preparation of the monthly Treasury accounts.

6. Under the above circumstances it seems to me that the safe course would be to direct the Salt Superintendents to act under the instructions of the Treasury Deputy Collector so far as monetary transactions are concerned, just as they used to do before the transfer of the department to the salt Commissioner, forwarding to my office such accounts as may be prescribed to facilitate the preparation and despatch of the monthly Treasury accounts to the Accountant-General in due time as advocated by the Board in their Proceedings under reply.

7. I take this opportunity to request to be informed whether pensions and russums relating to the Salt Department should hereafter be under the control and supervision of the Salt Commissioner.

ENCLOSURE No. 1.

From J. GROSE, Esq., Collector of Nellore, to L. C. PROBYN, Esq., Accountant-General, Madras, dated 2nd August 1878, No. 3,113.

I HAVE the honor to enclose herein a copy (to be returned) of the Salt Commissioner's Proceedings, No. 164, of the 16th ultimo, and request you will be pleased to favor me with your instructions on the points noticed below.

2. In paragraph 2 of the Commissioner's Proceedings it is directed that Salt Treasuries should not in future receive payments of any monies tendered on account of any other departments unless accompanied by a chellan in duplicate signed by the Treasury Deputy Collector or other public officer not below the rank of Deputy Tahsildar. This course will, in my opinion, involve unnecessary delay and inconvenience to public business, and will also render the Superintendents and Assistant Superintendents of Sea Customs, Deputy Postmasters, Police Inspectors, Arrack and Toddy Contractors (who have hitherto had transactions with the Salt Treasuries) liable to keep public money in their hands for some days without its being brought to account in each day's transactions regularly.

3. As to the system advocated in paragraphs 5 and 6 of the Commissioner's Proceedings regarding the payments to be made from Salt Treasuries, I fear that it will involve delay without a corresponding advantage. I have already taken steps to curtail as much as possible the transactions of other departments with the Salt Treasuries by issuing the necessary instructions to all officers concerned to transact business with the nearest Taluk Treasury. In exceptional cases it will be difficult to carry out the Commissioner's instructions to the letter. The Commissioner has arranged to get into his office direct the bills appertaining to other than the Salt Department and paid for in the Salt Treasuries. I see no necessity for this, so long as such payments are to be treated only as cash remittances in his accounts. If the Commissioner wants to know the nature of the different items debited to remittance in his accounts he may obtain a

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memorandum showing details of all such items. The bills are important to this office, and therefore should be sent to me direct, as they should appear under proper heads of service in the monthly accounts, which have to be sent to you on due dates.

Moreover it will not be an easy matter to prepare lists of all items requiring payments from Salt Treasuries and send them on to Salt Deputy Collector, so that he may issue the necessary orders to the several Salt Superintendents concerned as required by the Salt Commissioner. If payments be made on my requisition to the extent of a certain sum which will be carefully estimated monthly according to the requirements in each Treasury, it will save much time and correspondence.

4. With reference to paragraph 12 of the Salt Commissioner's Proceedings, I have already explained to him the present system of Public Works Department drawing account, and requested him to authorize the Salt Superintendents to send all cashed Public Works Department cheques to my office. I beg however to enclose a copy of my letter for your information. If you think that I should address the Board on these points, I request you will forward this letter to them with your remarks for their orders. I take this opportunity of bringing to your notice that not a single voucher or bill for other transactions than salt carried on in Salt Treasuries has been received in this office as yet, and I am afraid my Treasury account for the last month cannot be submitted to your office by the prescribed date. I think the Salt Commissioner should be requested to authorize the Salt Superintendents to send bills not appertaining to salt transactions to this office direct for the necessary adjustment in my accounts.

(True Copy.)

(Signed) J. GROSE,
Collector.

From J. F. PRICE, Esq., Acting Collector of the Chingleput District, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Saidapet, 30th August 1878, No. 189.

IN reference to the concluding portion of paragraph 2 of the Proceedings of the Board of Revenue, No. 2,088, dated 29th July last, I have the honor to state that, prior to the receipt of the Accountant-General's letter, No. 4,684, dated 13th idem, I had consulted with my Treasury Deputy Collector as to the best course to be followed in regard to the circular issued by the Salt Commissioner, and that we both came to the conclusion that it would save time, trouble and correspondence if an entire stop to our miscellaneous transactions with Salt Treasuries was put a stop to.

2. Orders were issued accordingly, and up to date no inconvenience appears to have in consequence arisen.

3. The bulk of miscellaneous payments was made into the Salt Kotaur Treasury, and consisted of the amount realized by the sale of firewood from the Sriharikotta jungles and the receipts from the Cochrane's Canal tolls. As regards the former, the Collector of Nellore was requested to make such arrangements as he considered necessary with the Salt Commissioner. The toll receipts are now each day paid into the Bank of Madras, and the Superintendent sends up a daily memorandum with receipt attached.

4. At the Covelong and Cheyur Treasuries, some petty payments of land revenue were received, and the Superintendents also sold postage stamps, but it was found that they almost entirely supplied the Postmasters at those stations, as sales could not be under the value of Rupees 5 at a time. Payments were also made for the Police of one or two stations.

5. These transactions, both of receipt and disbursement, were so small as not to be worth the trouble of extra accounting. There was no reason why payments of land revenue at either place should not be made and the amount remitted in the usual way, and there was no reason why money should not be sent out to Police (other than Salt Police) in the ordinary manner, or why Postmasters should not, as they do at other places, have what stamps they require brought out by the Runners who carry the mails.

Proceedings of the Board of Revenue, dated 20th September 1878, Miscellaneous No. 9,735.

Read the following letter from A. CRUICKSHANK, Esq., Acting Collector of South Arcot, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Kallakurchi, 23rd August 1878, No. 356.

WITH reference to last sentence of paragraph 2 of the Board's Proceedings of the 29th ultimo, No. 2,088, I have the honor to state that arrangements were made in this district, so that there should be no transactions other than those relating to salt at the Salt Treasuries after the 1st July last when the Salt Department was transferred to the Salt Commissioner.

THE Collector is requested to report in detail the arrangements he has made.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

To the Collector of South Arcot.
Copy to the Commissioner of Salt Revenue.

From A. CRUICKSHANK, Esq., Acting Collector of South Arcot, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Cuddalore, 11th October 1878, No. 411.

IN reply to Board's Proceedings, Miscellaneous No. 9,735, dated 20th September last, I have the honor to state that the only Salt Treasury in this district which carried on transactions other than those relating to salt was Merkanam. The Superintendent here was ex-officio vendor of stamps, and had also the custody of postage labels, of which a stock was kept by him for sale to the Deputy Postmaster. The sums realized were carried to the credit of the proper heads in the salt account of the division, and he had also to render detailed accounts connected with them. The magisterial fines levied by the Deputy Tahsildar of that station were also paid into the Salt Treasury, and the toddy renter was paying portions of his kists into the same.

2. As the receipt of accounts in my office from Salt Treasuries was discontinued from 1st July last owing to the transfer of the department to the Commissioner, the Deputy Tahsildar at Merkanam was directed from that date to take charge of the stamps and postage labels from the Superintendent, and he was directed to remit once a month to the Taluk Treasury at Tindivanam the proceeds of the stamps and labels as well as the magisterial fines collected by him while the toddy renter was required to make his payments into the Taluk Treasury instead of at Merkanam.

3. This arrangement is working well since it was commenced, and no complaint has been received of any inconvenience. I trust, therefore, it may be allowed to continue, as it avoids complication in the accounts. The receipts from all the sources above mentioned which the Deputy Tahsildar had to remit to Tindivanam during the last three months are shown in the margin.

	RS.	A.	P.
July	237	14	3
August	204	4	2
September	151	15	0

From E. F. WEBSTER, Esq., Collector of Tanjore, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 16th September 1878, No. 3,320.

WITH reference to the Proceedings of the Board of Revenue, No. 2,088, of the 29th July 1878, regarding the manner in which cash transactions carried on by the Salt Department with other departments should be rendered, I have the honor to report that I agree with the Accountant-General in his proposal. No modification seems necessary.

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From H. J. STOKES, Esq., Acting Collector of Madura, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Rameswaram, 30th August 1878, No. 325.

WITH reference to paragraph 2 of Board's Proceedings, No 2,088, dated 29th July last, I have the honor to state that the Accountant-General's circular therein referred to requires modification as regards receiving money into Salt Treasuries on chellans issued by the Treasury Deputy Collector. Salt Superintendents may be directed to receive payments on account of Government as before.

2. So far, however, as this district is concerned, receipts and disbursements other than those relating to salt need not pass through Salt Treasuries, there being Deputy Tahsildars and Sea Custom Treasuries near the salt stations. The Salt Superintendents had only service postage stamps for sale for office use, and after the Commissioner took charge of the Salt Treasuries the same were sent to the Branch Treasury, Ramnad. The Salt Deputy Collector can conveniently purchase service stamps, paying the value thereof into the Treasury and supply the same to the Salt Superintendents.

From W. H. COMYN, Esq., Collector of South Canara, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Mangalore, 2nd September 1878, No. 1,622.

WITH reference to the Board's Proceedings, dated 29th July 1878, No. 2,088, I have the honor to state that there are no Salt Treasuries in this district, nor do the Salt Superintendents anywhere sell stamps.

2. Where there are such Treasuries, and other transactions than those relating to salt are conducted, the course prescribed by the Accountant-General in his Circular, No. 4,684, of the 13th will, I think, meet the object.

3. The intervention of the Salt Deputy Collector in case of payments seems to be unnecessary, as the order of the Treasury Deputy Collector, which will describe the nature of the charge, will be a sufficient authority for the payment to be made by Salt Superintendents. It is probable that the system of receiving money by Salt Superintendents under the *general* orders of Treasury Deputy Collectors has led to the confusion complained of by the Salt Commissioner. The difficulties of Salt Superintendents must have been enhanced now that they have to act for two departments and render accounts separately. It is therefore advisable that they should be authorized to receive money for the Revenue Department only on the chellans of the Treasury Deputy Collector, which can be obtained on application by post without rendering a journey to the head-quarter station necessary.

4. No modification of the Accountant-General's circular seems to be called for.

THE question raised in the above papers is whether the transactions in the Salt Treasuries should in future be confined to salt receipts and disbursements, or may, as has hitherto been the practice, continue to embrace other items of revenue also, and whether salt servants should have anything to do with the sale of stamps, &c., in future.

2. Mr. Bliss is strongly in favor of a complete separation of the Salt Department from that of the Collectors, and is opposed to the Salt Superintendents being placed under the orders of the Treasury Deputy Collector in any way, though he has no objections to the receipt in Salt Treasuries of such payments as are accompanied by a chellan from a Revenue Officer of not lower grade than a Deputy Tahsildar and to payments being made on the orders of the Treasury Deputy Collector received *through the Salt Deputy Collector*.

3. The Collectors of Godavari, Chingleput, South Arcot, Madura and South Canara have no objection to the discontinuance of cash transactions with Salt Treasuries as desired by Mr. Bliss so far as their districts are concerned and do not require additional establishments to enable them to make other arrangements.

4. The Collector of Tanjore states that he agrees with the Accountant-General in his proposal, *i.e.*, apparently that Salt Superintendents should continue to pay and receive money on orders or chellans issued by the Treasury Deputy Collector. The Collector of Vizagapatam has directed that Salt Treasuries should not in future be utilized in the manner objected to, and considers that the issue of orders through the Salt Deputy Collector will cause delay and inconvenience.

5. The Collector of Ganjam states that the withdrawal of the assistance hitherto received from Salt Treasuries will be attended with much inconvenience and leave the whole tract of country between Chicacole and Berhampore (110 miles) without a Treasury. He therefore proposes to establish two Sub-treasuries at Tekkali and Itchapore, the cost of which exclusive of the Police establishments is estimated at 30 Rupees a month.

6. The Collector of Nellore is strongly in favor of the continuance of the existing system under which the Salt Superintendents are responsible to the Treasury Deputy Collector in money matters.

7. The Board were of the same opinion as the Collector of Nellore, and they still think that the Salt Commissioner has taken an exaggerated view of the evils consequent on placing Salt Superintendents under the orders of the Treasury Deputy Collector in all Treasury matters, but they will not press for its continuance in the face of such a strong representation as that made by Mr. Bliss, especially as most of the Collectors have no objection to the course proposed. They accordingly recommend that Mr. Bliss' instructions be allowed to stand. The Board doubt whether a Sub-treasury is necessary at Itchapore so close to Berhampore, but one seems to be required at Tekkali, and they accordingly recommend the entertainment of a Shroff on Rupees 15 in the Deputy Tahsildar's office at that station. Application for a Police guard will of course be separately made by the Collector to the Inspector-General of Police. No Sub-treasuries seem to be necessary in the district of Nellore.

8. The sale of stamps and postage labels by officers of the Salt Department should also cease, and Collectors will be requested to make such other arrangements for the future as will obviate inconvenience to the public.

9. The Collector of Nellore is informed, with reference to paragraph 7 of his letter, that the payment of pensions and russums appertains to the Treasury, not the Salt Department.

(True Copies and Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

No. 347. ORDER THEREON, 25th November 1878, No. 1,911.

Separate Revenue, No. 22.
Salt.

THE Board's recommendations in paragraph 7 are approved and sanctioned, and the necessary application will be made to the Government of India for permanently attaching a Shroff on Rs. 15 per mensem to the Deputy Tahsildar's Office at Tekkali.

(True Extract.)

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

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

Exd. W. H. French.

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1919/8

No. 2,088.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 29th July 1878.

Read the following papers :—

From W. DONALD, Esq., Accountant-General, Madras, to J. GROSE, Esq., Collector of Nellore, dated Fort St. George, 11th July 1878, No. 4,629.

In reply to your letter dated the 5th instant, I have the honor to state that by this office letter, No. 4,456, of the 20th ultimo, it was intended that you should adjust to the debit of "salt cash remittances" the cash balance as given in your cash balance report for June, and not the amount which actually remained in the salt treasuries on the last day of the month.

2. With regard to the personal deposit account, it should be dealt with like the cash balance; that is to say, the balance at credit on the 30th June should be adjusted in your July account to the debit of "personal deposits" and credit of "salt cash remittances," furnishing the Salt Commissioner with a statement giving full details of the amount so adjusted.

3. The other points raised in your letter under reply have been referred to the Board of Revenue for disposal.

No. 4,651.

Copy to the Board of Revenue with a copy of the letter from the Collector of Nellore.

(Signed) W. DONALD,
Offg. Accountant-General.

ENCLOSURE No. 1.

From C. KALYANASUNDRA CHETTY, Acting Deputy Collector, in charge of Treasury, Nellore, to the Accountant-General, Madras, dated Nellore, 5th July 1878.

I beg to acknowledge the receipt of your letter, No. 4,436, of 28th June 1878, and, with reference thereto, to request your instructions on the following points.

2. In paragraph 4 of your letter above quoted it is stated that the cash balance in the salt treasuries on the 30th June 1878 may be adjusted in the treasury accounts for July to the debit of salt remittance account. The division accounts for each month are generally closed on the 23rd or 24th. I request your instructions whether I must adjust only such balances in salt divisions as are exhibited in my cash balance report for June 1878 or the actual balance that may be found in the salt treasuries on the evening of the 30th idem. If the latter course is adopted, the transactions in the different division treasuries during the intermediate period shall have to be exhibited in my treasury accounts for July 1878.

3. I beg to bring to your notice that, as there is a large balance under "personal deposits" lying unadjusted in my accounts on account of cheques issued on salt treasuries, I request your instructions as how to adjust the same in my accounts. As regards the cheques relative to items of salt transactions, I suggest that the same may be effected by an adjustment thereof to the debit of "personal deposits" and to the credit of salt remittance accounts.

4. I further beg to state that in salt treasuries the receipts and disbursements are not at all confined to salt transactions alone. These treasuries were hitherto carrying the transactions connected with the sale proceeds of stamps, abkari revenue, jungle conservancy receipts, pensions, &c. The three latter, though not the former, must, of course, appear in my accounts under proper heads of service. I, therefore, suggest that all transactions of this kind may be treated as remittances in the accounts of the salt treasuries, and, on intimation from the salt Superintendents of the credit or debit of the same, the necessary adjustment may be effected in the accounts of this office.

5. The Public Works Range Officers constantly send requisitions for transfer of portions of their credits on the salt treasuries. Hitherto I, as a Treasury Officer, am complying with their requests by issuing requisite orders for payment of their cheques; but, as I have no power hereafter over the salt treasuries, I request you will issue the necessary instructions to the

Salt Department for complying with my requisitions on this account, which I think can be done with convenience, as under recent rules all Department of Public Works transactions in taluqs are now treated as remittances to huzur.

6. Stamps, ordinary and service postage labels have now been supplied from the General Store in the huzur treasury; and as I have to render accounts of all such stamps, &c., consigned to my charge, and as I am not now in a position to get any returns from the salt treasuries, I request your instructions as to how to deal with the stock of stamps in the salt treasuries in my accounts.

An early reply is requested.

From W. DONALD, Esq., Officiating Accountant-General, Madras, to all Collectors of Salt Districts, dated Fort St. George, 13th July 1878, No. 4,684.

I have the honor to state that, pending further instructions from this office, all sums realized by the Salt Deputy Collectors and Superintendents for the sale of stamps and postage stamps and other receipts, as well as the payments on account of Police Department and pensions which pass through their treasuries, should be adjusted in your accounts under the head "miscellaneous cash remittances" upon the necessary memorandum of particulars and other vouchers being furnished to you for adjustment to the proper service heads.

2. The Commissioner of Salt Revenue will undertake to make payments other than those of his own department at salt treasuries only upon orders issued by Treasury Officers, whose letters of request will be the vouchers in support of the debits under miscellaneous cash remittances in the accounts of the Commissioner of Salt Revenue. The receipts of parties receiving money will, however, be forwarded to you to enable you to support your debits in the treasury accounts as regards such payments.

3. The Commissioner of Salt Revenue will receive money into his treasuries only on chellans issued by the Treasury Deputy Collector. These chellans will be returned to the Treasury Officer with the fact of the receipt of the money noted thereon.

No. 4,684.

Copy to the Secretary to the Board of Revenue with copy of letter from the Commissioner of Salt Revenue, No. A-103, dated 10th July 1878.

(Signed) W. DONALD,
Offg. Accountant-General.

Enclosure No. 1.

From H. W. BLISS, Esq., Commissioner of Salt Revenue, to W. DONALD, Esq., Officiating Accountant-General, dated Madras, 10th July 1878, No. A-103.

From the reports and accounts which have up to this date reached my office since the 1st instant, I find that in many districts the salt treasuries have been in the habit of making and receiving payments under almost every conceivable head of expenditure and of revenue. From force of habit Salt Officers have continued so to do since that date, sometimes apparently on their own mere motion and sometimes upon orders from Treasury Deputy Collectors. These mistakes are all no doubt *bonâ fide*, though it is surprising to me that Treasury Deputy Collectors should have thought themselves entitled to issue orders to Salt Officers after I had taken charge of the department. But their result will be utter confusion both in my accounts and in those of Collectors unless some steps are immediately taken to set things right. The simplest thing to do would be to stop all transactions in salt treasuries other than those relating to the department, and that is no doubt what it will come to in the end. But to do this at once would probably be to cause grave inconvenience not only to the public but to the public service. Pending, therefore, the making by Collectors of other arrangements for the sale of stamps and postage stamps, the payment of Police and pensions, and for a number of other transactions which now pass through salt treasuries, I beg to suggest that all payments of the sort made by salt treasuries be treated in my accounts simply as cash remittances to Collectors, and all payments received as cash remittances from them, the vouchers in both cases being sent to their

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treasuries there to be accounted for. I can see no other way out of the present difficulty; for the system of allowing receipts and payments in salt treasuries other than such as appertain to the department cannot be put an end to in a moment, while it is utterly out of the question for me to attempt to account for them. If you agree with me, I will issue orders accordingly to my subordinates and request you will do so to Collectors, pointing out to them at the same time that I can only undertake to make payments from salt treasuries upon orders issued by the Salt Deputy Collector upon requisition from the Treasury Deputy Collector, whose letter of request will then be in fact a receipt for the remittance of the money paid, and indeed my only voucher for the expenditure, as the receipt of the person receiving payment must go to the Treasury Deputy Collector for submission to you with the treasury accounts of the month in which he will account for the money. I can also only receive payments if accompanied by a chellan from the Treasury Deputy Collector, which will be sent him with the fact of the receipt of the money noted thereon to enable him to credit the amount thereof in his accounts.

The main question to be disposed of is the future relation of Treasury Deputy Collectors and Salt Superintendents in regard to treasury matters. The transactions in the salt treasuries have not been hitherto confined to salt receipts and disbursements, but have extended to other items of revenue also, such as stamps, abkári, jungle conservancy, &c. Salt Superintendents are moreover in charge of stamps, and have to account for their receipts and expenditure to the Treasury Deputy Collector.

2. In a circular issued by the Accountant-General on 13th July 1878, No. 4,684, he intimates, in accordance with a request preferred by the Commissioner of Salt Revenue, that Salt Superintendents may still continue to receive and disburse money on account of items other than salt, but that no payments should be made except upon the orders of the Treasury Deputy Collectors, or money received except on chellans issued by that officer in each case. In the Salt Commissioner's letter, upon which the above circular of the Accountant-General is based, it is stated that the order of the Treasury Deputy Collector for payment should go *through the Salt Deputy Collector*. The Board are of opinion that such a course is likely to cause much inconvenience and delay. If a journey has to be made to the Treasury Deputy Collector to obtain a chellan authorizing Treasury Deputy Collector direct. The Board do not see any reason why Salt Superintendents should not continue to act under the instructions of the Treasury Deputy Collector without the intervention of the Salt Deputy Collector in regard to remittances and disbursements and to receive payments on account of Government as usual, under his *general* orders, just as they used to do before the transfer of the department to the Salt Commissioner. The Salt Commissioner will be requested to report on the matter and to state whether he has any objection to the retention by Superintendents of the charge of stamps and to their rendering accounts in connection with transactions other than those relating to salt to the Treasury Deputy Collector. The Collectors of Salt Districts will also report whether the course prescribed in the Accountant-General's circular above referred to will meet the object, or whether any modification is necessary.

3. The method in which transactions other than those relating to salt have to be shown in the treasury accounts is given in the Accountant-General's circular above referred to.

(True Copies and Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

(True Copy.)

(Signed) C. SIVASANKARA MOODELY,
Actiug First Assistant.

To the Accountant-General.
" Commissioner of Salt Revenue.
Copy to all Collectors of Salt Districts.

Fxd. J. W. Fischer.

1878.

Board of Revenue.

MADRAS.

To

THE ACCOUNTANT GENERAL.

&c., &c., &c.

Dated July 29th.

Printed 9th.

Received

PROCEEDINGS, 29TH JULY 1878, No. 2,088.

JULY.

No. 2,088.

Salt.—Requesting Commissioner of Revenue to state whether he has any objection to the retention by Salt Superintendents of charge of stamps and to their rendering accounts in connection with transactions other than those relating to salt to Treasury Deputy Collectors and desiring Collectors of Salt Districts to report, on the Accountant-General's circular, the subject.

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No. 2,445.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 3rd September 1878.

Read the following letter from G. D. LEMAN, Esq., Collector of Ganjam, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Chetterpore, 25th July 1878, No. 2,402:—

I HAVE the honor to submit copies of the marginally-noted papers for the consideration and orders of the Board of Revenue.

1. Proceedings of the Salt Commissioner, dated 6th June 1878, No. 221.
2. Telegram to the Commissioner, dated 1st July 1878.
3. Letter to Salt Commissioner, dated 2nd July 1878, No. 1,954.
4. Telegram from Salt Commissioner, dated 2nd July 1878.
5. Letter from Salt Commissioner, dated 11th July 1878, No. 131-A (with Collector's note.)
6. Accountant-General's letter, No. 4,684, dated 13th July 1878.

2. Under the system hitherto in vogue, the Salt Treasuries in this district received, disbursed, and accounted for a variety of items not appertaining to the Salt Department, and were in fact treated generally as Taluk Treasuries. This practice can no longer continue in its entirety as the Salt Department has been made distinct from the Collectorate and placed under a separate head—the Salt Commissioner.

3. Under the instructions of the Accountant-General, the Salt Treasuries will hereafter, and pending further instructions, receive money other than that of the Salt Department *only on chellans issued by the Treasury Deputy Collector*; but this officer is comparatively at a considerable distance* from most of the Salt Treasuries, and public officers and parties cannot possibly obtain his chellan for every remittance they make without serious delay and inconvenience.

Salt Treasuries.	Distance from Chetterpore in Miles.
Ganjam	5
Itchapore	28
Naupada	74
Vamaravilli...	104

4. I have therefore deemed it desirable to arrange at once for the discontinuance of any payments or remittances other than those of the Salt Department into the Salt Treasuries, and in order to save the small offices situated between Chicacole and Berhampore (110 miles) the necessity of remitting their collections to Treasuries at a considerable distance, I have directed the Deputy Tahsildar of Tekkali to receive the Sea Customs collections of Poondy and Bavanapad and the postal remittances from the Deputy Postmasters of Poondy, Kasibugga, Naupada, Tarla and Tekkali, to be eventually transmitted with the Deputy Tahsildar's own remittance to the Chicacole Taluk Treasury, and the Deputy Tahsildar of Itchapore to receive the Sea Custom collections of Sonnapore and Barwa, the Magisterial and other collections of the Sompeta Deputy Tahsildar, and the postal remittances from the Deputy Postmasters of Barwa, Sompeta, Mandasa, Techarpore, and Sonnapore to be eventually transmitted with the Deputy Tahsildar's own remittance to Berhampore Bank. These two Deputy Tahsildars will keep regular cash accounts and prepare and submit monthly and other accounts to the Treasury Deputy Collector. They will also receive the payments made by Abkari renters.

5. The Zemindars and Proprietors hitherto paying their peishcush, &c., into the Salt Treasuries must hereafter pay them into one or other of the Taluk Treasuries† in the district or into the Berhampore Branch Bank.

†Chicacole, Russelkonda, Chetterpore and Aska.

6. The District Munsif of Tekkali, who hitherto used to make his remittances to Naupada and order payments therefrom, will hereafter have to do business with the

Chicacole Taluk Treasury, 32 miles from Tekkali. The Tekkali Deputy Tahsildar a the spot cannot with his limited establishment undertake the task which will also involve the keeping of an elaborate deposit account. Besides the District Munsif's Court can, I believe, manage to communicate with the Chicacole Treasury without much inconvenience.

7. As to disbursements, the Accountant-General says that "the Commissioner of Salt Revenue will undertake to make payments other than those of his own department at Salt Treasuries only upon orders issued by Treasury Officer whose letters of request will be the vouchers in support of the debits * * *." I have taken this to mean that the Salt Superintendents will make the payments upon the Treasury Deputy Collector's orders sent them direct.

8. The Salt Commissioner however says that "when payments are required to be made by Salt Treasuries, the orders for them can only be issued by the Salt Deputy Collector upon the requisition of the Treasury Deputy Collector." This course will, of course, create much inconvenience, as considerable delay must inevitably occur both in the Salt Deputy Collector (who is continually moving about) receiving Treasury Deputy Collector's requisitions and issuing his own orders on the Salt Treasuries and in the Salt Superintendents getting the Salt Deputy's orders after they are issued.

9. I am however acting for the present on the Accountant-General's order as I understood it; but it is evident that sooner or later the Salt Treasuries must entirely sever their connection with every thing but salt, and that they cannot work under different masters.

10. It thus becomes necessary to provide permanently for the financial wants of the large tract of country between Berhampore and Chicacole (110 miles), which the change in the status of the Salt Treasuries leaves without any Treasury.

11. The best way to meet this will be to establish Sub-treasuries at Tekkali and Itchapore in charge of the Deputy Tahsildars. The additional work, which I have now already imposed on those officers in regard to the receipts (*vide* paragraph 4 *supra*), is of itself more than what they can manage with the limited establishments (two Clerks) under them, and if the business connected with disbursements is also to be added, the amount of work will be too heavy to admit of its being successfully conducted by the present establishment. It is moreover unsafe to entrust cash transactions to an office where there is no Shroff to test coin; and there are instances in this district of disputes arising from receipt of coin by unprofessional hands. I would under these circumstances propose the employment in each of the Deputy Tahsildars' offices of Tekkali and Itchapore of a Shroff on Rupees 15 who will be able to do the duties of both Shroff and Accountant.

P.S.—Since writing the above, I have received the accompanying letter, No. 203-A, of the 19th instant, with its enclosure, from the Salt Commissioner, from which the Board will observe that all payments must hereafter be made on the orders of the Salt Deputy Collector to whom the Treasury Deputy Collector must first send his list of payments required. This makes it the more necessary that my proposal to open Sub-treasuries at Tekkali and Itchapore should be soon sanctioned. In the meantime an order for payment on the Salt Treasury may have to wander to and fro after the Salt Deputy Collector.

The Commissioner's instructions in regard to the Public Works cheques cannot however be carried out without complicating the accounts and probably also causing inconvenience. I am addressing the Accountant-General and the District Engineer on the subject.

I have already issued orders to relieve the Salt Superintendents of the sale of postage stamps which are the only description of stamps they have been selling.

No remittances hitherto are here made into the Salt Treasuries from other Treasuries. They used to receive the small collections made by the Deputy Tahsildars of Tekkali and by the Assistant Sea Customs Superintendents and Deputy Postmasters in the vicinity. This of course is now discontinued.

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ENCLOSURE No. 1.

Proceedings of the Commissioner of Salt Revenue, dated 6th June 1878, No. 221.

THE following rules are issued for observance from the date on which under the orders of Government the Commissioner of Salt Revenue may take charge of department from Collectors:—

I. All papers, accounts, &c., now submitted by Salt Deputy Collectors to Collectors will in future be submitted to the Commissioner. Unless it is otherwise specially directed ordinary correspondence will be addressed to the Commissioner personally at Madras. Accounts and correspondence thereunto relating will be addressed to

The Assistant Commissioner of Salt Revenue, in charge of Central Salt Office,
Royapettah, Madras.

II. The submission from divisions to Salt Deputy Collectors of account No. 23 will no longer be required, nor will Salt Deputy Collectors in future consolidate and classify the Treasury accounts of the department and forward them to Treasury Deputy Collectors for incorporation in the General Treasury accounts of the districts which are submitted to the Accountant-General. This duty will in future be attended to in the Central Office upon the system below prescribed, except for the month preceding that in which the Commissioner assumes charge, the accounts of which will not be sent to the Central Office, but will be disposed of as heretofore.

III. On the closing of their cash accounts every evening, Superintendents will copy out the entries relating to the day's transactions into the Form No. XXIII herewith sent, printed copies of which, with spare continuation sheets for use when entries are numerous, will be supplied as required, and which will be forwarded to the Central Office direct on the evening of the following dates, up to which they must be completed, viz., the 7th, 15th, 22nd and 28th (or 29th) of each month according as the month has 30 (or 31 days). If however the 28th (or 29th) of each month is not the date on which the Taluk Cutcherries of the particular district close their monthly accounts, Deputy Collectors should instruct Superintendents to substitute in this Rule for the 28th (or 29th) the date on which the Taluk Cutcherries close, reporting to this office that they have done so. If any of the dates above mentioned fall on a Sunday or holiday, Form No. XXIII must be made up to, and despatched on, the evening of the last preceding working day.

With the last Form No. XXIII of each month there should also be submitted statements in the forms below given, and of which printed copies will be supplied, first of the coins, &c., which constitute the closing balance of the month, and, secondly, of the balances of funds held on account of Public Works.

XXIII-C.—Component parts of closing balance.

	No.	Amount.		No.	Amount.
		RS. A. P.	Notes.		RS. A. P.
			Rs. 10,000 ...		
			" 1,000 ...		
			" 500 ...		
Rupees			" 100 ...		
Half Rupees			" 50 ...		
Quarter Rupees			" 20 ...		
Two Anna Pieces ...			" 10 ...		
Double Pice			" 5 ...		
Pice			Cash ...		
Pies					
Total ..			Total ...		

XXIII-D.—Balance of Public Works Funds.

	RS. A. P.
Balance in hand	
Received as per orders below noted	
Total ...	
Expenditure as per vouchers below noted	
Balance	

PARTICULARS OF

Orders.			Vouchers.		
Date.	Number.	From whom.	Number.	Date.	How and when transmitted and to whom.

Salt Superintendent.

V. In preparing Form No. XXIII, Superintendents will be careful not to enter therein the details of heads of receipt and expenditure for which separate registers are maintained, such as receipts on account of sale of salt which are separately registered in account No. 12, and of payments on account of kudivaram, salaries, &c., the separate items of which appear in account No. 11 and elsewhere. In such cases the totals only of the day's transactions should be shown in Form No. XXIII thus :—

		RS.	A.	P.
Salt sold for Home consumption 1 Maund ...	Cost price			
	Duty			

VI. Vouchers for disbursements entered in Form No. XXIII may be either for a particular item or for a series of items of the same nature extending over the period for which the form is submitted ; they must be numbered consecutively to agree with the numbers entered in the form itself, which should run only for the period embraced in the form and not for any longer period; and they must be submitted with the form itself except in the following instances :—

Miscellaneous and saderward expenditure [illegible]

Do. for thatching and storing salt.

Do. of petty construction and repair.

For all these the vouchers will be monthly bills to be prepared and sent to the Salt Deputy Collector on the 25th of each month for scrutiny and submission to this office not later than the 1st of the following month with his countersignature and with the sub-vouchers for all items of Rupees 10 and upwards. It will not be necessary for Deputy Collectors to prepare a single bill for any of these sources of expenditure for the whole district, as the accounts will in future be kept as much as possible by divisions.

VII. As far as can be avoided without inconvenience, no payments should be made after the 25th of each month until the 28th or 29th, or whatever may be the date on which the accounts of the month are closed as above directed in Rule III. Should it be necessary to make any such payments, an additional bill should be prepared on that date and sent to the Deputy Collector for scrutiny, &c., as above, and submission to this office *with the least practicable delay*.

VIII. The present Rule as to remittances from Salt Treasuries is modified as follows :—

As heretofore remittances will be made to the nearest Treasury or Sub-treasury of the Collector of the district in which the salt division is situated and the remittances will be made the same number of times in each month. But the last monthly remittance will in future be made not on the 25th as directed in the Salt Manual, but on the last day before the Treasury or Sub-treasury in question closes its monthly accounts. The present rule is that "whatever cash remains in the Treasury shall be remitted to the taluk in round numbers, fraction of a rupee being kept back." In future the Collector's Treasuries will not ordinarily be available for the supply of cash for expenditure in the Salt Department, and all payments required to be made must be made as a rule from the balances in the Salt Treasuries themselves. Instead therefore of remitting the whole balance in the Salt Treasuries, except 'fractions of a rupee," Superintendents must retain in hand at the end of the month sufficient funds after allowing for probable receipts, to cover all expenditure, such as salaries, &c., expected to be incurred in the first few days of the following month, during which period the disbursements will of course be heavier than at any other time in the month and will very likely exceed the receipts. Salt Deputy Collectors will at once make careful inquiries, and after considering the sums on an average received according to the season of the year between the 28th (say) of each month and 4th or 5th of the following month will fix for each Salt Treasury the sum to be kept back when

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the last remittance of the month is despatched, reporting their conclusions to this office for approval and confirmation, with the grounds on which they have arrived at them.

IX. All payments in the Salt Department now made under Rule 42 of the Salt Manual from Taluk Treasuries by order of the Treasury Deputy Collectors will in future be made from Salt Treasuries on bills prepared as heretofore by Superintendents and countersigned by the Salt Deputy Collectors.

2. Salt Deputy Collectors will explain these instructions carefully to their Superintendents who are ignorant of English, and will leave a copy in each salt office. There can hardly be a case in which no member of the establishment knows enough English to be able to understand these rules.

3. Instructions will be issued hereafter as to the course to be followed in case of the funds in any Salt Treasury being insufficient to meet the payments required to be made from it.

(Signed) H. W. BLISS,
Commr. of Salt Revenue.

Copy to the Collector of Ganjam, with reference to the Board's Proceedings, No. 1,323, dated 16th May 1878.

XXIII-A.—Transcript of Receipt entries in the Day Book of Division for the week ending 187 .

Date.	Number of Entry.	Particulars of Receipt.	Amount of each Entry.	Total of each day's Receipts.	Heads of Receipt (to be filled in at Head Office).
			RS. A. P.	RS. A. P.	

XXIII-B.—Transcript of Payment entries in the Day Book of Division for the week ending 187 .

Date.	Number of Voucher.	Particulars of Payment.	Amount of each Voucher.	Total of each Day's payments.	Heads of Expenditure (to be filled in at Head Office).
			RS. A. P.	RS. A. P.	

(True Copy.)

(Signed) G. STRINIVASA ROW,
Dy. Collector, *for* Collector.

ENCLOSURE No. 2.

Telegram from G. D. LEMAN, Esq., Collector of Ganjam, to H. W. BLISS, Esq., Commissioner of Salt Revenue, dated Chetterpore, 1st July 1878, No. 1,927.

YOUR Circular 221. Variety of receipts and disbursements pass through Salt Treasuries. Great inconvenience must ensue if this be suddenly stopped. Letter by post.

(True Copy.)

(Signed) G. STRINIVASA ROW,
Dy. Collector, *for* Collector.

ENCLOSURE No. 3.

From G. D. LEMAN, Esq., Collector of Ganjam, to H. W. BLISS, Esq, Commissioner of Salt Revenue, dated Chetterpore, 2nd July 1878, No. 1,954.

WITH reference to your Proceedings, No. 221, of the 6th ultimo, received here on the 24th ultimo, and to my telegram of the 1st instant, I have the honor to inform you that the Salt Treasuries in this district are nearly in the same position as Taluk Treasuries and as such have a variety of receipts and disbursements paid into and out of them.

2. They receive the peishcush, &c., paid by Zemindars and others, the Abkári Revenue paid by renters, the remittances consisting of several items made by Deputy Tahsildars and Magistrates, District Munsifs, Deputy Postmasters, Sea Custom Officers, Police Officers, Stamp Vendors, &c., &c.

3. They likewise disburse the salaries and contingent charges of the several Revenue, Judicial, Sea Customs, Postal, and other Departments working in the vicinity, the pensions of several individuals residing in the neighbourhood, discount due to Stamp Vendors, &c.

4. The Salt Superintendents submit accounts current and other monthly accounts of Treasury transactions to the Treasury Deputy Collector who corresponds with them and controls them in these matters.

5. Your Circular Proceedings under reference do not provide for receipts and payments other than those of the Salt Department, and it will cause a great inconvenience if the transactions in the Salt Treasuries are hereafter to be confined to the Salt Department alone. The only Treasuries other than Salt Treasuries in this district are at Berhampore, Chicacole, Aska, and Gumsur which places are far asunder.

6. I have therefore the honor to request that you will inform me whether you have any objection to the present state of things being left undisturbed.

(True Copy.)

(Signed) G. STRINIVASA ROW,
Dy. Collector, *for* Collector.

ENCLOSURE No. 4.

Telegram from H. W. BLISS, Esq., Commissioner of Salt Revenue, to G. D. LEMAN, Esq., Collector of Ganjam, dated 2nd July 1878.

PENDING correspondence please arrange for Salt Treasury transactions other than relating to salt to be kept separate and separately accounted for to Treasury Deputy.

(True Copy.)

(Signed) G. STRINIVASA ROW,
Dy. Collector, *for* Collector.

ENCLOSURE No. 5.

From H. W. BLISS, Esq., Commissioner of Salt Revenue, to G. D. LEMAN, Esq., Collector of Ganjam, dated Madras, 11th July 1878, No. 131-A.

WITH reference to your letter, No. 1,954, dated 2nd instant, I have the honor to state that with the limited establishments employed both in my office and in the salt divisions and with the additional work entailed by the abolition of wholesale transactions, I do not think it is practicable for me to continue to make and receive payments in Salt Treasuries other than such as belong to the department. The Accountant-General also objects to my doing so as likely to cause great complication in the

It has been done however till now.
Additional establishment has been entertained on account of the additional work caused by the abolition of the wholesale transactions—*vide* G.O., 15th October 1877, No. 3,106.
(Signed) G. D. LEMAN,
Collector.

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accounts. For the present, and until you can make other arrangements, I do not wish to cause inconvenience by an abrupt change in the existing system. The Salt Treasuries will therefore continue to make and receive payments as heretofore. But I cannot possibly account for them. As the best way of meeting this difficulty I have suggested to the Accountant-General that payments made should be treated in my accounts as remittances to Collectors and payments received as remittances from them, I showing only lump sums and the Treasury Deputy Collectors concerned being left to account for them in detail as usual. I will inform you as soon as possible of the result of this reference. In the meantime I request that you will as soon as possible make arrangements whereby the present Ganjam system of Salt Treasuries forwarding them to the Bank may be as far as possible assimilated to the exactly opposite system in force throughout the rest of the Presidency, that, viz., under which Salt Treasuries send their remittances to the nearest Treasury or Sub-treasury of the Collector who is responsible for the further disposal thereof. It will not be possible for me to undertake the remittance of treasure on your account as a permanent arrangement for several reasons, principal among which is that I am not provided with funds for the purpose of meeting the expense of the transport of any other treasure than that collected by the Salt Department itself.

There is no such system in force.
(Signed) G. D. LEMAN,
Collector.

receiving remittances from other Treasuries and

The nearest Treasury is in each case the Bank save at Vamaravilli and Naupada. Vamaravilli may remit to Chicacole. The absurdity of sending the Naupada remittance back to Chicacole to be sent thence to Bank at Berhampore is manifest.
(Signed) G. D. LEMAN,
Collector.

2. I may mention that if the Accountant-General accepts my proposals above mentioned, two conditions will necessarily be attached to them, viz. :—

First, that when payments are required to be made by Salt Treasuries, the orders for them can only be issued by the Salt Deputy Collector upon the requisition of the Treasury Deputy Collector, whose written request will then be on record, and will, in fact, be my only voucher for the receipt by you of what will appear in my accounts as a remittance to you. The receipt given by the person receiving the payment will then be available for transmission to the Treasury Deputy Collector who will have to account to the Accountant-General for the expenditure; and,

A most roundabout and responsible way.
(Signed) G. D. LEMAN,
Collector.

Secondly, that money can only be received by Salt Treasuries if accompanied by a chellan from the Treasury Deputy Collector or other officer empowered by you, which will be forwarded on receipt to the Treasury Deputy Collector to enable him to enter the payment in his accounts.

Also impossible.
Signed) G. D. LEMAN,
Collector.

3. Any other course will both render the accounts complicated and will render the Salt Superintendents subject to two masters, an arrangement sure to fail in practice.

4. With reference to your remark that there are only four Treasuries (and those far asunder) in the Ganjam District other than Salt Treasuries, I beg to suggest that all Deputy Tahsildars' and Magistrates' offices may be utilized as Treasuries as is done in other districts. This is especially desirable (from my point of view) with reference to such matters as the sale of stamps which must impose a good deal of work on Salt Superintendents whose proper duties are already more than sufficient to occupy their whole time; and as it is an arrangement which can be made immediately without extra cost, I trust you will be able to carry it out at once.

Of course it can be done but not without extra cost. There will be Police guards wanted and extra escorts and additional establishment in the Deputy Tahsildar's Offices.
(Signed) G. D. LEMAN,
Collector.

(True Copy.)

(Signed) G. STRINIVASA ROW,
Dy. Collector, *for* Collector.

ENCLOSURE No. 6.

From W. DONALD, Esq., Officiating Accountant-General, to G. D. LEMAN, Esq., Collector of Ganjam, dated Fort St. George, 13th July 1878, No. 4,684.

I HAVE the honor to state that pending further instructions from this office, all sums realized by the Salt Deputy Collectors and Superintendents for the sale of stamps and postage stamps and other receipts as well as the payments on account of Police Department and pensions which pass

through their Treasuries should be adjusted in your accounts under the head "Miscellaneo Cash Remittances" upon the necessary memorandum of particulars and other vouchers bei furnished to you for adjustment to the proper service heads.

2. The Commissioner of Salt Revenue will undertake to make payments other than those his own department at Salt Treasuries only upon orders issued by Treasury Officers whose lette of request will be the vouchers in support of the debits under Miscellaneous Cash Remittanc in the accounts of the Commissioner of Salt Revenue. The receipt of parties receiving mon will however be forwarded to you to enable you to support your debits in the Treasury Accoun as regards such payments.

3. The Commissioner of Salt Revenue will receive money into his Treasuries only chellans issued by the Treasury Deputy Collector. These chellans will be returned to t Treasury Officer with the fact of the receipt of the money noted thereon.

(True Copy.)

(Signed) G. STRINIVASA ROW,
Dy. Collector, *for* Collecto

ENCLOSURE No. 7.

From H. W. BLISS, Esq., Commissioner of Salt Revenue, to G. D. LEMAN, Esq., Collect of Ganjam, dated Madras, 19th July 1878.

I HAVE the honor to forward, for the information of yourself and of your Treasury Deput Collector, two copies of the instructions I have issued to Salt Officers with reference to th Accountant-General's letter, No. 4,684, dated the 13th instant, to your address.

2. I trust that the arrangements now settled will prevent the inconvenience which woul in many cases result from the sudden cessation of the present practice of making and receivin payments of all sorts in Salt Treasuries. But I hope that you will be able to arrange at a early date for some other system of carrying on transactions of the kind, as I cannot undertak that Salt Superintendents will be able to attend to them permanently. On the contrary, with th many changes that are likely to be from time to time introduced in the department, it is quit certain that they will not be able to do so.

3. The changes I am particularly anxious to see carried out at once are that the sale o stamps by Salt Superintendents and the transmission of funds from other Treasuries to Sal Treasuries for remittance with salt remittances to the Bank or the Huzur Treasury (as the cas may be) should be put a stop to where now customary. The one custom imposes on Sal Superintendents a considerable responsibility and much account keeping for which they are no paid and to which they have no time to attend, and the other necessitates an expenditure fro the funds of the Salt Department on the remittance of treasure not belonging to it, which i therefore from my point of view objectionable.

(True Copy.)

(Signed) G. STRINIVASA ROW,
Dy. Collector, *for* Collecto

ENCLOSURE No. 8.

Proceedings of the Commissioner of Salt Revenue, dated 16th July 1873, No. 164-A.

CONSIDERABLE difficulty has been experienced in this office in classifying the accounts o several districts in which payments on account of other departments than the Salt Departmen have been made from and received in Salt Treasuries according to the custom hitherto in force Eventually no doubt it will be both possible and necessary to arrange that these Treasuries shal conduct none but departmental business. But as any abrupt change of the kind would caus great inconvenience both to the public and to the public service, the following rules are prescribe for the conduct of such transactions until other arrangements can be made.

2. *Receipt of Payments.*—Salt Treasuries will in future not receive payment of any moneys tendered on account of any other department unless accompanied by a chellan i duplicate signed by the Treasury Deputy Collector or other public officer not below the rank o Deputy Tahsildar. Moneys so accompanied will be received and credited in the cash account one of the chellans being receipted and returned to the person making the payment, and the other (also receipted) being sent to the Treasury Deputy Collector by the same day's post. The chellan sent to the Treasury Deputy Collector should not be accompanied by an arzi, but to guard against mistakes a list of all such chellans must be sent to him once a month on the day on which the monthly accounts are closed.

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3. Moneys so received will be entered in the Salt Treasury accounts thus:—

By receipt under a chellan from and will appear in the accounts of this office as cash receipts from the Collector of the district. The Treasury Deputy Collector on the other hand will enter them as cash remittances to the Salt Department. But these are matters with which Salt Superintendents need not trouble themselves.

4. The sale proceeds of stamps, &c., will be entered in the salt accounts as stamps sold but a separate account thereof must also be kept in the usual form showing the denominations and kinds of stamps, &c., sold, and sent monthly to the Treasury Deputy Collector as above.

5. *Of Payments made.*—In the making of payments the following rules must be observed.

6. No payments are in future to be made from Salt Treasuries under the direct orders of the Treasury Deputy Collector. If he requires any payments to be made from them, he must send a separate list thereof for each separate Salt Treasury to the Salt Deputy Collector, who will thereupon, if funds are available, issue orders to the Salt Superintendents for payment, sending them also, with his order, the lists received from the Treasury Deputy Collector.

7. When Salt Superintendents make payments entered in any such list they will take separate receipts from the parties and send them to the Treasury Deputy Collector by the same day's post. No arzi should be sent with such receipts, but a monthly list of them must be sent to the Treasury Deputy Collector as before directed with regard to payments received.

8. As Salt Superintendents make the payments entered in the lists they will note opposite each the date of payment. When all the payments entered in the list have been made, the list itself must be sent up to this office as a voucher with the current week's Form No. XXIII. The total of such payments will then be entered in this office accounts as a remittance to the Collector.

9. If it should happen that some only of the payments entered in a list so received from the Treasury Deputy Collector through the Salt Deputy Collector are made before the monthly accounts are closed the list must never be sent as a voucher for the payments which have not been made, so that he may, if he pleases, include them in a fresh list to be sent to the Salt Deputy Collector for payment in the following month.

10. Lists must at once be prepared and sent with the vouchers to the Treasury Deputy Collectors of all sums not appertaining to the department which have been paid from Salt Treasuries under orders from Treasury Deputy Collectors between the date of the closing of the monthly accounts for June and the date on which this order is received and brought into operation in the districts; and the Treasury Deputy Collectors must be requested to receipt such lists and to forward them to this office direct without delay. The lists will then become the Commissioner's vouchers for the payment to the Collectors of the sums in question, which the possession of the vouchers themselves will enable the Treasury Deputy Collectors to debit in their Treasury accounts to the proper heads and to account for in the usual way.

11. Some Salt Deputy Collectors have, it appears, drawn their salaries and those of their establishments for June under orders signed by the Treasury Deputy Collectors. In such cases Salt Deputy Collectors must give Treasury Deputy Collectors separate receipts for sums so improperly drawn as cash remittances from the Collector to the department, and must enter such sums in the accounts of the Salt Treasury from which they usually draw their pay under the head of cash remittances received, debiting them as paid for salaries, &c., and supporting the entry by the proper vouchers which they must request the Treasury Deputy Collectors to return to them for the purpose of being forwarded to this office for audit.

12. *Appropriated Balance of the Public Works Department.*—It further appears that in some cases Salt Treasuries hold balances on account of the Public Works Department and make payments therefrom on cheques received from the Range Officers. There is no objection to the practice continuing. Such balances can, however, only be set apart in the Salt Treasuries on requisition to the Salt Deputy Collector from the Treasury Deputy Collector, whose letter of request will be treated in this office as a receipt for a remittance to the Collector of the sum entered in it. When funds are so set apart on account of the Public Works Department they will be included with the Departmental Public Works balances in account No. XXIII-D, and their expenditure will be vouched for by the submission to this office of the Range Officer's cheques. As, however, these cheques will also be required by the Treasury Deputy Collectors as vouchers for submission to the Accountant-General with the letter of credit on the authority of which the money was originally carried to the head of "Appropriated balance of the Public Works Depart-

ment" they will not be retained here, but will be sent back to Treasury Deputy Collectors direct after examination and registry in this office.

(Signed) R. DURMA ROW,
for Commissioner of Salt Revenue.

To the Salt Deputy Collector of for information and guidance with spare copies for distribution to Salt Superintendents.

COMMUNICATED to the Commissioner of Salt Revenue and the Accountant-General, in continuation of the Board's Proceedings, dated 29th July 1878, No. 2,088.

2. Pending the disposal of the general question discussed in the Proceedings quoted above, the Board request that the Commissioner will issue instructions authorizing Salt Superintendents to receive and make payments other than those connected with salt under the direct orders, general or special, of the Treasury Deputy Collectors.

3. The matter will be finally disposed of when all the replies to the Board's Proceedings quoted in paragraph 1 *supra* are received.

(True Copies and Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

To the Commissioner of Salt Revenue.
" Accountant-General.
Copy to the Collector of Ganjam.

Exd. A. Grubert.

1878.
Board of Revenue,
MADRAS.

To

THE COMMR. OF SALT REVENUE,
&c., &c.

Dated September 3rd.

Printed 11th.

Received

PROCEEDINGS, 3RD SEPTEMBER 1878, No. 2,445.

SEPTEMBER.
No. 2,445.

Salt Treasuries.—Communicating to Commissioner of Salt Revenue and Accountant-General letter from Collector of Ganjam regarding—, and requesting Commissioner to issue instructions authorizing Salt Superintendents to receive and make payments other than those connected with salt under direct orders, general or special, of Treasury Deputy Collectors pending disposal of the question discussed in Board's Proceedings, dated 29th July 1878, No. 2,088.

DEPARTMENT.

No. 162 A. 1878.

Fort Saint George,
Accountant General's Office,
16th September 1878.

FROM THE ACCOUNTANT GENERAL
TO THE GOVERNMENT OF MADRAS,

TO THE Chief Secretary to Government.
Pd. Examined.

SIR,

I have the honor to forward for the information and early orders of His Grace the Governor in Council, Extract para 1 of my letter No 5315 dated the 19th Ultimo to the Commissioner of Salt Revenue, and Extract para 2 from his reply No A. 789 dated the 11th instant and to suggest that he be instructed by telegram that pending a final settlement of the question the facilities which were allowed before he took charge of Salt Department in respect to receipt and payment of Government money not Connected with Salt at Salt Treasuries, may be Continued without the limitations he proposes.

2. I have no doubt Mr Bliss is quite right for Endeavouring to confine his

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Salt Treasuries & Salt Transactions, and I am quite prepared to support any recommendations he may make on this subject which it may be shown can be carried out without inconvenience. But I have received a Complaint from the Collector of Nellore as to the inconvenience which will be caused, which has been forwarded to the Board of Revenue, under whose consideration the matter is at present.

3. I do not consider the Standing order of the Board No 218 referred to by Mr Bliss was intended to have reference to Salt Treasuries: but even if it had, it is known that these Treasuries have been assisting in other business, and it appears manifest that any precipitate change must cause inconvenience.

I have the honor to be
Sir
Your Obedient Servant

A Robertson

Accountant General

Extract of letter from this office No 5315. dated the 19th August 1878.

19/11/78.

To The Commissioner of Salt Revenue Madras.

Sir,

In reply to your letter No 2475 dated the 16th Instant, I have the honor to offer the following remarks, premising that the question was discussed at a personal interview held at your office, on the 17th instant.

Until the Government determine otherwise arrangements must be made for affording officers of other departments facilities for paying in money to your Salt Treasuries. I do not think it likely that the Government will agree either in the one hand to curtail the facilities departmental officers have heretofore enjoyed for paying in their collections or on the other hand to go to the expense of separate Sub Treasuries for such officers. You will be good therefore, on pondering the results of any experience which you may think proper to make to Government advice to arrange that due facilities are

No. 1688

Transferred to the Revenue Department for Disposal.

Ootacamund
17th September 1878.

Chamier
Ag. Chief Secretary

To the Revenue Department

Returned to the Board of Revenue for disposal.
Fort St. George 20th Sept 1878.
Secretary

From
The Accountant General, Madras,

To
The Chief Secretary to Government

Dated 16th Sept 78
Recd. 19th
No. of answer.
Ansd. 20th

No. 3765.

Subject.

Requesting orders on the subject of Salaries in connection with cash payments to Govt Servants.

Copy forwarded to the Board of Revenue for remarks

Chamier
Actg Chief Secretary
19th Sept 1878

Accountant General
Chief Secretary

Received 21st September 1878
Entered & Returned 23rd -

2579

Chamier
Secretary.

are given for the receipt of money in your Salt Treasuries as indicated in para 2 of my 5210 dated the 18th Instant.

Extract from the reply to the above by the Salt Commissioner No A-709 d: 11th Sept 98.

With reference to para 2 thereof I beg to point out that Government have already issued orders which appear to me to dispose of the question at issue (vide the Board's Standing order No 210) These orders seem never to have been acted up to by the Collectors of certain Districts but I venture to think that that is no reason why they should not be acted up to now, and that it is for the Officers who desire to see them modified to move Government to that effect, not for me. Nevertheless as I have before said to avoid the inconvenience which may result from any sudden change I am willing to accept the responsibility of allowing matters to continue as they were before I took charge of the Salt department, subject to the limitations which I consider necessary to prevent the undue occupation of the Salt superior Officers on business which does not concern them.

There limitations are:—

1st That payments made into Salt Treasuries should be accompanied by a chellan from a responsible Revenue Officer (s) and not by a Police Officer not below the grade of Dy Tahsildar.

2nd That payments made from Salt Treasuries should be made only upon the order of the Salt Dy Collector

(Sd) E. Hodgson

Accountant General

1914/19

No. 2,899.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 29th October 1878.

Read again Board's Proceedings, dated 29th July 1878, No. 2,088, and 3rd September 1878, No. 2,445.

Read also the following letters :—

From L. C. PROBYN, Esq., Accountant-General, to C. G. MASTER, Esq., Acting Chief Secretary to Government, dated Fort St. George, 16th September 1878, No. 152-N :—

I HAVE the honor to forward, for the information and early orders of His Grace the Governor in Council, extract paragraph 1 of my letter, No. 5,315, dated the 19th ultimo, to the Commissioner of Salt Revenue, and extract paragraph 2 from his reply, No. A-789, dated the 11th instant, and to suggest that he be instructed by telegram that pending a final settlement of the question the facilities which were allowed before he took charge of Salt Department in respect to receipt and payment of Government money not connected with salt at Salt Treasuries may be continued without the limitations he proposes.

2. I have no doubt Mr. Bliss is quite right for endeavoring to confine his Salt Treasuries to salt transactions, and I am quite prepared to support any recommendations he may make on this subject, which it may be shown can be carried out without inconveinence, but I have received a complaint from the Collector of Nellore as to the inconvenience which will be caused, which has been forwarded to the Board of Revenue, under whose consideration the matter is at present.

3. I do not consider the Standing Order of the Board, No. 218, referred to by Mr. Bliss was intended to have reference to Salt Treasuries, but even if it had it is known that these Treasuries have been assisting in other business; and it appears manifest that any precipitate change must cause inconvenience.

ENCLOSURE No. 1.

EXTRACT of letter from this Office, No. 5,315, dated the 19th August 1878, to the Commissioner of Salt Revenue, Madras.

IN reply to your letter, No. A-475, dated the 16th instant, I have the honor to offer the following remarks, presuming that the questions were discussed at a personal interview held at your office on the 17th instant. Until the Government determine otherwise arrangements must be made for affording officers of other departments full facilities for paying in money to your Salt Treasuries. I do not think it likely that the Government will agree either, on the one hand, to curtail the facilities departmental officers have heretofore enjoyed for paying in their collections, &c., or, on the other hand, to go to the expense of separate sub-treasuries for such officers; you will be so good therefore, as pending the result of any reference which you may think proper to make to Government, at once to arrange that due facilities are given for the receipt of money in your Salt Treasuries as indicated in paragraph 2 of my No. 5,218, dated the 13th instant.

EXTRACT from the reply to the above by the Salt Commissioner, No. A-789, dated 11th September 1878.

WITH reference to paragraph 1 thereof, I beg to point out that Government have already issued orders which appear to me to dispose of the question at issue (*vide* the Board's Standing Order, No. 218). These orders seem never to have been acted up to by the Collectors of certain districts, but I venture to think that that is no reason why they should not be acted up to now, and that it is for the officers who desire to see them modified to move Government to that effect, not for me. Nevertheless as I have before said to avoid the inconvenience which may result from any sudden change, I am willing to accept the responsiblity of allowing matters to continue as they were before I took charge of the Salt Department, subject to the limitations which I consider necessary to prevent the undue occupation of the Salt Superintendents on business which does not concern them.

These limitations are—

(1),—that payments made into Salt Treasuries should be accompanied by a chellan from a responsible Revenue Officer (*i.e.*) as I put it from an officer not below the grade of Deputy Tahsildar; and,

(2),—that payments made from Salt Treasuries should be made only upon the order of the Salt Deputy Collector.

(True Extract.)

(Signed) L. C. PROBYN,
Accountant-General.

No. 1,688.

TRANSFERRED to the Revenue Department for disposal.

OOTACAMUND,
17th September 1878.

(Signed) C. G. MASTER,
Acting Chief Secretary.

REFERRED to the Board of Revenue for remarks.

OOTACAMUND,
19th September 1878.

(Signed) C. G. MASTER,
Acting Chief Secretary.

From H. W. BLISS, Esq., Commissioner of Salt Revenue, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Madras, 14th September 1878, No. A-839 :—

I HAVE the honor to furnish the report called for in the Board's Proceedings, No. 2,088, dated 29th July 1878.

2. The practice of employing Salt Treasuries to conduct transactions of all sorts is entirely opposed to the orders of the Board and Government (*vide* Board's Standing Order, No. 218). It seems, however, to have prevailed to a great extent in Ganjam and Nellore and slightly in Tinnevelly. In Ganjam I may almost say that Salt Superintendents conducted the whole treasury business of the district of the kind, that is, which is usually transacted by Tahsildars and Deputy Tahsildars. Mr. Leman has, however, issued orders (copy enclosed) which to a great extent have relieved them of these duties. In Tinnevelly Mr. Pennington made arrangements for doing so entirely immediately on my assuming charge of the Salt Department. In Nellore matters remain much as they were before, but I trust that the Board will urge the Collector to make other arrangements at an early date.

3. In the meantime, to avoid as far as possible causing inconvenience, I arranged, as soon as the circumstances came to my knowledge, that payments by and to Salt Treasuries should continue as formerly, subject to the limitations,

(1),—that payments should only be made on requisition by the Treasury Deputy Collector and order from the Salt Deputy Collector; and,

(2),—that they should only be received if accompanied by a chellan issued (not by the Treasury Deputy Collector only, but) by any Revenue Officer not below the rank of Deputy Tahsildar.

4. These limitations appear to me to justify themselves. On the one hand, it is impossible that if Salt Superintendents are to do their own work to my satisfaction they can have time for the constant receipt of money on account of other departments, especially if unaccompanied by chellans describing the object on account of which payment is made. If otherwise they will have to spend a great deal of time in preparing accounts for the Treasury Deputy Collector, while the fact is that half of them, especially in the Nellore District where there is the most trouble in respect of these receipts, devote by no means sufficient time and energy to the performance of

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their own proper duties. And if chellans are to accompany remittances I do not think that it is usual that they should be granted by officers other than Revenue Officers or by officers of lower rank than Deputy Tahsildars. The Accountant-General wishes me to allow Deputy Postmasters to make payments into Salt Teasuries accompanied by their own chellans, but I have informed him that I am not prepared to incur the responsibility of any further disobedience to orders, especially when those orders are, in my opinion, not only reasonable under the circumstances but absolutely necessary to the improvement of the department. The Board say "if a journey has to be made to the Treasury Deputy Collector to obtain a chellan authorizing receipt of money at a Salt Treasury, payment might as well be made to the Treasury Deputy Collector direct." But, in the first place, any Revenue Officer not below the rank of Deputy Tahsildar can under my Circular, No. A-164, dated 16th July 1878 (copy enclosed), grant a chellan which Salt Superintendents will accept; and, in the second place, a chellan can be obtained (by a Deputy Postmaster for instance) by writing for it, while money cannot be sent by post.

5. I think, therefore, that all reasonable facilities are now afforded for payments into Salt Treasuries.

6. As regards payments out of Salt Treasuries, it is only necessary to point out that if the Treasury Deputy Collector's requisition does not go to the Salt Deputy Collector for the latter to issue orders for payment, there can never be any security that there will be any funds in the treasury drawn on to meet the draft. A case in point occurred the other day. The Nellore Treasury Deputy Collector sent the Pakala Salt Superintendent an order to hold Rupees 9,000 at the disposal of the Public Works Department when there was next to no money in the treasury there, and the Salt Deputy Collector had to incur expense (debited of course to this department) in sending a large sum from another Salt Treasury to meet the credit. The next case of the kind may be the other way. The Salt Deputy Collector may go to a salt station to pay *Kudivaram* or may give a contractor an order for money due, and find that an order of the Treasury Deputy Collector has just emptied the treasury. No man can serve two masters, and the attempt to arrange for it will certainly end in failure. I have now sent further orders to the effect that if the Treasury Deputy Collector will give once for all a list of periodical payments he wishes made, the Salt Treasuries shall pay them month by month without further requisitions. Special requirements (as for Public Works Department credits) can almost always be anticipated. When they cannot be, the Treasury Deputy Collector in a Maritime District will be no worse off than a Treasury Deputy Collector in an Inland District, with no Salt Treasuries to help him, always is.

7. Further than this I do not think it is possible to go. Indeed in going so far I am strongly of opinion that I have gone very much further than is for the good of the Salt Department, the interests of which I consider require that Salt Superintendents should be kept to their own work, which in most cases is more than sufficient fully to occupy them. This is especially the case in Nellore, the district in which this trouble about treasuries has been greatest, and in which the Salt Department seems to me, so far as I have gone, to be in much worse order than it is in any other district. I trust therefore that the Board will be pleased to instruct the Collectors of all districts in which Salt Treasuries are expected to transact other than departmental business to arrange as speedily as possible for the transfer thereof to the treasuries of their Tahsildars and Deputy Tahsildars. Unless this is done, and Salt Superintendents are left free to do their own work, I do not see how I can insist on their doing it in the same way as if their services were entirely at my disposal; in other words, neither they nor I will have a fair chance.

8. From the above remarks the Board will perceive that I deprecate in the strongest possible manner their proposal that Treasury Deputy Collectors should retain any control of any kind over Salt Superintendents. Even though they should be willing to place Treasury Deputy Collectors themselves under my orders the result must infallibly be a conflict of authority which cannot fail to impede the proper discharge of the public business. I have to account to the Accountant-General for the

disposal of all funds received by the department, and I cannot do this unless the whole agency employed in the receipt of money and in the rendering of accounts is entirely at my disposal. If Salt Superintendents are to retain charge of the receipt and payment of funds for other departments in general, and of the sale of stamps in particular, I cannot undertake to keep them to their work. Every complaint of negligence on their part will be met by the excuse, which I shall be powerless to check, that they were engaged on some work for the Treasury Deputy Collector; and, in fact, my control over my own officers in all salt districts will be reduced to the unsatisfactory condition in which it now is in Malabar. I must therefore most strongly press upon the Board the advisability of at once relieving salt officers of all grades of all duties not appertaining to the department which they now perform. It is only in Nellore, and perhaps in Ganjam still to some extent, that any difficulty exists, so far as I am aware; and I cannot but think that by suitable arrangements in the way of appointing non-official stamp vendors, and of making Deputy Tahsildars do treasury work so far as required, as they already do in some districts (Madura for instance), these difficulties may easily be met by Collectors without additional expense to Government or trouble to the persons who have been in the habit of making and receiving payment in Salt Treasuries at all to be compared with the inconvenience inseparable from the system which I wish to see abolished.

9. The truth is that it is essential (at least so I think it) to my success in what I am sure the Board will admit to be the difficult task of the reorganization of a department which I fear I can only describe as thoroughly corrupt and inefficient that there should be an entire and absolute separation between it and the Department of Land Revenue. So long as the slightest connection is maintained by Collectors with the Salt Department, my officers will retain their old habit of looking to them for advancement. And it is most natural that they should do so. But so long as they do I cannot expect and shall not obtain hearty service, and shall always be more or less exposed to interference. I may give an instance without mentioning names. The other day a Salt Deputy Collector sent me a demi-official letter from the Collector of his district stating that he had appointed to some post in the Land Revenue Department his (the Salt Deputy Collector's) Head Clerk, a man whose appointment, removal and dismissal lies with me, and this without the slightest reference to me! The Salt Deputy Collector without waiting for my orders allowed the man to leave his office and join the appointment given to him by the Collector; and knowing who the Salt Deputy Collector is, I am not suprised at his doing so. But I put it to the Board whether this does not justify me in saying that an absolute separation of the departments is essential to my succeeding in my work of reorganization. I take great pains as opportunity offers to impress in the strongest possible manner on my officers that they are not to think that because they are no longer subordinate to Collectors they do not owe them the same respect and are not bound to seek their assistance, advice, and co-operation and to attend to their opinions and wishes, so far as possible, to the same extent as heretofore. But I must be freed from interference of all sorts if I am to have a fair chance.

10. Such at least is my respectful opinion with which I sincerely trust the Board will find themselves able to agree.

Enclosure No. 1.

Financial Circular No. 10.

The charge of the Salt Department having been transferred from the Collector to the Salt Commissioner no payments or remittances other than those of the Salt Department will hereafter be received into the Salt Treasuries of Ganjam, Itchapore, Nowpada, and Womeravilly.

Payments and remittances other than those of the Salt Department, and hitherto made into either of the Salt Treasuries in question, should hereafter be made into one or other of the following Treasuries:—

Branch Bank, Berhampore.
Chetterpore Sub-Treasury.
Gumsur Taluk Treasury.
Chicacole do. do.
Aska do. do.

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Payments from the Salt Treasuries will continue to be made but only upon orders issued by the Treasury Deputy Collector. Under this arrangement the Deputy Tahsildar of Tekkali, who used to make his remittances to Nowpada, will hereafter send them to Chicacole.

He will also receive the remittances made by the Sea Customs' Assistant Superintendents of Poondy and Bavanapad, by the Post Offices of Poondy, Kasibugga, Nowpada, Tarla, and Tekkali, and by the Abkári Renters, and remit them with his own to the Chicacole Taluk Treasury. The Sea Customs' Assistant Superintendents of Poondy and Bavanapad will send their collections to Tekkali with a detailed Memorandum in the same way as they hitherto used to send to Nowpada, and the Deputy Tahsildar of Tekkali will include the details in his own accounts. The Deputy Tahsildar will keep a regular account of all the transactions of his own office and of the Sea Customs' offices in question, and will render a Treasury account with its appendices, and a balance report to the Treasury Deputy Collector every month. The remittances made by him to Chicacole will of course be shown in his accounts under "Local Cash Remittances."

The Sea Customs' Superintendent of Calingapatam and Deputy Tahsildar of Narasanapetta will hereafter make their remittances, accompanied by a detailed Memorandum, to Chicacole instead of to Womeravilly.

The Deputy Tahsildar of Sompeta and the Sea Customs' Assistant Superintendents of Banva and Sonnapur will make their remittances, accompanied by a detailed Memorandum, to the Deputy Tahsildar of Itchapore, who will send them on with his own remittance to the Berhampore Bank. He will also receive payments from Abkári Renters and keep a regular account of all the transactions both of his own office and of the offices of the Deputy Tahsildar of Sompeta, and the Sea Customs' Assistant Superintendent of Banva and Sonnapur, and submit every month to the Treasury Deputy Collector a balance report and the Treasury account with its appendices.

The Deputy Tahsildar and the Sea Customs' Superintendent of Ganjam will make their remittances to Chetterpore instead of to the Ganjam Salt Treasury. They should of course be accompanied by a detailed Memorandum.

The Manager of Jalantra will make his remittances to the Berhampore Bank in future.

The District Munsif of Tekkali will hereafter have to make his remittances to Chicacole Taluk Treasury instead of to Nowpada.

(Signed) G. D. LEMAN,
Collector.

(True Copy.)

(Signed) R. DHARMA ROW,
for Commissioner of Salt Revenue.

Enclosure No. 2.

Proceedings of the Commissioner of Salt Revenue, dated 16th July 1878, *No.* 164-*A*.

Account Department.

Considerable difficulty has been experienced in this office in classifying the accounts of several districts in which payments on account of other departments than the Salt Department have been made from and received in Salt Treasuries according to the custom hitherto in force. Eventually no doubt it will be both possible and necessary to arrange that these Treasuries shall conduct none but departmental business. But as any abrupt change of the kind would cause great inconvenience both to the public and to the public service the following rules are prescribed for the conduct of such transactions until other arrangements can be made.

2. *Receipt of Payments.*—Salt Treasuries will in future not receive payment of any monies tendered on account of any other department unless accompanied by a chellan in duplicate, signed by the Treasury Deputy Collector or other public officer not below the rank of Deputy Tahsildar. Monies so accompanied will be received and credited in the cash account, one of the chellans being receipted and returned to the person making the payment, and the other (also receipted) being sent to the Treasury Deputy Collector by the same day's post. The chellan sent to the Treasury Deputy Collector should not be accompanied by an arzi, but to guard against mistakes a list of all such chellans must be sent to him once a month on the day on which the monthly accounts are closed.

3. Monies so received will be entered in the Salt Treasury accounts thus—

By receipt under a chellan from and will appear in the accounts of this office as cash receipts from the Collector of the district. The Treasury Deputy Collector on the other hand will enter them as cash remittances to the Salt Department. But these are matters with which Salt Superintendents need not trouble themselves.

4. The sale proceeds of stamps, &c., will be entered in the salt accounts as stamps sold but a separate account thereof must also be kept in the usual form showing the denominations and kinds of stamps, &c., sold and sent monthly to the Treasury Deputy Collector as above.

5. *Of Payments made.*—In the making of payments the following rules must be observed.

6. No payments are in future to be made from Salt Treasuries under the direct orders of the Treasury Deputy Collector. If he requires any payments to be made from them he must send a separate list thereof for each separate Salt Treasury to the Salt Deputy Collector, who will thereupon, if funds are available, issue orders to the Salt Superintendents for payment, sending them also, with his order, the lists received from the Treasury Deputy Collector.

7. When Salt Superintendents make payments entered in any such list they will take separate receipts from the parties and send them to the Treasury Deputy Collector by the same day's post. No arzi should be sent with such receipts, but a monthly list of them must be sent to the Treasury Deputy Collector as before directed with regard to payments received.

8. As Salt Superintendents make the payments entered in the lists they will note opposite each the date of payment. When all the payments entered in the list have been made the list itself must be sent up to this office as a voucher with the current week's Form No. XXIII. The total of such payments will then be entered in this office accounts as a remittance to the Collector.

9. If it should happen that some only of the payments entered in a list so received from the Treasury Deputy Collector, through the Salt Deputy Collector, are made before the monthly accounts are closed the list must nevertheless be sent up as a voucher for the payments which have been made, the Treasury Deputy Collector being at the same time advised of the payments which have not been made, so that he may, if he pleases, include them in a fresh list to be sent to the Salt Deputy Collector for payment in the following month.

10. Lists must at once be prepared and sent with the vouchers to the Treasury Deputy Collectors of all sums not appertaining to the department which have been paid from Salt Treasuries under orders from Treasury Deputy Collectors between the date of the closing of the monthly accounts for June and the date on which this order is received and brought into operation in the districts; and the Treasury Deputy Collectors must be requested to receipt such lists and to forward them to this office direct without delay. The lists will then become the Commissioner's vouchers for the payment to the Collectors of the sums in question, which the possession of the vouchers themselves will enable the Treasury Deputy Collectors to debit in their Treasury accounts to the proper heads and to account for in the usual way.

11. Some Salt Deputy Collectors have, it appears, drawn their salaries and those of their establishments for June under orders signed by the Treasury Deputy Collectors. In such cases Salt Deputy Collectors must give Treasury Deputy Collectors separate receipts for sums so improperly drawn as cash remittances from the Collector to the department, and must enter such sums in the accounts of the Salt Treasury from which they usually draw their pay under the head of Cash Remittances received, debiting them as paid for salaries, &c., and supporting the entry by the proper vouchers, which they must request the Treasury Deputy Collectors to return to them for the purpose of being forwarded to this office for audit.

12. *Appropriated Balance of the Public Works Department.*—It further appears that in some cases Salt Treasuries hold balances on account of the Public Works Department and make payments therefrom on cheques received from the Range Officers. There is no objection to the practice continuing. Such balances can, however, only be set apart in the Salt Treasuries on requisition to the Salt Deputy Collector from the Treasury Deputy Collector, whose letter of request will be treated in this office as a receipt for a remittance to the Collector of the sum entered in it. When funds are so set apart on account of the Public Works Department they will be included with the Departmental Public Works balances in account No. XXIII-D, and their expenditure will be vouched for by the submission to this office of the Range Officers' cheques. As, however, these cheques will also be required by the Treasury Deputy Collector as vouchers for submission to the Accountant-General with the letter of credit, on the authority of which the money was originally carried to the head of "Appropriated balance of the Public Works Department," they will not be retained here, but will be sent back to Treasury Deputy Collectors direct after examination and registry in this office.

(Signed) R. DHARMA ROW,
for Commissioner of Salt Revenue.

To the Salt Deputy Collector of for information and guidance, with spare copies for distribution to Salt Superintendents.

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From G. D. LEMAN, Esq., Collector of Ganjam, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Chetterpore, 5th September 1878, No. 2,911.

In reply to the last part of paragraph 2 of the Board's Proceedings, No. 2,088, of the 29th July last (received here on the 28th ultimo), I have the honor to refer the Board to my letter, No. 2,402, of the 25th idem (July), which touches on all the points noted by the Board.

From H. St. A. GOODRICH, Esq., Acting Collector of Vizagapatam, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Vizianagram, 11th September 1878, No. 1,401.

Referring to the Proceedings of Board of Revenue, No. 2,088, dated 29th July 1878, I have the honor to state that the transactions with Salt Treasuries in this district being few and far between my Treasury Deputy Collector discontinued issuing cheques on Salt Treasuries and requested the Salt Deputy Collector to issue instructions to the Salt Superintendents to decline receiving money tendered by Abkári Renters, Postal Department, and Stamp Vendors, but to continue selling stamps until the stock in their hands is exhausted.

2. In reference to the suggestion made by the Salt Commissioner to send cheques, &c., through the Salt Deputy Collector I think that it would cause great inconvenience as pointed out by the Board. The better plan in my opinion is to allow the Treasury Deputy Collector to issue his orders direct to the Salt Superintendents, merely communicating what he has done to the Salt Deputy Collector for information.

From W. S. FOSTER, Esq, Collector of the Godavari District, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Cocanada, 6th September 1878, No. 254.

With reference to the Board's Proceedings, No. 2,088, dated 29th July 1878, I have the honor to state that the Salt Treasuries of this district have hitherto been confined to salt receipts and disbursements. No transactions other than salt have been carried out in them and consequently no necessity to follow the method suggested by the Accountant-General in his Circular, No. 4,684, dated 13th July 1878, printed in the Board's Proceedings under acknowledgment. It has never been found necessary to extend the transactions of the Salt Treasuries to other items of revenue, as Penuguduru, one of the salt stations, is situated very close to Cocanada, and Mogalturru is within a few miles of Narsapur, a Tahsildar's station, and it is not likely that any necessity would arise.

From J. GROSE, Esq., Collector of Nellore, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 12th September 1878, No. 3,663.

Adverting to the Board's Proceedings, dated 29th July 1878, No. 2,088, I have the honor to state that under the Accountant-General's Circular, dated 13th July 1878, No. 4,684, my Treasury Deputy is required to issue chellans in each and every case where money has to be tendered at Salt Treasuries. This course will entail much delay and inconvenience to public business, and will also render the Superintendents and Assistant Superintendents of Sea Customs, Deputy Postmasters, Police Inspectors, Arrack and Toddy Contractors (who have hitherto had transactions with the Salt Treasuries) liable to keep public money in their hands for some days without its being brought to account in each day's transactions regularly.

2. Again, as regards the payments to be made from the Salt Treasuries I have already arranged for the transaction of business with the nearest Taluk Treasury, thereby curtailing as much as possible the transactions of other departments with the former. In a few cases where payments from Salt Treasuries on account of other

departments are inevitable it has been ruled by the Salt Commissioner and approved by the Accountant-General that no payments should be made except upon the orders of the Salt Deputy Collector in each case. I fear that such a course will only involve delay without corresponding advantage.

3. I have been desired to send at the beginning of each month to the Salt Deputy Collector a list of all items requiring payments from Salt Treasuries so that he may issue the necessary instructions to the several Salt Superintendents concerned. Often the Range Officers of the Public Works Department ask for alterations in their allotments of funds at the several Treasuries once made by them, and consequently as often as they ask for such changes my Treasury Deputy is obliged to write to the Salt Deputy Collector. The other day the Salt Deputy Collector intimated to me that he could not conveniently change the allotment once made and set apart from the Salt Treasuries for the purpose of cashing the Public Works cheques.

4. I have already brought to the notice of the Accountant-General the several inconveniences arising from the deviation of the usual course of the Treasury transactions—*Vide* enclosed copy of my letter to the Accountant-General, dated 2nd August 1878, No. 3,113.

5. The Salt Superintendents, either from misunderstanding the instructions issued to them or from having had to obey different orders from the Treasury and the Salt Deputy Collectors, fail to render to the Account Department the necessary accounts in time for the preparation of the monthly Treasury accounts.

6. Under the above circumstances it seems to me that the safe course would be to direct the Salt Superintendents to act under the instructions of the Treasury Deputy Collector so far as monetary transactions are concerned, just as they used to do before the transfer of the department to the salt Commissioner, forwarding to my office such accounts as may be prescribed to facilitate the preparation and despatch of the monthly Treasury accounts to the Accountant-General in due time as advocated by the Board in their Proceedings under reply.

7. I take this opportunity to request to be informed whether vansums and russums relating to the Salt Department should hereafter be under the control and supervision of the Salt Commissioner.

ENCLOSURE No. 1.

From J. GROSE, Esq., Collector of Nellore, to L. C. PROBYN, Esq., Accountant-General, Madras, dated 2nd August 1878, No. 3,113.

I HAVE the honor to enclose herein a copy (to be returned) of the Salt Commissioner's Proceedings, No. 164, of the 16th ultimo, and request you will be pleased to favor me with your instructions on the points noticed below.

2. In paragraph 2 of the Commissioner's Proceedings it is directed that Salt Treasuries should not in future receive payments of any monies tendered on account of any other departments unless accompanied by a chellan in duplicate signed by the Treasury Deputy Collector or other public officer not below the rank of Deputy Tahsildar. This course will, in my opinion, involve unnecessary delay and inconvenience to public business, and will also render the Superintendents and Assistant Superintendents of Sea Customs, Deputy Postmasters, Police Inspectors, Arrack and Toddy Contractors (who have hitherto had transactions with the Salt Treasuries) liable to keep public money in their hands for some days without its being brought to account in each day's transactions regularly.

3. As to the system advocated in paragraphs 5 and 6 of the Commissioner's Proceedings regarding the payments to be made from Salt Treasuries, I fear that it will involve delay without a corresponding advantage. I have already taken steps to curtail as much as possible the transactions of other departments with the Salt Treasuries by issuing the necessary instructions to all officers concerned to transact business with the nearest Taluk Treasury. In exceptional cases it will be difficult to carry out the Commissioner's instructions to the letter. The Commissioner has arranged to get into his office direct the bills appertaining to other than the Salt Department and paid for in the Salt Treasuries. I see no necessity for this, so long as such payments are to be treated only as cash remittances in his accounts. If the Commissioner wants to know the nature of the different items debited to remittance in his accounts he may obtain a

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memorandum showing details of all such items. The bills are important to this office, and therefore should be sent to me direct, as they should appear under proper heads of service in the monthly accounts, which have to be sent to you on due dates.

Moreover it will not be an easy matter to prepare lists of all items requiring payments from Salt Treasuries and send them on to Salt Deputy Collector, so that he may issue the necessary orders to the several Salt Superintendents concerned as required by the Salt Commissioner. If payments be made on my requisition to the extent of a certain sum which will be carefully estimated monthly according to the requirements in each Treasury, it will save much time and correspondence.

4. With reference to paragraph 12 of the Salt Commissioner's Proceedings, I have already explained to him the present system of Public Works Department drawing account, and requested him to authorize the Salt Superintendents to sent all cashed Public Works Department cheques to my office. I beg however to enclose a copy of my letter for your information. If you think that I should address the Board on these points, I request you will forward this letter to them with your remarks for their orders. I take this opportunity of bringing to your notice that not a single voucher or bill for other transactions than salt carried on in Salt Treasuries has been received in this office as yet, and I am afraid my Treasury account for the last month cannot be submitted to your office by the prescribed date. I think the Salt Commissioner should be requested to authorize the Salt Superintendents to send bills not appertaining to salt transactions to this office direct for the necessary adjustment in my accounts.

(True Copy.)

(Signed) J. GROSE,
Collector.

From J. F. PRICE, Esq., Acting Collector of the Chingleput District, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Saidapet, 30th August 1878, No. 189.

IN reference to the concluding portion of paragraph 2 of the Proceedings of the Board of Revenue, No. 2,088, dated 29th July last, I have the honor to state that prior to the receipt of the Accountant-General's letter, No. 4,684, dated 13th idem, I had consulted with my Treasury Deputy Collector as to the best course to be followed in regard to the circular issued by the Salt Commissioner, and that we both came to the conclusion that it would save time, trouble and correspondence if an entire stop to our miscellaneous transactions with Salt Treasuries was put a stop to.

2. Orders were issued accordingly, and up to date no inconvenience appears to have in consequence arisen.

3. The bulk of miscellaneous payments was made into the Salt Kotaur Treasury, and consisted of the amount realized by the sale of firewood from the Sriharikotta jungles and the receipts from the Cochrane's Canal tolls. As regards the former, the Collector of Nellore was requested to make such arrangements as he considered necessary with the Salt Commissioner. The toll receipts are now each day paid into the Bank of Madras, and the Superintendent sends up a daily memorandum with receipt attached.

4. At the Covelong and Cheyur Treasuries, some petty payments of land revenue were received, and the Superintendents also sold postage stamps, but it was found that they almost entirely supplied the Postmasters at those stations, as sales could not be under the value of Rupees 5 at a time. Payments were also made for the Police of one or two stations.

5. These transactions, both of receipt and disbursement, were so small as not to be worth the trouble of extra accounting. There was no reason why payments of land revenue at either place should not be made and the amount remitted in the usual way, and there was no reason why money should not be sent out to Police (other than Salt Police) in the ordinary manner, or why Postmasters should not, as they do at other places, have what stamps they require brought out by the Runners who carry the mails.

Proceedings of the Board of Revenue, dated 20th September 1878, Miscellaneous No. 9,735.

Read the following letter from A. CRUICKSHANK, Esq., Acting Collector of South Arcot, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Kallakurchi, 23rd August 1878, No. 356.

With reference to last sentence of paragraph 2 of the Board's Proceedings of the 29th ultimo, No. 2,088, I have the honor to state that arrangements were made in this district, so that there should be no transactions other than those relating to salt at the Salt Treasuries after the 1st July last when the Salt Department was transferred to the Salt Commissioner.

The Collector is requested to report in detail the arrangements he has made.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

To the Collector of South Arcot.
Copy to the Commissioner of Salt Revenue.

From A. CRUICKSHANK, Esq., Acting Collector of South Arcot, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Cuddalore, 11th October 1878, No. 411.

In reply to Board's Proceedings, Miscellaneous No. 9,735, dated 20th September last, I have the honor to state that the only Salt Treasury in this district which carried on transactions other than those relating to salt was Merkanam. The Superintendent here was ex-officio vendor of stamps, and had also the custody of postage labels, of which a stock was kept by him for sale to the Deputy Postmaster. The sums realized were carried to the credit of the proper heads in the salt account of the division, and he had also to render detailed accounts connected with them. The magisterial fines levied by the Deputy Tahsildar of that station were also paid into the Salt Treasury, and the toddy renter was paying portions of his kists into the same.

2. As the receipt of accounts in my office from Salt Treasuries was discontinued from 1st July last owing to the transfer of the department to the Commissioner, the Deputy Tahsildar at Merkanam was directed from that date to take charge of the stamps and postage labels from the Superintendent, and he was directed to remit once a month to the Taluk Treasury at Tindivanam the proceeds of the stamps and labels as well as the magisterial fines collected by him while the toddy renter was required to make his payments into the Taluq Treasury instead of at Merkanam.

3. This arrangement is working well since it was commenced, and no complaint has been received of any inconvenience. I trust, therefore, it may be allowed to continue, as it avoids complication in the accounts. The receipts from all the sources above mentioned which the Deputy Tahsildar had to remit to Tindivanam during the last three months are shown in the margin.

	Rs.	A.	P.
July	237	14	3
August	204	4	2
September	151	15	0

From E. F. WEBSTER, Esq., Collector of Tanjore, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 16th September 1878, No. 3,320.

With reference to the Proceedings of the Board of Revenue, No. 2,088, of the 29th July 1878, regarding the manner in which cash transactions carried on by the Salt Department with other departments should be rendered, I have the honor to report that I agree with the Accountant-General in his proposal. No modification seems necessary.

1914/955

From H. J. STOKES, Esq., Acting Collector of Madura, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Rameswaram, 30th August 1878, No. 325.

With reference to paragraph 2 of Board's Proceedings, No. 2,088, dated 29th July last, I have the honor to state that the Accountant-General's circular therein referred to requires modification as regards receiving money into Salt Treasuries on chellans issued by the Treasury Deputy Collector. Salt Superintendents may be directed to receive payments on account of Government as before.

2. So far, however, as this district is concerned, receipts and disbursements other than those relating to salt need not pass through Salt Treasuries, there being Deputy Tahsildars and Sea Custom Treasuries near the salt stations. The Salt Superintendents had only service postage stamps for sale for office use, and after the Commissioner took charge of the Salt Treasuries the same were sent to the Branch Treasury, Ramnad. The Salt Deputy Collector can conveniently purchase service stamps, paying the value thereof into the Treasury and supply the same to the Salt Superintendents.

From W. H. COMYN, Esq., Collector of South Canara, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Mangalore, 2nd September 1878, No. 1,622.

With reference to the Board's Proceedings, dated 29th July 1878, No. 2,088, I have the honor to state that there are no Salt Treasuries in this district, nor do the Salt Superintendents anywhere sell stamps.

2. Where there are such Treasuries, and other transactions than those relating to salt are conducted, the course prescribed by the Accountant-General in his Circular, No. 4,684, of the 13th will, I think, meet the object.

3. The intervention of the Salt Deputy Collector in case of payments seems to be unnecessary, as the order of the Treasury Deputy Collector, which will describe the nature of the charge, will be a sufficient authority for the payment to be made by Salt Superintendents. It is probable that the system of receiving money by Salt Superintendents under the *general* orders of Treasury Deputy Collectors has led to the confusion complained of by the Salt Commissioner. The difficulties of Salt Superintendents must have been enhanced now that they have to act for two departments and render accounts separately. It is therefore advisable that they should be authorized to receive money for the Revenue Department only on the chellans of the Treasury Deputy Collector, which can be obtained on application by post without rendering a journey to the head-quarter station necessary.

4. No modification of the Accountant-General's circular seems to be called for.

The question raised in the above papers is whether the transactions in the Salt Treasuries should in future be confined to salt receipts and disbursements, or may, as has hitherto been the practice, continue to embrace other items of revenue also, and whether salt servants should have anything to do with the sale of stamps, &c., in future.

2. Mr. Bliss is strongly in favor of a complete separation of the Salt Department from that of the Collectors, and is opposed to the Salt Superintendents being placed under the orders of the Treasury Deputy Collector in any way, though he has no objections to the receipt in Salt Treasuries of such payments as are accompanied by a chellan from a Revenue Officer of not lower grade than a Deputy Tahsildar and to payments being made on the orders of the Treasury Deputy Collector received *through the Salt Deputy Collector*.

3. The Collectors of Godavari, Chingleput, South Arcot, Madura and South Canara have no objection to the discontinuance of cash transactions with Salt Treasuries as desired by Mr. Bliss so far as their districts are concerned and do not require additional establishments to enable them to make other arrangements.

4. The Collector of Tanjore states that he agrees with the Accountant-General in his proposal, *i.e.*, apparently that Salt Superintendents should continue to pay and receive money on orders or chellans issued by the Treasury Deputy Collector. The Collector of Vizagapatam has directed that Salt Treasuries should not in future be utilized in the manner objected to, and considers that the issue of orders through the Salt Deputy Collector will cause delay and inconvenience.

5. The Collector of Ganjam states that the withdrawal of the assistance hitherto received from Salt Treasuries will be attended with much inconvenience and leave the whole tract of country between Chicacole and Berhampore (110 miles) without a Treasury. He therefore proposes to establish two Sub-treasuries at Tekkali and Itchapore, the cost of which exclusive of the Police establishments is estimated at 30 Rupees a month.

6. The Collector of Nellore is strongly in favor of the continuance of the existing system under which the Salt Superintendents are responsible to the Treasury Deputy Collector in money matters.

7. The Board were of the same opinion as the Collector of Nellore, and they still think that the Salt Commissioner has taken an exaggerated view of the evils consequent on placing Salt Superintendents under the orders of the Treasury Deputy Collector in all Treasury matters, but they will not press for its continuance in the face of such a strong representation as that made by Mr. Bliss, especially as most of the Collectors have no objection to the course proposed. They accordingly recommend that Mr. Bliss' instructions be allowed to stand. The Board doubt whether a Sub-treasury is necessary at Itchapore so close to Berhampore, but one seems to be required at Tekkali, and they accordingly recommend the entertainment of a Shroff on Rupees 15 in the Deputy Tahsildar's office at that station. Application for a Police guard will of course be separately made by the Collector to the Inspector-General of Police. No Sub-treasuries seem to be necessary in the district of Nellore.

8. The sale of stamps and postage labels by officers of the Salt Department should also cease, and Collectors will be requested to make such other arrangements for the future as will obviate inconvenience to the public.

9. The Collector of Nellore is informed, with reference to paragraph 7 of his letter, that the payment of pensions and russums appertains to the Treasury, not the Salt Department.

(True Copies and Extract.)

Acting Secretary.

To the Secretary to Government, Revenue Department, with copies of Board's Proceedings, dated 29th July 1878, No. 2,088, and 3rd September 1878, No. 2,445.

„ all Collectors of Salt Districts, with copy of Board's Proceedings, dated 3rd September 1878, No. 2,445.

„ the Commissioner of Salt Revenue.

Copy to the Accountant-General.

Exd. W. J. Lewis, J. Tulloch, and A. Grubert.

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Revenue Deptt
No 5099.

1878.

Board of Revenue,

MADRAS.

To

THE SECRETARY TO GOVT.,
REVENUE DEPARTMENT,
&c., &c., &c.

Dated October 29th.

Printed November 5th.

Received [illegible]

PROCEEDINGS, 29TH OCTOBER 1878, No. 2,899.

Depy 18/11/78 en 2

OCTOBER.

No. 2,899.

Transactions in Salt Treasuries.—Reviewing reports from officers concerned as to whether the — should in future be confined to salt receipts and disbursements, and whether salt servants should have anything to do with sale of stamps, &c., in future; recommending the entertainment of a Shroff on Rs. 15 in the Deputy Tahsildar's office at Tekkali, and informing Collector of Nellore that payment of pensions and russums appertains to the Treasury, not the Salt Department.

No 1914 - 25 November 1878
With Order.

The Board's recommendations are forwarded for approval and sanction, and the necessary application will be made to the Government of India for [illegible] attaching a Shroff on Rs 15 per mensem to the Tahsildar's Office at Tekkali

No 1914