Revenue Department

Minutes of Consultation

2nd March 1857.

Back No. 5 & 6.

Cover No. 241 & 242 Feb 1857

Fort Saint George, Revenue Consultation of 2d March 1858.

No. 5. Read the following letter from F. LUSHINGTON, Esq., Civil Auditor; to H. FORBES, Esq., Acting Secretary to Government Revenue Department, dated Fort St. George, 1st February 1858, No. 1130.

SIR,

I have the honor to acknowledge the receipt of Extract Minutes of Consultation of the 20th Ultimo, No. 79 in para. 10 of which I am called upon to explain under what authority I passed certain irregular alterations made by the Collector of Madras in the fixed pay of his Establishment and allowed the continuance beyond the 14th February 1857 of the temporary Establishment authorized for 6 months from 14th August 1856 in Extract Minutes of Consultation of that date No. 867.

2. In explanation, I beg to state that the office of Head Writer and Record Keeper in the Establishment of the Collector of Madras, appears from the record of this office to have been vacant from August 1856. But in the Bills forwarded for Audit only a moiety of the salary of the appointment or Rupees 105 was charged "expressly for substitute" and this office passed the amount in this form as being strictly according to rule. In the detailed list of the Establishment as it stood on the 1st May 1857, the appointment of Head Writer was omitted and instead, two unauthorized offices with the names of their holders were entered on Rupees 70 and 35 respectively and an explanatory foot note appended* as given in the margin. This alteration has not been recognized by this office, as the Government will perceive on a reference to the Book of Establishments for last year on a printed Copy of which was furnished to the Revenue Department a correspondence now ensued between this office and the Collector, who was informed "that the amount which he had apportioned from the Head Writers salary to pay the 2 individuals performing the duties thereof had been again admitted with reference to his letter of that day's date and on his responsibility, "but should he fail to obtain the required sanction to this arrangement that a retrenchment would "have to be made." The Government will perceive that by the Collector's use of the word deduct for substitute Rupees 105, the office was led to the belief that the moiety was disbursed according to rule. The bills of the Collectors I beg to add are now required to have appended to them the certificate noted in the margin.

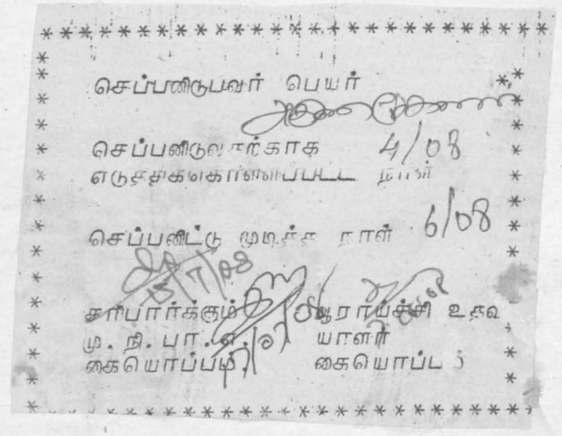
* The situation of the Head Writer and Record Keeper has not yet been filled up permanently, the salary of which is Rupees 210 of this Rupees 70 to the person at present Acting as Head Writer Rupees 35 to the Acting Native Record Keeper is disbursed and the rest credited to Government pending the orders of the Board.

I hereby certify that the orders of Government in respect of dividing salaries have not been violate.
Vide para. 70 of Chapter I of my Manual.

3. With reference to the continuance of the temporary Jodah Establishment which was admitted by this office beyond the period sanctioned by Government, I beg to state that the mistake occurred in consequence of the Collector having included this temporary Establishment in the permanent Abkarry Department in his detailed lists of the fixed Establishment submitted on the 1st May last, the authority quoted by him being there stated to be 8th April 1837 and as the Audit Register under the system of pre-audit were compiled from the Moyenzabitah for Fusly 1264 in which this temporary Establishment was exhibited as a part of the permanent Establishment the Revenue Auditor had no cause for suspecting that the Establishment referred to in the order of 16th August 1856, alluded to any portion of the Establishment which he passed monthly as fixed.

I beg further to observe that I have repeatedly enjoined the several authorities to distinguish temporary from fixed Establishments and on no account to include the salary of the former in the Abstracts for the Establishment of the latter submitted monthly to this Office for Audit. But regardless of my Circulars containing these instructions Mr. Cunliffe not only continued to enter the allowances of the temporary Establishment in the abstracts for his fixed Establishment but even in his Annual Return, exhibited the temporary as part of the fixed Establishment.

I beg to express my great regret that this oversight on the part of one of my Auditors should have occurred, but trust that Government, mindful of the fact that the error happened at the time of the change from a post to a pre-audit system, when the office was naturally in some confusion will give some weight to the extenuating circumstances connected with it.



Fort Saint George, Revenue Consultation of 2d March 1858.

No. 6. ORDER THEREON, No. 241; dated 24th February 1858.

The Right Honorable the Governor in Council will await the explanation called for from the Collector of Madras in para. 9 of Extract Minutes of Consultation dated 20th January 1858, No. 79, on the subject of the unauthorized alterations made in the fixed pay of the Head Writer and Record keeper of his office.

(Signed) H. FORBES,
Acting Secretary to Government.

Fixed Department

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No. 1130.

From,

H. Pushington Esq.re
Civil Auditor

To,

H. Forbes Esq.re
Acting Secretary to Government
Revenue Depart.t

Sir,

I have the honor to acknowledge the receipt of Extract Minutes of Consultation of the 20th Ultimo No. 79 in para 10 of which I am called upon to explain under what authority I passed certain irregular alterations made by the Collector of Madras in the Fixed pay of his Establishment and allowed the continuance beyond the 11th February 1857 of the Temporary Establishment authorized for 6 Months from 11th August 1856 in Extract Minutes of Consultation of that date No. 867.

2. In explanation, I beg to state that the Office of Head Writer and Record Keeper in the Establishment of the Collector of Madras, appears from the record of this Office to have been vacant from August 1856. But in the Bills forwarded for Audit only a moiety of the Salary of the appointment or Rs. 105 was charged expressly for substitute and this Office passed the amount in this form as being strictly according to rule. In the

the detailed list of the Establishment as it stood on the 1st May 1857, the appointment of Head Writer was omitted and instead, two unauthorized Offices with the names of their holders were entered on Rs 70 and 35 respectively and an explanatory foot note † appended as given in the margin. This alteration has not been recognized by this Office, as the Govern- ment will perceive on a reference to the Book of Establishments for last year on a printed Copy of which was furnished to the Revenue Depart- ment. A Correspondence now ensued between this Office and the Collector, who was informed "that the amount which he had apportioned from the "Head Writers salary to pay the 2 individuals "performing the duties thereof, could not again "be admitted with reference to his letter of that day's "date and on his responsibility, but should he "fail to obtain the required sanction to this arrange- "ment that a retrenchment would have to be made."

The Government will perceive that by the Collector's use of the word Deduct for substitute "Rs 105", this Office was led to the belief that the money was disbursed according to rule. The bills of the Collectors I beg to add are now required to have appended to them the Certificate noted in the margin.

With reference to the continuance

† "The Situation of the Head Writer and Record Keeper has not yet been filled up monthly, the Salary of which is Rs 210 of this Rs 70 to the person at present acting as Head Writer Rs 35 to the Acting Native Record Keeper is deducted and the rest credited to Government pending the orders of the Board.

I hereby certify that the orders of Govt in respect of drawing salaries have not been violated. vide para 7 of Chap I of my Manual.

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the temporary Judah Establishment which was admitted by this Office beyond the period sanctioned by Government. I beg to state that the mistake occurred in consequence of the Collector having included the temporary Establishment in the Permanent & Military Department in his Detailed list of the Fixed Establishment submitted on the 1st May last, the authority quoted by him being there stated to be 8th April 1837 and as the Audit Register under the system of pre-audit was compiled from the Moyenzabitah for July 1264 in which this temporary Establishment was exhibited as a part of the permanent Establish- ment the Revenue Auditor had no cause for suspecting that the Establishment referred to in the order of 16th August 1856, alluded to any portion of the Establishment which he passed Monthly as fixed.

I beg further to observe that I have repeatedly enjoined the several authorities to distinguish Temporary from Fixed Establish- ments and on no account to include the Salary of the former in the Abstracts for the Establish- ment of the latter submitted monthly to this Office for audit. But regardless of my Circulars containing these instructions

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Mr. Cunliffe not only continued to enter the allowances of the Temporary Establishment in the abstracts for his Fixed Establishment but even in his Annual Return, exhibited the Temporary as part of the Fixed Establishment

I beg to express my great regret that this oversight on the part of one of my Auditors should have occurred, but I trust that Government, mindful of the fact that the error happened at the time of the change from a post to a pre audit system, when the office was naturally in some confusion will give some weight to the extenuating circumstances connected with it

I have the honor to be,
Sir,
Your most obedient Servant
Cunningham
Civil Auditor.

Fort Saint George,
Civil Audr. Office.
1st February 1858.
Ex'd R. Robertson

Revenue 1855. Depart.
Dº to Cons 2ª Jany. Nº 166
From,
The Civil Auditor
To,
The Actg Secretary
to Government
Revenue Departt.
Dated 1st
Recd 4th } February 1858.

Cons 25th Jany 58 Nº 658
" 29 Augt 56 " 12-13

Nº 241.

The Right Honorable
the Governor in Council will
await the explanation called for
from the Collector of Madras in
para 9 of Extract Minutes
of Cons: dated 20th January 1858
Nº 79 on the subject of the un-
authorized alterations made in
the fixed pay of the Head Writer
and Record keeper of his Office.

Lt
M
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Lt
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Fort St. Geo.
24th Feby 1858.

Copy to the Civil Audr Dispr 25th

From the Secretary the Board of Rev
20th Feby 1858 Nº 275 in Cons: 30

With reference to Cons:
Minutes of Consultation of the
20th Ultimo Nº 79 para 10
affords explanations on certain
irregular payments passed by
the Office on the Establishment
of the Collector of Madras.
Nº 241. 24th Feby 1858.

With an order

1586

15 Feby R22