1302/2

M.R.O. 1—20,002—12-8-65.

(1) Number of Pages 4

(2) Date of repair 2.2.67

(3) Initials of the Referencer VRR

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. 1309 Press
~~B.P. No.~~ Mis.

Dated 12-10-1874 ~~196~~ .

Not to be folded or roughly handled

No. 132. Read the following letter from J. E. COOKE, Esq., Deputy-Accountant-General in charge, to the Secretary to Government, Revenue Department, dated Fort St. George, 7th October 1874, No. 352 :—

I HAVE the honor to request to be informed whether the aggregate cost of Rs. 265 per mensem sanctioned in G. O., 26th May 1874, No. 640, Revenue, for the District Postal Establishment, Coimbatore, includes the first two items, amounting to Rs. 35 per mensem, sanctioned in G. O., 22nd April 1874, No. 677, Financial.

No. 133. ORDER THEREON, 12th October 1874, No. 1,309.

Miscellaneous.

THE Board of Revenue will answer the Accountant-General's question.

(True Extract.)

(Signed) C. G. MASTER,
Acting Secretary to Government.

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

Exd. F. R. Bantleman.

Copy 11/8/74

Govt. of Madras 1874

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated October 1874.

Read

G. O. 12 b October 1874, No. 1,309.

OCTOBER.

Nos. 132-138.

District Postal Establishment, Coimbatore.—Reporting the Board the Accountant-General's inquiry as whether Rs. 965 per mensem, sanctioned [illegible] G. O., 26th May 1873, No. 640, includes certain items sanctioned in Financial Proceedings of 22nd April 1874, No. 677.

DEPARTMENT.

No. 352

1309/2

Fort Saint George,

Accountant General's Office,

7th October 1874.

FROM THE ACCOUNTANT GENERAL

TO THE GOVERNMENT OF MADRAS.

TO THE Secretary to Government

Revenue Department

SIR,

I have the honor to request to be informed, whether the aggregate cost of Rs 965 per mensem sanctioned in G. O. 26 May 1873 No 640 Revenue, for the District Postal Establishment Combatore, includes the first two items sanctioned amounting to Rs 35 per mensem sanctioned in G. O. 22d April 1874, No 677 Financial.

I have the honorable

Sir,

Your obedient servant

K Cooke

Dy Accountant General

in charge

Compd 9/10/74

No 3330

Rev. 1874 Dept.

G.O. 26th May/74 Nos 748-749
" 22 May/74 Nos 60 & 64

From

The Asst. General

To the Secretary to Govt.
Revenue Department

Dated 7th October 1874
Read 8th

No 362.

Requesting information whether the amount sanctioned in G.O. 26 May 1874 No 749 Revenue includes the first two items of G.O. 22 April 1874 No 677 Financial.

No 1309 12 October 1874

With Cider

132-133

No 1309.

The Board of Revenue will answer the Accountant-General's question.

10/10/74

12 Oct. 74

14 To the Board of Revenue
6. the Accountant General

1310
6

M.R.O. 1—20,002—12-8-65.

(1) Number of Pages 12

(2) Date of repair 1-2-67

(3) Initials of the Referencer

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. / ~~B.P. No.~~	1310	Press / Mis.

Dated 12-10-1874 ~~196~~ .

Not to be folded or roughly handled

No. 134. Read the following letter from J. E. COOKE, Esq., Deputy-Accountant-General in charge, to the Secretary to Government, Revenue Department, dated Fort St. George, 26th September 1874, No. 331 :—

With reference to G. O., No. 1,119, of the 1st instant, I have the honor to furnish the following report on the subject of the authority under which payments are to be made out of Customs deposits.

2. The directions contained in Circular, No. 40, of the 2nd March last are based on instructions issued by the Comptroller-General to the Accountants-General of the North-Western Provinces, Punjab, and Central Provinces, with regard to the system of accounting for the receipts and expenditure of the Inland Customs Department of the Bengal Presidency. These instructions have been sanctioned by the Government of India, and a copy will be found in the correspondence* forwarded herewith.

* From Comptroller-General, No. 1,103, of 24th December 1873, communicating letter of Financial Department, No. 3,187, dated Fort William, 27th November 1873, copy whereof was sent to the Board of Revenue on 21st January 1874.
From Deputy-Comptroller-General, No. 1,280, dated 13th February 1874, with enclosure.

3. It will be seen that, under paragraph 5 of the instructions, Collectors of Customs in Bengal are not authorised to make payments out of Customs deposits without the countersignature of the Commissioner, and as the only central authority in this Presidency exercising powers of the nature of those vested in the Commissioner of Inland Customs in Bengal is the Board of Revenue, this Office, in giving effect to the restriction here, substituted the latter for the former in the directions issued on the subject. The circumstance that these directions could possibly clash with a standing order of the Board of Revenue was not known in the Office, nor, indeed, is the Circular intended to apply to operations arising out of the Sea Customs Act VI. of 1863 being expressly limited to arrangements connected with the Land Customs Department.

Enclosure No. 1.

From D. BARBOUR, Esq., Under-Secretary to the Government of India, Financial Department, to the Comptroller-General, dated Fort William, 27th November 1873, No. 3,187.

I am directed to state that the Governor-General in Council has cancelled the orders conveyed to you in this department's letter, No. 833, dated 6th June 1873, and that any subsidiary instructions based upon those orders, which may have issued from your Office, should therefore be withdrawn.

2. I am, also, to state that the system of accounts prescribed for the Inland Customs Department in your letter, No. 1,806, dated 14th March 1871, will remain unaltered.

Copy forwarded to the Commissioner of Inland Customs for information.

No. 1,103.

Copy forwarded to the Accountant-General, Madras, in cancellation of this Office docket, No. 329, dated 17th June last.

(Signed) J. C. DEY,
Assistant Comptroller-General.

24th December 1873.

COPY forwarded to the Secretary to the Board of Revenue, with reference to Miscellaneous Proceedings, No. 247, dated 16th January 1873, and this Office Circular, No. 13, dated 7th July 1873.

21st January 1874,

(Signed) W. DONALD,
Offg. Assistant to the Acct.-Genl.

From E. GAY, Esq., Deputy-Comptroller-General, to the Accountant-General, Madras, dated Calcutta, 13th February 1874, No. 1,280.

IN reply to your letter, No. 9,172, dated 28th ultimo, I have the honor to forward herewith a copy of the letter from this Office, No. 1,806, dated 14th March 1871, addressed to those Accountants-General who audit the accounts of the Inland Customs Department, and to state that, according to the instructions contained in paragraph 5 thereof, "such portion of the moneys paid into treasuries by Customs Collector as belong to Government will be credited as revenue, while double duties, sale-proceeds of confiscated goods, *etc.*, which are payable to informers, Customs officers, and others, will be credited to 'Customs Deposits.'" No payments are to be made out of those deposits without the countersignature of the Commissioner.

From H. SANDEMAN, Esq., Officiating Comptroller-General, to the Accountant-General, North-Western Provinces, Punjab, and to the Deputy-Accountant-General, Central Provinces, dated Calcutta, 14th March 1871, No. 1,806.

I HAVE the honor to state that, at the instance of the Commissioner of Inland Customs, the Government of India, in the Financial Department, has been pleased, under date 15th ultimo, to [illegible] the present system of accounting for the receipts and expenditure of the Customs Department:—

1st.—From the next official year, Customs Collectors will cease to render accounts to your Office.

2nd.—Treasury officers under your control will submit to the Commissioner of Inland Customs, through the Collectors of Customs, monthly detailed collection statements in a form which will be printed and supplied to them by that officer.

3rd.—In lieu of the accounts hitherto furnished to you by the Collectors of Customs, the Commissioner of Inland Customs will submit to you provincial collection statements containing the collections in each district under the proper budget heads.

4th.—The above statements will be checked by you with the credits afforded in the accounts of treasury officers, and any differences discovered will be brought to the notice of the Commissioner direct; adjustments to credit of Customs' revenue being made with reference to entries in the treasury accounts.

5th.—In future, such portion of the moneys paid into treasuries by Customs Collector as belong to Government will be credited as revenue, while double duties, sale-proceeds of confiscated goods, *etc.*, which are payable to informers, Customs officers, and others, will be credited to Customs Deposits. No payments are to be made out of those deposits without the countersignature of the Commissioner.

6th.—The final audit of expenditure, both as well as contingent, will continue with you, though the Commissioner of Inland Customs will primarily audit those charges in his Office.

7th.—Provincial charges sheets will likewise be furnished to you by the Commissioner, but those returns will be simply checked in your Office and the debits made with reference to the payments in the treasury accounts.

8th.—Retrenchments made by the Commissioner and communicated by him will be duly noted in your Office for recovery or adjustment while retrenchments made by you will be similarly intimated to that officer.

9th.—In the case of the Sambhur Lake, which has a separate treasury, the Assistant Commissioner will continue to furnish to you a copy of his cash account, his 1st and 2nd lists of payments, and cash balance memorandum.

It will be borne in mind that all communications with the subordinate officers of the Customs Department must pass invariably through the Commissioner of Inland Customs.

(True Copy.)

(Signed) HESKETH BIGGS,
Assistant to the Comptroller-General.

(True Copies.)

(Signed) D. TEAGIAH,
Offg. Assistant to the Accountant-General.

No. 135. ORDER THEREON, 12th October 1874, No. 1,310.

Separate Revenue, No. 9.
Customs.

COMMUNICATED to the Board of Revenue with the intimation that, as the operation of the Accountant-General's Circular is restricted to Inland Customs, the interference of the Government seems unnecessary.

(True Extract.)

(Signed) C. G. MASTER,

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

Exd. F. R. Bantleman.

Govt. of India 1874 Madras

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated October 12th.

Rec'd.

G. O., 12th October 1874, No. 1,310.

OCTOBER.

Nos. 134-135.

Customs Deposits.—Communicating to the Board letter from the Accountant-General furnishing information called for regarding —, with the information that, as the Circular issued by that officer has reference only to Inland Customs, the interference of Government seems unnecessary.

No. 3187.

To

The Comptroller General

Financial Department.

Sir

I am directed to state that the Governor General in Council has cancelled the orders conveyed to you in this Department's letter No. 833 dated 6th June 1873, and that any subsequent instructions issued upon those orders, which may have issued from your office, should therefore be withdrawn.

2. I am also to state that the system of accounts prescribed for the Inland Customs Department in your letter No. 1806 dated 12th March 1870 will remain unaltered.

I have &c.

Fort William,
The 27th November 1873.

(Signed) D. Barbour
Under Secretary to the Govt. of India.

Copy forwarded to the Commissioner of Inland Customs for information.

No. 1103.

Copy forwarded to the Accountant General Madras, in Cancellation of this office Docket No. 329 dated 17th June last.

Comptroller General's Office,
The 24th December 1873.

(Signed) J. C. Day.
Assistant Comptroller General.

Copy forwarded to the Secretary to the Board of Revenue with reference to Misc: Pro: No. 247 dated 16th January 1873, and this office Circular No. 13 dated 7th July 1873.

(Signed) W. Donald
Offg Assistant to the Accountant Gen.

Accountant General's Office,
31st January 1874.

No. 1280. Comptroller General's Office
Calcutta the 13th February 1871.

From

The Deputy Comptroller General

To

The Accountant General
Madras.

Sir

I am reply to your letter No. 9172 dated 28th ultimo, I have the honor to forward herewith a copy of the letter from this office No. 1806 dated 11th March 1871 addressed to those Accountants General who audit the accounts of the Inland Customs Department and to state that according to those instructions contained in para 5th thereof such portion of the monies paid into Treasuries by Customs Collectors as belong to Government will be credited as Revenue; as the long to Government will be credited as Revenue; while double duties, sale proceeds of confiscated goods &c., which are payable to informers, Customs Officers and others, will be credited to "Customs Deposits" No payments are to be made out of those Deposits without the Countersignature of the Commissioner

I have the honor to be
Sir
your Obedient Servant
(Signed) E. Gay
Dy Comptroller General

No. 1806. Comptroller General's Office.
Central Accounts Branch
Calcutta, the 11th March 1871.

From The Comptroller General

To The Accountant General
North Western Provinces. Punjab.
Central Provinces.

Dy "

Ser.

Subject

I have the honor to state that in the instructions of the Commissioner of Inland Customs the Govt of India in the Financial Department has been pleased, under date 15th ultimo to sanction the following alterations in the present system of accounting for the Receipts and Expenditure of the Customs Department.

1st From the next official year, Customs Collectors will be made to render accounts to your respective 2nd Treasury officers under your control will submit to the Commissioner of Inland Customs through the Collectors of Customs monthly detailed Collection Statements in a form which will be provided and supplied to them by that officer.

3rd Duplicates of the accounts hitherto furnished to you by the Collectors of Customs, the Commissioner of Inland Customs will submit to you Provincial Collection Statements containing the Collections in each district under the proper Budget heads.

4th The above Statements will be checked by you with the Credits afforded in the Accounts of Treasury Officers and any difference discovered will be brought to the notice of the Commissioner direct — adjustments to Credit of Customs Revenue being made with reference to entries in the Treasury Accounts.

5th In future such portion of the monies paid into Treasuries by Customs Collectors as belong to Govt will be credited as Revenue, while double duties, sale proceeds of confiscated goods &c which are payable to informers, Customs officers and others, will be credited to Customs Deposits. No payments are to be made out of those Deposits without the Countersignature of the Commissioner.

6th The joint Audit of expenditure, fixed as well as Contingent, will Continue with you through the

the Commissioner of Inland Customs will primarily render these Charges in his office.

7th. Provincial Charges sheets will likewise be furnished to you by the Commissioner but those returns will be simply checked in your office and the debits made with reference to the payments in the Treasury Accounts.

8th. Retrenchments made by the Commissioner and communicated by him, will be duly noted in your office for recovery or adjustment while retrenchments made by you will be similarly intimated to that Officer.

9th. In the case of the Sambhar Lake which has a separate Treasury, the Assistant Commissioner will continue to furnish to you a copy of this Cash Account, his 1st and 2nd lists of payments, and Cash Balance Memorandum.

10. It will be borne in mind that all Communications with the Subordinate Officers of the Customs Department must pass invariably through the Commissioner of Inland Customs.

I have &c.

(Signed) Hugh Sandeman
Offg Comptroller General

(A true Copy)
(Signed) Hesketh Bigg.
Assistant to the Comptroller General

(True Copy)
Offg Assistant to the Accountant General

Comptr Genl

Rec. 33553/74.
Pol D 12 Cockburn 74.
Sir 13 No. 1334.

Book Department.

No. 331

Fort Saint George,
Accountant General's Office,
26th September 1874.

From The ACCOUNTANT GENERAL
to the GOVERNMENT of MADRAS,

To The Secretary to Government
Revenue Department

Sir,

With reference to Government Order No. 1119 of the 1st Instant, I have the honor to furnish the following report on the subject of the Authority under which payments are to be made out of Customs deposits.

The directions contained in Circular No. 40 of the 2nd March last, are based on instructions issued by the Comptroller General to the Accountant General of the North Western Provinces Punjab and Central Provinces, with regard to the system of accounting for the receipts and expenditure of the Inland Customs Department of the Bengal Presidency. These instructions have been sanctioned by the Government of India, and a Copy will be found in the Correspondence forwarded herewith.

It will be seen that, under para 5 of the instructions, Collectors of Customs in Bengal are not authorised to make payments out of Customs deposits, without the Countersignature of the Commissioner, and as the only Central Authority in this Presidency

× From Comptroller Genl No. 1103 of 24th Dec. 1873 Communicating Letter of Finl Dept Dated No. 3187 dated Fort William 27th Nov. 1873, Copy which was sent to the Board of Revenue on 21st January 1874.
From Dy Comptroller General No. 1280 dated 13th February 1874 with enclosure.

exercising powers of the nature of those vested in the Commissioner of Inland Customs in Bengal, is the Board of Revenue, this Office in giving effect to the restriction here, substituted the latter for the former in the directions issued on the subject. The circumstance that these directions could possibly clash with a standing order of the Board of Revenue was not known in the Office, nor indeed is the circular intended to apply to operations arising out of the Sea Customs Act VI of 1863, being expressly limited to arrangements connected with the Land Customs Department.

I have the honor to be

Sir

Your obedient servant

H Cocke

Dy Actg Govt in charge

Comptr 1864

G.O. 1 Sept 74. Nos 29-30

No. 3353.

Revenue 1874 Department

From
The Accountant General
Madras

To
The Secretary
to Government
Revenue Depart.

Dated 26
Rec'd 28 September 1874

No.

Enc: 1.

No. 331

Submitting Report on the subject of the Auction under which Passports are to be made out of Customs Deposits.

Ordered

No. 1310 - 12 October 1874

134-135

C. 9/10/74
Rec'd 10/74

Ex/3 Rec
Customs

No. 1310.

Communicated to the Board of Revenue with the intimation that as the operation of the Accountant General's circular is restricted to Inland Customs the interference of the Government seems unnecessary.

Sd/ [illegible]

Note
The Board sent up the Question because they thought the Circular had reference to Sea customs also & the "Lost Everything" letters made the Presidency circumstances very different

12 Oct. 74
1st To the Board of Revenue
2. The Accountant General

See para 2 to letter dated 20. 1. 75