M. R. O. 1—32,000—16-10-43.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	1	Press No.
1-4 Dated	2-1-	1949

Not to be folded or roughly handled

Read the following :—

No. 1. Proceedings of the Board of Revenue, dated 17th May 1866, No. 3,470.

Read the following letter from the Collector of Coimbatore, to the Secretary to the Board of Revenue, dated 26th March 1866, No. 83.

ABSTRACT.—Supplies the information called for in regard to certain items struck out from the Contingent Bill.

THE Collector should be aware that the Board's Circular, dated 25th February 1830, referred to by him, is altogether obsolete, the annual Statement of Extra Charges incurred without estimate therein required being no longer submitted. The charge of Rupees 12-2-0 for renewing the Gong will, however, be passed on this occasion. The charge of Rupees 64-5-6, for the purchase of Almanacs and Army Lists, will also be passed under the explanation submitted, and also with reference to the receipt.

2. The charge of Rupees 424-12-6, for publishing in the "Neilgherry Excelsior" the advertisements for the sale of waste lands, requires further explanation. In the original Bill, the charge was made for publishing the rules regarding the sale of waste lands. From the marginal entry in the present letter, it appears that it is for advertising the sale of waste lands. The order referred to by the Collector directs a single publication of the sale in the local paper in an abridged form; and it is not now clear whether the charge is for advertising the rules, or the sales. The Collector is requested to explain this point, and to give full details of the charge with a copy of the advertisement. He will also submit the receipt for the payment made.

No. 2. Proceedings of the Board of Revenue, dated 30th March 1868, No. 2,339A.

Read the following letter from the Collector of Coimbatore, to the Secretary to the Board of Revenue, dated 4th March 1868, No. 76.

1. In reply to Proceedings of the Board of Revenue, dated 17th May 1866, No. 3,470, calling for further explanation of the charge of Rupees 424-12-6, for publishing in the "Neilgherry Excelsior" the advertisements for the sale of waste lands on the Neilgherries, I have the honor to submit the following remarks.

2. With reference to some of the notifications first sent to the "Excelsior," it was specified that there were to be published in one issue of the paper, as directed in the Government Order of the 1st September 1864, No. 1,587; but in regard to some of the subsequent notifications, no particular allusion was made as to the number of issues in which they were to be entered. Without apparently acting on any fixed rule, the notifications were, in several instances, re-published in the "Excelsior" in a number of issues, and charged for accordingly. To enable this office to check the number of issues of the notifications a copy of the paper should properly have been sent to it, but such was not done. In fact the notifications were published,

and it was taken for granted that they were published correctly. The subject was a new one to the office, and the conclusion that everything was correctly done, was too readily accepted, and the amount entered in the Contingent Bill. Since the receipt of the Board's Proceedings under reply, there have been long and oft-repeated personal and written communications and correspondence with Framjee & Co., the Proprietors, and the Excelsior office. The final result is that an overpayment of Rupees 161-11-6 is shown, if the orders of the Board that one advertisement of the sale of land only is to be made is rigidly adhered to; *vide* accompanying explanatory statement;* but I trust that, considering all the circumstances of the case, the Board will admit the extra charge. The bill sent in by Framjee & Co., and already paid for, is Rs. 424-12-6. From this are to be deducted Rupees 81-10-6, the correct charge for the single advertisements, Rupees 56-3-6, an admitted overcharge, and a further sum of Rupees 124-14-9 which Framjee & Co. do not call legitimate deduction; total Rupees 263-1-0. This sum when deducted from the original charge of Rupees 424-12-6, leaves the above adverted to balance of Rupees 161-11-6.

* Enclosure No. 1.

† Enclosure No. 2, to be returned.

‡ Admitted overcharge.

Rupees ... 56 3 6

124 14 9

181 0 6

3. There is another bill† for Rupees 218-0-6 due to Framjee on account of publication of subsequent advertisements. From this sum Framjee & Co. request that the admitted overcharge of Rupees 181-0-6 may be deducted as a repayment to Government on account of his previous bill for Rupees 424-12-6, but were again the bill for Rupees 218-0-6 covering publications of advertisements in three issues in error, relying on the requisition of Mr. Henry Grant, the late Special Assistant Collector of Coimbatoor, who appears to have applied for their insertion in three issues under a wrong impression. I would, however, request that, under the circumstances explained in the preceding paragraph, this bill may also be sanctioned. There will be a check to prevent a recurrence of similar publications hereafter. On receipt of sanction for this bill, the amount of Rupees 181-6-6, repayable by Framjee & Co., on account of the first bill, will be deducted from Rupees 218-0-6 due to them, and the balance, Rupees 36-10-0, will be paid to them.

4. Copies of the "Excelsior" paper, as per margin, which I have since procured from several subscribers, and which contain the notices referred to in the bill for Rupees 424-12-6, are herewith sent, together with the requisite bills for the above sum.

Enclosure III.
No. 28 and Nos. 30 to 41 of 1865.
To be returned.
Enclosure No. IV.

5. I would have reported on the subject long ago, but the final result of the reference made to Framjee & Co. was communicated to this office only on the 31st ultimo (1868), the day preceding that on which I applied myself to my monthly office work. The sum of Rupees 424-12-6 stands in the books of the Accountant General's office as an unadjusted charge. That functionary has repeatedly written

to me about its adjustment, and as I shall leave the district shortly, I request that the subject of this reference may receive the Board's early consideration and orders.

Enclosure No. 1.—Statement.

Enclosure No. 2.—Bill.

Enclosure No. 3.—Copies of "Excelsior" paper.

Enclosure No. 4.—Receipted bills.

In the foregoing letter, the Collector submits a further explanation in regard to an extra charge of Rupees 424-12-6, incurred by him in advertising in the "Neilgherry Excelsior" the sale of waste lands and included by him in his Contingent Bill for January 1866, but taken exception to by the Board on the score of its having been incurred without authority, and disallowed under the explanation furnished in letter, dated 26th March 1866, No. 83, recorded in Board's Proceedings dated 17th May 1866, No. 3,470.

2. The particulars of the charge, as given by the Collector, are noted below:—

		Rs.	A.	P.
1.	Cost of single advertisements	81	10	6
2.	Cost for the repetition of the above	161	11	6
3.	Amount overpaid to Messrs. Framjee & Co. without any reason	181	6	6
		424	12	6

3. Of these items of charge, the first alone being admissible is now allowed, and the Accountant General will be requested to pass it. Mr. Grant states that Messrs. Framjee & Co. have admitted that the third charge was improperly made, but requests that the second item may be passed on the plea that the proprietors of the "Neilgherry Excelsior" refuse to refund the amount. The Board, however, are unable to recommend the expenditure for the sanction of Government, as their orders are too clear to be misunderstood, and enjoin a *single* publication only of the advertisements.

4. In paragraph 2 of his letter, the Collector observes that it was specified with reference to some of the notifications, which were first sent for publication, that they should be inserted once only, but that the same direction was omitted with regard to the notifications subsequently sent, and that the "Neilgherry Excelsior" consequently published them in some instances, in ten or even twelve issues. If the office of the Neilgherry Excelsior had acted upon precedent, the notification would have been published once only, and if there was any room for doubt, a reference should have been made to the Collector. In no case were the publishers justified in repeating the insertion.

5. The District authorities are also to blame, for it is clear that they acted carelessly and allowed matters to take their own course. If a proper control had

been exercised the notifications would not have appeared more than once, and overcharges, such as those which make up the third item, would not have been paid. There can be no valid excuse for item 3, and the Treasury Deputy Collector should be requested to explain fully, why the bills were not regularly audited before payment, and his explanation should be submitted with the Collector's remarks.

6. The second bill should be checked in accordance with these observations. When directions were actually given that the notification should be published more than once, the Officer who issued the instructions is responsible for the excess charge, and should be called upon to pay it.

7. The charge mentioned in paragraph 2 has been unadjusted for a long time, and the Accountant General has addressed the Board, requesting that it may be speedily settled. The Collector will, therefore, lose no time in furnishing at once the desired information, with a view to the final adjustment.

8. The enclosures received with the Collector's letter will be returned to him.

No. 3. Proceedings of the Board of Revenue, dated 28th October 1868, No. 7,696.

Read the following papers :—

Board's Proceedings, dated 17th May 1866, No. 3,470.
Do. dated 30th March 1868, No. 2,339A.

Letter from the Collector of Coimbatore, to the Acting Secretary to the Board of Revenue, dated 9th September 1868, No. 239.

1. I have the honor to reply to the Proceedings of the Board of Revenue, dated 30th March 1868, No. 2,339A, which, as paragraph 5 alluded to an explanation required from the Treasury Deputy, I had sent to that Officer for report.

2. It appears, however, that Mr. Grant himself passed the bills objected to, which were paid by the Tahsildar of Cotacamund, under a direct order from Mr. Grant in 1866, so that there was no intervention on the part of the Treasury Officer.

3. I am unable to afford further explanation than that furnished by the late Collector of the neglect, to limit the number of advertisements, which constituted one of the charges of Rupees 161-11-6 objected to.

4. The other item objected to, Rupees 181-6-6, includes Rupees 100-2-0, being the cost of triple repetition of three advertisements, ordered, it is said, by the late Special Assistant Mr. Harrington, and a request to refund the same, as desired by the Board, has been made to that gentleman.

5. The balance, Rupees 81-4-6, will be deducted from the unpaid bill for Rupees 218-0-6 charged by the Publishers of the "Neilgherry Excelsior." I regret the delay which has occurred in replying to these Proceedings.

Ordered that the foregoing papers be submitted to Government, with the Board's recommendation that the extra charge of Rupees 181-11-6, incurred by the Collector of Coimbatore on account of "Advertisements" for the sale of waste lands on the Neilgherries, may be sanctioned.

Proceedings of the Madras Government, Revenue Department, 4th January 1869.

2. A charge of Rupees 424-12-6 on the above account having been included in the Collector's Contingent Bill for January 1866, he was requested to give full details of it, and has accordingly done so in his letter, embodied in the Board's Proceedings, dated 30th March 1868, recorded above.

3. In accordance with the Orders of Government indicated in the margin, all sales of land on the Neilgherries must be advertised, not only in the "District and Fort St. George Gazettes," but also *once* in the "Neilgherry Excelsior." It appears that in respect of some of the advertisements first sent to the Office of the "Excelsior," in the case now under consideration, they were distinctly required to be published in only one issue of the paper, but that in regard to some of the others no particular direction was given on this point; and it has so happened, that, in several instances, advertisements have been republished in a number of issues, which the Collector's Office had not the means of checking, as it was not furnished as it should have been with copies of the issues in which the advertisements appeared.

4th July 1864, No. 1,148.
1st September 1864, No. 1,587.

4. A great deal of correspondence is reported to have taken place between the Collector's Office and Messrs. Framjee & Co., (the Proprietors,) and the Excelsior Office, and the result is that Messrs Framjee & Co. admit Rupees 181-6-6 out of the Rupees 424-12-6 to be an overcharge which they are willing to refund, but claim the remainder (Rupees 243-6-0,*) as being properly due to them, the amount being composed of the cost of single advertisements, Rupees 81-10-6, and the cost for repeating the same Rupees 161-11-6.

	Rs.	A.	P.	
*	424	12	6	
	181	6	6	
	243	6	0	composed of
Rs.	81	10	6	single advertisements.
Rs.	161	11	6	Repetition.

5. From paragraph 4 of Mr. Grant's letter it will be seen that there is another bill for similar advertisements, amounting to Rupees 218-0-6, due to Messrs. Framjee & Co. This also, unfortunately, includes the cost of repeating some of the advertisements in three issues, on the requisition of the late Special Assistant Collector.

6. In their Proceedings of the 4th March last, the Board directed that the Officer who issued the instructions for the unauthorized publications should be called on to pay the cost; but on further consideration of the circumstances, the Board recommend that the extra charge of Rupees 161-11-6 included in the first bill and already paid be sanctioned, and that the Collector be authorized to pay the second bill of Rupees 218-0-6 after deducting from this amount Rupees 181-6-6 which Messrs. Framjee & Co. have admitted to be an overcharge in the first bill, and desired that it may be deducted as above proposed. The amount still payable to Messrs. Framjee & Co. will thus be Rupees 36-10-0, as shewn in the margin and in paragraph 3 of Mr. Grant's second letter.

	Rs.	A.	P.
Unpaid Bill	218	0	6
Admitted overcharge	181	6	6
	36	10	0

Proceedings of the Madras Government, Revenue Department, 4th January 1869.

No. 4. ORDER THEREON, 4th January 1869, No. 1.

Land Revenue.

1. Sanction is accordingly granted for the two sums of Rupees (161-11-6) one hundred and sixty-one, Annas eleven, and Pice six, and Rupees (218-0-6) two hundred and eighteen and Pice six. The admitted overcharge of Rupees 181-6-6 will be deducted before the second sum is actually paid.

2. The Government must however remark that much laxity in the transaction of business has been exhibited in the Offices of the Collector and Special Assistant Collector of Coimbatore, as regards the publication of these advertisements.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Board of Revenue.
,, the Accountant General.

Ext. S. T. Augustin.

Rev.ⁿ Department

W. 1.

Proceedings of the Madras Government

Under date the 11th ~~December 1868~~ 21st Jan.y 69

Read the following

Pro.ˢ of the Bd of Revenue

Waste lands on Neilgherries.

Govt recommended to sanction extra charge incurred by Collector of Combatore in publishing advertisements for sale of waste lands in Neilgherry Excelsior.

(M.C. 28th Oct.r/68 No 476

Sanction is accordingly granted for the sums of R.s (161-11-6) one hundred and sixty one, rupees eleven and five annas and R.s (218-11-6) two hundred and eighteen, and five annas the admitted overcharges

of

Govt. of India.

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated January, 4th.

Rect. 3rd.

G. O., 4th January 1869, No. 1.

JANUARY.

Nos. 1-4.

Sale of waste lands on the Neilgherries.—Charges incurred on account of advertisements, mentioned

f. Rs. 181-6-6 will be de-
ducted before the second
sum is actually paid.

The Govt must
never remark that
much laxity in the transac-
tion of business has been
exhibited in the Offices of
the Collector and Special
Assistant Collector of
Trichinopoly, as regards
the publication of these
advertisements.

1

Rs. of Rev. Dept.
Fasli Year.

28
14

Revenue 1869 Despatch

No 1.

Proceedings of the
Madras Government

Dated 4th January 1869

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