

MADRAS RECORD OFFICE.

Government of Madras.

Revenue. DEPARTMENT.

G.O. No.	880,	Press ~~Mis.~~
<u>30-81</u>		
Dated	2 nd April 1889.	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
2nd April 1869.*

No. 30. Read the following Proceedings of the Board of Revenue, dated 28th January 1869, No. 583:—

Read the following letter from the Collector of Nellore, to the Acting Secretary to the Board of Revenue, dated 19th December 1868, No. 4,445.

IN continuation of my letter of the 8th instant, No. 4,316, I have the honor to submit, for the consideration of the Board, a copy of a letter addressed to my Deputy in charge of the treasury, by the Accountant General, under date the 11th instant, directing him to remit to the Bank of Madras three lacs, as proposed in *his* estimate of last month, and intimate the probable and actual dates of the despatch of the remittances in the usual course. The letter then goes on to discuss the probable requirements of the Presidency treasury, and expresses the satisfaction that the Accountant General would feel, if my Deputy could arrange for the despatch of a larger remittance by reducing *his* talook balances to the lowest extent necessary for service.

2. I do not exactly know what is the "usual course" by which the despatch of the remittance should be intimated, or whether the Accountant General contemplated that in this manner I would become aware of my subordinate's proceedings.

3. The propriety of the course pursued in this instance has formed the subject, on a previous occasion, of the correspondence noted in the margin. In
1 Board's Procs., No. 47 of 6th Jan. 1864. their Proceedings of the 20th January
1 " 399 of 20th " 1864, No. 399, the Board observed that
1 " 973 of 13th Feb. " the withdrawal of funds from district treasuries, without the cognizance of the Col-
1 " 1,753 of 22nd March " lector of the district, the Officer who is responsible for the treasury, was decidedly
objectionable; and if the Accountant General desired to maintain such a system, it was a question that, in their opinion, should be submitted for the decision of Government. In their further Proceedings of the 22nd March 1864, No. 1,763, the Board referred to a Government Order, dated 17th February 1864, No. 286, Revenue Department. What that Order was I am not aware. Should it authorise the course pursued in this instance, I regret from the copy of the Order not being in this Office, that I should now trouble the Board with a further reference on a subject already disposed of.

4. And, in conclusion, I beg to state that the fact of the remittance being about to be made has come to my knowledge in making arrangements for returning to Madras some 10,000 Rupees worth of copper, which I found taking up more room in the treasury than we could afford conveniently.

ENCLOSURE No. 1.

From the Accountant General, Madras, to the Deputy Collector in charge of the treasury, Nellore, dated Fort Saint George, 11th December 1868, No. 5,154.

I HAVE the honor to request that you will be good enough to despatch a remittance of Rupees three lacs to the Bank of Madras, as proposed in your estimate for last month, and intimate the probable and actual dates of the despatch of the remittance in the usual course.

2. As the demand upon the Presidency treasury will be very heavy about the beginning of the next month, I shall be glad if you can arrange for the despatch of a larger remittance by reducing your talook balances to the lowest extent necessary for service.

(True Copy.)

(Signed) J. W. B. DYKES,
Collector.

*Proceedings of the Madras Government, Revenue Department,
2nd April 1869.*

In this letter the Collector of Nellore brings to notice a letter addressed to the

Dated 11th December, No. 4,445.

Deputy Collector in charge of the treasury, directing this Officer to remit to

the Presidency three lacs of Rupees, which he, the Deputy Collector, had estimated apparently, without communication with the Collector, might be spared from the local treasury; and the Accountant General further writes to the Deputy Collector: "I shall be glad if you can arrange for the despatch of a larger remittance by reducing your talook balances to the lowest extent necessary for service."

2. In this communication the Accountant General has lost sight of the position of the Collector, as stated in the Order of Government, dated 15th January 1867, No. 123, and issued instructions on matters of a character affecting the general administration of the district, in respect of which the Collector is the proper judge, and ought to have been consulted, and not the subordinate ministerial Officer.

3. The Board resolve to submit the above letter for the orders of Government, with their opinion that it is very desirable that the rule laid down by Government, in their Order of the 15th January 1867, paragraph 6, be strictly adhered to in such matters.

No. 31.

ORDER THEREON, 2nd April 1869, No. 880.

Miscellaneous.

THE Accountant General will be requested to explain why the course prescribed in the G. O., under date 15th January 1867, No. 123, was departed from in the case under notice by the Board.

(True Extract.)

(Signed) R. A. DALYELL,

Acting Secretary to Government.

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

*Remittance from Nellore Treasury.—As-
sistant General to explain why the course pre-
scribed in G. O., 15th January 1867, No. 123, was
departed from in this case.*

Ms. 30-31.

APRIL

G. O., 2nd April 1867, No. 880.

Recd.

Dated April 2nd.

to, to, to,

THE ACCOUNTANT GENERAL,

To

REVENUE.

Genl. of 1869) 21/1/1869.

No. 47.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 6th January 1864.

Read the following letters:—

From the Collector of Nellore, dated 9th December 1863, No. 419.

1. From the enclosed letter the Board will see, the Accountant General has ordered a lac of Rupees to be sent from this Treasury to Mysore without informing me.

2. As I am responsible for the Treasury, I have the honor to request, I may be informed whether the course pursued has the Board's approval.

ENCLOSURE No. 1.

ABSTRACT.—Copy of the letter from the Accountant General, referred to in the Collector's letter to the Board of Revenue dated 9th December 1863, No. —.

From the same Officer, dated 19th December 1863, No. 427.

1. I have the honor to bring to the immediate notice of the Board, that the first halves of Bank Notes to the amount of a lac of Rupees were despatched to the Commissioner of Mysore by post on the 8th instant, and that a Telegram was sent to the same Officer on the 16th instant, but up to this date no reply has been received, or acknowledgment.

2. These are the notes referred to in my letter of the 9th instant, No. 419.

3. And, in continuation of that letter, I now do myself the honor to submit for the Board's consideration a subsequent communication received from Mr. Lodwick, No. 581, who writes to the Treasury Deputy Collector under date the 16th, this time, to send him rupees. He is to send him 2 lacs in any way he thinks "cheapest."

4. By the Cash Balance Report furnished to the Accountant General under date the 30th ultimo, all the rupees we had in hand were shown to be 77,221; and it is scarce necessary to add we are not in a position to send him 2,00,000; on which point I beg to enclose copy of a letter from the Deputy Collector to my address bringing to notice, with the unacknowledged Bank Notes, the impracticable and apparently ill-considered requisition under report.

5. I also do myself the honor to submit copy of the letter called for in the Board's Memorandum of the 16th, No. 1,027, and of the correspondence I find connected with it.

6. And, in conclusion, I request the Board in passing orders on my letter of the 9th, will further pass orders on Mr. Lodwick's plan of sending money by the mode of conveyance which the Deputy Collector may decide on as *cheapest*.

P. S.—I should think "*safest*" was the point for decision, and by myself, if I am responsible

ENCLOSURE No. 1.

ABSTRACT.—Copies of correspondence referred to in the 5th paragraph of the accompanying letter, No. 427.

ENCLOSURE No. 2.

ABSTRACT.—Copies of correspondence in connexion with the subject of remitting 2 lacs of Rupees from the Nellore Treasury to the Madras Bank, referred in the accompanying letter, No. 427.

Telegram from the same Officer, dated 22nd December 1863.

Letter of 19th, No. four hundred and twenty-seven. Notes acknowledged same evening by Telegraph.

1. The Board are decidedly of opinion that the Collector, and not the Deputy Collector, should be addressed by the Accountant General on all questions of transfer of Coin or Notes.
2. The Deputy Collector is a comparatively irresponsible Officer, and certainly in the majority of cases is not competent to give a reliable opinion as to the requirements of the District, but even where he is competent the Collector is the proper Officer to decide on such local references.
3. The Board however observe that in the particular case now in question, the course complained of by the Collector was in the first instance adopted by the Deputy Collector who, on 31st October 1863, wrote apparently entirely on his own responsibility to the Accountant General to withdraw notes to the value of a lac of Rupees from the District Treasury.
4. The Deputy Collector in so doing assumed a responsibility and authority which did not belong to him, but to the Collector only; and this probably led to the issue of the subsequent instructions direct to him by oversight.

(True Copies and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To J. W. B. Dykes, Esq., Collector of Nellore.

Copy to J. L. Lushington, Esq., Acting Accountant General.

Exd. J. Wright.

Stating that the Collector and not the Deputy Collector should be addressed by the Accountant General on all questions of transfer of Coins and Notes.

No. 47.

Received

Despatched

Dated 6th January 1864.

PROCEEDINGS OF THE BOARD OF REVENUE.

No.

1864.

Department.

No. 399.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 20th January 1864.

Read the following letter from the Acting Deputy Auditor and Accountant General, dated Fort Saint George, 11th January 1864, No. 3,096 :—

I have the honor with reference to Extract from the Proceedings of the Board of Revenue without number, dated 6th instant, furnished for my information, to observe in advertence to paragraph 4, that the instructions to the Deputy Collector, Nellore, were not given by oversight by my predecessor as supposed. In almost all instances I find that correspondence referring to the removal of treasure, or requiring information respecting Cash balances, and especially Telegrams, have been addressed to the Deputy Collector in charge of the Treasury. This system appears to me very necessary in the case of Telegrams requiring quick reply, since the Collector often is absent from the Huzur, and inconvenience might result from delay in communicating with him. If he is at the station, he would of course see the Telegrams; if absent in the District, the object of the Telegram might be defeated. I beg therefore that the Board will re-consider their Proceedings. As bearing on this subject, I enclose a letter (to be returned) received from the Collector of South Arcot.

1. The question which was immediately under the Board's consideration in their Proceedings to which Mr. Lushington refers, was as to the withdrawal of funds from District Treasuries in direct communication with the Deputy Collector only, and without the cognizance or concurrence of the Collector of the District.
2. It was to this system that the Board's observations were intended to apply, and they continue of opinion that it is open to serious objection.
3. The Collector is responsible for the contents of his Treasury, and ought to be the most competent judge of the requirements of his District.
4. The Deputy Collector is a purely Executive Officer, and is comparatively irresponsible.
5. In the Circular Order dated 10th May 1853, prescribing his duties, it is expressly laid down that he is to be always subject to the control of the Collector in the discharge of his duties, and that the great bulk of the cash is to be under the Collector's lock and seal.
6. It appears to the Board that the principle of these rules is not consistent with a system under which the Accountant General, without communicating with the Collector, directs the Deputy Collector to transfer two lacs of Rupees in cash to another District, as was they understand lately done at Nellore.
7. The Board have no desire to restrict direct communication between the Accountant General's Office and the Treasury Deputies on all matters of ordinary routine; but they consider such a proceeding as is above cited, to be decidedly objectionable, and if Mr. Lushington desires to maintain the system which permits it, the Board are of opinion that the matter should be submitted for the decision of Government.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To J. L. Lushington, Esq., Acting Accountant General,
with an original letter from the Collector of South Arcot returned.

Copy to J. W. B. Dykes, Esq., Collector of Nellore.

Exd. J. Wright.

Passing remarks on a communication from the Accountant General showing the necessity for directly communicating with Treasury Deputy Collector's in certain cases.

No. 309.

Dated 20th January 1864.

PROCEEDINGS OF THE BOARD OF REVENUE.

No.

1864. Department.

No. 973.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 13th February 1864.

Read the following letters:—

From the Collector of Nellore, dated Udayagiri, 4th February 1864, No. 26.

1. In continuation of my letters of the 9th and 19th December last, Nos. 419 and 427 respectively, and with reference to Proceedings of the Board of Revenue dated 6th ultimo, No. 47, I have the honor to submit for the consideration and orders of the Board copy of a letter from the Deputy Auditor and Accountant General to the Deputy Collector in charge of the Treasury, Nellore.

2. I have ordered the Deputy Collector to send two lacs. It is unnecessary for me to comment on the course pursued.

ENCLOSURE No. 1.

From J. L. LUSHINGTON, Esq., Deputy Auditor and Accountant General to the Government of Madras, to the Deputy Collector in charge of the Treasury, Nellore, dated 25th January 1864, No. 3,235.

Please pack up and send immediately to Madras all the amount of silver you can possibly spare reserving of course sufficient for your current expenditure.

(True Copy.)

(Signed) J. W. B. DYKES, Collector.

From the Deputy Auditor and Accountant General to the Government of Madras, dated Fort Saint George 9th February 1864, No. 3,557.

I have the honor with reference to the Proceedings of the Board of Revenue dated 6th and 20th ultimo, to inform you that, on an urgent requisition from the Government of India, made by Telegram dated 22nd idem, to remit immediately Rupees twenty-five lacs to Bombay, I addressed the Treasury Deputy Collector of Nellore on the 25th ultimo, to "send immediately to Madras all the amount of silver he could possibly spare reserving sufficient for current expenditure;" that Officer on the 27th idem replied, that he had referred the matter for the orders of the Collector, and up to this time I have heard nothing further on the subject; thus the Nellore Treasury can form no part of the remittance to Bombay. The present case is an instance of the inexpediency of the orders of the Board above referred to.

1. The Board do not consider that the possibility of avoiding a delay of a few days is a sufficient argument to justify the systematic disregard of an important principle.

2. The Collector will however be requested to report the exact amount of delay which was unavoidably caused by the reference to him, giving the dates of receipt of the call for the Treasury, and of its actual despatch, and explaining why it could not be sent off sooner.

(True Copies and Extract.)

(Signed) W. HUDLESTON, Secretary.

To J. W. B. Dykes, Esq., Collector of Nellore.
" J. L. Lushington, Esq., Acting Accountant General.

Ed. J. Wright.

No. 1,753.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 22nd March 1864.

Read the following letter from the Collector of Nellore, dated Ramapatam, 23rd February 1864,
No. 46:—

1. I have the honor to acknowledge the receipt of the Board's Proceedings of the 13th instant, No. 973, and state that the Deputy Auditor and Accountant General applied for the treasure on the 25th January; his requisition was received by my Deputy on the 27th, forwarded by that officer to me on the 28th, and received by me on the 30th. My camp was then at Udayagiri. I had come in to Nellore to pay my respects to the Commander-in-Chief. Two lacs being what we could spare, I gave orders accordingly. But the fair copy not being signed whilst I was in Nellore, it was forwarded after me to Udayagiri and signed on the 4th instant. On the 10th instant the Deputy reported the despatch of the treasure; and on the 13th I received a communication from the Deputy Auditor and Accountant General stating the despatch was unnecessary as the opportunity* had been lost.

* For Bombay.

2. On the receipt of the Deputy Auditor and Accountant General's first communication, if the Deputy Collector had taken upon himself to decide how much might be remitted, had got the money packet, had got carts and a guard from the Superintendent of Police, who was then with me at Udayagiri, he might perhaps have got the treasure off by the 1st; and if the opportunity were lost on the 9th,† the money at the distance of Nellore from Madras† would have been still too late. There is therefore no question of delay in this matter.

† Date of Deputy Auditor's letters.
‡ 107 miles.

3. But, unquestionably, cases might occur where delay could be avoided by allowing a Deputy to undertake a Collector's duties; and to avoid such contingencies, I would suggest, that, when money is urgently required, notice should be given to the Deputy Collector in charge of the Treasury as well as the Collector; and Deputy Collectors should be instructed in such cases to act at once, and commence packing what they think can be spared, in anticipation of the Collector's orders, similarly making the requisite arrangements for carriage, and writing direct to the Superintendent of Police for the guard required, the formal requisition for which would finally come of course under the Collector's signature.

* Ordered to be recorded with reference to Government Order dated 17th February 1864,
No. 286, Revenue Department.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

Exd. J. Wright.

*To the Collector of
Nellore*

PROCEEDINGS OF THE BOARD OF REVENUE

1864.

Department

No.

Dated 18th February 1864.

Despatched

Received

No. 973.

Requesting the Collector of Nellore to report the exact amount of delay unavoidably caused by the reference to him of the requisition addressed by the Accountant General to the Deputy Collector for the despatch of two lacs of Treasure.

2. In this communication the Accountant General has lost sight of the position of the Collector, as stated in the Order of Government, dated 15th January 1867, No. 123, and issued instructions on matters of a character affecting the general administration of the district, in respect of which the Collector is the proper judge, and ought to have been consulted, and not the subordinate ministerial Officer.

3. The Board resolve to submit the above letter for the orders of Government, with their opinion that it is very desirable that the rule laid down by Government in their Order of the 15th January 1867, paragraph 6, be strictly adhered to in such matters.
(True Copies and Extract.)

A. Sampson
Acting Secretary.

To the Acting Secretary to Government, Revenue Department.
Copy to the Acting Collector of Nellore.

W. 880.
Mr. The Acct. General will be requested to forward the same prescribed in the P.O. under No. 123 dated 15 Jan. 1867. The same was forwarded from the Board in the case under notice by the Board.
20. April 1867.

6 copies to the Acct. Genl. Despatch 3
14

17 February 1867 No. 2462 248
15 January 1867 246-250

Revenue Office
W. 321.

BOARD OF REVENUE, MADRAS.
1869.

PROCEEDINGS, 28TH JANUARY 1869, NO. 583.

20. 2. 1869. Encl.
Received, 14. 2.

From the Accountant General
18. April 1869 (1193)

JANUARY.
No. 583.

Remittance from Treasury, - Letter from Collector of Nellore bringing to notice proceedings of Accountant General requiring Treasury Deputy Collector to arrange for, submitted for orders of Government with remarks.

1869. 22. 11. 1869.

1864. Department

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

12. 5. 21/67

Dated 22nd March 1864.

No. 1,753.

Recording letter from the Collector of Nellore, explaining the circumstances under which the despatch of the treasure applied for on the 25th January by the Accountant General was delayed up to the 10th instant.

See. Sec. 2. 2. April 1867 & 18. 3. 67

PROCEEDINGS OF THE BOARD OF REVENUE, dated 28th January 1869.

Read the following letter from J. W. B. DYKES, Esq., Collector of Nellore, to the Acting Secretary to the Board of Revenue, dated 19th December 1868, No. 4,415:—

In continuation of my letter of the 8th instant, No. 4,316, I have the honor to submit, for the consideration of the Board, a copy of a letter addressed to my Deputy in charge of the treasury by the Accountant General, under date the 11th instant, directing him to remit to the Bank at Madras three lacs, as proposed in his estimate of last month, and intimate the probable and actual dates of the despatch of the remittances in the usual course. The letter then goes on to discuss the probable requirements of the Presidency treasury, and expresses the satisfaction that the Accountant General would feel, if my Deputy could arrange for the despatch of a larger remittance, by reducing his talook balances to the lowest extent necessary for service.

2. I do not exactly know what is the "usual course" by which the despatch of the remittance should be intimated, or whether the Accountant General contemplated that in this manner I would become aware of my subordinate's proceedings.

3. The propriety of the course pursued in this instance has formed the subject, on a previous occasion, of the correspondence noted in the margin. In their Proceedings of the 20th January 1864, No. 399, the Board observed that the withdrawal of funds from district treasuries,

1 Board's Proceedings, No. 47 of 6th Jan 1864.
1 " " 399 of 20th "
1 " " 973 of 13th Feb. "
1 " " 1,763 of 22nd March "

without the cognizance of the Collector of the district, the Officer, who is responsible for the treasury, was decidedly objectionable; and if the Accountant General desired to maintain such a system, it was a question that, in their opinion, should be submitted for the decision of Government. In their further Proceedings of the 22nd March 1864, No. 1,763, the Board referred to a Government Order, dated 17th February 1864, No. 286, Revenue Department. What that Order was I am not aware. Should it authorise the course pursued in this instance, I regret from the copy of the Order not being in this Office, that I should now trouble the Board with a further reference on a subject already disposed of.

4. And, in conclusion, I beg to state that the fact of the remittance being about to be made has come to my knowledge in making arrangements for returning to Madras some 10,000 Rupees worth of copper, which I found taking up more room in the treasury than we could afford conveniently.

ENCLOSURE No. 1.

From F. LUSHINGTON, Esq., Accountant General, Madras, to the Deputy Collector in charge of the Treasury, Nellore, dated Fort Saint George, 11th December 1868, No. 5,154.

I HAVE the honor to request that you will be good enough to despatch a remittance of Rupees three lacs to the Bank of Madras, as proposed in your estimate for last month, and intimate the probable and actual dates of the despatch of the remittance in the usual course.

2. As the demand upon the Presidency treasury will be very heavy about the beginning of the next month, I shall be glad if you can arrange for the despatch of a larger remittance by reducing your talook balances to the lowest extent necessary for service.

(True Copy.)

(Signed) J. W. B. DYKES,
Collector.

In this letter the Collector of Nellore brings to notice a letter addressed to the Deputy Collector in charge of the treasury, directing this Officer to remit to the Presidency three lacs

Dated 11th December, No. 4,415.

of Rupees, which he, the Deputy Collector, had estimated apparently, without communication with the Collector, might be spared from the local treasury; and the Accountant General further writes to the Deputy Collector: "I shall be glad if you can arrange for the despatch of a larger remittance by reducing your talook balances to the lowest extent necessary for service."