M.R.O. 14-5,450-22-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2310 Press Mts.

63-64

Dated 3 — 10 — 1867.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 3rd October 1867.

No. 63. Read the following Proceedings of the Board of Revenue, dated 24th September 1867, No. 6,138.

Read the following letter from the Collector of Coimbatore, to the Secretary to the Board of Revenue, dated 23rd August 1867, No. 205 :—

1. With reference to the Proceedings of the Board of Revenue noted in the margin, I have the honor to report that the unadjusted balances of the old Permanent Advance Fund have all been disposed of, with the exception of a sum of Rupees 66-13-1. This consists of two items :—

Dated 14th December 1866, No. 8,855.

1st.—In April 1860, a sum of Rupees 30-6-9 was credited in the accounts of Neilgherry talook as the sale proceeds of certain effects left by a person named Peter Anthony Lazar, who died intestate. It was accordingly carried to the credit of Government under the head " Law and Justice" in the accounts sent from this Office to the Accountant General. In October following, the heirs of the deceased appear to have preferred their claim to his effects before the then Assistant Magistrate of Ootacamund, who without a reference to the Collector's Office issued orders to the Tahsildar to refund the amount realized by their sale, and this latter functionary paid the amount from the treasury, and charged it in his accounts for October 1860. This transaction was brought to the notice of this Office when the Monthly Accounts of the Neilgherry talook for that month were received. As the payment without the special sanction of Government, of a sum of money which had already been carried to the credit of Government under its appropriate head of account, would be objected to by the Accountant General, the Tahsildar was directed to replace the amount from his Permanent Advance Fund, pending a reference to, and sanction of, Government, but the subject appears to have subsequently escaped notice. It should now be debited to the head " 4, Allowances, Refunds, and Drawbacks," in view to the adjustment of the outstanding balance under Permanent Advance Fund, and I request that the sanction of Government may be obtained to this measure.

2nd.—In 1864, certain forms of Magisterial process were printed in the Press Office of this Collectorate and supplied to several Magisterial Officers. The paper required for these forms was purchased in the local market as was then usual, and payment for the same was made from the " Permanent Advance Fund." It was intended that the amount should be ultimately recovered from the Saderwarid allowance of the several Officers to whom the forms were supplied ; but before the account for the amounts due by each Officer could be made up, it was ruled by the Board that no paper should be purchased in the local markets, but that the supply should be obtained from the Superintendent of Stationery at Madras. Consequently the inclusion of the value of the paper used for printed forms in the Saderwarid accounts was considered objectionable, unless supported by a special sanction. The balance outstanding on this account amounts to Rupees 36-6-4, as per Memorandum herewith sent, and I request authority to debit the amount under the head Saderwarid charges, in view to the adjustment of the Permanent Advance Fund.

2. With the disposal of these two items, the balances of the old Permanent Advance Fund will be cleared off.

Proceedings of the Madras Government, Revenue Department, 3rd October 1867.

Enclosure No. 1.

Abstract.—Memorandum of charges incurred in purchasing paper required on account of Printed forms supplied to several Magisterial Officers in 1864.

1. The foregoing is a reply to the Board's Proceedings, dated 14th December 1866, No. 8,855, requiring the excess of Rupees 267 over the authorized limit of the Permanent Advance Fund to be adjusted at once. The Collector reports that all the unadjusted balances of the old Permanent Advance Fund have been disposed of with the exception of Rupees 66-13-1, and he now requests sanction for the adjustment of this amount.

	Rs.	A.	P.
Value of the effects of an intestate paid to his heirs who preferred their claims after the amount was credited to Government	30	6	9
Cost of paper purchased for printing Magisterial Forms	36	6	4
Total...	66	13	1

2. The amount is made up of the two marginally noted items. With regard to the first item, the Board observe that the amount should not have been refunded without the previous sanction of Government, and the fact should have been brought to the Board's notice as soon as the Collector was apprized of the transaction. If it was apprehended that the refund would be objected to by the Accountant General, the Collector should have addressed the Board, and should not have authorized the Tahsildar to make an incorrect use of the funds entrusted to him. Further, there can be no excuse whatever for allowing the matter to remain undisposed of for a period of seven years.

3. The explanation in regard to the other item is equally unsatisfactory. The Collector explains that the charge was incurred in purchasing paper required for printing the forms of Magisterial processes, and that before it could have been entered in the Saderwarid accounts, the purchase of paper from the local markets was prohibited by the Board; but as no retrospective effect was given to the order alluded to by the Collector, he was fully competent to have entered the charge in the Monthly Contingent Bill, or at any rate he might have obtained the special sanction of the Board for so doing. These instances of its incorrect application clearly shew that the object of the Permanent Advance is quite misunderstood in the Coimbatore Collectorate.

4. The sanction of Government will, however, now be solicited for the adjustment of these items, amounting to Rupees 66-13-1, and the Board rely upon the Collector to take care that such irregularities do not occur in future.

No. 64.

Miscellaneous.

Order thereon, 3rd October 1867, No. 2,310.

The charges in question are sanctioned, in view to the adjustment of the Collector's accounts.

(True Extract.)

(Signed) W. HUDLESTON,

Secretary to Government.

To the Board of Revenue.
" the Accountant General.

Ex1. S. T. Augustin.

addressed the Board, and should not have authorized the Tahsildar to make an incorrect use of the Funds entrusted to him. Farther, there can be no excuse whatever for allowing the matter to remain undisposed of for a period of seven years.

3. The explanation in regard to the other item is equally unsatisfactory. The Collector explains that the charge was incurred in purchasing paper required for printing the Forms of Magisterial processes, and that before it could have been entered in the Saderwarid Accounts, the purchase of paper from the local Markets was prohibited by the Board; but as no retrospective effect was given to the Order alluded to by the Collector, he was fully competent to have entered the charge in the monthly Contingent Bill, or at any rate he might have obtained the special sanction of the Board for so doing. These instances of its incorrect application clearly show that the object of the Permanent Advance is quite misunderstood in the Coimbatore Collectorate.

4. The sanction of Government will, however, now be solicited for the adjustment of these items, amounting to Rupees 66-13-1, and the Board rely upon the Collector to take care that such irregularities do not occur in future.

(A true Copy and Extract.)

W Badgley
Secretary.

To the Secretary to Government, Revenue Department,
with Enclosure.

Copy to the Collector of Coimbatore.

Exd. T. Cartledge.

Rt. 2310.

The charges mentioned in question are sanctioned with a view to the adjustment of the Collector's accounts.

3rd Oct. 1867.

W.O.M.

Department
No 2570.

Dated 24th September 1867.

No 6,133.

Requesting sanction of Government for the adjustment of Rupees 66-13-1, being portion of the unadjusted balances of the old permanent Advance Fund in Coimbatore district.

Proceedings of the Board of Revenue

No. 6,138.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 24th September 1867.

Read the following letter from P. GRANT, Esq., Collector of Coimbatore, to the Secretary to the Board of Revenue, dated 23rd August 1867, No. 2,07:—

Dated 11th Dec. 1866, No. 8,855.

1. With reference to the Proceedings of the Board of Revenue noted in the margin, I have the honor to report that the unadjusted balances of the old Permanent Advance Fund have all been disposed of with the exception of a sum of Rupees 66-13-1. This consists of two items:—

1st. In April 1860, a sum of Rupees 30-6-9 was credited in the accounts of Nellgherry taluk as the Sale proceeds of certain effects left by a person named Peter Anthony Lazar, who died intestate. It was accordingly carried to the credit of Government under the head "Escheats" in the accounts sent from this office to the Accountant General. In October following the heirs of the deceased appear to have preferred their claim to his effects before the then Assistant Magistrate of Ootacamund, who without a reference to the Collector's Office issued orders to the Tahsildar to refund the amount realized by their sale, and this latter functionary paid the amount from the Treasury, and charged it in his Accounts for October 1860. This transaction was brought to the notice of this Office when the Monthly Accounts of the Nellgherry taluk for that month were received. As the payment without the special sanction of Government, of a sum of money which had already been carried to the credit of Government under its appropriate head of account, would be objected to by the Accountant General, the Tahsildar was directed to replace the amount from his Permanent Advance Fund, pending a reference to, and sanction of, Government, but the subject appears to have subsequently escaped notice. It should now be debited to the head "4. Allowances, Refunds, and Drawbacks," in view to the adjustment of the outstanding balance in the Permanent Advance Fund, and I request that the sanction of Government may be obtained to this measure.

2nd. In 1861, certain Forms of Magisterial process were printed in the Press Office of this Collectorate and supplied to several Magisterial Officers. The paper required for the Forms was purchased in the local Market as was then usual, and payment for the same was made from the Permanent Advance Fund." It was intended that the amount should be ultimately recovered from the Saleswarid allowance of the several Officers to whom the Forms were supplied; but before the account for the amounts due by each Officer could be made up, it was ruled by the Board that such paper shall be purchased in the local Markets, but that the supply should be drawn from the Superintendent of Stationery at Madras. Consequently the inclusion of the value of the paper used for printed Forms in the Saleswarid accounts was considered objectionable, unless specially by a special sanction. The balance outstanding on this account amounts to Rupees 36-6-4, as per Memorandum herewith sent, and I request authority to debit the amount under the head Saleswarid Charges, in view to the adjustment of the Permanent Advance Fund.

2. With the disposal of these two items, the balances of the old Permanent Advance Fund will be cleared off.

Enclosure No. 1.

Abstract.—Memorandum of charges incurred in purchasing paper required on account of printed Forms supplied to several Magisterial Officers in 1861.

	Rs.	A.	P.
Cost of paper purchased for the Magisterial Forms supplied to the Moonsiff of Coimbatore who resigned his office before the account was completed	30	6	9
Cost of paper purchased for printing Magisterial Forms	36	6	4
Total	66	13	1

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1. The foregoing is a reply to the Board's Proceedings, dated 11th December 1866, No. 8,855, regarding the excess of Rupees 267 over the authorized limit of the Permanent Advance Fund, Coimbatore. The Collector reports that all the unadjusted balances of the old Permanent Advance Fund have been disposed of with the exception of Rupees 66-13-1, and he moves Government for the adjustment of this amount.

2. The amount is made up of the two following items. With regard to the first item, the Board observe that the amount should not have been refunded without the previous sanction of Government, and the fact should have been brought to the Board's notice as soon as the Collector was apprised of the transaction. If it was apprehended that the refund would be objected to by the Accountant General, the Collector should have