M.R.O. 1—77,000—6-6-37.

(1) Number of pages 8

(2) Date of repair 15.7.39

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 359 Press ~~Mis.~~

G.O. No. 34-35

Dated 8 7 1864.

34-35 516

Not to be folded or roughly handled

15/7/39

Proceedings of the Madras Government, Financial Department, 8th July 1864.

No. 34. Read the following letter from W. HUDLESTON, Esq., Secretary to the Board of Revenue; to the Honorable A. J. ARBUTHNOT, Chief Secretary to Government, Fort Saint George, dated Madras, 7th June 1864, No. 3450.

With reference to Government Order, dated 4th December 1863, No. 785, Financial Department, I am directed by the Board of Revenue to report that, after inquiry from all the Collectors and careful consideration of the difficulties raised in the Districts, the Board have come to the conclusion that there is no good reason whatever why the Treasury accounts should not be despatched to the Accountant General from every District by the 10th of each month *at latest*. The Board believe that an earlier date is readily attainable without excessive exertion where proper method and system are observed, and that the annexed Statement of the earliest and latest dates, on which the accounts were actually despatched from each District in 1863, establishes the possibility of this result. It will be observed that the *earliest* date ranges from the 8th of the month in South Canara to the 19th in Malabar:—

Districts.	Latest date of despatch.	Earliest date of despatch.
1. Ganjam...	15th	14th
2. Vizagapatam...	15th	10th
3. Godavery...	11th	10th
4. Kistna...	16th	11th
5. Nellore...	16th	13th
6. Bellary...	17th	13th
7. Cuddapah...	15th	10th
8. Kurnool...	16th	9th
9. Madras	24th	18th
10. North Arcot...	16th	12th
11. South Arcot	19th	14th
12. Tanjore...	18th	12th
13. Trichinopoly	21st	14th
14. Tinnevelly	29th	11th
15. Madura	13th	10th
16. Salem...	19th	15th
17. Coimbatore...	15th	14th
18. South Canara...	15th	8th
19. Malabar.....	25th	19th

2. The Board believe that the difficulty hitherto experienced in this matter arises mainly from the general ignorance which pervades the Treasury and Account Departments in the Districts as to a proper system of accounts, and which they fear is shared pretty equally by all grades of officers in it with some individual exceptions. As other causes they may mention ignorance of English; too great devotion of time to Magisterial duties on the part of the Deputy Collectors; the employment of the Treasury and Account Departments' servants on duties foreign to their particular office; the separation of the English and Account Departments in the Huzur office; the absence of intelligible detailed instructions for the guidance of the Taluq Account Department; and the non-distribution of work according to fixed rule in the Huzur.

3. The Board's Sheristadar has lately examined the accounts in several Huzur offices, and has, since his return from leave, systematically organized the work in the Sydapet office. He found everywhere astonishing ignorance and non-observance of established rule, and utter absence of method. By a few clear instructions and explanations, with the adoption of some simple forms, he has effected in a very short time a marked improvement, so that the Treasury accounts, which it had been declared could not possibly be despatched before the 18th of the month, were ready in March on the 10th, and were despatched in April on the 9th, without more exertion than can fairly be required and may always be counted on.

4. The Sheristadar is still carrying on his improvements, and he trusts shortly to be in a position to prepare such instructions for issue to all the Districts as shall ensure the same favorable results everywhere.

Proceedings of the Madras Government, Financial Department, 8th July 1864.

5. Meanwhile it is evident that when the Department understand their work the result can be obtained without further instructions, as appears from the annexure.

6. The Board deem it very necessary, for the general attainment of the end in view, that Treasury Deputy Collectors should not be permitted or encouraged to devote their time to Magisterial duties.

No. 35. ORDER THEREON, 8th July 1864, No. 359.

The result of the inquiry that has been instituted shows that the delay that has occurred in the submission to the Accountant General of the Treasury accounts, has arisen from the want of a proper system of accounts in the Treasury and Account Departments in the Districts. The Governor in Council is, however, glad to learn that measures are now being taken for the introduction of an improved method, so as to ensure the despatch of the accounts from every District by the 10th of each month at latest.

(True Extract.)

Secretary to Government.

To the Board of Revenue.
" Accountant General.

Exd. J. Tulloch.

No. 3,450.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,
To Honorable A. J. ARBUTHNOT, Chief Secretary to Government.

SIR,

With reference to Government Order, dated 4th December 1863, No. 785, Financial Department, I am directed by the Board of Revenue to report that, after inquiry from all the Collectors and careful consideration of the difficulties raised in the Districts, the Board have come to the conclusion that there is no good reason whatever why the Treasury Accounts should not be despatched to the Accountant General from every District by the 10th of each month *at latest*. The Board believe that an earlier date is readily attainable without excessive exertion where proper method and system are observed, and that the annexed Statement of the earliest and latest dates, on which the accounts were actually despatched from each District in 1863, establishes the possibility of this result. It will be observed that the *earliest* date ranges from the 8th of the month in South Canara to the 19th in Malabar :—

Districts.	Latest date of despatch.	Earliest date of despatch.
1. Ganjam	15th	14th
2. Vizagapatam	15th	10th
3. Godavery...	11th	10th
4. Kistna...	16th	11th
5. Nellore	16th	13th
6. Bellary	17th	13th
7. Cuddapah...	15th	10th
8. Kurnool...	16th	9th
9. Madras...	24th	18th
10. North Arcot...	16th	12th
11. South Arcot	19th	14th
12. Tanjore	18th	12th
13. Trichinopoly	21st	14th
14. Tinnevelly...	29th	11th
15. Madura...	13th	10th
16. Salem	19th	15th
17. Coimbatore	15th	14th
18. South Canara	15th	8th
19. Malabar...	25th	19th

2. The Board believe that the difficulty hitherto experienced in this matter arises mainly from the general ignorance which pervades the Treasury and Account Departments in the Districts as to a proper system of accounts, and which they fear is shared pretty equally by all grades of officers in it with some individual exceptions. As other causes they may mention ignorance of English ; too great devotion of time to Magisterial duties on the part of the Deputy Collectors ; the employment of the Treasury and Account Departments' servants on duties foreign to their particular office ; the separation of the English and Account Departments in the Huzur office ; the absence of intelligible detailed instructions for the guidance of the Taluk Account Department ; and the non-distribution of work according to fixed rule in the Huzur.

3. The Board's Serishtadar has lately examined the accounts in several Huzur offices, and has, since his return from leave, systematically organized the work in the Sydapet office. He found everywhere astonishing ignorance and non-observance of established rule, and utter absence of method. By a few clear instructions and explanations, with the adoption of some simple forms, he has effected in a very short time a marked improvement, so that the Treasury accounts, which it had been declared could not possibly be despatched before the 18th of the month were ready in March on the 10th, and were despatched in April on the 9th, without more exertion than can fairly be required and may always be counted on.

Financial Department.

AS GOVERNMENT.

Read letter from the Secy to the Board of Revenue.

Dated 7 June 1864 No 3450/

Order - 8 July 1864 No 359.

Shd result of the enquiry that has been instituted shd show that the delay that has occurred in the publication of the Standing Orders of the Government has arisen from the want of the requisite number of Accounts in the Treasury and the Sub Treasuries - Shd however in the Board's opinion, such Accounts be found to have arisen from other causes, they will be pleased to take such measures for their immediate removal as may appear to them necessary.

Pro: 4th Dec 63 - 17 - 18

4. The Serishtadar is still carrying on his improvements, and he trusts shortly to be in a position to prepare such instructions for issue to all the Districts as shall ensure the same favorable results everywhere.

5. Meanwhile it is evident that when the Department understand their work the result can be obtained without further instructions, as appears from the annexure.

6. The Board deem it very necessary, for the general attainment of the end in view, that Treasury Deputy Collectors should not be permitted or encouraged to devote their time to Magisterial duties.

I have the honor to be,
Sir,
Your most obedient servant,

Secretary.

REVENUE BOARD OFFICE,
Madras,
7th June 1864.

Copy to F. L. Lushington, Esq., Acting Accountant General.
" to all Collectors.

Encl. R. H. Lee.

C 7 July 18 " 34

Financial 1864. Department.

No. 359

From the Secretary to the Board of Revenue,
To the Chief Secretary to Government, &c.

Dated 7th June 1864.
Despatched 10 a.m.
Received 11 a.m.

No. 3,450.

No. 291

Reporting that there is no good reason why the Treasury Accounts should not be despatched to the Accountant General from every District by the 10th of each month at latest.

method, so as to ensure the despatch of the accounts from every District by the 10th of each month at latest.

2 Concurring, in the opinion of the Board, the Governor in Council directs that a communication to the effect of paragraph 1 of the foregoing letter be made to all Treasury Deputy Collectors.

The Board of Revenue
Audit Office
Judicial Depts:

Financial 1864. Department.

No. 354

PROCEEDINGS of GOVERNMENT.

Dated 8th July 1864.

34435