M.R.O. 1—77,006—8-6-37.

(1) Number of pages 34

(2) Date of repair 2/5/40

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 35 Press Mis.

53-54.

Dated 9—1— 1874.

18/19

Not to be folded or roughly handled

No. 53. Read the following Proceedings of the Board of Revenue, dated 18th December 1873, No. 8628 (Miscellaneous):—

Read the following letter from the Hon. D. ARBUTHNOTT, Collector and President of the Local Fund Boards, Tanjore, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Vallam, 3rd December 1873, No. 428:—

I have the honour to forward, for the favourable consideration and orders of the Board of Revenue, copy of a letter from the Deputy Collector in charge of Treasury bringing to notice the necessity that exists for increasing the establishment allowed to the Collector for preparing the accounts connected with the Local Funds.

2. The present scale of establishment, as the Board are aware, was fixed at a time when the work connected with Local Funds was comparatively light, but since the Local Funds Boards were constituted the work has assumed such enormous proportions, that, notwithstanding the fact that the clerks are overworked, it has been found impossible to submit the Local Fund Returns to the Board and the Accountant-General on the dates prescribed by the rules, and before being reminded by these authorities.

3. I think the reasons adduced by the Deputy Collector most clearly show that the strengthening of the Local Fund Establishment is a matter of urgent necessity. It is needless for me to enlarge on the subject, as the Board seem from the Proceedings marginally noted, to be perfectly cognizant of the extent to which the work connected with Local Funds has increased in recent years.

G.O., dated 29th August 1873, No. 1229, communicated in Board's Proceedings, dated 24th September 1873, No. 1924.

4. The Deputy Collector proposes that two clerks on a salary of Rupees 50 and 25, respectively, and two accountants on a salary of Rupees 30 and Rupees 15 should be employed. I am, however, of opinion that the clerks' pay might for the present be fixed at Rupees 40 and Rupees 20 respectively, and the designation of the employés altered as given in the margin. With these modifications I certainly think that the establishment proposed is not more than is needed.

	Rs.
1st Accountant ...	40
2nd do. ...	30
3rd do. ...	15
1 Clerk	20

5. The Board will, however, observe that the establishment above detailed has reference to that to be entertained in the Collector's Office, and the cost of which will have to be rateably debited to the two Local Fund Boards. There is, besides, a clerk allowed to each of the Local Boards to attend the meetings to have all the resolutions entered in the Minute-books, and to draft the ordinary correspondence.

6. The Tanjore Board, in consideration of the heavy work which their clerk has to perform, have resolved to increase his salary from Rupees 25 to Rupees 40 per mensem.

7. The work connected with this Board is very heavy, more especially on account of the transactions of the chuttrums under their management, and of which there are no less than twenty-six in number, and the salary of this clerk is, therefore, certainly inadequate. It should be also observed that this clerk must necessarily

be a person well up in Local Fund works, and capable of furnishing the Local Fund Board readily with information regarding the accounts and the details of the business generally, and it is, therefore, necessary that he should be remunerated in an adequate manner.

8. I request that the Board of Revenue will be pleased to obtain the early sanction of Government to the above arrangements.

9. The additional cost involved may be met this year from the unappropriated balance at the disposal of the Boards, and provision has been made, therefore, in the Budgets for 1874-75 (*vide* paragraph 41 of my letter, dated 13th November 1873, No. 392).

10. I beg, also, to forward copies of resolutions passed by the Local Fund Boards in connexion with this subject.

From P. SESHAGIRY ROW, Deputy Collector in charge of the Treasury, Tanjore, to the Hon. D. ARBUTHNOTT, Collector of Tanjore, dated Tanjore, 9th September 1873, No. 1257.

I have the honour to bring prominently to your notice the inadequacy of the establishment allowed for the preparation of the Local Fund accounts of this district.

2. The present establishment, which was sanctioned in the Board's Proceedings dated 12th July 1869, No. 4975, consists of two clerks—one on Rupees 30, and the other on Rupees 20. This old system in connexion with the preparation and submission to the Board of Revenue of the periodical Local Fund accounts, monthly and annual, and the budgets. The several accounts submitted under that system were :—

Monthly.

1. Statement No. I., showing the receipts and charges of Local Funds with enclosures.

Annual.

2. Statements to accompany Reports on the Administration of the Local Funds.
3. Annual Budgets.

Miscellaneous.

4. Passing Abstracts for the Chuttrum Establishments, as well as Special Fund Establishments.
5. Correspondence with the Tahsildars and other local officers.

3. Since the passing of the Local Fund Act IV. of 1871, however, the work has increased tenfold. In the first place, the division of the district into two circles has necessitated the preparation of two sets of budgets and two sets of periodical returns and reports. On the 5th of each month two returns, one for each circle, showing the transactions of the past month, have to be submitted to the Accountant-General, duly supported with vouchers for all debits. On the 18th four sets of accounts are prepared—two for the Board of Revenue and two for each of the Circle Boards, including two sets of the subsidiary statements. Added to this is the preparation of the budgets and returns to accompany the administration reports of Special Funds.

4. Consequent on the multiplication of the accounts and returns, the correspondence with the officers of Public Works, of the Educational, and of the Medical Departments, as also with the Tahsildars and the other Revenue subordinates, has proportionately increased. There are thirty-one charitable institutions in the district, with an aggregate annual income and expenditure of nearly 1,43,000 Rupees. The passing of abstracts from these institutions, issuing cheques for other payments and auditing of the taluq accounts, engross nearly half the time of the clerks.

5. With so much increase, it is found extremely difficult to keep the work of the Account Department current. Indeed, the accounts due to the Revenue and Circle Boards for the last three months of June, July, and August have fallen in arrears. Again, the Accountant-General desires that detailed bills for the chuttrum establishment, feeding paupers, and contingent charges

3A

should be submitted with the monthly accounts-current. These bills are due from April last, and I am really at a loss as to how to clear the arrears which are daily accumulating.

6. Sometime after the introduction of the new system of accounts I had noticed the inequality of the establishment to the amount of work demanded from it, but deferred making any proposition in the matter until now, in order that I might fully satisfy myself that the increase I am to apply for was really required. I may also add that the increase of work had attracted the attention of Mr. Cadell, the late Collector, who adduced this circumstance as one of the reasons for amalgamating the two circles of this district into one—*vide* paragraph 3 of his first letter printed in Board's Proceedings, 7th May 1873, No. 733. I need not state here that the work in connexion with the Local Fund Department is exceptionally heavy in *this district.*

7. Under all the circumstances of the case, and in due consideration of the responsibility that devolves on the first clerk, I beg to recommend that his pay be raised from Rupees 30 to Rupees 50, that of the second clerk from Rupees 20 to 25, and that two additional accountants, one on Rupees 30, and another on Rupees 15, be sanctioned. The annexed tabular statement shows the present and proposed strength of the establishment :—

Present Scale.			Proposed Scale.		
No.	Office.	Amount.	No.	Office.	Amount.
		Rs.			Rs.
1	First Clerk	30	1	First Clerk	50
1	Second ,, ...	20	1	Second ,, ...	25
			1	Accountant	30
			1	Assistant Accountant	15
2	Total ...	50		Total ...	120
				Increase ...	70

8. In conclusion, I trust that you will take the proposal into your favourable consideration and obtain the sanction of the Board and Government thereto.

Extract from the Proceedings of the Local Fund Board of the Tanjore Circle, dated 28th October 1873.

Present.

1. The Hon. D. Arbuthnot, President.
2. M. R. Ry. K. Raghunatha Row Avergul, Vice-President.
3. H. R. Mead, Captain, R.E., District Engineer, Member.
4. T. Greenaway, Lieutenant, M.S.C., Range Officer, No. 1, Member.
5. M. R. Ry. A. Streenivassa Row Avergul, Deputy Collector, Tanjore Division, Member.
6. ,, Y. Alagasingari Naidu Avergul, Deputy Collector, Mannargudi Division, Member.
7. ,, T. Kuppusami Ayar Avergul, Member.
8. ,, P. Sundrappayar Avergul, Member.
9. ,, K. Ramachandra Row Avergul, Member
10. ,, Theagaraja Ayar Avergul, of Mannargudi, Member.
11. ,, Viru Vandiar Avergul, of Pundi, Member.
12. ,, Muttusami Ayar Avergul, of Pattukottai, Member.

* * *

VI. The Board are of opinion that, considering the heavy work which the clerk of the Local Board of this Circle has to perform, his present remuneration is altogether insufficient. They, therefore, resolve to increase his salary from Rupees 25 to Rupees 40 per mensem.

Proceedings, No. 79 of 1873.

* * *

XII. Read letter from the Treasury Deputy Collector, dated 9th September 1873, No. 1257, requesting sanction for the increase of the establishment entertained in the Collector's Office for the performance of duties connected with the Local Fund Department.

Proceedings, No. 85 of 1873.

Resolved that, under the circumstances pointed out by the Deputy Collector, the share of the cost of the establishment noted below, as modified by the Collector, be paid out of the funds of this circle :—

First Clerk on Rupees 40 per mensem.
Second ,, on ,, 20 ,,
First Accountant on Rupees 30 per mensem.
One Goomastah on ,, 15 ,,

* * *

(Signed) D. ARBUTHNOTT,
President.

EXTRACT from a letter from the Vice-President of the Local Fund Board, Negapatam Circle, to the President of the Local Fund Boards, Tanjore, dated 24th November 1873, No. 160.

Grant IV.—The only item under this grant which needs explanation is the provision for the establishment in the Collector's Office, for which the allotment is increased by Rupees 410. The Collector proposes to increase his Local Fund Establishment in consideration of the heavy work. This Local Fund Board have accorded their sanction to the proposal. The other entries in the budget are the same as in the current year's budget. Thus the total expenditure under this grant is Rupees 1,720.

* * *

(Signed) H. J. STOKES,
Vice-President.

The Board consider that the Collector has shown sufficient cause for increasing the Local Fund Establishment in his office. The land-cess is greater than in any other district except Godavery, and the work in connexion with charitable institutions must be enormously in excess of that in any other district whatever. Accordingly, though this establishment costs only Rupees 100 in Godavery and Coimbatore, and less elsewhere, the Board resolve to request Government to sanction the establishment proposed by the Collector, costing Rupees 105 a-month, in lieu of the present which costs Rupees 50.

2. They also solicit approval of the resolution of the Tanjore Local Fund Board to raise the pay of their clerk from Rupees 25 to Rupees 40.

(True Copies and Extract.)

(Signed) J. GROSE,
Secretary.

5A

Proceedings of the Madras Government, Financial Department,
9th January 1874.

No. 54. ORDER THEREON, 9th January 1874, No. 35.

The proposed increase of charges is sanctioned.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

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

Exd. J. Wright.

allowed to the Collector

Revenue Department

Miscellaneous No. 8628

Proceedings of the Board of Revenue
dated 18th December 1873.

53

Read the following

No. 428

From,

The Honorable D. Arbuthnott
Collector & President Local
Fund Boards

To,

J. Groves Esquire
Secretary to the Board of
Revenue Chepauk

Sir,

I have the honor to for-
-ward for the favorable considera-
-tion and orders of the Board
of Revenue, copy of a letter from
the Deputy Collector in charge
of Treasury bringing to notice
the necessity that exists for
increasing the Establishment
allowed to the Collector for

Govt. of Madras.

FINANCIAL.

To

THE BOARD OF REVENUE,
&c.,

&c.

Dated January, 9th.

Encl.

Recd.

G.O., 9th January 1874, No. 35.

JANUARY.
Nos. 53-54.

Tanjore District Local Fund.—The increase in the Collector's Office from Rupees 50 to Rupees 105 per mensem, and of the pay of the clerk of the Tanjore Board from Rupees 25 to Rupees 40 per mensem, sanctioned.

&c.

for preparing the accounts con-
-nected with the Local Funds.

2. The present scale of
Establishment, as the Board
are aware, was fixed at a
time when the work con-
-nected with Local Funds
was comparatively light,
but since the Local Funds
Boards were constituted
the work has assumed such
enormous proportions, that
notwithstanding the fact that
the Clerks are overworked, it
has been found impossible
to submit the Local Funds
Returns to the Board and the
Accountant General on the
dates prescribed by the rules,
and

and before being reminded
by these authorities.

3. I think the reasons ad-
-duced by the Deputy Collector
most clearly show that the strengthen
-ing of the Local Funds Es-
-tablishment is a matter of
urgent necessity. It is needless
for me to enlarge on the subject
as the Board seem from the
Proceedings marginally noted
to be perfectly cognizant of the
extent to which the work con-
-nected with Local Funds
has increased in recent years.

4. The Deputy Collector pro-
-poses that two Clerks on a salary
of Rupees 50 and 25 respectively
and two accountants on a salary
of Rupees 30 and Rupees 15 should
be

G. O. dated 29th August 1873 No. 1229 Communicated in Board's Proceedings dated 24th September 1873 No. 1924

be employed. I am however of opinion that the Clerks' pay might for the present be fixed at Rupees 40 and Rupees 20 respectively, and the designation of the employes altered as given in the margin. With these modifications I certainly think that the Establishment proposed is not more than is needed.

	Rs
1st Accountant	40
2d " — Do —	30
3d " — Do —	15
1 Clerk	20

5. The Board will, however, observe that the Establishment above detailed has reference to that to be entertained in the Collector's Office and the cost of which will have to be ratably debited to the two Local Fund Boards. There is, besides, a clerk allowed to

to each of the Local Boards to attend the meetings to have all the resolutions entered in the minute books and to draft the ordinary correspondence.

6. The Tanjore Board, in consideration of the heavy work which their Clerk has to perform have resolved to increase his salary from Rupees 25 to Rupees 40 per mensem.

7. The work connected with this Board is very heavy more especially on account of the transactions of the Chuttrums under their management and of which there are no less than 26 in number, and the salary of this Clerk is therefore certainly inadequate. It should be also observed

observed that this clerk must necessarily be a person well up in Local Fund work and capable of furnishing the Local Fund Board readily with information regarding the accounts and the details of the business generally, and it is therefore necessary that he should be remunerated in an adequate manner.

8. I request that the Board of Revenue will be pleased to obtain the early sanction of Government to the above arrangements.

9. The additional cost involved may be met this year from the unappropriated balance at the disposal of the Boards and provision has been made therefore in the Budgets for

for 1874/75 (vide para 41 of my letter dated 13th November 1873 No. 392).

10. I beg also to forward copies of resolutions passed by the Local Fund Boards in connection with this subject.

I have &c

Tanjore Collector's Office
Vallam Tanjore Taluq
3rd December 1873

(Signed) D. Arbuthnott
Collector & President

The Board consider that the Collector has shown sufficient cause for increasing the Local Fund Establishment in his Office. The Land Cess is greater than in any other district except Godavery, and the work in connection with charitable institutions must be enormously in excess of that in any other district

No. 1257 Treasury & Collector's Office
Tanjore 9th September 1873

From
The Deputy Collector
in charge of the Treasury
Tanjore

To
The Collector
of Tanjore

Sir

I have the honor to bring promi-
-nently to your notice the inadequacy
of the establishment allowed for the prepa-
-ration of the Local Fund Accounts of
this District—

2 The present establishment which was
sanctioned in the Board's Proceedings dated
12th July 1869 No. 4975 consists of two clerks,
one on Rupees 30 and the other on Rs. 20.

This

district whatever - Accordingly,
though this Establishment cost
only Rupees 100 in Godavery and
Coimbatore, and Rs. elsewhere, the
Board resolve to request Govern
-ment to sanction the Establish-
-ment proposed by the Collector
costing Rupees 105 a month in lieu
of the present which costs Rs. 50.

They also solicit ap-
-proval of the resolution of the
Tanjore Local Fund Board to
raise the pay of their clerk from
Rupees 25 to Rupees 40.

/True copy & Extract/

J Grote
Secretary

To,
The Chief Secretary to Government
Financial Department
with 3 original enclosures
to be returned

C Humphrys
Cs. McNarasimacharry

This establishment was barely sufficient for the performance of the duties devolving on it under the old System in connection with the preparation and submission to the Board of Revenue of the periodical Local Fund Accounts, monthly and Annual, and the Budgets. The General accounts submitted under that System were —

Quarterly

1 Statement No I shewing the receipts and charges of Local Funds with enclosures —

Annual

2 Statements to accompany reports on the Administration of the Local Funds

3 Annual Budgets.

Miscellaneous

4 Passing Abstracts for the Chattram Establishments, as well as Special Fund Establishments —

5 Correspondence with the Tahsildars and other local Officers —

3 Since the passing of the Local Fund Act of 1871, however, the work has increased tenfold. In the first place, the division of the District into two circles has necessitated the preparation of two sets of Budgets and two sets of periodical returns and reports. On the 5th of each month 2 returns, one for each circle, shewing the transactions of the past month, have to be submitted to the Accountant General, duly supported with vouchers for all debits. On the 18th 4 sets of accounts are prepared, two for the Board of Revenue, and two for each of the circle Boards, including two sets of the subsidiary Statements. Added to this is the preparation of the Budgets and returns to accompany the administration reports of Special Funds —

4 Consequent on the multiplication

of the accounts and returns, the correspondence with the officers of Public Works, of the Educational and of the Medical Departments, as also with the Tahsildars and the other Revenue Subordinates has proportionately increased. There are 31 Charitable institutions in the District with an aggregate annual income and Expenditure of nearly 143000 Rupees. The passing of abstracts from these institutions, issuing cheques for other payments and writing of the Salary accounts engross nearly half the time of the clerks —

5 With so much increase, it is found extremely difficult to keep the work of the Account Department current. Indeed, the accounts due to the Revenue and Circle Boards for the last three months of June, July and August have fallen in arrears. Again the Accountant General desires that detailed bills

1917

bills for the Chattram establishment, feeding paupers and contingent charges should be submitted with the monthly accounts current. These bills are due from April last and I am really at a loss as to how to clear the arrears which are daily accumulating —

6 Sometime after the introduction of the new System of Accounts, I had noticed the inequality of the establishments to the amount of work demanded from it but deferred making any proposition in the matter until now in order that I might fully satisfy myself that the increase I am to apply for was really required. I may also add that the increase of work had attracted the attention of Mr Cadell, the late Collector, who addressed this circumstance as one of the reasons for amalgamating the two circles of this District into one

one, vide para 3 of his first letter printed in Board's Proceedings 7th May 1873 No. 738.

I need not state here that the work in connection with the Local Fund Department is exceptionally heavy in this District.

7 Under all the circumstances of the case, and in due consideration of the responsibility that devolves on the 1st clerk, I beg to recommend that his pay be raised from Rupees 30 to Rupees 50, that of the 2d clerk from Rupees 20 to 25, and that two additional Accountants one on Rupees 30 and another on Rupees 15 be sanctioned. The annexed tabular statement shows the present and proposed strength of the establishment.—

Present scale

Proposed 2[illegible]

No.	Office	Amount	Total	No.	Office	Amount	Total
		Rs. As.	Rs. As.			Rs. As.	Rs. As.
1	1st Clerk	30 ..		1	1st Clerk	50 ..	
				1	2d do	25 ..	
1	2d Clerk	20 ..		1	Accountant	30 ..	
				1	Assistant do	15 ..	
2			50 ..				120 ..
					Increase		70 ..

8 In conclusion I trust that you will take the proposal into your favorable consideration and obtain the sanction of the Board and Government thereto.—

I have &c

(Signed) P Seshagiry Row

Dy Collector

(True Copy)

A Matthews

Collector & President

Extract from the Proceedings of the Local Fund Board of the Tanjore Circle dated 28th October 1873

Present.

1 The Hon. D. Arbuthnott President.
2 M R. R. K. Raghunatha Row Avgt Vice President
3 A. R. Mead. Captain R.E. District Engineer. Member.
4 J. Greenaway. Lieut. M. S. C. Range Officer &c. Do.
5 M R. R. A Sreenivassa Row Avgt Deputy Collector. Tanjore Division – Do.
6 " J. Alagasingari Naidu Avgt Do. Mannargudi Division. Do.
7. " T. Kuppusami Ayyar Avgt. Member.
8 " P. Sundrappayyar Avgt. Do.
9. " K. Ramachandra Row. Avgt. Do.
10 " Theagaraja Ayyar. Avgt of Mangudi Do.
11 " Vira Vandiar Avgt of Pundi Do.
12 " Muttusami Ayyar Avgt of Pattukottai Do.

× × ×

VI The Board are of opinion that, Con-
Proceedings no. 79. of 1873. -sidering the heavy work which the Clerk of the Local Fund Board of this Circle has to perform, his present

Encl. in Letter A to Board
No. 428
dt 3rd Nov 73

Certified to be a true copy of the Original
Ex. Engr

Ind. 2383/73

remuneration is altogether insufficient. They therefor resolve to increase his salary from Rs 25 to Rs. 40. per mensem.

× × × ×

XII Read letter from the Treasury Deputy Collector dated 9th September 1873. No 1257. requesting Sanction for the increase of the Establishment entertained in the Collector's office for the performance of duties Connected with the Local Fund Department

Proc. No 85 of 1873.

Resolved that under the Circumstances pointed out by the Deputy Collector the share of the Cost of the Establishment noted below. as modified by the Collector, be paid out of the funds of this Circle

1 Clerk on Rs 40 per mensem
2 Do on Rs 20 "
1 Accountant on Rs 30 "
1 Gumastah on Rs 15 "

× ×

(signed) D Arbuthnot
President

(True Extract)
D Arbuthnot
President

A 27A

Extract from a letter from the Vice President Local Fund Board, Negapatam Circle to the President Local Fund Boards Tanjore dated 24th November 1873. no 160.

× × ×

Grant IV:— The only item under this Grant which needs explanation is the provision for the Establishment in the Collector's Office for which the allotment is increased by Rs 410. The Collector proposes to increase his Local Fund Establishment in consideration of the heavy work. This Local Fund Board have accorded their sanction to the proposal. The other entries in the Budget are the same as in the Current year's Budget. Thus the total Expenditure under this Grant is Rs 1720.

× × ×

(Signed) A. J. Stokes
Vice President

(True Extract)

S. Hallmott

President

Rec'd 23rd Jan 1874

Ag Public Wks

Encls: 2
in letter
& the Board
No 42
of 3d Dec.
73

Jul Allo 7193/77
Copies of Pl.
= Sale Terms

Inv. 2383/3

Rec: 29 August 1873. No 216-17

Fin. 1873 Dept.

Proceedings of the Board of Revenue

Dated 18th Decr/73
Desp. 18 — " —
Rec'd 19 — "

en 3-

No 2383

Submitting for sanction offcnt. Proposal of Coll'r of Tanjore for increasing Coal Fund establishment in District.

9 Jany 74 No 235-

The proposed increase is sanctd.

Board of Rev: Proceedings No 216-17 Dept Fin

C 29/12-
R 23-
C 23-
R 5/1/74
C 5/1/74
R 5/1/74

Commn/ from

Govt. of {1874} Madras.

Financial

To

The Board of Revenue

Sea

Dated Jan.y 9 }

Recd. Encl.

G.O. 9 Jan.y 1874. No. 35.

Nos. 53-54

Re price Dr. L.J. The increase in the Cost of the L.J. Estab.t in the C.W.rs Office from Rs. 50 to Rs. 105 by 2 pleaders & of the pay of the Clerk of the Tanjore Br.h from Rs. 25 to Rs. 40 per mensem, sanct.d