# Financial (1899) Department.

ORDINARY PRINTED

G.O. No. 951

DATED 1-9-99

INDEXED. 26/26

[Despatch Abstract.]

Revision of Taluq Establishments

Stating that the substantial improvement in the prospects of menial servants secured by the introduction of the scheme for the — does not justify the abolition of the privileges in the shape of daily allowances etc provided for them in the C. S. R. and that the A.G. should devise a simpler system of audit to reduce the routine work in his office

T 5/9/99

## BACK PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

## FURTHER PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

---

# Government (1899) of Madras.

## FINANCIAL.

*Recd.* } 1899. *Enclosures*

*Regd.* } *Spare copies*

## G.O., No. 951, 1st September 1899.

## SEPTEMBER.

### Daily Allowances to Menial Servants of Taluk Establishments.

Stating that the substantial improvement in the prospects of menial servants secured by the introduction of the scheme for the revision of taluk establishments does not justify the abolition of the privileges in the shape of daily allowances, &c., provided for them in the Civil Service Regulations and that the Accountant-General should devise a simpler system of audit to reduce the routine work in his office.

## GOVERNMENT OF MADRAS.

## FINANCIAL DEPARTMENT.

Read—the following papers:—

From T. HESKETH BIGGS, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 14th April 1899, No. T.A.Gl.-24—343.

I have the honour to suggest for the consideration of Government that the introduction of the scheme for the revision of taluk establishments, as detailed in G.O., No. 627, Revenue, dated 28th October 1898, securing as it does a substantial improvement in the prospects of the menial servants attached to those establishments, presents a favourable opportunity for wholly or partially repealing the exceptions in favour of this class of officials in entries Nos. 5 and 12 of appendix 22 of the Civil Service Regulations.

2. The travelling allowance bills of Tahsildars and Deputy Tahsildars and their establishments, received monthly with the lists of payments, are very numerous and voluminous. The contents of the bills are mainly concerned with journeys of menials accompanying the Tahsildar or Deputy Tahsildar or Revenue Inspector, or serving summonses or carrying messages. From the enclosed abstract of a few sample bills it will be seen that in several cases the bill of one Tahsildar for one month shows an amount of message-carrying and summons-serving equivalent to the work of eight peons continuously employed throughout the month on this duty, and as many as five peons on an average accompanying the Tahsildar throughout his tour. A single bill for one month will often consist of thirty or more leaves.

3. The bills of Tahsildars and Deputy Tahsildars of the North Arcot district cashed in January are forwarded herewith to give an idea of the amount of labour involved in preparing, copying, checking and auditing these bills.

4. It will thus be seen that the adoption of the suggestion made in paragraph 1 is very desirable from an account point of view and would relieve District and Taluk offices and officers of a considerable amount of routine work. The Comptroller-General has been pressing me to economise in establishment, and the reason I am unable to do so is owing to the very large number of bills that come to me for audit as noticed by the Deputy Auditor-General in his last report on this office. I have therefore thought it desirable to take advantage of the opportunity to bring the matter to the notice of Government.

From the Accountant-General, dated 2nd August 1899, No. T. 225-Gl.—4768.

Order—No. 951, Financial, dated 1st September 1899.

The Governor in Council is unable to accept the contention of the Accountant-General that the introduction of the scheme for the revision of taluk establishments, which has been recently sanctioned by the Secretary of State, securing as it does a substantial improvement in the prospects of the menial servants attached to these

hments, presents a favourable opportunity for wholly or partially repealing the
on in favour of this class of officials contained in entries Nos. 5 and 12 of
ix 22 to the Civil Service Regulations. That scheme recommended itself to
overnment and to the Government of India from its own merits; it was elabo-
rithout any intention of withdrawing privileges which taluk servants have
for many years; and its introduction can in no sense justify the abolition of
rivileges.

2. The reduction of the labour involved in checking the travelling allowance bills of taluk establishments might perhaps be effected by either of two courses—

(i) the distribution of the total sum expended on such travelling allowances as fixed additions to the pay of a certain number of menials in each taluk office — the number corresponding approximately with the average number of menials who must travel during a month in the interests of the public service; or

(ii) the grant of a certain number of fixed transferable allowances to each office, these allowances being payable only to such inferior servants as travel, say, at least fifteen days in the month.

There are, however, several obvious objections to the adoption of either of these proposals. The working of either system would be rendered impracticable when the majority of peons in a taluk office are sent out at once for several days together, as must often be the case when circulars are issued to a number of villages. The first system would not equitably adjust remuneration to the amount of travelling performed, and this objection must of itself condemn the system, especially when it is considered that the proposals relate to men in the position of taluk menials. Either system would deprive Tahsildars of the discretion which they now possess, and which is absolutely necessary, as to the selection of the peons to be taken on circuit. If fixed allowances were granted to selected peons, sickness or absence would disorganize the system, while the alternative system of transferable allowances with a minimum travelling allowance period would entail great hardship on those who are compelled to travel but fail to reach the minimum period. Either system would, in short, lead to great discontent.

3. The audit of the voluminous bills for the travelling allowances of taluk establishments doubtless entails a large amount of labour in the Accountant-General's office. The amounts involved individually are petty, and the only possible method in which any reduction can be made in the number of bills and in the amount of labour involved in their audit appears to consist in the simplification of the system of audit. This is a matter which the Accountant-General should himself consider.

(True Extract.)

G. STOKES,
*Chief Secretary.*

To the Accountant-General.
„ Revenue Department.
„ Board of Revenue (Land Revenue).

Exd. A. F. Eccleston.

# NOTES CONNECTED WITH G.O., No. 951, FINANCIAL, DATED 1st SEPTEMBER 1899.

## C. No. 1564.

Letter No. T.A.-Gl.-24—313, dated 14th April 1899, from the Accountant-General.

---

## NOTE.

E.M.C., No. 226, Revenue, dated 14th April 1826.

E.M.C., No. 329, Revenue, dated 15th March 1859.

E.M.C., No. 1294, Revenue, dated 24th September 1859.

G.O., No. 5[illegible]9, Revenue, dated 12th March 1869.

In 1826 uniform rates of batta were prescribed for all huzur servants above the rank of dalayats, duffadars or peons in all districts. In 1859 these inferior servants attached to huzur offices were allowed to draw batta at the rate of one anna for those drawing up to Rs. 7 *per mensem*, and of two annas for those drawing more. But they were to get batta only when they were on circuit away from head-quarters. In the same year, the concession was extended to servants drawing less than Rs. 10, but who were not dalayats, duffadars or peons. In 1861 a new rule of rates of batta was prescribed, but in its order Government stated that it was not intended thereby to modify the rules as to the classes of servants entitled to batta, or the occasion on which they were so entitled, illustrating it as under; "Thus taluk servants will not be entitled to it, or peons of the Collectors' or Assistant, &c., Collectors' offices except when on circuit."

G.O., No. 276, Revenue, dated 2nd February 1859.

2. In 1869 Government was pleased to sanction an uniform rate of "travelling batta" of annas three a day to taluk gumastahs, and to taluk peons the same rates as those sanctioned to huzur peons, when they (both gumastahs and peons) are actually in attendance on a Tahsildar whilst absent on duty from head-quarters.

G.O., No. 422, Financial, dated 15th July 1896.

3. In its letter No. 1366—37-2, dated 3rd June 1896, the Government of India sanctioned the grant of travelling allowance at the rate of one rupee per day while on tour to Tahsildars.

Section 1133, Civil Service Regulations.

4. Appendix 22 to the Civil Service Regulations gives a list of officers not entitled to travelling allowance, for journeys on tour, their pay having been fixed so as to compensate them for the cost of ordinary journeys (other than journeys performed by rail or steamer) within their respective jurisdictions. The concession to huzur servants is shown in item 5 in the appendix, and that to taluk gumastahs, peons, &c., in item 12. The travelling allowance sanctioned to Tahsildars appears in item 10.

G.O., No. 627, Revenue, dated 28th October 1898.

5. In the current read above, the Accountant-General suggests that, inasmuch as the introduction of the scheme for the revision of taluk establishments secures to menial servants attached to those establishments a substantial improvement in their prospects, the opportunity may be availed of to repeal the exceptions in favour of menial servants in entries 5 and 12 of appendix 22, Civil Service Regulations securing to them batta (daily allowance) when away from head-quarters. The Accountant-General says that the travelling bills of Tahsildars and Deputy Tahsildars and their establishments received monthly with the lists of payments are very numerous and voluminous, and that much labour has to be spent in auditing them. He says that the bills are mainly concerned with journeys of menials, and forwards for perusal the bills cashed in January of the

Tahsildars and Deputy Tahsildars in North Arcot. The carrying out of his suggestion will result, the Accountant-General says, in relieving district and taluk offices and officers of a considerable amount of routine work, and the saving in work which will result from adopting his suggestion will enable him to reduce his establishment, for which the Comptroller-General has been pressing him, but which he (the Accountant-General) has not been able to do consequent on the large number of bills coming up for audit.

6. It is submitted that the extra work complained of by the Accountant-General cannot be made the cause for withdrawing concessions granted so long ago The Revenue Department may, it is submitted, be consulted as to whether there is any necessity for continuing the concessions.

(Intld.) T.H.R.
25-4-99.

---

*For the Chief Secretary—*

Submitted that the Accountant-General's proposal is inequitable. It really amounts to taking away with one hand portion of what is proposed to be given with another hand to the menial staff of taluk establishments. The scheme for the improvement of taluk establishments has recommended itself to this Government and to the Government of India from its own merits, and must, it is submitted, be viewed from this standpoint alone; it cannot, it is thought, be made a lever for depriving taluk establishments of privileges which they already possess, and which, as shown above, they have possessed for years, however, desirable such a step may be in the interests of the reduction of work in the Accountant-General's office, and in order to meet the wishes of the Comptroller-General and to save Imperial some expenditure on establishments. The Accountant-General's present proposals might have been made by him when the taluk establishment scheme was under discussion and Government could then have considered whether the abolition of the grant of batta could not have been compensated for by a general raising of the proposed scale of menial establishments. The proposals cannot, it is thought, be accepted now without causing great discontent and disappointment. There may be means of reducing the number and frequency of the travelling allowance bills (which must cause a great deal of work) without entirely abolishing the privilege of drawing batta, and the Revenue Department might be asked to consider the matter in this light. That department, which should apparently see the Accountant-General's letter, is unlikely to accept his solution of the difficulty.

(Intld.) C M.S.
4-5-99.

It would be most inexpedient to meddle with batta and to take it away would cause grave discontent. The reasons given by the Accountant-General are in my opinion quite insufficient to justify any such grave change. The bills contain details which fill a page which might be set out for the purposes of audit in two lines. **A** The way to save labour to the Accountant-General is not to cut batta but to revise the batta forms and registers.

(Intld.) G.S.
5-5-99.

---

No. 1212, dated 6th May 1899.
To Revenue Department U.O.

(Intld.) G.S.
5-5-99.

---

REVENUE DEPARTMENT.

*To the Under Secretary—*

As pointed out in the Financial note, the Accountant-General's proposals to deprive the menial servants attached to the taluk establishments of their batta cannot be accepted without causing great discontent. Submitted therefore that they may be negatived.

Secy.

(Intld.) N.E.M.
19-5-99.

2. As to the suggestion of the Financial Department, that this department might consider the means of reducing the number and frequency of the travelling allowance bills, it is submitted that the Board of Revenue may be consulted on the point u.o.

(Intld.) V.K.M.
17-5-99.

(Intld.) C.R.
17-5-99.

*Secretary—*

Submitted that the Accountant-General may be asked first to consider and report on the suggestion at A in the Financial Department notes above, he being at the same time told that the Government cannot entertain his suggestion to abolish batta.

(Intld.) N.E.M.
19-5-99.

The file may go u.o. to Accountant-General if Financial Department has no objection.

(Intld.) G.S.F.
19-5-99.

To Financial Department U.O.

---

FINANCIAL DEPARTMENT.

No objection.

(Intld.) G.S.
20-5-99.

No. 1368, dated 25th May 1899.

To Accountant-General U.O.

---

ACCOUNTANT-GENERAL'S OFFICE.

The forms of travelling allowance bills and registers are prescribed in the Civil Account Code. For establishments drawing travelling allowance under the ordinary travelling allowance rules the forms seem suitable. I do not think that the disproportionate expenditure of labour in writing and copying and controlling and auditing these bills is due to any defect in their form or in the form of the travelling allowance registers.

2. It is true that, in this office letter of 14th April 1899, the improvement in the prospects of the menials attached to taluk establishments secured by the recent revision was brought forward as a set off against the proposed abolition of the present system of granting travelling allowance to them. If that is an inadequate compensation, however, it is submitted that it is still worth considering whether the proposal should not be carried out, their pay being still further enhanced in order to avoid inflicting hardship on them.

3. A certain sum—say Rs. 35,000 in a year—is now given to them in the form of travelling allowance calculated in accordance with the rules of the Travelling Allowance Code. It is for consideration whether the administration would suffer if this were spent in the form of additions to the pay of a certain number of menials in each taluk office, the number corresponding approximately with the average number of menials who must travel during a month in the interests of the public service. The extra remuneration would not be so nicely adjusted as at present to the amount of travelling performed, but this system would possibly be beneficial in checking unnecessary travelling and unnecessarily numerous official retinues. It may be that no such check is needed; the facts stated in paragraph 2 of this office letter seem *primâ facie* to suggest that it sometimes might be beneficial. The bulk of travelling allowance bills would thus be largely reduced and labour saved to a corresponding extent.

It seems to me that the reduction of bills and labour should be sought in a simplification of the audit system for these individually petty sums, especially as the real audit necessarily takes place only in the local offices.

(Intld ) F.A.N.
18–7–99.

I consider that the daily batta system is right, and must be continued.

As pointed out by the Third Member and by the Secretary simplification of the audit system is the proper remedy for the unnecessary labour deprecated by the Accountant-General.

(Intld.) J.S.
21–7–99.

---

To the Revenue Secretary to Government (with file) in reply to his U.O. Ref. No. 305, dated 28th June 1899.

(Intld.) L.D.
24–7–99.

---

*To the Under Secretary—*

REVENUE DEPARTMENT.

Please see the proposals made by the Accountant-General in paragraphs 3 and 5 of his note, dated 14th June 1899, with a view to reduce the labour involved in checking the numerous travelling allowance bills of the menials attached to taluk establishments that come up for audit in his office. The Board of Revenue which has been consulted u.o. observes that either proposal is impracticable, and that the simplification of the audit system is the proper remedy. It is submitted that the Board's views may be concurred in. The simplification of the audit system is a matter for the Accountant-General to consider.

(Intld.) C.R.
28-7-99.

*Secretary.*

*H.M.*

(Intld.) N.E.M.
3-8-99.

Yes.

(Intld.) H.T.
5-8-99.

( „ ) H.W.
7-8-99.

To Financial U.O.

(Intld.) H.T.
9-8-99.

---

FINANCIAL DEPARTMENT.

I quite concur with the Board.

(Intld.) G.S.
10-8-99.

---

# Financial (1899) Department.

CURRENT No. 1564

*From* The Accountant-General
Madras.

No. $\frac{\text{F.A.-Genl. 24}}{343}$

*Dated* 14th April 1899

*Received* } 15 . 4 . 99
*Registered* }

*Enclosures* 4 (one bundle containing 36 bills)

*Spare copies*

UNDER SECRETARY

SUBJECT.

Suggesting certain proposals for the consideration of Government with reference to the scheme for the revision of taluk establishments.

Analysis of Revenue Department Travelling Allowance bills of North Arcot District for January 18

Number of Travelling Allowance bills on account of Establishments of Tahsildars and Deputy Tahsildars of North Arcot District paid in January 1899. } 36
Aggregate Amount thus paid . . . . . . Rs 1484-4-7

Number of double pages of foolscap used in fair copies of these bills including blank pages 398
Number of Tahsildars in the North Arcot District — 9
Do Of Deputy Tahsildars in — do — 10

| | Collector | Sub-Collector | Head Quarter Deputy Collector | Deputy Collector | Tahsildar of Arcot | Tahsildar of Chittoor. | Tahsildar of Chandragiri. | Tahsildar of Gudiyattam. | Tahsildar of Polur. | Tahsildar of Palamanair | Tahsildar of Vellore. | Tahsildar of Wandiwash | Tahsildar of Wallaja. | Deputy Tahsildar Arni. | Deputy Tahsildar Arkonam. | Deputy Tahsildar Kungondy. | Deputy Tahsildar Venkatagiri | Head Assistant Collector. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Month | December 1898 | December 1898 | December 1898 | December 1898 | September 1898 | Jany 1899 | June 1898 | August 1898 | October 1898 | October 1898 | October 1898. | May 1898 | September 1898 | October 1898 | November 1898 | November 1898 | December 1898 | December 1898. |
| 1 Number of days spent on tour by the Officer | 2 | 14 | 6 | 2 | 19 | " | 27 | 18 | 16 | 11 | 21 | 21 | 17 | 4 | " | " | " | 10 |
| 2. Aggregate number of days for which Inferior Servants of all sorts were allowed Travelling allowance for being on tour with him | 8 | 21 | 29 | 15 | 81 | " | 151 | 52 | 40 | 24 | 104 | 116 | 99 | 6 | " | " | " | " |
| 3. — do — for carrying letters takids etc. . . . . . . | " | " | " | " | 134 | " | 5 | 46 | 39 | 30 | 65 | 14 | 10 | " | 5 | 2 | 4 | " |
| 4. — do — for serving summons etc . . . . . . | " | " | " | " | 91 | 3 | 180 | 102 | 129 | 13 | 36 | 90 | 71 | " | 1 | " | " | " |
| 5 — do — for being on tour with the Revenue Inspector. | " | " | " | " | 29 | " | 38 | 58 | 56 | 76 | 5 | 15 | 89 | " | " | " | " | " |

230

SECRETARY APL 9 REV. DEPT.

BACK PAPERS.

| G.O. | No. | Department. | Date. |
|---|---|---|---|
| Encl. Record pp: 7.10 | | | |

FURTHER PAPERS.

| G.O. | No. | Department. | Date. |
|---|---|---|---|
| | | | |

# Malabar.

## Analysis of Revenue Department Travelling Allowance bills of Malabar District for January 1899.

Number of Travelling Allowance bills on account of Establishments of Tahsildars and Deputy Tahsildars of Malabar Dt. paid in January 1899 } 64.

Aggregate amount thus paid . . . . . Rs 1253-11-10.

Number of double pages used in fair copies of these bills (Excluding blank pages) 268

Number of Tahsildars in the Malabar District . . 9

„ Deputy Tahsildars in — do — 13

| | Collector | Sub-Collector | Hd. Asstt. Collr. | Special Asstt. Collr. | Deputy Collector Calicut | Deputy Collector Cochin | Deputy Collector Wynaad | Tahsildar Calicut | -do- Chirakkal | -do- Ernad | -do- Kottayam | -do- Kurumbranad | -do- Palghat | -do- Ponnani | -do- Walluvanad | -do- Wynaad | Dy. Tahr. Allattur | -do- Anjengo | -do- Betalpudiangady | -do- Calicut town | -do- Cannanore | -do- Cherpulcherry | -do- Chowghat | -do- Kuttiparamba | -do- Quilandy | -do- Taliparamba | -do- Tangacheri | -do- Tiruvangadi | -do- Vayitri |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Month | Decr. 1898 | | Novr. 1898 | | Dec. 1898 | Nov. 1898 | Dec. 1898 | Novr. 1898 | Novr. 1898 | Novr. 1898 | Novr. 1898 | Novr. 1898 | Octr. 1898 | Novr. 1898 | Novr. 1898 | Novr. 1898 | Novr. 1898 | Novr. 1898 | | | | Novr. 1898 | Novr. 1898 | | Novr. 1898 | | | Novr. 1898 | Novr. 1898 |
| Number of days spent on tour by the Officer | 30 | | 16 | | 12 | 16 | 17 | 27 | 18 | 10 | 10 | 7 | 17 | 26 | 15 | 19 | 21 | " | | | | 5 | 5 | | 5 | | | 7 | 11 |
| Aggregate Number of days for which Inferior Servants of all sorts were allowed Travelling allowance for being on tour with him | 208 | | 75 | | 18 | 9 | 28 | 18 | 68 | 48 | 51 | 16 | 49 | 43 | 21 | 23 | 11 | .. | | | | 15 | 12 | | 5 | | | 25 | 14 |
| - do - for Carrying letters, tapals &c. . . . . | " | | 2 | | " | 4 | " | 251 | 125 | 108 | 135 | 237 | 40 | 114 | 233 | 137 | 21 | " | | | | 14 | 21 | | 37 | | | 22 | 41 |
| - do - for Serving Summonses &c | " | | " | | " | " | " | .. | 3 | 112 | " | " | 25 | 28 | 13 | " | " | " | | | | " | " | | " | | | " | " |
| - do - for being on tour with the Revenue Inspector | " | | " | | " | .. | " | 87 | 116 | 109 | 21 | 77 | 132 | 130 | 28 | 74 | " | " | | | | " | " | | " | | | " | " |

Analysis of Revenue Department Travelling Allowance bills of Nellore District for January 1899.

Number of Travelling allowance bills on account of Estt. of Tahsildars & Dy. Tahsildars of Nellore District paid in January '99 is 31 }
Aggregate Amount thus paid — — — Rs 362-9-5 }

Number of double pages of foolscap used in fair Copies of
Number of Tahsildars in the District ——— 9
Do By Tahsildars in the District . -

| | Collector. | Sub-Collector. | Head Asstt: Collr. | Asstt: Collr. | Dy. Collector Atmakur. | Dy Collector General Charge | Tahr. of Nellore | Tahr. Ongole. | -Do- Kavali. | -Do- Rapur. | Do. Kondukur | Dy Tahr. Addonki | - Do - Allur | Do Polur. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Month | | | Oct. 98 | April 98 | | | Oct. 98 | Septr. 98 | Septr. 98 | August 98 | Oct. 98 | Novr. 98 | Novr. 98 | Septr. 98 |
| 2. Number of days Spent on tour by the Officer | | | 15 | 6 | | | 13 | 21 | 13 | 18 | 15 | 11 | 10 | 8 |
| 3. Aggregate No. of days for which inferior Servants of all Sorts were allowed travelling allowance for being on tour with him | | | 63 | 13 | | | 67 | 43 | 62 | 71 | 17 | 12 | 20 | 8 |
| 4. Do for Carrying letters to kids &c. . . | | | | | | | 5 | 4 | 4 | 52 | 18 | - | - | - |
| - Do - for Serving Summons &c. . . . | | | | | | | 184 | 129 | 165 | 117 | 231 | - | 11 | 37 |
| - Do - for being on tour with the Revenue Inspector | | | | | | | 44 | 57 | 38 | 78 | 85 | - | - | - |

1899
Fine
2
1564

1899
Fin Dept
Encls. No. 1
To
No. 1564

# Revenue ~~Financial~~ (1899) Department.

**CURRENT No.** ~~2739~~ 5154.

9 AUG 99

A.

The A.G.'s letter was [illegible] transferred Revenue dept under endt 1202 99. It is in circulation in that department.

CHIEF SECRETARIAT
-4 AUG. 1899
GOVERNMENT OF MADRAS

ler

ndt No. 2009 d/9 August 1899

Transferred to the Revenue department in continuation of endt no 1202 d/6.5.99

G. Stokes

Chief Secretary

Revenue Dept.

.8.99

Secretary

The file was returned Financial Department on the instant.

12/8/99

Fin'l No. No. 418 d/12.8.99

CHIEF SECRETARIAT
14 AUG. 1899
OOTACAMUND
Rev 10/8

29

From
The Accountant General to the Government of Madras.

No. I. 225 Genl / 4768

**Dated** 2nd August 1899.
**Received** } # 9th " —do
**Registered** } 10th —do—
**Enclosures** –
**Spare copies** –

## SUBJECT.

Requesting to be favoured with a copy of the orders, if passed, on this office letter No. I. A. General 24/343, regarding the grant of Travelling allowance to inferior servants in Taluk Establishments.

## BACK PAPERS.

| G.O. | No. | Department. | |
|---|---|---|---|
| | | | |

## FURTHER PAPERS

| G.O. | No. | Department. | |
|---|---|---|---|
| | | | |

564

Re Dept

---

CURRENT No. 2739

Treasury Acct Department.

Fort St. George,
Accountant-General's Office,
2nd August 1899

No. T. 225 Genl
4768

From

T. HESKETH BIGGS ESQ.,
ACCOUNTANT-GENERAL to the
GOVERNMENT OF MADRAS,

To

The Chief Secretary to Government,
Financial Department.

Sir,

With reference to my Un-Official reply No. 66, dated the 14th of June 1899, I have the honour respectfully to enquire whether orders have been passed on my letter No. T.A. General 24/343, dated 14th April 1899 regarding the grant of travelling allowance to inferior servants in Taluk establishments and if so, to request that I may be favoured with a copy of the orders.

I have the honour to be,
Sir,
Your most obedient servant,
H Hesketh Biggs
Accountant-General.

74

(189 ) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,
MADRAS,

To

THE

No.

Dated
Received

No.

SUBJECT.

---

Notes connected with G.O. No. 457 ~~...~~
18 Sep 95

(1

Financial Department

C. No 1564

Note

In 1826 uniform rates of batta were prescribed for all superior servants above the rank of dalayets, duffadars or peons in all districts. In 1859 those inferior servants attached to superior offices were allowed to draw batta at the rate of one anna for those drawing up to Rs 7 per mensem, and of two annas for those drawing more. But they were to get batta only when they were on circuit away from Head Quarters. In the same year the concession was extended to Servants drawing less than Rs 10 but who were not dalayets, duffadars or peons. In 1861 a new scale of rates of batta was prescribed, but in the order Govt stated that it was

E. Ex. C. No 226/20.4.26 Rev. A

" 329/15.3.59 " B

" 1294/24.9.59 " C

G.O. No 569/12.3.61 Rev. D

6

was not intended thereby to modify the rules as to the classes of servants entitled to batta, or the occasion on which they were so entitled; illustrating it as under; "Thus taluk servants will "not be entitled to it, as "peons of the Collectors' or as-"sistant & Collectors' Offices "except when on circuit".

2. In 1869 Govt was pleased to sanction an uniform rate of "travelling batta" of annas three a day to taluk gumastahs, and to taluk peons the same rates as those sanctioned to Huzur peons, when they (both gumastahs & peons) are actually in attendance ~~to~~ on a Tahsildar whilst absent on duty from head quarters.

Go. No 276 / 2.2.69 Rev E

3. In its letter No 1366-37-2 dated 3rd June 1896 the Govt of India sanctioned the grant of travelling allowance at the rate of one rupee per day

Go. No 422 / 15.7.96 Fin F

X

26

day while on tour to Tahsildars.

4. Appendix 22A to C.S.R gives a list of officers not entitled to travelling allowance for journeys on tour, their pay having been fixed so as to compensate them for the cost of ordinary journeys (other than journeys performed by rail or steamer) within their respective jurisdictions. The concession to Huzur servants is shown in item 5 in the appendix and that to taluk gumastahs, peons &c in item 12. The travelling allowance sanctioned to Tahsildars appears in item 10.

§ 1133 C.S.R

5. In the current read above the Acct General suggests that in as much as the introduction of the scheme for the revision of taluk establishments secures to menial servants attached to those establishments a substantial improvement in their prospects, the opportunity may be

Go. No 627 / 28.10.98 Rev G.

be availed of to repeal the exceptions in favour of menial servants in entries 5 & 12 of appendix 22. C.S.R. securing to them batta (daily allowance) when away from head quarters. The Acct General says that the travelling bills of Tahsildars & Dy Tahsildars and their establishments received monthly with the lists of payments are very numerous and voluminous and that much labour has to be spent in auditing them. He says that the bills are mainly concerned with journeys of menials and forwards for perusal the bills called in many of the Tahsildars & Dy Tahrs in North Arcot. The carrying out of his suggestion will result, the Acct General says, in relieving District and Taluk Offices and of~~fices~~ficers of a considerable amount of routine work and the ~~short amount of~~ saving in work

~~which probably does not take 5 minutes a day to a man with the knowledge supplying the necessary means of check & which is greatly accomp~~

which will result from adopting his suggestion will enable him to reduce his establishment for which the Comptroller General has been pressing him, but which he (the A.G.) has not been able to do consequent on the large number of bills coming up for audit.

6. It is submitted that the extra work complained of by the Acct General cannot be made the cause for withdrawing ~~a~~ concessions granted so long ago. The Rev. Dept. may, it is subd., be consulted as to whether there is any necessity for continuing the concession.

25/4/23

For the C.S.

Submitted that the A.G.'s proposal is inequitable. It really amounts to taking away with one hand ~~a~~ portion of what is proposed to be given with another hand.

to the menial staff of Taluk Establishments. The scheme for the improvement of Taluk establishments has recommended itself to this Govt. and to the Govt of India from its own merits and must, it is submitted, be viewed from this stand-point alone: it cannot, it is ~~submitted~~ thought, be made a lever for depriving taluk establishments of ~~which~~ privileges which they already possess, however desirable such a step may be in the interests of the reduction of work in the AG's office, in order to meet the wishes of the Comptroller-Genl & to save Imperial some expenditure on establishments. The AG's present proposals might have been made by him when the Taluk establishment Scheme was under discussion & Govt. could then have considered

which as shown a
they have possessed for y

whether the abolition of the grant of batta could not have been compensated for by a general raising of the proposed sc[illegible] of menial establishments. ~~They~~ The proposals cannot, it is thought, be accepted now without causing great discontent & disappointment. There may be means of reducing the number & frequency of the T. A bills (which must cause a great deal of work) without entirely abolishing the privilege of drawing batta, & the Revenue Dept. might be asked to consider the matter in this light. That dept, which should apparently see the AG's letter, is unlikely to accept his solution of the difficulty

Cmd.
4/5/22

It w$^d$ be most inexpedient to meddle with batta and to take it away w$^d$ cause grave discontent. The reasons given by the A.G. are in my opinion quite insufficient to justify any such grave change. The bills contain details which fill [illegible] page which might be set out for the purposes of audit in two lines. The way to save labour to the A.G. is not to cut batta but to revise the batta forms & registers. A

15/5

Rev. Dept. u.o. No. 1212 d/16.5.99.

15/5

5P

To the Under Secy.

As pointed out in the Fin. Note, the Acct Genl's proposals to deprive the menial servants attached to the Taluk Establishments of their batta cannot be accepted without causing great discontent. Submitted therefore, that they may be negatived.

Secy
19.5.99

2. As to the suggestion of the Fin. Dept. that this dept might consider the means of reducing the number and frequency of the Travelling allowance Bills, it is submitted that ~~for~~ ~~[illegible]~~ the Board of Rev. may be consulted on the point.

on p. 7

This purely an audit matter & is for the A.G. to consider

u.o.

VKm 17.5.99 ~~17/5/99~~

Secy

Submitted that the A.G. may asked first to consider & report on the suggestion at A in the Fin. Dept notes above, he being at the same time note that the Govt cannot entertain his suggestion to abolish batta.

W.R.H.
19.V.99

The file may go back to Acct Genl. if Fin Dept has no objection
[illegible] 19/5/99

Fin Dept on

CHIEF SECRETARIAT
19 MAY 1899
OOTACAMUND.

no objection

[illegible] 19/5

A.G. U.O. No. 1368 D/25.5.99

10

Acctt Genl's Office
27 MAY 1899

Regd no 57

Cw 1564 V

11

The forms of Travelling Allowan bills and registers are prescribed in the Civil Account code. For Establishments drawing travelling Allowance under the ordinary Travelling Allowance rules the forms seem suitable. I do not think that the disproportionate expenditure of labour in writing and copying and controlling and auditing these bills is due to any defect in their form or in the form of the Travelling Allowance Registers.

2 It is true that in this office letter of 14 april 1899 the improvement in the prospects of the menials attached to Taluk Establishments secured by the recent revision was brought forward as a set off against the proposed abolition of the present system of granting Travelling Allowance to them. If that is an inadequate compensation however it is submitted that it is still worth considering whether the proposal should not be carried out, their pay being still further enhanced in order to avoid inflicting hardship on them.

3 A certain sum - say Rs 35000 in a year is now given to them in the form of travelling allowance calculated in accordance with the rules of the Travelling Allowance code. It is for consideration whether the

administration would suffer if this were spent in the form of additions to the pay of a certain number of menials in each taluk office – the number corresponding approximately with the average number of menials who must travel during a month in the interests of the public service. The extra remuneration would not be so nicely adjusted as at present to the amount of travelling performed but this system would possibly be beneficial in checking unnecessary travelling and unnecessarily numerous official retinues. It may be that no such check is needed; the facts stated in para 2 of this office letter seem *prima facie* to suggest that it sometimes might be beneficial. The bulk of Travelling Allowance bills would thus be largely reduced and labour saved to a corresponding extent.

4 I have mentioned 35000 as the sum that might be saved in Travelling Allowance but it is a mere guess. If it is desired I will cause a proper estimate to be framed. I have not done so yet as it will involve a considerable amount of labour and if Government are not disposed to entertain the suggestion it would be labour thrown away.

Another

5 - Another plan would be to obtain the sanction of the Government of India to fixed allowances. A certain number of such allowances could be sanctioned for each office and could be drawn by the head of the office each month for such officials as had been not less than - say 15 days on tour. This would economize labour a good deal though not so much as the abolition of Travelling Allowance.

No. 66
14-6-99

W.H.D.
Offg. A.G.

To
The Chief Secretary to Government
Financial Department

CHIEF SECRETARIAT
15 JUN. 1899
OOTACAMUND.

Rev. Dept. u.o. No. 1622 / 19.6.99.

17/6

12

To The Secretary:

The Board of Revenue may, it is submit

14

…e consulted as to the Accountant Generals
proposals in paras 3 & 5 above

B.R.
13/6/99.

To the Board of Reve
(L.R.) for favour of
remarks

Mle
28.6.99

To the Bd L.R. U.O. No 305 / 28.6.99.

BOARD'S GOVT REG. No 1223 OF 18
LAND REVENUE.

Mr.

~~It is clearly out of the question to stop batta because the permanent pay has in many cases been increased. This would naturally give rise to discontent; another reason against doing away with batta altogether, is that peons on circuit will be far more likely to levy exactions on the villagers if they do not receive some compensation for the extra expense~~

BOARD OF REVENUE, 29 JUN 1899, LAND REVENUE DEPT., MADRAS.

---

To the Revenue Secretary to Govt. (with file) in reply to his U.O. Refce No. 305 d/. 28.6.99

15

**Member.**

L.D.
24-7-99

Circulation.]

**Subject :—**

Travelling allowance to menial servants

Again Procs., No.

Register No.

Gvt. Register No. 1223 of 1899

in the case of taluk menial

The A.G. proposes, to substitute fixed allowances for daily batta either (a) by granting a certain no. of such allowances to particular individuals (b) by granting a certain no. of transferable allowances to each office, payable, however, only to such persons as have travelled at least 15 days in the month.

Either proposal is impracticable for several reasons; e.g. it frequently happens that the majority of peons are sent out for several days together as when circulars are issued to hundred villages; the Tahr. must be allowed full discretion as to what peons and

Note

The alternative proposals made by the A.G. in view to reduce the labour involved in checking the numerous travelling allowance bills that come up for audit in his office are:—

(1) the discontinuance of the system of paying batta to menial servants and the grant of remuneration to them instead by way of additions to pay; or

(2) the substitution of fixed monthly allowances for daily allowances

2.

2. The payment of daily batta is the proper method of adjusting remuneration to the amount of travelling actually performed by officers and the A.G's proposals are likely to cause serious inconvenience to the interests of the public service. In the first place, additions to pay by which the Accountant General proposes to replace batta can be given only to a limited number of menial servants in each office out of the sums that might be saved in travelling allowances and such restriction in the number of menials to be employed on out door work is undesirable and inexpedient. The district officers should be free to take any of the menial servants in their offices on tour or to depute any one to carry messages or to perform other outdoor duties according to circumstances.

Secondly

Secondly the additions to pay when once given to selected individuals, will be of a permanent nature. When any of persons so selected for touring or for serving summonses or taking messages becomes unfit for such duty by reason of age, illness or other cause or when he goes on privilege leave he cannot be deprived of the extra remuneration added to his pay or relegated to an appointment carrying lower pay as it will involve reduction in his rank and will also affect pensionary prospects in certain cases.

3. The A.G's alternative proposal to grant fixed monthly allowances to such of the menials as are on tour for not less than half the number of days in a month, is open to the objection

that

Too many he w
take a. send on a
of fixed allowance
given to selected
Then sickness or ab
will disorganize th
system, while the
-tive of transferable
allowances ~~or~~ with
minimum travelling
period will cause th
greatest discontent
hardship to those
has to travel but
fail to reach the mi
-mum; Tahsildars w
moved by ~~also~~ ma
attempts to evade
necessary journeys
the complaints of the
unpaid; ~~and by~~ &c
~~villagers will~~ unp
peons will ~~=~~ take
remuneration from
villagers.

The A.G.s rem
that "the extra remu
-tion would not be
nicely adjusted as
present to the amo
of travelling perform
condemns the ~~sept~~
proposals for meri
the poor position of
taluk menials.

It seems to me
the reduction of bil
& labour should b
sought in a simpl

-cation of the audit system for these indivi-dually petty sums, especially as the real audit necessarily takes place only in the local offices. ~~at~~

FAN
18/7/88

I consider that the daily batta system is right and must be continued – as pointed out in 3 and by the Secretary simplification of the audit system is the proper remedy for the unnecessary labour deprecated by the Acct Genl.

21/7

that it will cause discontent to those who actually perform out door work but fail to get the allowances for want of the prescribed minimum of travelling. It will also have the effect of fettering the hands of Tahsildars in choosing the peons to be sent out on outdoor duty or to be taken on circuit. Further departmental returns will have to be prescribed in order to enable heads of offices to scrutinize properly the amount of travelling actually performed by menial servants; and even then the necessity for the journeys performed and the halts made is not likely to receive the same attention as under the present system.

The substitution of the fixed monthly allowance for daily batta is

is however, unobjectionable in the case of the single peon attached to each of the Rev: Inspectors. These peons number only 638 out of about 3700 employed in the taluks.

15.7.88

I think the main objection is the extreme difficulty of arranging that fixed allowances shall be drawn by the men who do the actual travelling. You cannot well hamper officers in their selection of the menial servants to accompany them on tour; it wld. never do to say that A. B. C. & D may go on tour but not E. F. G & H; for A B C D might all fall sick at once. If it is laid down that (say) four fixed allowances may be given every month to selected peons, there will be endless squabbles & correspondence as to who shd. draw the allowance each month; & discontent on the part of individuals forced to travel without getting any allowance, in which case they will no doubt levy higher contributions than usual from the villages they visit.

[illegible]

The way to cut down correspondence & detailed bills is to allow divisional officers to pass travelling allowances up to a lump sum without detailed audit, but I imagine Account Codes & Rules wld. be horrified at such an innovation

D

10-8-99

---

11 P

To The under Secretary.

Z. Please see the proposals made by the Accountant General in paras 3 & of his note of 14th June 1899 with a view to reduce the labour involved in checking the numerous travelling allowance bills of the menials attached to Taluk establishments, that come up for audit in his office. The Board of Revenue which has been consulted U. O. observe

W that either proposal is impracticable & that the simplification of the audit system is the proper remedy. It is submitted that the Board's view may be concurred in. The simplification of the audit system is a matter for the Accountant General to consider.

C.R.
28/7/99.

Secy
MC
3/8/99

H.M.
Yes.
H.T.
5-8-99.

W.D.
7-8-99

To Fin U.O.
H.T.
8-8-99

il u o No. 86 d 9. 8 99

I quite concur with the S. [illegible]

10/8/99.

CHIEF SECRETARIAT,
9- AUG. 1899
OOTACAMUND.

6

C 31.8.99

[ G. / D-A ]
000—25-3-99.

NOTE FOR THE C.S.

In his note below, the C.S. agrees with the Board of Revenue. Orders are solicited as to whether the file ~~may~~ should go back to R.D. or a draft prepared in the Finl. Dept.

M 12/8/00 Cml. S. 12.8.00

So

It is a Finl. Council draft. here. 15/8/00

BL SOM cml 15/8/00

In his note below the CS agrees with the Board of Revenue. Orders are solicited as to whether the file may go
(Chart [illegible] [illegible] & [illegible]

C 31.8.99
R 31.8.99

Soon

Financial DEPARTMENT.

No. 1564 From the Accountant General, No. $\frac{\text{T.A. \&c.}}{\text{24-343}}$, dated 14/4/1899 (A)
„ 2739 „ „ do, „ $\frac{\text{T.225 \&c.}}{\text{4768}}$, „ 2/8/1899 (B)
„ „ „ , „ , „ 189 .
„ „ „ , „ , „ 189 .

[illegible] ... only [illegible]

HM 3

ORDER:- No 951 dated 1st Septr 99

P.S.

AA
31.8.99.

I don't at all like the A.G.'s proposal)
AA.

Issue [illegible] 1/9/99.

Point up the note [illegible]
T.M

The Governor in Council is unable to accept the contention of the Accountant-General that the introduction of the scheme for the revision of taluk establishments, which has been recently sanctioned by the Secretary of State, securing as it does a substantial improvement in the prospects of the menial servants attached to these establishments, presents a favourable opportunity for wholly or partially repealing the exception in favour of this class of officials contained in entries Nos. 5 and 12 of Appendix 22 to the C.S.R.. at The scheme ~~for the improvement in the prospects of taluk establishments~~ recommended itself to this Govt. and to the

Govt.

3

Govt. of India from its own merits; it was elaborated without any intention of withdrawing privileges which taluk servants have enjoyed for many years; and its introduction can in no sense justify the abolition of those privileges.

2. The reduction of the labour involved in checking the travelling allowance bills of taluk establishments might perhaps be effected by either of two courses:-

(i) the distribution of the total sum expended on such travelling allowances as fixed additions to the pay of a certain number of menials in each taluk office — the number corresponding approximately with the average number of menials who must travel during a month in the interests of the public service;

or (ii) the ~~gratuity~~ Grant of a certain number of fixed transferable allowances to each office, these allowances being payable only to such inferior servants as travel, say, at least 15 days in the month. The working of ~~[illegible]~~ Either systems would be rendered impracticable when ~~for instance, as~~ must often be the case, the majority of peons in a taluk office are sent out at once for several days together, as when circulars are issued to a number of villages. There are, however, several obvious objections to the adoption of either of these proposals. The first system would not equitably adjust remuneration to the amount of travelling performed and this objection must of itself condemn the system when especially it is

considered that the proposals relate to men in the ~~inferior~~ position of taluk ~~work~~ menials. ~~These~~ Either systems would deprive Tahsildars of ~~any~~ The discretion which they now possess, and which is absolutely necessary, as to the selection of the peons to be taken on circuit. If fixed allowances ~~are~~ were granted to selected peons, sickness or absence ~~will~~ would disorganize the system, while the alternative system of transferable allowances with a minimum travelling allowance period ~~will~~ would entail great hardship on those who are compelled to travel but fail to reach the minimum period. Either system would, in short, lead to great discontent. [~~and would, moreover, increase the inducements for menials to levy illegal gratifications from villagers.~~

For Orders as to the inclusion of this sentence
CwS

Omit: HJ

3. The audit of the voluminous bills for the travelling allowances of taluk establishments doutless entails a large amount of labour in the Accountant-General's Office. The amounts involved individually are petty and the [~~audit must in any case take place locally in the first instance. The~~] only possible method in which any reduction can be made in the number of bills and in the amount of labour involved in their audit appears [~~therefore~~] to consist in the simplification of the system of audit. This is a matter which the A.G. should himself ~~audit~~ Consider.

CwS.
29.1.99

[ I Omit?

?

What do you mean by this.
HJ

to the CS
...remark was based on
Hon'ble Mr. Nicholson's
...ks on page 17 of the
(after flag W) - the
...it is thought, not so
... to the audit ~~of the bill~~
...strict sense of the word) of
...as to the local checking which
...take place. The sentence
...however, mislead & this para
...ld be
...sed as
...in which
...
...r 99

To the Accountant-General.
(with origl. enclos.)
,, Revenue Dept.
,, Board of Rev. (L.R.)

despd
16.9.99

despd
13.9.99

First copy sent to Press.

Returned for signature.

Despatched in print.

NUMBER OF COPIES REQUIRED.
Order complete. 50
Letter only.
Order complete with Letter.

5
Note follows

AD AGAIN G.O., No. , DATED
189 .

No. Print as marked and show proof
notes in yellow paper (15 copies)
show proof

LES TO C. No.

DER OF GOVERNMENT .. .. ..

TTER OF GOVERNMENT.

TATEMENT WITH DITTO.

ERS NOT FILED UP, BEING MEANT FOR DESPATCH
N ORIGINAL.

N.B.—

A = Print in full
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.

5