M.R.O. 14—13,000—27-0-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2055 Press ~~Mis.~~

101-102

Dated 8—11—1864.

Not to be folded or roughly handled

No. 101. Read the following Proceedings of the Board of Revenue, dated 20th October 1864, No. 6,916.

Read the following letter from G. A. BALLARD, Esq., Collector of Malabar; to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Calicut, 8th September 1864, No. 227 :—

1. Adverting to the Board's Proceedings* noted, I have the honor to submit a letter to my address from Mr. Bates, Deputy Collector in charge of the Treasury, regarding the delays in the submission of Contingent bills and the inaccuracies in the accounts of Malabar animadverted upon by Government and the Board.

* No. 5,463, dated 23rd August 1864.

2. Mr. Bates submits detailed explanation of several special errors, and I think it will be perceived, that in these cases the fault lay rather with the Department than with himself, though a certain amount of blame must alway attach to the head of a Department when an error is allowed to pass out of it undetected.

3. As regards the general conduct of the account work, Mr. Bates shows that he has been laboring under considerable disadvantages, inasmuch as though the account duties in Malabar are more than ordinarily heavy, a larger portion of the establishment has been placed under the Serishtadar than is usual elsewhere.

4. My Serishtadar is at present and has been for some little time seriously indisposed; but I hope shortly to make some further adjustment of the Office arrangements if necessary; though on Mr. Bates's suggestion a few weeks ago (and before the receipt of the orders under notice) an arrangement for the employment of the English Clerks and Accountants was made, which, with care and attention, will I trust obviate any delay in future.

5. Whilst therefore I own and regret that there has been just cause for animadversion with respect to the work of my Account Department, I am respectfully of opinion that the very service strictures on Mr. Bates, individually, have not been merited by him.

6. With regard to general work, I have a high opinion of Mr. Bates's character, ability, and zeal. The Testimonials enclosed speak for themselves. Mr. Bates feels very deeply the severe strictures that have been passed upon him, and I venture to hope, that with the explanation now submitted, Government may be pleased to modify if not to recall them.

7. I am sure that no one will be more earnest than Mr. Bates in endeavouring to see that just ground for such strictures does not in future arise in this Collectorate.

ENCLOSURE No. 1.

From W. BATES, Esq., Deputy Collector; to G. A. BALLARD, Esq., Collector of Malabar, dated Calicut, 6th September 1864.

1. With the orders of Government, No. 1,495, dated 18th August, on the Board's Proceedings, No. 4,738, dated 27th July, he Board, in their Resolution of the 23rd August, have requested you to "report on my past services, and present efficiency in general duties," observing that "it is very evident that either the ability or the will to perform the Treasury Deputy's "duties properly is wanting;" they further add that "the errors in his work are more glaring and "frequent than occur in any other five Districts put together."

2. The immediate occasion of the present inquiry is connected with an abstract of charges for a "Temporary Salt Establishment" employed for only a few months in 1863, comprising the pay of four Shroffs (Rupees 123-0-7), and that of twenty-five Peons (Rupees 66-7-11), amounting together to Rupees 189-8-6, which was submitted to the Civil Paymaster, with the date of the Government Order of 2nd December 1863, No. 2,185, noted therein, as the authority for incurring a charge to the extent of Rupees 779, the Civil Paymaster forwarded this abstract for the countersignature of the Board, but as they perceived that the charge connected with the pay of the Shroffs required the special sanction of Government, it was submitted by them to Government with the following very disparaging remark in their Proceedings above quoted.

"Paragraph 3. The Board deem it necessary to remark on the careless manner in which
"this Abstract has been sent up by Mr. Bates, the Deputy Collector. He has included a
"charge which was disallowed by Government, and for which he should have submitted a se-
"parate application for sanction, according to the orders of the Board, dated 24th February last.
"Excessive delays in the submission of Contingent Bills and inaccuracies in the accounts are a
"frequent occurrence in Malabar, and Mr. Bates should be desired to pay more attention to his
"work in the Account Department which is in his special charge."

3. The circumstances which led to the non-submission of a separate application for sanction for the charge on account of temporary Shroffs, and to the same having been included in the Abstract which embraced the pay of temporary Peons, are briefly as follows.

4. In paragraph 19 of their Proceedings, dated 20th October 1863, No. 4,834, the Board solicited the sanction of Government for Rupees 979 on account of "Temporary Establishment under the head of "Salt" for Malabar, and the Government in paragraph 3 of their Order, dated 3rd December following, under the head of "Salt Revenue," sanctioned Rupees 779 for the "Guarding Establishment in Malabar."

When the Abstract for these charges was prepared (June 1864), these two paragraphs alone glanced over, as my attention must have been engrossed with various matters, and it did not then strike me that distinction was intended to be drawn between the only *two* items of which the charge is composed, the fact of the sum submitted for sanction Rupees 979, and that sanctioned, Rupees 779, differing only in one figure, which I supposed to be a mis-print, had a further tendency to mislead me into this error. Had the Board's subsequent Proceedings of the 24th February on the subject of Government been referred to, the distinction that was intended would have been apparent, and the above stated my attention at that particular moment was no doubt otherwise taken up, and I could no more than refer to the two paragraphs alluded to somewhat hurriedly, if not confusedly.

If the intended distinction between the two items had attracted my attention nothing would have been more simple than to have divided them, and submitted two separate Abstracts, i.e., one for Rupees 123-0-7 for Shroffs, with the required explanation, and another for only Rupees 779 for Peons, against a sanctioned Establishment of Rupees 770. The omission to do so, however, it will be perceived, occurred partly from mis-apprehension, and partly from an inadvertence to which I deeply regret.

Board's Proceedings, dated 24th February 1864, were received on the 9th March following.

5. With regard to the excessive delays in the submission of Contingent Bills and inaccuracies in the accounts noticed by the Board as of frequent occurrence in Malabar, I beg to observe that one particular circumstance that led to considerable delay in the submission of the Contingent Bills for 1862-63 has already been explained as having arisen from the repeated and wanton negligence of one of the senior Accountants who had in consequence to be reduced, but as this did not avail he was eventually removed in January last.

Vide Letter to Board, dated 29th June 1864, No. 155.

6. With respect to errors in my work having been more glaring and frequent than those in any other five Districts put together, I would respectfully submit, that in connection with the Returns submitted to the Board, I am not aware that there were "glaring" inaccuracies, although there certainly have been a good many disagreements of late years between the Returns furnished to them and other Departments; and which for the most part, if not entirely, were found to have occurred from the different modes that obtained in different Departments of classifying or adjusting charges and collections from a variety of petty sources. One glaring error was noticed in a recent Memorandum (dated 22nd August) from the Board, which having been traced to one of the English Accountants he was duly punished.

7. But as regards accounts furnished to the Accountant General, I am quite sensible that the delays and errors in them may be justly termed both frequent and glaring. This subject has, as you are aware, attracted and received my most anxious and earnest attention. At the same time I was not in a position to attribute this very disheartening state of the work to any other cause

beyond the *numerous* requisitions from the Accountant General during the past two years for *retrospective* returns, many of them involving the collection of no small amount of details from very imperfect Note-books. The labor which these extraordinary calls entailed on the Establishment necessitated their close attention to work from an early to late hours of the day for more than a year past. The manner in which I myself devoted my attention to the work at no little personal discomfort, in relieving them of a large share of the more intricate accounts, is well known to both yourself and the whole Department. Our difficulties however were eventually overcome with some temporary aid derived from the Sea Custom Establishment during the months when the Ports are closed on account of the south-western monsoon, and at the present date I have the satisfaction of being able to state that there is not a *single* monthly or other periodical return required from the account branch of this office that can be said to be *overdue*.

8. The unsatisfactory working of the Establishment had, as you are aware, received my earnest attention for some time past. Regardless of all personal inconvenience, and to the great prejudice of my own health and constitution, as often remarked by the Medical officers of the station, I spared no possible exertion to surmount my difficulties; but in order to satisfy myself as to how other Collectorates managed to submit their accounts so much earlier than Malabar, I made it my duty early in August last, to address the Deputy Collectors in charge of the Treasury at Madura and South Canara for information on this point. To my great astonishment their replies show, that I have been actually working at a very considerable disadvantage, as regards the staff of Accountants with which we have respectively conducted our duties. The following Tabular Statement will show at one glance, that while they have had the benefit of the whole of the sanctioned scale of Accountants, I have all along been plodding on with little more than one-half of the allotted scale; the number, extent, and importance of the Talooks of these Districts, as compared with Malabar are likewise, it will be seen, greatly disproportioned; and I am further informed, that the whole of the accounts connected with the Jummabundy of Madura and South Canara are prepared by the Serishtadar, without any special aid from the Account Department of Madura, and with only one Accountant of South Canara, while in Malabar the Serishtadar has always had the exclusive services of no less than four out of the nine Vernacular Accountants allotted for the account branch.

Government in their Order No. 1,905, dated 18th October 1860, sanctioned two additional *English* and two Vernacular Accountants, but they are employed *as intended* by paragraph 16 of Mr. Grant's letter, dated 27th July 1860, No. 3,046, as follows:—

Salt Vernacular Accountant	1
Sea Customs do. do.	2
Assistant Record-keeper	1
Total...	4

	South Canara.		Madura.		Malabar.	
	Sanctioned scale.	Now obtaining	Sanctioned scale.	Now obtaining.	Sanctioned scale.	Now obtaining.
Number of Talooks	5	...	6	...	10	...
Serishtadar's Department.						
Translator	1	1	1	1	1	1
Vernacular Clerks or Accountants and Record-keepers ...	14	15	14	14	15	21*
Do. Sea Custom and Salt Accountants	...	...	...	..	3	3†
Do. Accountants... ...	7	6	10	10	9	5‡
Do. Treasury do.	3	3	3	3	3	1§
English Accountants	8	8	9	9	8	8
Do. Correspondence Department.	10	10	10	10	10	10

* Inclusive of six extra hands drawn from the Account and Treasury Departments.

† Exclusive of a Clerk occasionally drawn from the Custom House Establishment.

‡ Do. of do. do. from the Calicut Salt Depôt in consequence of four Accountants being attached to the Serishtadar.

§ The difference of two Accountants being do. do.

9. The question that would naturally suggest itself with reference to this Statement is, when and why did this arrangement obtain in Malabar? The only reply that can be given is that it took place about the time that the present scale of establishment was introduced (April 1860), with the concurrence of the Collector on a representation from the Serishtadar that he could not provide clerks to conduct the Jummabundy, Revenue, Magisterial, Sea Customs, and Salt duties in the Huzur, with a smaller staff, and as I myself was not practically acquainted with the Jummabundy work, I took no exception to the arrangement, which has remained undisturbed up to the present time.

10. It will thus appear evident that my ill-success in attaining a more satisfactory result, is mainly, if not altogether, ascribable to the very inadequate staff at my disposal. Other minor causes may be assigned, such as an unusual amount of sickness occasioning frequent absence of the clerks, as well as the introduction of youths, who though they have passed the Uncovenanted Service Examination tests, require a long probation before they are of any real utility in the account branch.

11. The Board and Government are perhaps not aware, that unlike any other Treasury Deputy Collector, irrespective of the duties connected with the Treasury, Stamps, Press, Military pensioners, and District Post, I have also, from the time I was appointed Deputy Collector (1859) had the immediate charge and supervision of the Sea Custom and Salt Departments. The subjoined Statement shows the steady improvement that has been attained from these several sources up to the present period, the result as compared with the year (1858-59) preceding that in which I assumed charge, exhibiting a net increase of upwards of 16½ lakhs of Rupees! Of this a little more than 74,000 Rupees appertain to the year 1862-63, when Mr. Burnell held the charge of the Sea Custom Department.

Items.	1858-59.	1859-60.	1860-61.	1861-62.	1862-63.	1863-64.	Aggregate increase as compared with 1858-59.
Sea Customs (Fusly year.)	90,055	84,684	1,59,465	1,21,467	1,64,117	1,70,943	2,50,401
Salt do.	5,32,778	6,44,823	5,45,365	6,58,589	6,57,995	7,16,665	5,59,547
Stamps do.	1,32,858	1,55,996	2,47,279	4,68,801	3,34,216	3,38,789	8,60,791
Press (official year.)	2,212	2,233	3,907	4,061	6,421	*1,866	6,528
Total...	7,57,903	8,67,736	9,55,116	12,52,918	11,62,749	12,28,263	...
Increase as compared with 1858-59...	...	1,09,833	1,97,213	4,95,015	4,04,846	4,70,360	16,77,267

*Decrease owing to money payment for Government work having been disallowed.

12. With this result before them, it is for my superiors to judge whether any and what proportion of this marked increase may, or may not, be due to my judicious management. I do not of course presume to take sole credit to myself for the most prominent feature that is apparent under the head of "Stamp Revenue," a very large portion of it is no doubt attributable to the introduction of the new Stamp Act, though it may with fairness be added, that when the restrictive provisions of the Act of Limitation were about to lapse, the sales of Stamps were so great that it necessitated no ordinary exertion on my part for several months in having to work up to very late hours, to attach my signature to stamps, in order to keep pace with the extraordinary demand that then obtained.

Vide Mr. Grant's letter to Board of Revenue, No. 79, dated 13th April 1861.

13. In no other District of the Madras Presidency has the Stamp Revenue exceeded that of Malabar, and while the *highest* number of licensed Stamp Vendors in other Districts has not exceeded *thirty-four*, it amounted in Malabar to *one-hundred and twenty-eight*, thereby entailing no small share of additional laboron the Establishment in having to deal with a corresponding number of monthly Returns. This subject was prominently brought to the notice of the Board in December 1861 by Mr. Grant, who then observed, that unless his application for a little extra aid at a cost not exceeding Rupees 50 per mensem was complied with, he would be obliged to reduce considerably the number of Vendors; but the Board in reply not only rejected the application, but observed that the Collector will incur a most serious responsibility by reducing the number of Stamp Vendors in the slightest degree below what the requirements of the public demand. Under these untoward circumstances, the Accountants were constrained to contend against the additional labor thus imposed on them to the best of their ability, the consequence tending to discrepancies in the returns appertaining to this Department.

14. I beg most respectfully to apologize for having addressed you at this length; but I felt some difficulty in laying so important a subject before you in a more condensed form, with due regard to the nature of the explanation that seemed necessary to remove, as I humbly trust it will, the unfavorable remarks, that have been made by the Board and Government in connection with my aptitude for the special duties assigned to me; and with the personal knowledge which you already possess in regard to my business-habits, I feel confident that it is fully in your power to afford a complete and satisfactory answer to the orders of the Board requiring a report on my past services and present efficiency in general duties. With your reply I would respectfully solicit the special favor of your kindly submitting for the information of the Board and Government the accompanying printed papers (which I beg may be returned) as a further and strong proof of my previous exemplary conduct and services, which it will be observed have been repeatedly acknowledged by both the Madras and Home Governments.

15. In conclusion, I trust I shall be pardoned for adding how deeply I have felt the severe imputations that have been expressed in reference to my late conduct; it is for the Government to judge whether they have been justly deserved. I do not pride myself in possessing the same energy that I had some few years back; my advanced age (55 years), together with the sedentary nature of my occupation in the service of Government during a career of nearly thirty-four years has doubtless had its effect in impairing both my health and constitution; but if, after due consideration of all the circumstances now urged, it should be the pleasure of my Honorable Masters to allow me to continue in my present position for some little time longer, I am perfectly confident that with some temporary relaxation from my duties, in order to recruit my constitution, and with the full complement of my staff, I can without any hesitation undertake to carry on the duties with which I have heretofore been entrusted to the entire satisfaction of my Honorable employers.

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1. Ordered to be submitted for the information of Government with reference to Government Order, dated 18th August 1864, No. 1,495.

2. The Board readily accept Mr. Ballard's testimony to the ability and zeal of his Deputy, Mr. Bates, and the explanation he offers as to the past short-comings of the Account Department in his office.

3. Mr. Bates appears to have labored under considerable disadvantages, and to have been burdened with an unusually heavy charge; and the Board in consideration of these circumstances, and of the Collector's assurances, are willing to withdraw the censure they felt compelled to record.

4. They however trust that Mr. Ballard will find means to afford his Deputy more effective aid than he appears hitherto to have received, and to relieve him from some of his multifarious duties.

5. They do not doubt that the Collector recognizes the primary importance of maintaining his Account Department, on which so much depends, in the highest attainable state of efficiency, and they rely on his giving his best attention to the subject.

No. 102.

Miscellaneous.

ORDER THEREON, 8th November 1864, No. 2,055.

The Government will suspend their decision for six months, at the end of which period the Board will report on the condition of the Account Department.

(True Extract.)

(Signed) J. D. SIM,
Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin,

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(True Copies and Extract.)

Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.

Copy to G. A. Ballard, Esq., Collector of Malabar,
with an original letter and printed copies of original Testimonials returned.

Exd. R. H. Lee.

Pro: 24 December/63 N 4534
18th August/64 N 2734

Revenue 1864. Department
Pro: of Govt for 4 Nov.

No. 2783

PROCEEDINGS OF THE BOARD OF REVENUE,

Pro. Board of Revenue dated
24th July/63 & N 2073

Dated 20th October 1864.
Recd 22 do
Desp 24th do

No. 6,916.

Submitting for information letter from the Collector of Malabar forwarding explanation of Mr. Bates, the Deputy Collector, of the delays in the submission of Contingent Bills and of the inaccuracies in the Accounts.

No 2053-8 Nov
With an Order

No. 101 & 102

C 24 Oct/64 & 3 Nov

No. 2055.

The pt will suspend the decision for six months, at the end of which period the Wt will report on the condition of the accounts & Debt

Fort St. George
8th November 1864

L. D. S.

16 Copies to the Bd of Rev Despatched 10th Nov