

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	1280	Press
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Dated	12-6	-1867.

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Revenue Department,
12th June 1865.*

No. 233. Read the following Proceedings of the Board of Revenue, dated 22nd May 1865, No. 2,683 :—

Read the following Proceedings of the Madras Government, dated 28th April 1865, No. 879, Revenue Department.

ABSTRACT.—Forwarding to the Board, for early report, a Resolution of the Government of India, directing that measures be at once taken to confine the accounts kept in the Account branch of the several Sudder Treasuries of India to the English language, and that all Vernacular accounts now in use in that branch shall cease on the 1st May next, or as soon as it is practicable to carry out the necessary arrangements.

1. In the Resolution of the Government of India in the Financial Department, dated 10th April 1865, No. 1,979, communicated with the above Order, it is remarked with reference to the views of the English Commissioners expressed in paragraphs 248 to 258 of their Report on the Indian Civil Accounts, that the unnecessary labor and intricacy caused by the practice at present in force in many Treasuries of keeping the accounts in two languages may be avoided by confining the accounts kept in the Account branch of the several Sudder or Huzur Treasuries to the English language, and it is, therefore, ordered that all Vernacular accounts now in use in that branch shall cease. It is admitted that Vernacular accounts in Tasil or Talook Treasuries must continue, but although the reception at the Huzur Treasuries of vouchers and documents written in the vernacular may from this issue be to some extent unavoidable, still it is considered that at this point the use of the Vernacular in the Huzur Treasuries should entirely cease.

2. The Board observe that these remarks are not applicable to this Presidency. In the Account branch of the Huzur Treasury in this Presidency, the Vernaculars are not used as extensively as appears to have been the case elsewhere. The *Talook* accounts are of course kept in the vernacular of the District, but with English figures in every case, and in approved printed forms which are supplied from the Collectorate Press. The forms of Accounts Current and other Statements are so well framed that the entries in them can be directly posted into the English Abstracts or Ledgers kept in the Collector's English Department for the purpose of preparing the Treasury accounts and other General Returns and Statements submitted to the Accountant General and to the Board of Revenue. Paragraphs 6 to 10 of the Order of Government, dated 20th March 1865, No. 615, contain a brief and clear statement of the system of Talook accounts, and it is unnecessary here to recur to the subject, further than to mention that under this system, the accounts are so regularly kept, and expeditiously prepared, that on the evening of the last day of each month, a complete Account Current for the month, comprising as it does several items of receipts and disbursements arranged under proper heads with the necessary vouchers, is sent to the Deputy Collector in charge of the Huzur Treasury. This Account Current is accompanied also by a Statement of the Demand, Collection and Balance of the several sources of revenue. Similarly, Accounts Current of Receipts and Disbursements from the Superintendents of Salt Divisions, and accounts of actual receipts only from the Superintendents of Sea and Land Customs, licensed Stamp Vendors, &c., all in the Vernacular language of the District, with English figures, are transmitted to the Huzur Treasury on the 1st of each month.

3. On the receipt of these accounts in the Huzur Treasury, they are put into the hands of the Vernacular Accountants. The number of this class of officers attached to the Account Department is limited, ranging from seven to eleven in the largest District, and their salaries varying from Rupees 15 to 45 per month. Their duty in connection with the accounts received from the Talooka, &c., consists only in examining them with the vouchers, &c., some of which are in English, and others in the Vernacular language. The accounts are then delivered to the English Account Department where they are all abstracted, and the totals under the several heads embodied in the General Abstracts. After the totals are made in the abstracts, and the cash balance ascertained to be correct, the Treasury account is prepared and despatched to the Accountant General within the 10th of each month. Thus it will be seen that while the Vernacular accounts received from the Talooka, &c., undergo a regular and rapid examination by the Vernacular Accountants, the posting of them direct into English abstracts is done by the English Accountants with no less regularity and expedition. No accounts or abstracts are kept in the local language in the Huzur Cutcherry or Sudder station except the Treasury Chitta noticed below. The duty of the Vernacular Accountants is confined to the examination of the Financial and Revenue Settlement accounts received from the Talooka, Salt Divisions and other localities, in which the use of the Vernacular language can under no circumstances be discontinued with any advantage, as most of the accounts are based upon those received from villages. In these the local language must be used as a matter of necessity.

4. The Day Book also is kept in English by the English Account Department. A Memorandum of the entry in the Day Book or an order is sent to the Treasurer, upon which he receives or disburses money as the case may be, and these receipts and disbursements are regularly and consecutively entered by the Treasurer in a Cash Chitta, which alone is kept in the local language of the District with English figures. The balance is struck every evening. This Vernacular

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Chitta is made use of only for the daily comparison with the entries in the Day Book and no further, as the English Day Book is taken as the basis for the abstract of monthly receipts and disbursements. The Board are of opinion that even in the Districts where the Treasurers understand English, the Cash Chitta, which is confined simply to actual cash transactions in the Treasury, should be kept in the local language only, as it needs to be often referred to by the Shroffs and Gumastahs in the Treasury Department, all of whom cannot at present be expected to understand English.

5. Besides having to examine the accounts received from the Talooks, &c., the Vernacular Accountants, acting under the orders of the Deputy Collector in charge of the Treasury, carry on the Vernacular correspondence connected with the accounts, and also draft all orders to the Talooks, &c., for payment. A few of these Accountants accompany the Collector on circuit for the Jum-mahbundy, and prepare the Vernacular accounts connected with the settlement. Thus it will be seen that the Vernacular Account Department is useful in its own sphere, and has distinct duties to perform, while the English Accountants prepare all the English accounts direct from the original vernacular documents without the intervention of vernacular books prepared as an intermediate stage, and thus the system of double accounts in two different languages, which has been condemned, is now unknown in the Treasuries of this Presidency. The Vernacular Accounts and Returns specified in the list referred to in paragraph 8 of the Resolution of the Government of India are not kept by the Vernacular Accountants in this Presidency. The Statements in question are prepared in English in the first instance.

6. In regard to the vouchers it is suggested, with a view to facilitate their direct posting into the English accounts, that printed diglott forms may be used having the substance of the voucher printed in the Vernacular and in English in paralld columns with blanks for the figures, the voucher thus serving both as a Vernacular and English document. The Board observe, with reference to this suggestion, that the practice is already in force in the Districts of this Presidency, and diglott printed forms are used for the vouchers in all practicable cases, such as certificates for the refund of Stamp duty, Cheques on which payments are made to the Executive Officers of the Department Public Works, &c. Even the District Gazettes, important Land Revenue Registers framed with reference to the new Revenue settlement, and various other useful forms of Returns in the Police Department, are printed in diglott for convenient reference and use. In exceptional cases, however, of refunds to Ryots and other occasional payments of rare occurrence, similar printed forms are not used, but whenever such vouchers are sent up to the higher authorities, the substance of the voucher, and the amount specified in it, is endorsed in English on the back of the original voucher itself by the English Account Department of the Collector's Huzur Cutcherry. These receipts are not made use of for posting into the English Abstracts or Ledgers as supposed by the Government of India, the entries being taken from the Day Book as well as from the monthly Talook Accounts which have been verified by examination of the vouchers. They are sent to the Accountant General and the Board in the manner above stated, in support of the charges entered in the accounts.

7. The practice alluded to in paragraph 10 of keeping exact copies of receipts granted by the Treasuries is unknown in this Presidency, and the entry of the transactions in the Treasury accounts is all that has been found necessary. In regard to the payment orders also, sent to the Talooks for payment, only a simple register is kept by the Vernacular Accountant.

8. From the full description given of the system of accounts in this Presidency in the Board's letter to Government, dated 11th January 1865, it will be seen that the subject of accounts in this Presidency has occupied particular attention for years past. The old cumbrous system of accounts has been completely re-modelled, and every improvement which will conduce to the efficiency of the Account Department, and to the removal of the state of things described in the Resolution of the Government of India, has been from time to time introduced. Not only were well considered forms and rules prescribed for the preparation of all accounts from the village upwards, but their working has been carefully watched, and such slight alterations as experience proved to be necessary were made, and the result of this continued labor is that the Account Department has been placed in an efficient and satisfactory working condition. The subject still continues to engage particular attention, and no exertions will be spared to introduce such further improvements as may be found necessary. A Manual for the Huzur accounts is being prepared in which the several orders will be brought together, and their observance will be more strictly enforced.

9. In consequence of these alterations and improvements in the system of accounts, opportunity was taken in the recent re-organization of the Revenue Establishments by the Honorable C. Pelly to strengthen the English Account Department and increase its salaries, so as to enable it to meet fully the requirements of the new system, and to render the accounts with sufficient promptitude. Formerly the returns submitted to higher authorities were not generally prepared by the English Accountants direct from the original vernacular accounts, but were usually transcribed from other accounts prepared by the Vernacular Account Department, but as this practice was discontinued, and as the preparation of all the English accounts direct from the original vernacular documents has devolved on the English Account Department, its position has been improved both

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in respect to the number of hands and the amount of the salaries, and a considerable reduction has been made in the strength of the Vernacular Account Department. These establishments have been found to work well, and the Board are not, therefore, prepared to recommend any changes. The number of Huzur Vernacular Accountants provided in the new scheme of Establishment is limited to the actual requirements of the service, and cannot be further reduced under any circumstances.

10. As the Board understand that the Resolution of the Government of India has been circulated* to the Collectors by the Accountant General, they resolve that the foregoing Proceedings be communicated to all Collectors, as well as

* 1st May 1865.

to the Accountant General. If in any District, any of the Returns specified in the list attached to the Accountant General's Circular be now kept in vernacular in the Huzur Cutcherry, the practice should at once be discontinued, and the Treasury Deputy Collectors should be desired to pay particular attention to the instructions issued by the Board from time to time for the preparation of the accounts, and to see that all the accounts are prepared in English according to method and system prescribed for their guidance.

No. 234. ORDER THEREON, 12th June 1865, No. 1,280.

Miscellaneous.

1. Copy of the above Proceedings will be forwarded to the Government of India, with reference to their Proceedings dated 10th April 1865, No. 1,979, Financial Department.

2. It will be observed that in the Sudder Treasuries in this Presidency, no Vernacular Accounts are authorized to be kept except the Treasurer's Cash Chitta, in which English figures are used, although the items are expressed in the native language of the District.

3. It does not appear feasible at present to insist on this document being prepared in English throughout.

(True Extract.)

(Signed) W. HUDLESTON,

Acting Secretary to Government.

To the Board of Revenue.

Frd. S. T. Augustin.

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VERNACULAR ACCOUNTS.

CIRCULAR No. 2.

AUDIT DEPARTMENT.

Fort Saint George,
Depy. Audr. and Acct. Genl.'s Office,
1st May 1865.

Forwarded to all Collectors, Officer in charge of Her Majesty's Treasury Bangalore, and
Resident of Travancore, for information and guidance.

F. LUSHINGTON,
Dy. Audr. and Acct. General.

No. 1979.

*EXTRACT from the Proceedings of the Government of India, in the Financial
Department, dated 10th April 1865.*

Read again paragraphs 248 to 258 of the English Commissioners, Report on the Indian Civil Accounts.

RESOLUTION.

Vernac. In these paragraphs, it is pointed out that the Accounts of Civil Treasuries are rendered voluminous and intricate than necessary by the practice which is in force in many Treasuries, keeping the Accounts in two languages, and the changes in this respect recommended by the Commissioners are in general approved by the local Governments and the Officers of Account.

2. In the Punjab and North-Western Provinces, the original Accounts are chiefly kept in Oordoo written in the Persian character, and these are translated into English for the General Books. The Treasurer's Accounts are in Hindee, and in many Treasuries, the complex Rukkm Symbols are in use in place of the simple Persian or English figures.

3. Vernacular Accounts at Tehseel Treasuries must continue, and the reception at the Sudder Treasuries of Vouchers and documents written in the Vernacular may to some extent be unavoidable; but at this stage, the use of the Vernacular in the Account Branch of the Sudder Treasury should entirely cease, except that the Treasurer who generally does not understand English may be allowed to keep his record of receipts and payments in his own characters. Even here, however, the use of English figures should be encouraged.

4. The direct posting of the vouchers into the English Accounts can be much facilitated by the use of bi-glot vouchers as shewn in the specimens attached. By having the substance of the vouchers printed in the Vernacular on one side, and in English on the opposite side of the page, there remain only the blanks to be filled up, and this can readily be done in both languages; so that whilst serving the purpose of a Vernacular voucher, the materials are there for posting it direct into the English Accounts. The simplicity which will follow the introduction of the new system will also add facilities to the abolition of the double Accounts in two different languages.

5. There may be in some cases a difficulty in obtaining Clerks competent to conduct the English Accounts, but by the reduction of the Vernacular Office, a saving of expenditure will arise which can be appropriated to meet any additional remuneration which it may be necessary to grant in order to secure a better qualified class of Clerks in the English Branch of the Office.

6. His Excellency the Governor General in Council is therefore pleased to direct that measures be at once taken to confine the Accounts kept in the Account Branch of the several Sudder Treasuries of India to the English language, and that all Vernacular Accounts now in use in that Branch shall cease on the 1st May next, or as soon as it is practicable to carry out the necessary arrangements; the several Accountants General reporting through the Local Governments to the Financial Department all cases where the obstacles to the course laid down are such as to render delays in carrying out these orders desirable. Such increase of charge in the English Offices as may be necessary will be sanctioned by Government out of the savings caused by the reduction of the Vernacular Offices.

7. The success with which the Vernacular Accounts have lately been abolished in the Treasuries of the Central Provinces, shews that the difficulties to be overcome are not so great as might have been anticipated.

8. A list of the Accounts and Returns that may be dispensed with in the Vernacular is appended; such as are necessarily retained being kept in English only.

9. The above orders apply solely to the Account Branch of the Treasuries, but a reduction of Vernacular Accounts and Returns in the Revenue Branch also should be encouraged, as the knowledge of the English language advances.

10. A practice obtains in some Treasuries of keeping exact copies of receipts granted by the Treasuries to public Officers and private individuals. With rare exceptions, the record of the transaction in the Official Books is quite sufficient, and the discontinuance of this useless practice is strongly insisted upon in all such Treasuries where it prevails.

11. The Deputy Auditor and Accountant General in each Province will report at the end of three months how far these instructions have been acted upon, and what further arrangements he would recommend to give effect to them.

Ordered, that copies of the foregoing Resolution be sent to the several Local Governments and Administrations, and to the several Deputy Auditors and Accountants General.

(A true Extract)

(Signed) J. E. COOKE,

Assistant Secretary to the Government of India.

(A true Copy.)

W. J. RAYNOR,

1st Assistant Accountant

List of Vernacular Accounts and Returns to be dispensed with.

Monthly Treasury Account A. and B. Statements.
Monthly Estimates
Ditto Contingent Bills.
Ditto Judicial Do.
Ditto Stationery Do.
Treasury Warrants.
Registers of Revenue Deposits.
Do. of Fozzalarree Do.
Do. of Dewanny Do.
Daily Cash Balance Statement.
Account of particulars of Balance of Deposits.
Memorandum of Monthly Cash Balance.
Cash Balance Report.
Ledger Awarya.
Wazkhan.
Statement of Unadjusted Disbursements.
Day Book.
Register of Receipts granted.

Treasury, Madras, Month of

186

HEAD OF SERVICE } CHARGEABLE }		DEPOSITS.		No. of } VOUCHER. }	
Original } Number. }	Date of } Deposit. }	Name of } Depositor. }	Amount } Rupees. }		
186			RECEIVED this day of		
			the sum of Rupees		
			Annas Pies		
			being the amount payable to		
			on account of the Deposit described above		
			Rupees		
			Examined and Entered.		
			Head Clerk.		
			Passed for Pa		
			Judge		
			Stamp if required.		
			Collector.		
			Claimant's } Signature. }		

Treasury, Madras, Month of

186

Head of Service } chargeable }		No. of } Voucher. }	
186		RECEIVED this day of	
		the sum of Rupees	
		Annas Pies	
		being the amount due to me for	
		Rs.	

Treasury, Madras, Month of

186 .

HEAD OF SERVICE } CHARGEABLE }		DEPOSITS.		No. of } VOUCHER }	
Original } Number. }	Date of } Deposit. }	Name of } Depositor. }	Amount } Rupees. }		
ఈ డిపాజిట్‌ను పొందినది ఇది డిపాజిట్‌ను పొందినది అది ఈ డిపాజిట్‌ను పొందినది		RECEIVED this day of 186 the sum of Rupees Annas Pies being the amount payable to on account of the Deposit described above. Rupees			
Approved.		Examined and Entered.			
Collector.		Head Clerk.			
Claimant's } Signature. }		Stamp if required.			
		Passed for Payment.			
		Judge or Magistrate			

Treasury, Madras, Month of

186 .

Head of Service } chargeable. }		No. of } Voucher. }	
Received this	day of	186	
the sum of Rupees			

7. The practice alluded to in paragraph 10 of keeping exact copies of receipts granted by the Treasuries is unknown in this Presidency, and the entry of the transactions in the Treasury accounts is all that has been found necessary. In regard to the payment orders also, sent to the Taluks for payment, only a simple register is kept by the Vernacular Accountant.

8. From the full description given of the system of accounts in this Presidency in the Board's letter to Government, dated 11th January 1865, it will be seen that the subject of accounts in this Presidency has occupied particular attention for years past. The old cumbrous system of accounts has been completely re-modelled, and every improvement which will conduce to the efficiency of the Account Department, and to the removal of the state of things described in the Resolution of the Government of India, has been from time to time introduced. Not only were well considered forms and rules prescribed for the preparation of all accounts from the village upwards, but their working has been carefully watched, and such slight alterations as experience proved to be necessary were made, and the result of this continued labor is that the Account Department has been placed in an efficient and satisfactory working condition. The subject still continues to engage particular attention, and no exertions will be spared to introduce such further improvements as may be found necessary. A Manual for the Huzur accounts is being prepared in which the several orders will be brought together, and their observance will be more strictly enforced.

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10. As the Board understand that the Resolution of the Government of India has been circulated* to the Collectors by the Accountant General, they resolve that the foregoing Proceedings be communicated to all Collectors, as well as to the Accountant General. If in any District, any of the Returns specified in the list attached to the Accountant General's Circular be now kept in vernacular in the Huzur Cutcherry, the practice should at once be discontinued, and the Treasury Deputy Collectors should be desired to pay particular attention to the instructions issued by the Board from time to time for the preparation of accounts, and to see that all the accounts are prepared in English according to method as prescribed for their guidance.

* 1st May 1865.

(A true Extract.)

Acting Secretary

To W. Hudleston, Esq., Acting Secretary to Government,

Copy to All Collectors.

to F. Lushington, Esq., Accountant General.

Edw J. Wright.

No 20 Clarendon 1862-85
28 April 1865

Recd 1865. Department
No. 11161

PROCEEDINGS OF THE BOARD OF REVENUE.
To All Collectors, &c.

Dated 22nd May 1865.
Despatched 30th May
Received 3rd June

No. 2,685.

With an order

Observing that the Vernaculars are not ex-
tensively used in keeping the accounts of the
Treasuries of the Madras Presidency, recom-
mending that little change be made in the pre-
sent mode of keeping the accounts, and directing
Collectors to discontinue the use of the Vernacu-
lars in the preparation of certain returns.

No 203-234

No 1280-123 June

No 1280.

Copy of the above Order

will be forwarded to the Government
of India with reference to their Order
dated 10th April 1865. No 1979. Simultaneously

Department -

It will be observed that in
the Indian Treasuries in the Presidency,
no Vernacular accounts are authorized to
be kept except the Treasurer's book
written, in substance, by his figures are
used along with the others are expressed in
the modern language of the Districts.
It does not appear possible
at present to make this document being
prepared in English throughout.

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12 June 1865