M.R.O. 14—18,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 3485	Press ~~Mis.~~
461.462	
Dated 22 – 12 –	~~19~~ 1866

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 22nd December 1866.

No. 461. Read the following letter from the Honorable C. PELLY, Member of the Board of Revenue, to the Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 22nd October 1866, No. 1,989:—

1. In their Proceedings, under date the 22nd August 1866, No. 2,177, the Government had under consideration an application from the Board of Revenue for an increase to the Account Department of their Office, and they were of opinion that all the aid the Board's Establishment required could be afforded at an expense not exceeding 400 Rupees monthly, including the Deputy Sheristadar and additional Accountants; and I was requested, in communication with the other Members of the Board and the Secretary, to include such revision of the Board's Establishments as may be deemed necessary, within the limit above specified, in my general scheme. The special duty of revision of Establishments entrusted to me did not include the Establishments of the Board of Revenue, but I have, on the receipt of this Order, thought it proper to avail myself of this favorable opportunity to make a thorough revision of both the Office and Account Establishments.

2. I have accordingly, in communication with the Secretary and my colleagues in the Board, carefully revised the whole of the Establishment in the Board's Office, and that now proposed has been approved of by us. I have the honor to submit to Government the following observations, and a Statement shewing the present, as well as proposed Establishments, as finally adopted for the Office and Account Departments of the Board.

3. The Office (as distinguished from the Account Department) Establishment may be divided into five branches, viz., first Correspondence, second Record, third Petition, fourth Press, and fifth Office Servants. The following abstract shews the Establishment as classified in 1860, and sanctioned by the Government of India, as at present actually employed, and as now proposed:—

Branches.	As classified in 1860.		As at present employed.		As proposed.	
	No.	Amount.	No.	Amount.	No.	Amount.
		Rs.		Rs.		Rs.
1. Correspondence	29	2,807½	30	2,314½	25	2,240
2. Record	11	450	12	462	11	470
3. Petition	7	295	7	295	7	335
4. Press	2	42½	3	44	3	60
5. Office Servants	43	313½	42	306	41	333
Total ...	92	3,408½	94	3,421½	87	3,438

4. The sanction of the Government of India for the Office Establishment, as classified in 1860, is Rupees 3,408½ per month for ninety-two hands, but the Establishment as at present maintained costs Rupees 3,421½, or 13½ Rupees more than the sanctioned amount; three Clerks on 12 Rupees and one Clerk on 15 Rupees not having yet been absorbed in the Establishment according to the classification. The pay of two Sweepers and one Toty, amounting to Rupees 12, which is now charged in the monthly Contingent Bill, is also included in the Establishment shewn as actually employed. The sum of Rupees 3,421½ may, therefore, be taken as fairly representing the actual cost. The cost of the Establishment, as now proposed, is Rupees

3,438, shewing only a small increase of Rupees 16-8-0 per month over the present actual expenditure.

5. One object kept in view in making this revision was to get rid of low-paid servants, and to provide a sufficient number on salaries fixed with reference to the amount of work to be done by, and responsibility attaching to, each. The salaries for Clerks at Madras at rates of 12, 15, 17½, and 20 Rupees are quite inadequate for their due subsistence. It is better to have half a dozen of well-paid and efficient men, than a dozen of underpaid and inefficient men. It has been the policy of Government of late, throughout the revision of Revenue Establishments, to sanction a scale of pay more liberal than existed heretofore. The Government have been pleased, on my recommendation, to fix the minimum salary of Clerks in the districts at 15 Rupees a month. In the Presidency Offices a higher minimum should be allowed, and I am of opinion that, for the Clerks in the Board's Office, nothing short of 25 Rupees a month will be a suitable remuneration. I have accordingly fixed the minimum salary of the Clerks in the Board's Office at 25 Rupees a month. In allotting the work among the several hands in the different branches of the Office, I have been able to reduce seven hands altogether, viz., six Clerks and one Moochy. According to the classified Establishment, two Clerks must be absorbed in the general Establishment, and it will thus be found that the reduction on the last sanctioned amount is only four in the number of Clerks.

6. I have made, with the exception above-mentioned, but few alterations in the rates of pay at present drawn. I have considered it proper to raise the pay of the Indexer from 100 to 125 Rupees. The work of an Indexer is of much importance, and requires judgment and attention. The pay of the Record-keeper has been slightly raised from 120 to 125 Rupees, to bring it into accordance with the general scale of the Revenue Establishment. I have increased the pay of the Head Translator in the Petition Department from 80 to 100 Rupees, which, considering the responsible nature of the duty entrusted to him, is reasonable. I have not made any provision for translating Circular Orders of the Board, as this work will in future be left generally to Collectors, as suggested by Government. I am also of opinion that this work will be better done in the Collectors' Offices.

7. The Office Index is in arrears for 1865 and 1866. It is very desirable that these Indices should be kept up to date, to answer fully the purposes of reference, but without some temporary aid it will be long before the arrears can be cleared off, which indeed have been accumulating for a long time. I would therefore propose that a temporary extra Indexer be employed for six months to assist in bringing up the arrears, and request the sanction of Government for 600 Rupees for the purpose. After the arrears are got rid of, the present Office Indexer will be able to keep the Index up to date without any extra assistance.

8. The alterations I have made in the pay of other servants are trifling, and do not require special notice. There are at present twenty-seven Peons in the Office Establishment, viz., six at 8 Rupees, fifteen at 7 Rupees, and six at 6 Rs. This latter rate of pay is too low, and I have done away with it. The rates of pay assigned to this class of servants in the Collectors' Offices are 7 and 8 Rupees a month, and the Peons of the Central Office ought not to get less. I have accordingly put down twelve Peons at 8 Rupees, and fifteen at 7 Rupees. These rates are very small for servants who have to make a respectable appearance, and I would suggest, for

the consideration of Government, the propriety of periodically supplying certain classes of Peons in the public Establishments with suitable suits of clothes, to ensure their being dressed as becomes their position. I believe that this is the practice in Bengal.

9. As regards the Account Department of the Board, I need hardly dilate on the greater importance which it has of late attained by the large addition of heavy work thrown upon it. This subject has already been fully stated by the Board in the correspondence noted in the margin. In the last letter to Government, the Board applied for an increase of Rupees 670 for the improvement of their Account Department, but in disposing of this application, the Government, as already observed, considered that all the aid the Board's Establishment requires can be afforded at an expense not exceeding Rupees 400 monthly, including the Deputy Sheristadar and additional Accountants. I may here observe that since the Board's last communication to Government on the subject of Establishment, the heavy additional work of preparing the numerous Monthly Trade Returns required by the Government of India has devolved upon the establishment.

Board's letter to Government, dated 23rd June 1864, No. 3,885, paragraph 14.
Do. to do. dated 14th Nov. 1866, No. 7,291.

10. I have carefully re-considered the wants of the Account Department, with the Secretary and my colleagues, and we are of opinion that an officer of the grade of Deputy Sheristadar will not afford so much assistance, and be of such use to the Head Sheristadar, as a superior Clerk would be. A Deputy would not relieve the Head Sheristadar of any considerable portion of the work which must be done by himself. What he wants is a full complement of competent Accountants, to examine the various accounts and returns, and digest them properly. The Board, on re-consideration, have therefore resolved to dispense with the proposed Deputy, and in lieu to substitute a well-paid Accountant, as a better and more efficient arrangement. In paragraph 4 of their Order under reference, the Government express their unwillingness to raise the pay of the existing Accountants, and state that if the increase proposed by the Board be sanctioned, the result will be that the Government will merely be paying 185 Rupees (not 390 Rupees as stated by Government) more every month for the men now in the Board's Office. It may also be observed, that even the whole portion of this small sum of Rupees 185 was not intended to raise the pay of the existing hands.

11. In the Account Department of the Board, there are at present only two highly paid Accountants, one on 250 Rupees, and the other on 150 Rupees. The salaries of other Accountants range from 100 to 15 Rupees. The department requires at least five* superior Accountants, and they should be paid well, with reference to the nature of the work expected of them, to induce them to remain without seeking promotion in other Offices. Their duties require them to attend to important work, viz., examining the Settlement Accounts, Local Fund Statements, Revenue, Salt, and Local Fund Budgets, Minor Estate Accounts, and compile general Accounts received from the nineteen districts. They have also to audit the Revenue Contingent and Local Fund charges. There are various other important

* Note.—In the Accountant General's Office there are 34 men doing work of similar kind, whose salaries are each above 100 Rupees, ranging from Rupees 450 to 115 Rupees.

duties which I need not mention in detail, and for which the Head Sheristadar requires the aid of very efficient Accountants.

12. Under the circumstances stated, the Government will, I trust, admit the necessity of the Account Department being provided with at least five well-paid Accountants inclusive of the Head Accountant. I have accordingly assigned to the five chief Accountants the rates of pay noted in the margin. These rates range from 250 Rupees to 100, and cannot I fain would hope, be considered more than sufficient to ensure the services of really efficient men. Their duties are arduous, and the demands on their time are so great that it not unfrequently happens that they are obliged to work until late hours at night.

1	Accountant	Rupees	250
1	Do.	,,	200
1	Do.	,,	175
1	Do.	,,	150
1	Do.	,,	100

13. The other alterations I have made consist in raising the pay of three Accountants on 20 and 15 Rupees respectively, to the minimum limit of 25 Rupees each, and in adding four new hands on 25 Rupees each, chiefly for assisting in the preparation of the new Monthly Trade Returns required by the Government of India, in addition to the usual Annual Statements. If the Supreme Government should insist on the preparation of the Annual Statements in forms different from those now existing, the establishment will have to be still further strengthened. For the present requirements I have made an addition of only four hands.

14. The Government will observe that, in making the present revision of the Account Department, it has been necessary to overstep the limit of 400 Rupees mentioned by Government by Rupees 41; the establishment, as now revised, may be considered as placed on a more efficient footing than before. I accordingly request the sanction of Government to include in my list of General Establishments that of the Board of Revenue, as now revised, amounting to Rupees 6,008.* The new scale may be introduced from 1st November next. Arrangements can be made for disposing of the few men whose services will not now be required in the Office Department, with the exception of one Mr. French, now employed as Deputy Indexer; but if his retention for six months, as a temporary measure, as recommended in paragraph 7, to bring up the arrears is sanctioned, he will not probably suffer, as the first favorable opportunity for replacing him on the permanent establishment will be taken.

	Rs.
* Office Establishment	3,438
Account Department	2,570
	6,008

15. In the concluding part of their Order the Government desire the Board to consider whether any, and, if so, what part of the revised establishment should be charged to Local Funds, or be paid out of the commission charged to estates under Regulation V. of 1804. The Board are of opinion that such apportionment of the charge is not advisable. If any portion of the establishment is debited to Local Funds, the amount will have to be distributed proportionately among the several districts. Separate abstracts will have to be submitted for the persons employed out of the Fund, and the men so entertained will not be entitled to pension. As regards commission charged to estates, that is, carried to the credit of the general revenues, and consequently no portion of the Board's establishment can be properly charged to it.

16. Before concluding I wish to bring forward the position and salary of the Head Sheristadar of the Board's Office. It was my intention to have prominently noticed in my final report on the revision of Establishments the services of Jeyaram Chetty. My report was already drafted when I received the instructions of Government to include in my general scheme of revision the Establishment of the Board's Office, and it seems that this is the more proper occasion for submitting any recommendation I may have to make in respect to this officer.

17. In revising the Establishment of the Board of Revenue, the position and salary of the Head Sheristadar should, I think, be taken into consideration. His position is perhaps as important and responsible as any held by the Uncovenanted Service. "The office" (as once remarked by the Honorable Mr. Daniel Elliot, Member of Council, and President of the Board of Revenue, in his Minute dated 9th May 1854,) "was the highest to which a Native could rise under this Government. The Head Sheristadar of the Board is entrusted with the supervision of all the Revenue accounts of the Presidency, he is responsible for their accuracy, and to him the Board look for information derivable from the Revenue accounts." During late years, and under the immediate care of the present Sheristadar Jeyaram Chetty, great improvements requiring the greatest care and attention to effect, have been introduced in all the Revenue accounts and Revenue details connected with them. The Village Accounts, the Talook and Hoozoor Accounts of the several districts have been completely revised, simplified, and made uniform by Jeyaram Chetty. Manuals have been prepared, and are under preparation for the guidance of the several Officers of Account by the same individual, which if duly attended to, will immensely facilitate the work which they have to perform.

18. The Head Sheristadar of the Board's Office has also improved, with the concurrence of the Accountant General, the financial accounts which have to be submitted to that Office by the Revenue Officers. New duties in auditing Contingent Bills, Local Funds, and other expenditure now also devolve on the Head Sheristadar of the Board's Office, and by the changes lately introduced in the Revenue Settlement Department, the work which was done in the Office of the Director of Revenue Settlement will now be thrown on the Account Department of the Revenue Board, and be under the supervision of the Board's Sheristadar.

19. In the recent revision of Revenue Establishments made by myself under the orders of Government, I have received the most valuable assistance from the Board's Sheristadar. All the accounts and statements required for carrying out this measure were prepared by him. I employed no separate establishment beyond two or three subordinate Clerks to assist me; and it is to Jeyaram (whose intimate acquaintance with the duties that have to be performed in the Revenue Offices enabled him to give me most effectual aid) I am so much indebted for bringing these revisions to a satisfactory conclusion.

20. These and other various duties are properly the duties of a Head Sheristadar of the Board of Revenue, and high qualifications are necessary for the competent fulfilment of them. As once before observed by the Board of Revenue, (see Proceedings dated 5th May 1856, No. 1,330, paragraph 10,) "In the opinion of the Board they ought to find in the head of their Native department a colleague competent to advise them on all subjects connected with the financial interests of

the country. They consider that he ought to hold very much the position of a Native member of the Board: The office should be rendered an object of ambition to the Native revenue service, and the emoluments should be such as to command the services of its most highly qualified members * * *. They adopt the words of Sir Thomas Munro, used when the Board's Cutcherry was originally established, in stating that they require not only aid in the preparation of accounts, but advice in all matters connected with taxation and the improvement of the revenue, especially with reference to the effect of proposed measures on native habits and feelings, and this advice they ought to receive from their Native colleague."

21. The salary of the Head Sheristadar was in former years fixed at Rupees 800 per month, but since then great changes have taken place, to which it is unnecessary to allude particularly. The salaries of all the higher subordinate officers of Revenue have been considerably increased two-fold and three-fold, but though more onerous and larger duties have been thrown on the Board's Sheristadar, and he has had no small part in devising and carrying out the improvements of late years, his salary has not been raised above the rate at which it stood some forty-four years ago. In the offices under Government open to the Uncovenanted Service any of which may be filled by Natives, there are some which are better paid than that of the Board's Sheristadar, though the labor and responsibilities of those offices are not equal to those of the Board's Sheristadar. I think that the Board's Sheristadar should be placed in respect of emolument on the highest grade of the Uncovenanted Service. His work is arduous, his responsibilities not small; the requisitions necessary for the office are of no ordinary kind, and his position should in the service be among the highest, and the most qualified officer in the service should be selected for filling this post, which should be still, as it has hitherto been, an object of the highest ambition to all our best educated and faithful able servants in the Provinces or at the Presidency. The office is one of great importance, and the emolument attached to it should in some measure denote the importance in which it is held. The salary of Rupees 800 in past years might be considered adequate and handsome. For the present times I am disposed to think that not less than Rupees 1,000 per month would be a suitable scale of emolument.

22. I am advocating an increase to the salary of the office, not of the *man*; but I may add that in the person of the present Head Sheristadar we have a fit representative of the sort of officer required for the situation, and whose services and abilities entitle him personally to the consideration I would shew to the office. Joyaram Chetty holds highly satisfactory testimonials of his past services, and I myself have every reason to add my testimony to those he already holds, and the Board also hold him in high estimation.

23. I would, therefore, beg to recommend that the salary of this very important officer be raised to 1,000 Rupees a month, or should the Government not feel disposed to adopt this recommendation in full, I would suggest, which would perhaps be a better plan, that the salary should be drawn by the present incumbent Joyaram Chetty, and by future incumbents after five years' approved service as the Head Sheristadar in the Board's Office. I will only add that Messrs. Brett, Fane, and Hudleston, Members and Secretary of the Board, concur with me in the foregoing remarks and recommendation.

Proceedings of the Madras Government, Revenue Department, 22nd December 1866.

Statement shewing the present and proposed Establishments for the Office and Account Departments of the Board of Revenue.

No.	Present.	Amount.	No.	Proposed.	Amount.
		Rs.			Rs.
	Office Establishment. Correspondence Department.			*Office Establishment. Correspondence Department.*	
1	Uncovenanted Assistant ...	500	1	Uncovenanted Assistant ...	500
1	Second do.	300	1	Second do.	300
1	Registrar	300	1	Registrar	300
1	Deputy do.	150	1	Deputy do.	150
1	Indexer	100	1	Indexer	125
1	Head Clerk	100	1	Head Clerk	100
1	Clerks at 80 Rs. each	160	1	Clerk	80
2	Do. at 60 ,, ,, ...	120	1	Do.	70
2	Do. at 50 ,, ,, ...	100	1	Do.	60
3	Do. at 40 ,, ,, ...	120	2	Do. at 50 Rs. each	100
2	Do. at 35 ,, ,, ...	70	3	Do. at 40 ,, ,, ...	120
3	Do. at 30 ,, ,, ...	90	4	Do. at 35 ,, ,, ...	140
4	Do. at 25 ,, ,, ...	100	4	Do. at 30 ,, ,, ...	120
3	Do. at 20 ,, ,, ...	60	3	Do. at 25 ,, ,, ...	75
1	Do.	17½			
1	Do.	15			
1	Do.	12			
30		2,314½	25		2,240
	Record Department.			*Record Department.*	
1	Record-keeper	120	1	Record-keeper	125
3	Clerks at 50 Rs. each	150	2	Clerks at 50 Rs. each	100
2	Do. at 35 ,, ,, ...	70	1	Do.	40
1	Do.	30	3	Do. at 35 Rs. each	105
1	Do.	25	4	Do. at 25 ,, ,, ...	100
1	Do.	20			
2	Do. at 17½ Rs. each ...	35			
1	Do.	17½			
12		462	11		470
	Petition Department.			*Petition Department.*	
1	Translator	80	1	Translator	100
1	Clerk	60	1	Clerk	60
1	Do.	50	1	Do.	50
1	Do.	40	1	Do.	40
1	Do.	30	1	Do.	35
2	Do. at 17½ Rs. each ...	35	2	Do. at 25 Rs. each	50
7		295	7		335
	Press Department.			*Press Department.*	
1	Compositor	25	1	Compositor	30
1	Do.	12	1	Do.	20
1	Peon employed as Pressman ...	7	1	Ballman and Pressman ...	10
3		44	3		60
	Office Servants.			*Office Servants.*	
1	Attender	10½	1	Attender	12
1	Do.	9	1	Do.	10
2	Do. at 8 Rs. each	16	2	Do. at 8 Rs. each	16
1	Moochee	12	1	Moochee	15
1	Do.	10½	1	Do.	12
1	Do.	8	2	Do. at 10 Rs. each ...	20
1	Do.	6	1	Jamadar	15

Statement shewing the present and proposed Establishments, &c.—*(Concluded.)*

No.	Present.	Amount.	No.	Proposed.	Amount.
	Office Establishment.—(Concld.) *Office Servants.*—(Concluded.)	Rs.		Office Establishment.—(Concld.) *Office Servants.*—(Concluded.)	Rs.
1	Moochee	3½	1	Duffadar	12
1	Jamadar	12½	11	Peons at 8 Rs. each	88
1	Duffadar	10	16	Do. at 7 ,, ,, ...	112
6	Peons at 8 Rs. each	48	1	Massaljee	6
15	Do. at 7 ,, ,, ...	105	2	Sweepers at 5 Rs. each ...	10
6	Do. at 6 ,, ,, ...	36	1	Toty	5
1	Massaljee	7			
2	Sweepers at 3½ Rs. each ...	7			
1	Toty	5			
42		306	41		333
94	Total Office Establishment...	3,421½	87	Total Office Establishment...	3,438
	Account Department.			Account Department.	
1	Head Sheristadar	800	1	Head Sheristadar	800
1	Do. Accountant	250	1	Do. Accountant	250
1	Accountant	150	1	Accountant	200
1	Do.	100	1	Do.	175
1	Do.	80	1	Do.	150
1	Do.	75	1	Do.	100
1	Do.	70	1	Do.	80
1	Do.	60	1	Do.	70
2	Do. at 50 Rs. each ...	100	1	Do.	60
2	Do. at 40 ,, ,, ...	80	2	Do. at 50 Rs. each ...	100
2	Do. at 35 ,, ,, ...	70	2	Do. at 40 ,, ,, ...	80
2	Do. at 30 ,, ,, ...	60	2	Do. at 35 ,, ,, ...	70
4	Do. at 25 ,, ,, ...	100	4	Do. at 30 ,, ,, ...	120
2	Do. at 20 ,, ,, ...	40	9	Do. at 25 ,, ,, ...	225
1	Do.	15	1	Moochee	15
1	Moochee	12	1	Do.	12
1	Do.	10	1	Attender	12
1	Dufterbund	10	3	Peons at 8 Rs. each	24
6	Peons at 7 Rs. each	42	3	Do. at 7 ,, ,, ...	21
1	Massaljee	5	1	Massaljee	6
33	Total Account Department...	2,129	38	Total Account Department...	2,570
127	Grand Total Office and Account Department...	5,550½	125	Grand Total Office and Account Department...	6,008
	Decrease...	...	2	Increase...	457½

Madras,
22nd *October* 1866.

(Signed) C. PELLY,
Member.

No. 462. ORDER THEREON, 22nd December 1866, No. 3,485.

Miscellaneous.

1. The Governor in Council observes that the Honorable Mr. Pelly's amended proposals for revising the Establishment of the Board of Revenue at an increased expenditure of Rupees 657½ a month, appear to have been considered carefully, and with a due regard both to efficiency and economy.

Proceedings of the Madras Government, Revenue Department, 22nd December 1866.

2. The new scheme is accordingly sanctioned. It will come into operation on the 1st January 1867, and will be included in Mr. Pelly's General Report on the revision of Revenue Establishments.

3. The Government concur with Mr. Pelly in his remarks on the importance of the duties of the Board's Sheristadar, and they note with satisfaction the terms in which, for himself and his colleagues of the Board of Revenue, he speaks of Jeyaram Chetty. The increased stipend of Rupees 1,000 is not larger than is required in order that the post of Sheristadar to the Board of Revenue may continue to be an object of ambition to the ablest native officials, and to command the highest qualification; but the Government consider that the higher rate should be given only after five years' *approved* service, and on the special recommendation of the Board.

4. The temporary entertainment of an extra Indexer, at a total cost of Rupees 600, is sanctioned on the express understanding that arrears shall not be allowed to accumulate again. Help should have been supplied from the resources at the command of the Board directly it was found that the Indexers had failed to overtake their work.

5. The Government do not consider it necessary or desirable to supply any class of Peons with clothes in addition to their pay.

(True Extract.)

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

To the Honorable C. Pelly.
,, the Board of Revenue.
,, the Accountant General.

Rd. S. T. Augustin.

It is better to have half a dozen of well-paid and efficient men, than a dozen of underpaid and inefficient men. It has been the policy of Government of late throughout the revision of Revenue Establishments to sanction a scale of pay more liberal than existed heretofore. The Government have been pleased on my recommendation to fix the minimum salary of Clerks in the Districts at 15 Rs a month. In the Presidency offices a higher minimum should be allowed, and I am of opinion that for the Clerks in the Board's office, nothing short of 25 Rs a month, will be a suitable remuneration. I have accordingly fixed the minimum salary of the Clerks in the Board's office at 25 Rs a month.

In allotting the work among the

Several hands in the different branches of the Office, I have been able to reduce seven hands altogether, viz. six Clerks, and one Mooshy. According to the classified Establishment his clerks must be absorbed in the General Establishment, and it will thus be found that the reduction on the last sanctioned amount is only four in the number of clerks.

6. I have made with the exception above mentioned, but few alterations in the rates of pay at present drawn. I have considered it proper to raise the pay of the Indexer from 100 to 125 Rs. The work of an Indexer is of much importance, and requires judgment and attention. The pay of the Record-keeper has been slightly raised from 120 to 125 Rs to bring it into accordance with the general scale of the Revenue Establishment. I have increased the pay of the Head Translator in the Petition Department from 80 to 100 Rs, which, considering the responsible nature of the duty entrusted to him is reasonable. I have not made any provision for translating Circular Orders of the Board, as this work will in future be left generally to Collectors as suggested by Government. I am also of opinion that this work will be better done in the Collectors Offices.

7. The Office Index is in arrear for 1855 and 1856. It is very desirable that these Indices should be kept upto date, to facilitate reference, but I am afraid without some temporary aid, it will be long before the arrears can be cleared off, which indeed have been accumulated for a

No doubt it is but an Indexer on Rs 100 a month should have assistant clerks on Rs 50 each, otherwise the Indexer will fall 2 years behind date. When once arrears are cleared off and the Index brought up to date, one Indexer on 100 Rs will be sufficient for the Work of the Office. Should however the Indexer require assistance, he could have it on Rs 50 per month.

long time. I would therefore propose that a temporary extra Sudder be employed for 6 months to assist in bringing up the arrears, and request the sanction of Government for 600 Rs for the purpose. After the arrears are got rid of the present Office Sudder will be able to keep the Index up to date without any extra assistance.

I suppose this Rs would be allowed. Indeed it was asked for before but it was refused. However it would be allowed hereafter if the Index should not be kept up to date without extra assistance.

8. The alterations I have made in the pay of other servants are trifling and do not require special notice. There are at present 27 Peons in the Office Establishment viz. 6 at 8 Rs 15 at 7 Rs and 6 at 6 Rs. This latter rate of pay is too low and I have done away with it. The rates of pay assigned to this class of servants in the Collectors Offices are 7 and 8 Rs a month, and the peons of the Central Offices ought not to get less. I have accordingly put down 12 Peons at 8 Rs and 15 at 7 Rs. These rates are very small for servants who have to make a respectable appearance, and I would suggest for the consideration of Government the propriety of periodically supplying certain classes of Peons in the Public Establishments with suitable suits of clothes to ensure their being dressed as becomes their position. I believe that this is the practice in Bengal.

Let them have their pay with their clothes 2 rs a month

9. ... As regards the Account Department of the Board, I need hardly dilate on the greater importance which it has of late attained, by the large addition of heavy work thrown upon it. This subject has already been fully stated by the Board in the correspondence noted in the

Ms. Letter to Govt. 3 Dec. 1864 No 3115 para 14.

Do to Do 3 Dec 65 No 7291.

margin. In the last letter to Government the Board applied for an increase of Rs 670 for the improvement of their Account Department, but in disposing of this application, the Government, as already observed, considered that all the aid the Board Establishment requires can be afforded at an expense not exceeding Rs 400 monthly, including the Deputy Sheristadar and additional Accountants. I may here observe that since the Board's last communication to Government on the subject of Establishment, the heavy additional work of preparing the numerous monthly Trade returns required by the Government of India has devolved upon the Establishment.

I

10. I have carefully reconsidered the wants of the Account Department, with the Secretary and my Colleagues, and we are of opinion that an officer of the grade of Deputy Sheristadar will not afford so much assistance, and be of such use to the Head Sheristadar, as a superior clerk would be. A Deputy would not relieve the Head Sheristadar of any considerable portion of the work which must be done by himself. What he wants is a full complement of competent Accountants, to examine the various Accounts and returns, and digest them properly. The Board on reconsideration, have therefore resolved to dispense with the proposed Deputy, and in lieu to substitute a well paid Accountant as a better, and more efficient arrangement. In Para 4 of their Order under reference, the Government express their unwillingness to raise the pay of the existing Accountants, and state that if the increase proposed by the Board be sanctioned, the result will be that the Government will merely be paying 185 Rs (not 390 Rs as stated by Government) more, every month for the men now in the Boards Office. It may also be observed that even the whole portion of this small sum of Rs 185 † was not intended to raise the pay of the existing hands.

† for instance

11. In the Account Department of the Board, there are at present only two highly paid Accountants one on 250 Rs, and the other on 150 Rs. The salaries of other Accountants range from 100 to 15 Rs. The Department requires at least five superior Accountants, and they should be paid well, with reference to the nature of the work expected of them, to induce them to remain without seeking promotion in other Offices. Their duties require them to attend to important work Vz. examining the Settlement accounts

× Note. See the Account and general Minute where 34 men doing work of similar kind whose salaries amount to 1000 Rupees ranging from Rs 400 to 115 Rs

Accounts, Local Fund Statements, Revenue Salt and Local Fund Budgets, Minor Estate Accounts, and compile General Accounts received from the 19 Districts. They have also to audit the Revenue Contingent and Local Fund Charges. There are various other important duties which I need not mention in detail, and for which the Head Sheristadar requires the aid of very efficient Accountants.

12. Under the circumstances stated, the Government will, I trust, admit the necessity of the Account Department being provided with, at least five well paid Accountants inclusive of the Head Accountant. I have accordingly assigned to the five chief Accountants, the rates of pay noted in the margin. These rates range from 250 Rs to 100, and cannot I feign would hope, be considered

More

	Rs
1 Accountant	250
1 Do	200
1 Do	175
1 Do	150
1 Do	100

more than sufficient to ensure the services of really efficient men. Their duties are arduous, and the demands on their time are so great that it not unfrequently happens, that they are obliged to work until late hours at night.

As they Educated Natives have been made to work always, too!

13. The other alterations I have made consist in raising the pay of three Accountants on 20 and 15 Rs respectively to the minimum limit of 25 Rs each, and in adding four new hands on 25 Rs each, chiefly for assisting in the preparation of the new Monthly Trade returns required by the Government of India, in addition to the usual Annual Statements. If the Supreme Government should insist on the preparation of the Annual Statements in forms different from those now existing, the Establishment will have to be still further strengthened. For the present requirements, I have made an addition of only four hands.

The

14. The Government will observe that in making the present revision of the Account Department, it has been necessary to overstep the limit of 600 Rs mentioned by Government by Rs 41; the Establishment as now revised may be considered as placed on a more efficient footing than before. I accordingly request the sanction of Government to include in my List of General Establishments, that of the Board of Revenue as now revised, amounting to Rs 608. The new scale may be introduced from 1st November next. Arrangements can be made for disposing of the few men whose services will not now be required in the Office Department, with the exception of one Mr French now employed as Deputy Sudder; but if his retention for 6 months as a temporary measure as recommended in Para 9 to bring up the arrears is sanctioned, he will not probably suffer, as the first favorable opportunity for replacing him on the permanent Establishment will be taken.

* Office Establt. 348
Accts Department 260
608

15

settlement Department, the work which was done in the Office of the Director of Revenue settlement will now be thrown on the Account Department of the Revenue Board, and be under the supervision of the Board's Secretary.

19. In the recent revision of Revenue Establishments made by myself under the orders of Government, I have received the most valuable assistance from the Board's Secretary. All the accounts and statements required for carrying out the measures were prepared by him employed no separate Establishment beyond two or three subordinate clerks to assist me; and it is to Jayaram Colow estimate as guarantee with the extended knowledge to be performed in the Revenue Office, enabled him to give me much effectual aid) I am so much indebted for bringing these revisions to a satisfactory conclusion.

20. There are other various duties appertaining to the duties of a Head Secretary of the Board of Revenue and high qualifications are necessary for the competent fulfilment of them: As never before observed by the Board of Revenue (Revenue Proceedings dated 5th May 1836 No 1330 para 10). "In the opinion of the Board they ought to find in the head of their Revenue Department a colleague competent to advise them on all subjects connected with the financial interests of the Country. They conceive that he ought to hold rank next the Secretaries of the Board. The Office should be considered an object of ambition to the native Revenue servants, and the emoluments should be such as to command the services of the most highly qualified individuals." They adopt the words of the Honorable Mr Rose under which the Board's Secretary was originally established in stating, that they require not only aid in the preparation of Accounts, but advice in all matters connected with

two actions

location and the improvement of the Revenues especially with reference to the effect of proposed measures on native habits and feelings, and this advice they ought to receive from their native Colleagues.

21 The Salary of the Board Shereistadar, was six or seven years fixed at Rs 800 per month, but since then great changes have taken place to which it is unnecessary to allude particularly. The salaries of all the higher subordinate Officers of Revenue have been considerably increased two fold and three fold but though more onerous and larger duties have been thrown on the Board Shereistadar and he has had no small part in devising and carrying out the improvements of late years, his salary has not been raised above the rate at which it stood some 40 years ago. In the Offices under Government open to the recommended service any of which may be filled by natives, there are some which are better paid than that of the Board Shereistadar, though the labour and responsibilities of those Offices are not equal to those of the Board Shereistadar. I think that the Board Shereistadar should be placed in respect of emolument on the highest grade of the recommended service. His work is arduous, his responsibilities not small, the requisitions necessary for the Office are of no ordinary kind, and his position should in the division be among the highest and the most qualified Officers in the service should be selected for filling this post which in should be still as it has hitherto been, an object of the highest ambition to all our best educated and faithful able servants in the provinces or at the Presidency. The Office is one of great importance, and the emolument attached to it should in some measure denote the importance in which it is held. The salary of Rs 800 in past years might be considered adequate and handsome. For the present times I am disposed to think that not less than Rs 1000 per month would be a suitable scale of emolument.

22 I am advocating an increase to the Salary of the Office not of the man; but I may add that in the person of the present Head Shereistadar we have a fit representative of the sort of Officer required for the situation, and whose services and abilities entitle him personally to the consideration I would claim to the Office. Jeyaram Chetty holds highly satisfactory testimonials of his past services, and I myself have every reason to add my testimony to those he already holds, and the Board also hold him in high estimation.

23 I would therefore beg to recommend that the salary of this very important Office, be raised to 1000 Rupees a month, or should the Government not feel disposed to adopt this recommendation in full, I would suggest, which would perhaps be a better plan, that the salary should be drawn by the present incumbent Jeyaram Chetty, and by future incumbents as the

after five Years' aforesaid service as the Head Sheristadar with the Board's Office. I will only add that Messrs Brett Lane and Hudleston members and Secretary of the Board concur with me in the foregoing remarks and recommendations

I have the honor to be
Sir
Your Most Obed[t] Servt
Charles Pelly

Revenue S[t] Mus
Madras
22[d] Octob[r] 1866

Sanctioned

Dy

Jno 14 July 1856 N 37-38
26 October 64 — 333-4
28 November 65 — 548-9
22 Aug[t] — 66 — 581-2

For Orders

This may I pre-
sume be sanctioned
from 1 Jan[y] 1867.
The 18[d] Article of Rules
Statute are wanted last.

I can testify from
personal knowledge
to the peculiar qualifi-
-cations & good services
of the present & Head
Sheristadar, in every
the entire duty & trust
accruing to

I D Sim Esq[r]
Secretary to Government
Revenue Deptt

Dated 22[d]
Despatched 22[d]
Received 23[d]
October 1866

No 1989
(With one Enclosure)
S.C. No 3485. 20 Dec[r]

Submitting for the sanction of Government a scheme for the revision of the several branches of the Establishment of the Board of Revenue.

From
The Honorable C Pelly
Member of the Board of Revenue.

To
I D Sim Esq[r]
Secretary to Government
Revenue Deptt

For Orders.

No. 3485.

22nd Decr 58

The Governor in Council observes that the Hon. Mr Kelly's proposals for revising the establishments of the Board of Revenue at an increased expenditure of Rs 657½ a month, appear to have been considered carefully, & with a due regard both to efficiency & economy.

The new scheme is accordingly sanctioned & will come into operation on the 1st

Jan[y] 1867, & will be included in Mr Pelly's general report on the Revision of Revenue Establishments.

The Govt concur with Mr Pelly in his remarks on the importance of the duties of the Board's Cherstadar, & they trust he will be able to report satisfactorily on the terms on which he speaks of Eyanm Chetty. The increased stipend of R1000 is not larger than is required in order that the post of Cherstadar to the Board of Revenue may, as they trust, be filled by a person of character & respectability, & of sufficient experience of the country to enable him to discharge the duties of the office with advantage to the public service.

No 2. The post considered that the higher rate should be given after five years service on the present establishment should be continued to the present incumbent only.

No 3. The post considered that the office is one in the class of the plain of a minimum salary at the outset rising by fixed annual increments to a maximum may advantageously be adopted. The appointment should always be held by a Revenue officer and Rs 700 - or one hundred

for himself & the colleagues of the Board of Revenue

experience of the country has increased so greatly continue to be an object of ambition to the ablest native officials, & to command the highest qualifications. The Govt are accordingly of opinion that it would be injudicious to diminish the attractiveness of the appointment by making any part of the salary depend upon length of service in it.

The temporary establishment of an extra interpreter at a cost of R600 is sanctioned on the express understanding that arrears shall not

be allowed to accumulate again. Help should have been supplied from the resources at the command of the Board directly it was found that the indexers had failed to overtake their work.

The Govt do not consider it necessary or desirable to supply any class of persons with clothes in addition to their pay.

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Mr Pell asks
permission for the abstract-
ment of a certificate.

4

23/11/12
5-12-12

Revenue 1866 Despatch
Pro of Govt for Decr.

No 3485

Pro of the Madras
Government
dt 23rd December/66

From the Lt the Board of Revy
and 8/69 Offg 2797

Revision recommend
ed by Mr Petty of
Revenue Board Office
Establishment and
Account Department
sanctioned.

No 1161-1162