M.R.O. 1—33,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2466 Press ~~Mis.~~

373—374

Dated 31/5 August 14 1869

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 31st August 1869.

No. 373. Read the following letter from the Acting Secretary to the Board of Revenue, to the Acting Secretary to Government, Revenue Department, dated Madras, 17th August 1869, No. 6,108 :—

With reference to Board's Proceedings, dated 30th June 1869, No. 4,695, I am directed to inform you that, subject to the approval of Government, the Board have nominated A. Seshaiya Shastry, Treasury Deputy Collector in Tanjore, as their Head Sheristadar. I am to remark that in making this nomination the Board have not been influenced by any distrust of the abilities of their present Acting Sheristadar Varada Charry, who has given them great satisfaction since he took charge of his temporary appointment. They consider, however, that the claims and qualifications of Seshaiya Shastry are superior to those of any other candidate for the office.

2. By Government Order, dated 22nd December 1866, No. 3,485, the salary of the Sheristadar will now be reduced for five years at least by Rupees 200 a-month, and the Board consider this a proper opportunity to urge upon Government the necessity of strengthening the hands of their Sheristadar, and relieving him from a mass of details which now prevent him from giving adequate attention to more important matters, by appointing a Head Auditor.

3. In their letter of the 14th November 1865, the Board, alluding to the necessity of expedition in auditing charges and passing bills, recommended that a Deputy Sheristadar should be appointed, and that his salary should be Rupees 350 a-month. In Government Order, dated 22nd August 1866, No. 2,177, the Government agreed in the desirability of entertaining a Deputy Sheristadar, but considered that his salary should be Rupees 300 a-month. On reconsideration the Board were of opinion that a Head Clerk would be of more assistance to the Sheristadar than a Deputy could be, "because a Deputy would not relieve the Head Sheristadar of any considerable portion of the work which must be done by himself," and the proposal was consequently abandoned.

4. Since that time circumstances have altered. The work of audit and of Local Fund administration which principally consists of audit has increased very rapidly. Previous to May 1866, the audit of contingent charges, batta bills, etc., was merely formal, and the work was really done in the Accountant-General's Office. By the Board's Circular Order, No. X. of 1866, this system was entirely changed, and the audit became real and laborious; but the full effect of the change had not been felt when the correspondence to which I have adverted took place. In November 1866, the Board submitted, for the first time, a Budget disposing of the allotment for Petty Construction and Repair which up to that time had been administered by the Public Works Department, and since then the annual preparation of the Budget, and the daily examination of estimates and audit of expenditure has required great attention. Towards the end of last year the necessity of a thorough audit of Local Funds became apparent. It was found that it could not be done without extra hands, and an establishment was entertained in accordance with Government Order, dated 16th March 1869, No. 711. The task is being performed, the Board believe, with great success, but it requires a most careful examination of minute details and a thorough acquaintance with numerous scattered rules and precedents. To show how this work of audit as well as that of examining estimates has increased, it is sufficient to notice that since 1865-66 the Road Fund has more than quadrupled.

	Road Fund Receipts. Rs.
1865-66	6,53,354
1866-67	8,80,810
1867-68	18,25,373
1868-69	27,96,984
1869-70 (estimated)	27,16,640

5. The only work of the description of which I am now writing which has not increased since 1866 is the comparatively trifling scrutiny of Stationary Indents and extra charges, and the Board are convinced that it is not too much to say that the audit is now twenty times as laborious as it was in that year.

6. Under the present system the Head Sheristadar is responsible for the whole of this work. The Accountants employed upon it are subordinate immediately to him. If they meet with any difficulty they apply to him for a solution of it. If they make a mistake he is expected to correct it. The papers come up to the Secretary vouched for by his initials.

7. The Board are strongly of opinion that this state of things should not continue. The audit of bills and examination of estimates is not proper work for the Board's Head Sheristadar, who should be a man of sound views and large experience, whose especial business it is to watch and control the general revenues, to be a trusted Steward to the Court of Wards, and to assist the Members of the Board in disposing of important questions. On the other hand the Board believe that a Head Auditor might entirely relieve the Sheristadar from these details, and that whilst his great responsibility would necessitate an adequate salary, his position would not be such as to warrant anything like the remuneration given to a Sheristadar. He would, of course, conduct the duties of his department independently and communicate direct with the Secretaries.

8. To explain clearly the description of work which the Board propose to assign to these two officers, the following list is submitted:—

HEAD SHERISTADAR.

The Annual Land Revenue Settlement Report.
Revenue Survey and Settlement.
Inam question.
Budget of Revenue Receipts and Charges.
Establishments (including the revision of Village establishments.)
Abkarry.
Monthly and Annual Trade Returns.
Minors' Estates.
Annual Forest Report.
Registers of Births and Deaths.
Bullion Statements.
Salt.
Printing Presses.
Revenue Administration Statements.
Statistics.
Refunds.
Annual Registers of Irrigation works.
Season Reports.
Demand, Collection, and Balance Statements.
Income Tax.
Stamps.
Waste Lands.
Stamping Weights and Measures.
Advances and Deposits.

HEAD AUDITOR.

Local Funds.—Monthly Accounts of Receipts and Expenditure.
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Registers of appropriations and sanctions.

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Contingent bills and bills for travelling allowance and batta.
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Quarterly Returns of the movements of Officers.

Proceedings of the Madras Government, Revenue Department,
31*st August* 1869.

9. With regard to the pay of the Head Auditor, the Board propose that he should draw the Local Fund allowance of Rupees 50 now drawn by the Head Accountant, and that his salary from Imperial Funds should be Rupees 300, so that altogether his pay will be Rupees 350.

10. If a Head Auditor is appointed it will be possible to dispense with one of the Accountants; but the pay of the Head Accountant, who will still occupy a most important position and be the Sheristadar's Chief Assistant, cannot be reduced.

11. The effect of this arrangement will therefore be to suppress the position of Second Accountant on *Rupees* 200 a-month and create a new office on Rupees 300 a-month. The increase of expenditure which it will entail will be Rupees 100, and is more than met by the reduction of Rupees 200 a-month in the pay of the Sheristadar.

12. In their order of the 1st September 1868, No. 2,308, the Government regretted that they could not comply with the Board's recommendation that a personal allowance should be granted to their Registrar. I am to state that the Board do not wish to press the matter, but that if the fact that Rupees 100 out of the sum sanctioned for the Board's establishment is unappropriated affects the grounds on which the decision of Government was based, they will be glad if their recommendation on behalf of Mr. Haughton can be reconsidered.

No. 474. ORDER THEREON, 31st August 1869, No. 2,466.

Miscellaneous.

THE Right Honourable the Governor in Council confirms the Board's nomination of A. Sheshaiya Shastry to be Head-Sheristadar of their office.

2. In the present state of the Imperial finances, the Government are unable to recommend to the Government of India the increased establishment proposed by the Board, nor are they able to re-consider their order of 1st September 1868.

3. The Government will, however, be prepared to sanction any re-arrangement of the Board's office which is likely to improve its efficiency, provided no extra expense is involved.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman.

No. 6,108.

From J. GROSE, Esq., Acting Secretary to the Board of Revenue,

To the Acting Secretary to Government, Revenue Department.

SIR,

WITH reference to Board's Proceedings, dated 30th June 1869, No. 4,695, I am directed to inform you that, subject to the approval of Government, the Board have nominated A. Seshaiya Shastry, Treasury Deputy Collector in Tanjore, as their Head Sheristadar. I am to remark that in making this nomination the Board have not been influenced by any distrust of the abilities of their present Acting Sheristadar Varada Charry, who has given them great satisfaction since he took charge of his temporary appointment. They consider, however, that the claims and qualifications of Seshaiya Shastry are superior to those of any other candidate for the office.

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6. Under the [illegible] Head Sheristadar is responsible for the whole of this work. The Accountants employed upon it are subordinate immediately to him. If they meet with any

difficulty they apply to him for a solution of it. If they make a mistake he is expected to correct it. The papers come up to the Secretary vouched for by his initials.

7. The Board are strongly of opinion that this state of things should not continue. The audit of bills and examination of estimates is not proper work for the Board's Head Sheristadar, who should be a man of sound views and large experience, whose especial business it is to watch and control the general revenues, to be a trusted Steward to the Court of Wards, and to assist the Members of the Board in disposing of important questions. On the other hand the Board believe that a Head Auditor might entirely relieve the Sheristadar from these details, and that whilst his great responsibility would necessitate an adequate salary, his position would not be such as to warrant anything like the remuneration given to a Sheristadar. He would, of course, conduct the duties of his department independently and communicate direct with the Secretaries.

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Stationary Indents.
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Quarterly Returns of the movements of Officers.

Read Department
the Madras Govt
ete the 31st August 1869
Read the 7th 66:
Read the following letter
from the Ag Secy to Govt
R. D. 17th August 1869 No 6198

Pro 28 November 1865 No 5485
22 aug 68 581-2
22 Sept 461-2
1 Sept 68 05-81
16 Sept 69 413-4
21 aug 310-11

Revenue 1869.

Board of Revenue,
MADRAS.

No 2797

FROM THE AG SECY. TO THE BOARD OF REVENUE,

TO THE AG. SECRETARY TO GOVERNMENT, R. D.

Dated 17th August 1869.
Rec'd 19
Received. 20

Encl.

AUGUST.

No. 6,108.

Head Sheristadar of Board of Revenue.—Government informed that Board have nominated A. Seshaiya Shastry, Deputy Collector of Tanjore, to post of —, and requested to sanction appointment of a Head Auditor and grant of a personal allowance of Rupees 100 per mensem to Mr. T. Haughton, Registrar.

Rec 2466 31 Augt 69

C 2465 to 69 273

473.

their order of 1 Sept 1869.
The post will however
be proposed to sanction

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7: The Board are strongly of opinion
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the Members of the Board in disposing of

Estimates of extra charges.
Quarterly Returns of the moveme

Revd Department
Proceedings of the Madras Govt
Under date the 31st August 1869
No. 2466.
Read the following letter
from the Ag. Secy. Bd. of Revd
(H. E. 17th August 1869 No. 6198)

The Rt Hon'ble the Govt
in Council confirms
the Board's nomination
of A Sheshaiya Shastry
to be Head Sheristadar
of their Office

In the present state of
the Imperial finances
the Govt are unable to
recommend to the Govt
of India the increased
estabt. ~~recommended~~ proposed
by the Board, nor are
they able to re-consider
their order of 1st Sept. 1868.

The Govt will, however,
be prepared to sanction

N

any re-arrangement of the Board's Office which is likely to improve its efficiency provided no extra expense is involved

[illegible]

M. S. Copy To the B. of Rev. Dept. 31 Augt.
SC 14 Dept. 7.

R.D.

Pro: of the Madras Govt.
Underdate the

Read the following letter from the Bd. of Rev.
N. E. 17th Augt. /69 No. 6108.

The Rt. Hon'ble the Govr. in Council confirms the Board's nomination of A. Seshanja Shastry to be Head Sheristadar of their Office

Under the circumstances represented in their letter above recorded, the Govt will be prepared to recommend, for the favorable consideration of the Govt. of India, the proposed increase of establishment, involving an additional expenditure of Rs 100 per mensem, on the submission of the usual tabular Statt.

The Govt must decline

to reconsider their order of 1st Sept. 1868 No. 2308.

I am compelled seriously to doubt whether the Bds proposals are reasonable. If however, the Govt should be of a different opinion ~~[illegible]~~ ~~[illegible]~~, I feel satisfied that there is very little chance of our recommn ever passing the Govt of India. — Moreover, it has long been the policy of this Govt to abstain to the very utmost from bringing under notice of the Sup: Govt, the existence, the position, and the wants of our Board of Revenue. It has been deemed desirable not to ask for more for this establishment, even when a fair enough case could be made out. It may be true that the late Hd Sarishr was over weighted by the various duties now enumerated by the Board; but I believe it was his idiosyncrasy to keep in his own hands & under personal supervision, every matter partaking of an account character — Looking to the test of his occupations it is sufficiently obvious that a thorough bred accountant cannot be required to discharge many of the duties performed by him.

The Board have a very numerous and well paid establishment and I am satisfied that if every member of it be equal to the work he ought to perform and good enough for the salary he draws, the Board would be in a position easily to keep down the work which is now alleged to demand a costly addition of office agency. — a redistribution of labor to be performed, a reallotment of duties, and the exaction of longer attendance at the Bds office, with a diminution of the breaks allowed for family and other ceremonies many of which are pretended or of the minutest importance would I think be likely to ease off the difficulties wh the Bds Secretary is now said to be embarrassed by. — It is not a legitimate saving in my opinion, to bring to account as such the 200 Rs special salary drawn by the late Sarishtadar. The present man after 5 years service will be entitled to it and will soon establish being a right to the periodical increments of salary wh the Rules allow. Therefore, to treat this 200 Rs as a real saving, it should be stipulated that on the Sarishtadar's title to an increase accruing, the additions now to be made to the salaries of of certain individuals must be withdrawn from them — & even by that arrangement the State would lose to the extent of five years payments.

25 August 1869.

UDU

I think it undesirable that any application for an increase of Establishments & Salaries should at present be submitted to the Govt. of India. The Board might take the opportunity perhaps of regulating and invigorating the performance of their office work in connection with the distribution of the rooms which will shortly be supplied to them and which will render an extension of the hours of labour less onerous.

N

C. 25th Aug 1/69 R. 24th