

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	2466	Press
		Mis.
<u>373-374</u>		
Dated	31 st	August 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 1863, No. 4,695, I am directed to inform you that, subject to the approval of Government, the Board have nominated A. Seshaiya Shastri, 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 Shastri 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

	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

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.

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.

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

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.
Audit of Bills.
Budget.
Annual Reports.
Examination of Estimates.
Registers of appropriations and sanctions.
Petty Construction and Repair.—Budget.
Examination of Estimates.
Audit.
Contingent bills and bills for travelling allowance and batta.
Stationary Indents.
Estimates of extra charges.
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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 Shastri 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.

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 Shastri, 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 Shastri are superior to those of any other candidate for the office.

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.

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3. Under the ~~present system~~ 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

Presented before the
 Honorable A. C. Haydel, Attorney General
 of the State of Louisiana, for approval.
 In testimony whereof, I have hereunto set my hand
 and the seal of the said State, at New Orleans,
 this 10th day of February, 1901.

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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Quarterly Returns of the movements of Officers.

Revol. Department
the Madras Govt
to the 31st August 1869

Recd the following letter
from the Ag. Secy. to Govt. of Madras
H. 6. 17. August 1869 No. 6198

11 01 11 11 4

Pro. 28th November 1868 No. 548-9
22 Aug. 1868 581-2
22 Dec. 1868 467-2
1 Sept. 1868 58-06-36
1 Oct. 1868 69-413-2
21 Aug. 1868 310-11

Revenue 1869. Department
Board of Revenue,
MADRAS.

7-2797

FROM THE AG. SECY. TO THE BOARD OF REVENUE,
TO THE AG. SECRETARY TO GOVERNMENT, R. D.

Dated 17th August 1869.
Recd 19th August 1869.
Received. 20th August 1869.

Encl.

AUGUST.
No. 6,108.

Head Sheristadar of Board of Revenue.—
Government informed that Board have nominated A. Seshaiya Shastri, 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.

Recd 24th Aug. 31st Aug. 1869

473.

This order of 1st Sept. 1869.
The Govt. will kindly
be prepared to sanction

Revol. Department
 Proceedings of the Madras Govt.
 Under date the 31st August 1869

Read the following letter
 from the Secy. of Govt. of Madras
 (H. C. 17th August 1869 No. 6198)

The M^{rs} H^{on}ble the Secy.
 in Council informs
 the Board's nomination
 of A. Sheshaiya Shastri
 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
 salary recommended
 by the Board, nor are
 they able to reconsider
 their order of 1st Sept. 1868.

The Govt. will, however,
 be prepared to sanction

N.
 Will

difficulty they apply to him for a solution of
 it. The papers come up to the Secretary
 7: The Board are strongly of opinion
 audit of bills and examination of estimates
 who should be a man of sound views and large
 and control the general revenues, to be a true
 the Members of the Board in disposing of

Estimates of extra charges.
 Quarterly Returns of the movement



Pro. of the Madras Govt. R.D.
Under date the
Read the following letter
from the Post of Per:-
N. E. 14th Aug. / 69 No 6108.

No 14 Hmtb: the
Gov: in Council confirm
the Board's nomination
of A. Seshaiya Shastri
to be Head Sheristadar
of their Office

Under the circumstances represented in these letters above recorded, the Govt. will be prepared to recommend, for the favourable consideration of the Govt. of India, the proposed increase of establishment, involving an additional expenditure of Rs 100 per mensem, in the submission of the usual tabular Stat^{ts}.

The foot must decline

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

MS

I am compelled seriously to doubt
whether the Bds proposals are rea-
sonable. If however, the Govt. should
be of a different opinion ~~and~~
~~that~~, I feel satisfied that there
is very little chance of our recom-
mendations being adopted. —
However, it has long been the policy of
the Govt. to abstain from any attempt
from bringing under notice of the Sup-
govt. the existence, the position, and the
want of our Board of Revenue. It has
been deemed desirable not to ask for
more further establishment, even where
a fair enough case could be made out.
It may be true that the late H. A. Larish
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 kind a personal supervision.
Every matter partaking of an account-
character. Looking to the test of
his occupation it is sufficient to show
that a thorough book accountant
cannot be expected 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 paid
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 re-~~allocation~~
duties, and the exaction of longer attendance
at the Bds office, with a diminution of
the hours allowed for family and
other concerns many of which are
pretextual or of the minutest importance
would I think be likely to cure off
the difficulties at the Bds Secretary is
now said to be embarrassed by. —
It is not a legitimate saving in my
opinion, to being ^{an} account of the 200 Rs.
which salary drawn by the late Larish ~~as~~
the present man after 5 years service
was entitled to it and will soon be
likely being a right to the periodical
increments of salary at the rates allowed.
Therefore to treat this 200 Rs. as a real
saving, it should be stipulated that
on the Larishdan title to an increase
accruing, the additions now to be made
to the salaries of certain individuals
should be withdrawn from them. I mean
by that arrangement the State would
lose to the extent of five years payments.
25 August 1869. W.D.

I think it undesirable
that any application for
an increase of establish-
ment salaries should
at present be submitted
to the Gov. of India.

The Board might take
the opportunity perhaps
of regulating and
improving the
performance of their
office work in connection
with the destruction
of the rooms which
will shortly be
supplied to them
and which will render
an extension of the
hours of labour up-
onous.

N