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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Rev DEPARTMENT

G.O. No.	1458	Press
B.P. No.		Mis.
Dated	5-10-1875	196

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Not to be folded or roughly handled

1458
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*Proceedings of the Madras Government, Revenue Department,
5th October 1875.*

No. 28. Read the following Proceedings of the Board of Revenue, dated 3rd August 1875, No. 2,162:—

Read the following letter from H. S. THOMAS, Esq., Collector of Tanjore, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Agustianpally, 10th July 1875, No. 2,301.

WITH reference to the Proceedings of the Board of Revenue, dated 12th September 1874, No. 2,534, I have the honor to submit copy of a letter from my Treasury Deputy Collector on the working of the system of unclassified accounts in the taluq treasuries of this district.

2. The Board will see that my Treasury Deputy decidedly deprecates the new system, and observes, in strong terms, that unless the account departments of both the huzur and taluqs are strengthened by the addition of extra hands, the new system cannot be insisted on. I entirely agree with him in this opinion, and request that the Board will be pleased to move Government to order the discontinuance of the present, and the restoration of the former, system of classification from the commencement of August next.

3. In the concluding paragraph of his report the Treasury Deputy Collector brings to notice the unduly high pressure put upon the accountants in the huzur during the last few months that the present system has been in force, and recommends the payment of a bonus to them. I cannot but support his recommendation knowing, as I do, that the accountants had to work for some days in each month both before and after office-hours, and request that the Board will be pleased to sanction the distribution of a month's extra pay to the several over-worked accountants. Had they confined themselves to office-hours the whole system must have collapsed; as it is, they have exerted themselves to the very utmost to make the experiment a fair one, and I hope their effort may be acknowledged.

ENCLOSURE No. 1.

From P. SESHAGIRI ROW, Deputy Collector, in charge of Treasury, to H. S. THOMAS, Esq., Collector of Tanjore, dated Tanjore, 15th May 1875, No. 535.

I HAVE the honor to report on the working of the system of unclassified accounts introduced into this district as an experimental measure on the 1st October last in accordance with G.O., dated 24th August 1874, No. 1,059.

2. Prior to the introduction of this system, there was but one abstract for receipts and another for charges kept in the huzur, under the total of which the taluq transactions were posted once a-month from the taluq classified accounts under the different heads: under the new system, however, ten abstracts (nine for the taluqs and one for the huzur) for receipts and as many for charges are kept, which contain the gross figures for each date. To arrive at these gross figures under the various heads, twenty more books are kept, in which the number of transactions occurring each day under the several heads is noted down and totalled up. Thus it will be seen that forty books in all must be maintained. Not only are the books multiplied in this manner, but correspondence relative to the differences between the transcript of the chittah and the vouchers as well as to the deficiency of information has immensely increased. This retards in no small degree the prompt completion of the day's posting. The revenue of this district from almost every source is very large; the minor items under Land Revenue, Miscellaneous, are numerous, and the heavy task of bringing out the daily chittah of receipts and disbursements and of preparing a copy thereof for

*Proceedings of the Madras Government, Revenue Department,
5th October 1875.*

transmission to this office is imposed on the already-inadequate taluq establishment. For this reason the transcripts are not regularly forwarded. I may mention here that it is found extremely difficult for the present number of the huzur accountants to classify the various items and post them in the abstracts for the taluqs especially during the kist months. In corroboration of the fact of the daily chittahs from the taluqs being too heavy, copies of those received from Tanjore, Combacorum, Mayaveram, Nannilum, and Puttucottah for a few dates are herewith* forwarded.

* In a bundle through Negapatam Tahsildar.

3. The taluq officials have still to keep up an abstract for great many items, if not all, as they used to do formerly to enable them to prepare the several accounts required of them for administrative and other purposes.

4. It is not unfrequently the case that the village remittance lists fail to exhibit the collections accurately and explicitly under the various items of demand. The taluq officials scrutinize the collections carefully with reference to the demand of each village at the end of the month and transmit alteration sheets to the huzur, according to which the classification once made upon the daily chittahs has to be corrected.

5. Another difficulty is experienced in working the system. Remittance lists in duplicate are sent to the taluq by the village officials, and, after the receipt of the remittance into the treasury, one is returned to the village officials and the other forwarded to this office with copy of the daily chittahs, and there is no voucher left in the taluq for reference. In like manner the several memoranda received from the Courts and other Departments including Municipalities with their remittances, as well as indents from licensed stamp vendors and requisitions for service and postage labels, have to be forwarded to this office, and in their absence it must be difficult for the taluq establishment to prepare the necessary returns for these items from the entries in the chittahs alone.

6. The strength of the account establishment both in the huzur and in the taluqs, as allowed in the Hon. Mr. Pelly's scale, was already found insufficient and unable to cope with the rapidly increasing work in every branch. The changes which have since been made, viz., the separation of the General and Provincial Services and Local and Special Funds, the classification in the Collector's Office of charges under the miscellaneous cash remittance system, the introduction of money orders, the establishment of registration offices, together with several circumstances of minor importance, have tended already to swell the work to an enormous extent.

7. In this exceptional district there are two District and Session Courts, two Sub-Courts, one Small Cause Court, thirteen District Munsifs' Courts and fifteen Registration Offices. The transactions connected with them are by no means small.

8. It is an unfortunate circumstance, therefore, that this exceedingly heavy-worked district should have been selected for trying the experiment in question without any additional aid.

9. Ever since the introduction of the system of unclassified accounts in October last, the pressure of work has become so great that the accountants as a rule work also out of office-hours and during holidays; and, should one accountant entrusted with a particular work absent himself even for a day from illness or other cause, his work is at a standstill. Cases of sickness have been frequent, and I apprehend that, if the present pressure is allowed to continue for any length of time, the health of the working hands and the efficiency of the department must be seriously impaired.

10. Under the system of classified accounts no difficulty was experienced in rendering the taluq accounts regularly and transmitting the huzur accounts punctually to the Accountant-General. The system was well studied and understood, and the possible number of mistakes was not larger than now as will be perceived from the Accountant-General's result statements. The taluq officials were relieved of classifying a great many charges as they were adjusted in the huzur under miscellaneous cash remittances, and the items of receipts, as well as those of a few ordinary charges, were classified by them without difficulty. If any mistakes had crept in, they had time and means to rectify them during the preparation of the account-current in connection with several other subsidiary statements, which facilities the compiler in the huzur under the unclassified system does not possess.

*Proceedings of the Madras Government, Revenue Department,
5th October 1875.*

11. Under the system now in course of experiment the accuracy of the classification depends in a great measure upon the classifiers. From the very nature of the work errors, either of classification or of figures, inevitably occur, and these errors, having once occurred, must remain permanent in the accounts since their detection is hardly possible. Even in regard to the time required for the compilation and transmission of accounts, the new system does not seem to possess any advantage over the old; for, owing to the late submission of the copies of the taluq chittahs and to the necessity of revising the original classification in reference to the alteration sheets subsequently received as above noticed, delay often occurs in the preparation and despatch of the accounts. The Accountant-General is, I believe, also of opinion that, under all the circumstances of the case, the enforcement of the system is not desirable.

12. If, however, the continuance of the system is insisted on, which I fear would only entail harassing labor with no compensatory advantage as proved by experience, I must respectfully submit that it would be impossible to give it a further trial without strengthening the account department by the addition of at least four accountants to the huzur and one accountant to each of the taluq establishments.

13. Under these circumstances, I earnestly request that you will be good enough to recommend to the Board the abolition of the new system and the restoration of the old.

14. In conclusion, I beg to state that, even under such disadvantages attending the system of unclassified accounts, the huzur accountants stood the trial with great perseverance and worked so industriously that one and all the monthly accounts were forwarded to the Accountant-General and the Board without giving occasion for any remarks. For this purpose some of the servants had remained and worked in the office especially during the first five or six days of each month till 11 or 12 in the night. It is, therefore, due to them that I should recommend, for your favorable consideration, the grant of a moderate bonus to them if possible.

(True Copy.)

(Signed) H. S. THOMAS,
Collector.

SUBMITTED for the orders of Government.

2. Government having, in their Order, dated 19th March 1873, No. 341, called for the opinion of the Board on the advisability of introducing the unclassified system of accounts in this Presidency, it was finally decided that the system should be tried as an experiment for one year in the district of Tanjore, and it was then introduced on the 1st October 1874.

3. With the letter above recorded the Acting Collector of Tanjore submits a letter from his Treasury Deputy reporting, after a trial of eight and a-half months, the result of the experiment.

4. The Treasury Deputy Collector expresses unqualified condemnation of the new system, and recommends its immediate discontinuance. He states that it has led to an enormous increase of work both in the huzur and the taluqs, which the existing establishments are utterly unable to cope with; that it has no advantage over the one it has displaced; and that, if it is thought fit to continue it, the entertainment of at least four additional hands in the huzur and one in each of the taluqs will be absolutely necessary. The Acting Collector endorses the opinion of the Treasury Deputy Collector.

5. Although the Board do not see how the system could have caused an increase of work in the taluqs, still they are of opinion that it is sufficiently shown that the new system cannot be efficiently worked without considerably strengthening the huzur establishment.

*Proceedings of the Madras Government, Revenue Department,
5th October 1875.*

6. In these circumstances, the Board authorize the Collector to discontinue the new system and revert to the old from 1st proximo.

7. The Collector recommends that a bonus of one month's salary may be granted to each of the accountants in the Collector's Office for the special efforts made by them in getting through their work under the great difficulties thrown in their way by the new system; but the Board are unable to support the recommendation, as the Government have more than once declared that they are averse to such special allowances.

(True Copies and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 29.

ORDER THEREON, 5th October 1875, No. 1,458.

Miscellaneous.

ORDERED that the Government of India be informed that the experiment tried in Tanjore has proved a failure, and that the old system will be reverted to from the 1st proximo.

2. Government concur in the decision of the Board in paragraph 7.

(True Extract.)

(Signed) L. A. CAMPBELL,
Under-Secretary to Government.

To the Board of Revenue.

Exd. J. W. Fischer.

Read under the 4th Imp. Table, D. M. and the last p. 6 of the annual table
1458 BX

No. 2,162.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 3rd August 1875.
Read the following letter from H. S. THOMAS, Esq., Collector of Tanjore, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Agustianpally, 10th July 1875, No. 2,301:—

Minimum
Calcutta to the
1874
With reference to the Proceedings of the Board of Revenue, dated 12th September 1874, No. 2,584, I have the honor to submit copy of a letter from my Treasury Deputy Collector on the working of the system of unclassified accounts in the taluq treasuries of this district.

2. The Board will see that my Treasury Deputy decidedly deprecates the new system, and observes, in strong terms, that unless the account departments of both the huzur and taluqs are strengthened by the addition of extra hands, the new system cannot be insisted on. I entirely agree with him in this opinion, and request that the Board will be pleased to move Government to order the discontinuance of the present, and the restoration of the former, system of classification from the commencement of August next.

3. In the concluding paragraph of his report the Treasury Deputy Collector brings to notice the unduly high pressure put upon the accountants in the huzur during the last few months that the present system has been in force, and recommends the payment of a bonus to them. I cannot but support his recommendation knowing, as I do, that the accountants had to work for some days in each month both before and after office-hours, and request that the Board will be pleased to sanction the distribution of a month's extra pay to the several over-worked accountants. Had they confined themselves to office-hours the whole system must have collapsed; as it is, they have exerted themselves to the very utmost to make the experiment a fair one, and I hope their effort may be acknowledged.

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Introduction of the unclassified System of accounts into the Tanjore District.—Ordering to report to the Government of India the result of the experimental —; and consenting in the decision of the Board objecting to the grant of a bonus to the Accountants.



OCTOBER
Nov. 28-29.

G.O., 5th October 1875, No. 1,458.

7th Oct. 1875, 5th

Encl.

THE BOARD OF REVENUE

REVENUE.

Boat of 1875

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12. If, however, the continuance of the system is insisted on, which I fear would only entail harassing labor with no compensatory advantage as proved by experience, I must respectfully submit that it would be impossible to give it a further trial without strengthening the account department by the addition of at least four accountants to the huzur and one accountant to each of the taluq establishments.

13. Under these circumstances, I earnestly request that you will be good enough to recommend to the Board the abolition of the new system and the restoration of the old.

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(True Copy.)

(Signed)

H. S. THOMAS,
Collector.

SUBMITTED for the orders of Government.

2. Government having, in their Order, dated 19th March 1873, No. 341, called for the opinion of the Board on the advisability of introducing the unclassified system of accounts in this Presidency, it was finally decided that the system should be tried as an experiment for one year in the district of Tanjore, and it was then introduced on the 1st October 1874.

3. With the letter above recorded the Acting Collector of Tanjore submits a letter from his Treasury Deputy reporting, after a trial of eight and-a-half months, the result of the experiment.

4. The Treasury Deputy Collector expresses unqualified condemnation of the new system, and recommends its immediate discontinuance. He states that it has led to an enormous increase of work both in the huzur and the taluqs, which the existing establishments are utterly unable to cope with; that it has no advantage over the one it has displaced; and that, if it is thought fit to continue it, the entertainment of at least four additional hands in the huzur and one in each of the taluqs will be absolutely necessary. The Acting Collector endorses the opinion of the Treasury Deputy Collector.

5. Although the Board do not see how the system could have caused an increase of work in the taluqs, still they are of opinion that it is sufficiently shown that the new system cannot be efficiently worked without considerably strengthening the huzur establishment.

6. In these circumstances, the Board authorize the Collector to discontinue the new system and revert to the old from 1st proximo.

7. The Collector recommends that a bonus of one month's salary may be granted to each of the accountants in the Collector's Office for the special efforts made by them in getting through their work under the great difficulties thrown in their way by the new system; but the Board are unable to support the recommendation, as the Government have more than once declared that they are averse to sanctioning such special allowances.

(True Copies and Extract.)

H. H. H.

Acting Secretary.

To the Acting Secretary to Government, Revenue Department.
,, the Collector of Tanjore.

Exd. J. W. Fisher.

No 1458 ordered that the Govt of India be informed that the experiment tried in Tanjore has proved a failure & that the old system will be resumed from the 1st proximo.

*To the Secy to Govt
16 Oct*

Para 7 of Proceedings of the Bd of Rev. dated 10th Nov 1875. The Collector has recommended a bonus of one month's salary to each of the accountants who had extra work. The Board are unable to support the recommendation as the Government have more than once declared that they are averse to sanctioning such special allowances.

Unclassified system of accounts.—Report from Collector of Tanjore on result of introduction of — submitted to Government.—Collector authorized to discontinue the new system and revert to the old from 1st proximo. Recommendation to grant a bonus of one month's salary to each accountant in Collector's office rejected with remarks.

AUGUST.
No. 2,162.

RECORDED, 3RD AUGUST 1875, No. 2,1

21/8/75

Encl.

BOARD OF REVENUE,
MADRAS.

1875.

21/8/75
21/8/75

*19 March 1875 No 200-201
19 August 1875*

21/8/75

21/8/75