

Revenue Department

Minutes of Consultations

20th April 1858.

Back no 45

Order no 499 D/19th April 1858.

499

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Fort Saint George, Revenue Consultation of 20th April 1858.

No. 499.

No. 45. Extract from the Minutes of Consultation under date the 19th April 1858.

The new forms for village accounts were circulated with Extract Minutes of Consultation dated 28th June 1855, and the corresponding talook forms having been completed, with a Manual of Instructions for guidance in the preparation of the accounts according to those forms, the Governor in Council resolves to circulate to the Collectors, through the Board of Revenue, the Manual and the forms in question, together with a Memorandum drawn up on the subject by the Registrar of the Revenue and Public Works Departments of the Secretariat.

2. In the Memorandum, certain changes in the rules which have been found necessary subsequent to their preparation, are explained, and should be attended to. The modification proposed in Rule 38, to prevent the entry in the cash account of disbursement which are not *bond fide* cash transactions, is approved.

3. The Government have already, in para. 4 of Extract Minutes of Consultation dated 28th June 1855, pointed out the importance they attach to the introduction of a regular system of account, and they relied on the zealous exertions of the Collectors to carry the change into effect. The Governor in Council will not now repeat his observations, but trusts that full encouragement will be given to the use of these new forms. The system may require modifications as experience is gained, but it is a decided improvement which the Revenue Department stands much in need of.

4. The Government observe that the Vernacular translations have been already distributed to the Collectors, in order that Talook officers might be enabled to submit to the Hoozoor their Revenue Statements according to the new forms.

(Signed) H. FORBES,
Acting Secretary to Government.

செப்பனெடுபவர் பெயர்
செப்பனெடுவதற்காக எடுத்துக்
கொள்ளப்பட்ட நாள்

செப்பனெடு முடிந்த நாள்

சாபார்க்கும்
மு. நி. பா. ஏ.
ஆராய்ச்சி உதவி
யாளர்
கையொப்பம்

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Memorandum.

After the circulation of

forms for the Village Accounts, the
revision of the Taluk and Hojoor

Accounts was undertaken, and a
set of forms prepared and completed.

They were first settled by Mr.
Bourdillon, and then submitted to

the Board of Revenue for approval.
attended them personally and

afforded all the explanation they
desired on several points connected

with the forms. Afterwards
conferred with the Head Sheristadar,

as instructed by them. That Officer
suggested certain alterations which

were

were duly introduced and the Board
were pleased finally to signify their
general approval of the forms, and
Manual of Instructions. The forms
for the revenue accounts of the District
have been already circulated. The
forms and Manual for the Talook
accounts having been first printed
in Tamil and Telugoo, the vernacular
versions have been likewise circulated
to the Collectors, for distribution among
the Tahsildars; and it now only re-
mains to circulate the English version
accompanied by the orders of Government.

2. I will not attempt to describe
the present system of Talook accounts
in detail. In fact the practice does
not deserve to be styled a system. The
accounts consist of very numerous returns
respecting

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possessing no simplicity, or uniformity
characteristics absolutely essential in
a Department of so much importance.
They served only to throw much unne-
cessary labor on the Talook Establish-
ments; to create confusion, and to
delay as a matter of course the sub-
mission of periodical returns to the Ho-
mies. As a proof of this state of
things, I need only adduce the practice
in many Districts of summoning
the Talook Gornastahs to the Ho-
mies, to assist the subordinate
servants of the latter Establishments,
in the examination of the accounts
submitted by the Tahsildars.

3. The practice above alluded
to has been fully explained in paras 2
and 33 of my Memorandum on
Village

together

Village accounts; and it does not re-
quire much argument to show that, when
proper and prescribed forms are given for
the Talook accounts, such periodical tra-
veling of Talook Servants cannot any
longer be necessary. For, if otherwise,
the same necessity must exist for the
servants of the Hoogoor Establishment to
attend at the Office of the Board of Revenue.

It must, however, be at the same
time acknowledged, that the continu-
ance of the system of sending for
the Talook Servants to the Hoogoor
does not entirely depend upon the defec-
tive state of the accounts; but is owing
partly to the opportunity which it

affords to the Huj or Servants, of re-
ceiving, if not en-
The Talook Servants

the little part
of my memorandum
on Village
accounts.

The

At 5/29 The Manual now
prepared provides for all
that is to be done in the
account branch of the Revenue
Department of a Talook,
and prescribes forms for
the accounts. The forms
are not the same for all
Districts. This is owing
to the want of uniformi-
ty in the Revenue systems
of the several Collectorates
of this Presidency. Some
changes in the forms, and
additional forms even
were therefore found
necessary, to suit the
peculiar circumstances
of

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any particular District,
but though in the present
state of Revenue adminis-
tration, any perfection in
the system of accounts
must be impracticable,
I am certain that the
scheme now devised after
considerable enquiry, is
a decided improvement
on the present method
of keeping accounts. If
the instructions are
properly attended to,
and the forms filled
up in the manner
pointed out, there
is

is no doubt that the Talook Establish-
ment will find their work compara-
tively light, and will be able to render
the periodical accounts to the
Hoozoor with that punctuality,
which is highly desirable to render
the information contained in
them really useful. The work can
be still more lightened, by furnish-
ing printed forms from the Collector's
printing Office. The number of returns
to be sent to the Collector has been
greatly reduced, and where prac-
ticable, they have been much abridged,
and every care has been taken so to
adapt the forms to the work in
hand, as to facilitate the prepara-
tion of the accounts directly from
the Village returns, according to
the new forms. Some of the forms
may

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may however still require changes,
to suit the local peculiarities of any
District; but these alterations can be
easily made under the orders of
the Collector. The changes must
however be rare, and only intro-
duced under unavoidable circum-
stances; the forms will otherwise
gradually degenerate into eccentric returns.

The present manual consists
of six parts, viz.

1. General instructions.
2. Cultivation and settlement
accounts.

3. Cash accounts.

4. Returns to be submitted
to the Collector.

5. Correspondence with the
Collector and the returns to be sent
to him in that Department.

6. Stamp accounts.

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b. The first part as its title
implies, contains instructions of a
general nature. It provides that
in all the returns submitted to
the Magistrate from the Talooks, the
extent of land should be given
in acres, annas, and sixtenths, and
the apportionment in Papes, annas and
pice; whatever other denominations
may prevail in the District or Tal-
look; also that no other subdivision
of land than that of Dry, wet and
garden, should be admitted into
the returns. The object of these rules
must be seen at once; it is to
facilitate and simplify the
compilation of the general re-
turns in the Collector's and
the Board's Office. In the absence
of

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of these reforms, this latter work
will throw much unnecessary labor
on these establishments, and will delay
the submission of Returns to the
several authorities. The conversion
of other denominations, of extent
and value, into acres and Ropes
respectively, in the Talooks, may
be made easy, by furnishing the
accounts, once for all, with a correct
table for the Nazam. Another ad-
vantage of this improvement, is
that the terms used will be familiar
to all persons who may have any
thing to do with the accounts. In
order that the several items of Revenue
occurring in the settlement accounts
may be correctly understood and
that they may be received in the
same sense throughout the Presidency,
the

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the Manual contains an explanation
of these items; and if this is properly
studied many mistakes, which
must otherwise occur, will be avoided.
Rule 15 requires that Mootahs
and Peishahs of small magnitude, and
such as may be conveniently in-
cluded within the limits and Juris-
diction of a Talook, shall be incor-
porated with Talooks, and shall
pay their Peishah into the Talook
Treasuries only, and that the Accounts
in connection with them, shall be
kept by the Talook Officers in the
same way as those of other items.
The object of this rule is, that the
accounts of the Revenue transac-
tions of each Talook should be
quite complete of themselves, so
that strict vigilance may be exercised
by

by the Tahsildars over the collections, but if any Moottahdar should represent to the Collector that he finds it more convenient to pay his Peishkash into the Hoagor, or any other Treasury, instead of into the Treasury of the Talook to which his Moottah is attached, there can be no objection whatever to the Collector complying with such request as a special case. It will then be necessary for the Hoagor Cash Keeper, or other Officer who so receives the money, properly payable into another Talook, to send a memo to the Tahsildar of that Talook, so that the necessary adjustment may be made in his account in the manner explained in Rule 7.

8 Rules 26 and 27 of part I require some notice. It appears to

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to be the practice in the Chingleput District, to leave it to the Village servants themselves to collect the Murraba or fees due to them, from the several Ryots of the Village; the same having been originally deducted from the Vicar Mautua sum or Government share of the produce. Under this system, the Officers must labor under great disadvantage, inasmuch as they have to collect insignificant small sums from several Ryots; and several proprietary Ryots may with impunity withhold payment. It has had a fair trial in North Arcot, but having failed to ensure to the Officers their just dues, Mr. Boudillon made it a rule that the aggregate of the Murrabas of the Village Officers, should

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should be deducted from the Pattaks
of the servants themselves, or from
one or two respectable Ryots of
their own selection, from whom
they may think they will easily
recover it, the mirratts payable by the
general body of Ryots being incorpo-
rated in their respective Pattaks. This
course has been found to work
well in the district named; and
I hear it is in vogue in a few other
districts also. It makes the income
of the village servants certain and
they are then as a matter of course
likely to work more willingly and
cheerfully, than if it were otherwise.
Under these circumstances, this system
has been adopted in the manner
under notice. In Chingleput District
the mirratts due to the Village Servants

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having been originally deducted from
the Cinia Moolvaran and the Sur-
rate fixed on the net produce, it is ne-
cessary that an addition should, in the
first instance, be made on that account
under the head of sundry items in the
Pattak of each ryot, and then the ag-
gregate of these amounts so included
should be deducted in the Pattaks
either of the Village Officers themselves
respectively or of those of one or two
individuals in the Village who will pay
the amount punctually.

I hear that in South Arcot,
the Woolagum allowances are collected
with the Land Revenue, keeping
detached and separate account
for the former as for the latter;
that the sum collected for Woolagum
is carried to the credit of Government,
and

of the whole matter. Such an objectionable practice of rendering an account which is virtually false is not in some districts confined to the Talook: in the Hoogher, the book chuttab of the last day of the Fussy is, or sometimes again, kept open for a fortnight, or monthly, as to bring into it all the collections made subsequent to the Fussy, as the bona fide collection made in the Fussy; the object being no more than to reduce the balance that may appear in the account of the Fussy. Such a proceeding is not only in itself utterly objectionable, but is opposed to the very principle of systematic account and

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and the controlling Presidency Officers have had no means of checking it. Some defined rules are therefore highly desirable, for the guidance of the Collector's Office, as well as for putting a stop to the irregularities above noticed.

" In regard to making payments in the Talook, it was almost the universal practice up to a recent period, to send for money from the Hoogher Treasury with all the attendant risks and trouble of transporting it, though much more than the sum required was available from the Public Treasury at the spot. Sometime ago there was a rule that no disbursement could be made from the Collections in the Talook Treasury. This restriction was found to be an inconvenient one, and the Government lately allowed the Collectors discretion, to order disbursements from the Talook collections, in such cases as they might consider absolutely necessary;

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necessary; but in consequence of the want of a system to regulate the disbursements and the necessary entries, the payments made in the Talooks in the latter part of one month, appeared in the Hojoor accounts of the following month; the Moograh Isalnamah, or list of payments not always reaching the Hojoor before the expiration of the month. And this state of things prevented the payments made to the Public Works Department from corresponding with the accounts received of the Engineers. On the whole there has been a good deal of confusion in this respect.

12. The rules now framed obviate all the difficulties noticed above, and the course laid down will be found to be simple and easy, if only correctly and carefully acted upon. The Subalterns, and other Officers having charge of Public Treasuries, should be allowed to retain sufficient

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sufficient money in their Treasuries, to meet all probable disbursements of the month. No exception need be taken to the measure, on the ground that it cannot be always safe to keep large sums in Talook Treasuries, because the greater portion, if not the whole, must be expended within a few days after the commencement of the month, and even under the present system, large sums must remain in the Treasury during the latter part of the month, until they are actually remitted to the Hojoor Treasury.

13. The manual provides that all the accounts of the Talook should be closed on the last day of the month, as is done in all offices of business, instead of on the 20th or 25th as already said. All instructions

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instructions are given as to how the
Talook authorities are to retain funds
for expenditure. They may be briefly
stated as follows. The Tahsildar
should submit to the Collector, positively
on the 25th of each month, an estimate
of the demands likely to be made on
his Treasury during the next month,
after having ascertained them in the
manner explained in the rules. This
estimate should undergo examination
in the Collector's Office, and items be
struck off, or new ones added, as may
appear proper; and the net sum autho-
rized to be retained. The authority
is to be conveyed in an endorsement
on the estimate itself. In cases
in which the funds in the Treasury
may fall short of the amount of
the estimate, it will be seen that
the difference is to be sent for from
the

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the adjoining Talook, or from the
Hogyoor Treasury, as may be most
convenient.

11. The payment of any
sum without a written authority
from the Collector is ^{already} strictly pro-
hibited, but exception should be
made in the case of Pay abstracts,
or other bills, passed for payment
by the Civil Auditor on pre-audit,
agreeably to the orders conveyed in
Extract Minutes Consultation dated 20th

June 1857 No 1238 D/M. It was agreed that
all Vouchers passed by the Civil Auditor
for payment from the Talook Treasuries
without reference to the Collector, the
necessary entries shall be repeated in
one of the Vernacular languages by the
audit establishment, but as this
work will no doubt throw much

additional

additional labor on that establishment, it occurs to me that it will be more convenient to require all Public Officers submitting such abstracts, or Bills, to have the entries in the Vernacular also made in their own office. This plan would prove a convenient one, as Public Officers will always find in their establishment, a writer or Gramastah capable of making the entries; and the work when distributed in the manner proposed, will be a very insignificant addition to any single establishment.

15. In regard to contingent expenditure however, it will not be convenient to obtain the Collector's authority for each item; but for these charges, a separate and permanent advance of a certain fixed sum according to the requirements of each Talook, or Division, will be at the disposal of the Tahsildar, or other chief officers. That officer will be

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Reward for
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expenses
similar to

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be at liberty to spend such portion of the advance as may be necessary for the contingent expenditure alluded to, taking care to make up the sum so expended by drawing it on a bill, with the sanction of the Collector in the usual manner. The advance and the accounts connected with it should be kept separate from the Treasury and its accounts. It need hardly be remarked that the system, now devised to meet these small items of expenditure, will not only render the transactions clear and simple, but will also obviate the necessity of frequent advances and adjustments, which would be necessary under the old system.

16 The Civil and Session Judges, the District Engineers, the Railway Agents, the Superintendents of Forests and Electric Telegraphs, and other Officers who draw money frequently from the Talook

Treasuries,

Together

Treasuries, should be instructed by the Collector as to the course they should pursue under the manual, in forwarding estimates of the probable amounts that may be required by them from each Talook during each month, as well as in drawing the money.

17 The form provided for the Cash Chittah is very simple, the receipts and disbursements are to be entered indiscriminately as they occur, taking care only that the sums under the two heads are entered in the separate columns provided for them, so that there may be no difficulty in adding up the several items of "Receipts" and "Disbursements" distinctly. It is ruled in the Manual that none but bona fide cash transactions should find a place in the Chittah, exception being made in the case of the pay of establishments. This exception was deemed necessary

16/499 necessary in order to avoid numerous entries in the Chittah; but Moorogasa-Modalyar, the Principal Uncovenanted Assistant to the Accountant General, who was appointed my colleague, mentioned it as the opinion of the Accountant General, to whom the Manual was sent for inspection, that the ^{rule} prescribed involves a fundamental principle of account, and that any exception to it is inexpedient and undesirable. It is therefore necessary that rule 38 of the Manual should be cancelled, and that strict observance of the first part of rule 93 should be enforced. According to rule 43, all orders issued by Collectors for payment will cease to have force, after the close of the month, and the Tahsildars should therefore endeavour to pay establishments within

within the month in which the order is dated,
and so obviate the necessity of repeatedly
applying to the collectors for renewed
sanctions.

17. It may perhaps be supposed
that in consequence of the pre-audit
system lately introduced in the Civil
Auditor's Office, the rules now laid
down in regard to the pay abstracts
of the Tahsildars and Establishments,
cannot be fully carried into effect,
inasmuch as the collector cannot
sanction such bills before they are
passed by the Civil Auditor, but
these rules cannot be affected, as
the only change is that instead of
the abstracts being passed by the
collectors immediately on their
receipt, they will have to wait
until

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17/29 until passed abstracts for the entire
District have been received from the
Civil Auditor, and when these are
received, the best plan will be to
return the Talook abstracts, to the
Tahsildars, with an endorsement
under the collector's seal and signa-
ture, authorizing payment. In
regard to abstracts for Pensions and
other charges which do not require the
pre-audit of the Civil Auditor,
the same abstracts will be returned
to the Tahsildars with the orders of
the collector endorsed thereon for
payment. This mode of endorsing
orders on the applications themselves,
will not only avert the labor of
writing orders, but will also expedite
business in every respect; the
endorsements

endorsements, or in fact orders of the collectors, will again accompany the Talook Accounts current, in support of the charges entered therein, so that no difficulty whatever will be experienced in the examination of the accounts in the Hoogoor. The same mode can be observed in issuing orders on the Hoogoor Treasury with considerable saving of labor. In the case of Accountant General's Bills, Bills of exchange, and applications from parties, orders for payment of money may be simply endorsed on the very same papers, with the seal and signature of the collector. When it becomes necessary to issue cash orders in the absence of any such regular applications, instructions may be sent in the following form.

List

List of payments to be made at the Hoogoor Treasury in North Arcot - 2^d September 1857

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Items	Amount	Remarks

18. Part II prescribes rules for the cultivation and settlement accounts to be kept in the Talooks; and the former are so devised, that the returns to be submitted to the Hoogoor, both monthly and annually, may be prepared directly from them without difficulty. The Head Sheristadar of the Board's Office having stated, that it is absolutely necessary to have a statement of lands given up and newly taken by the Ryots, as well as of the works

works submitted and charged, it has become necessary to provide a form, (No. 6 in Appendix B), to show the alteration in the Ryots' holdings, and as no similar provision was made in the forms for Village accounts, it is necessary that an abstract should be obtained from each Curmum in the form given below, Rule 56, which can be prepared very easily from the accounts in his possession.

19. The next point to be mentioned in Part II is the form of Statement for Irrigation Works. (vide Rule 69). This form was superseded by the one circulated with Extract Minutes Consultation dated 8th January 1857, No. 1181. The former, as printed in the present Manual, requires that each year's transactions under a particular work,

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work, should be entered after the previous year's figures; but this spreads out the information in regard to the same work over several pages, each page being allotted for one year. It was afterwards found that it would be more convenient to enter the transactions of each Tushy below those of the previous Tushy; and the latter form has therefore been prescribed. According to the revised form, the Books will be more compact, and it will only be necessary to rule five lines in pencil for five Tushies for each irrigation work, and to enter the figures opposite to each Tushy soon after its termination.

20. Part III provides Rules to be observed in drawing up the detailed Cash accounts of the Talook, and prescribes the necessary forms. If

If these rules are strictly observed, the Talook authorities will have all the transactions connected with the collections of Revenue &c. in a readily intelligible shape, so that no difficulty will be experienced in getting any information they may require in regard to all cash transactions. Part IV contains Rules for the preparation of certain Returns to be submitted by the Tahsildars to the Hoogoor Catcherry. This comprises both the Revenue and Cash Returns. There can be no difficulty in rendering these returns to the Collector with every punctuality, if all the detailed accounts are correctly maintained in the Talook, according to the course pointed out. Part V prescribes rules regarding the manner in which Urgees are to be addressed to the Collectors

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299 by the Tahsildars; they provide also for keeping the registers necessary for the Correspondence, as well as for the monthly returns of unanswered references to be submitted to the Hoogoor. Part VI provides Rules for the preparation of Stamp accounts. There is nothing particular to be noticed in these parts.

21. The usefulness of the manual and forms will be apparent, after a strict observance of the rules prescribed; and much depends upon the correct Supervision exercised in the Hoogoor Catcherry. When the Collector travels through the District, the principal native servant with him should be made to inspect the Talook accounts, and to report if they are correctly kept, according to the instructions contained in

in the Manual, and the forms prescribed by it.

22 The few changes noticed
in this Memo, should be com-
municated to the Tahildars by
the Collectors.

25 March 1858.

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Raj. P. & M. K. P. K. 2

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19 April 1858.
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Rec. Dept

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Extract from the Minutes of Council
(Under date the 19th April 1855)

The new forms for
Village accounts were
circulated ^{with} Extracts
of Council Minutes dated 28th
June 1855, and the corres-
ponding Taluk forms
having been completed,
with a Manual of Instructions
for guidance in the prepa-
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cording to these forms, the
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Collectors, thro' the Board
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well

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In the Memorandum,
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proposed in rule 38, to prevent
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actions, is approved.

The Government
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of G. O. of Secy. dated
28th June 1865, printed

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on the zealous exertions
of the Collectors to carry
the change into effect.
The Governor in Council
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The Government
observe

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enabled to submit to the
Government their Revenue
statements according to
the new forms.

B. J.

Copy to Secy of Rev.
Copy to Secy of Public
Works Department

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Revenue 1858 Departt.
Dy to Cons: 20th April

N^o 499

Extract Minis. of Cons.
Dated 19th April 58.
From Secy: B^y of Rev. dated 23rd
July 1858 C. N^o 203 in Cons
With an Encl

C. J. permitted Secy: B^y of Rev. 9th Sep 1858
N^o 1438 Dy Cons:

Resolving to circulate to the
collectors, through the Board of Revenue
the Manual of Instructions and the
new Forms for Village accounts,
together with a Memorandum
drawn up on the subject, by the
Registrar of the Revenue and Public
Works Departments of the Secretariat
and trusting that full encourage-
ment will be given to the use of
these new Forms.

N^o 45