

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.

318

Press

~~Mis.~~

Dated

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1858

B. No. 9-10

107

Not to be folded or roughly handled

Fort Saint George, Financial Consultation, 18th May 1858.

No. 9. From Messrs. E. T. HARRISON and J. BREEKS ; to T. PYCROFT, Esq., Chief Secretary to Government of Fort Saint George, dated 30th April 1858.

SIR,

1. *Letter, No. 783, from Financial Secretary to Government of India, to the Chief Secretary to the Government of Fort Saint George, dated 29th January 1858.*
2. *Extract from Minutes of Consultation of the Government of Fort Saint George, No. 196, dated 19th March 1858.*

With reference to the orders conveyed in the papers noted in the margin regarding the introduction of the Bengal system of Account into the Madras Presidency, we have the honor to submit the following report of our proceedings.

2. We arrived at the District of North Arcot on the 7th Instant, and proceeded to make a careful enquiry into the existing mode observed in the Office of the Collector of keeping the Accounts both in respect to the nature of the subordinate Books, &c., maintained, their adaptation to the purposes for which they were designed, and the method of distributing the work among the writers or others employed in the duty.

3. Before proceeding to describe in some detail the old system, as we found it in operation, it seems proper to refer briefly to the principles of the Bengal system which we have kept in view in the changes we have introduced into this District, and which we now recommend for general adoption.

4. The most obvious feature of the change is the form in which the Collector's Accounts are to be submitted to the Accountant General, namely, that of a classified and balance monthly "Treasury" or "Cash Account" in place of the Journal, and on this point we feel that no remarks are required from us.

5. The points however to which our attention has principally been directed, and probably the most important in themselves have been those connected with the internal economy of the Account Department in the Collector's Office. We have endeavoured to provide

First, for the complete separation of the Account from the Cash Department.
Secondly, for a more methodical distribution of the work of Account between the Native Account Department, and the English Department of the Office.

Thirdly, for connecting the Accounts of Tahsildars with those of the Collector in the simplest and most effective manner, so as to combine security with the avoidance of all unnecessary repetition and to bring the Collections of Land Revenue into the Public Accounts at an earlier date than is at present the case.

6. We should notice here the two points in which the circumstances of a Collector's Office in this Presidency differ from Bengal so as to render rules framed for one Presidency inapplicable in some measure to the other.

These are *First*,—that in Madras almost the whole of the receipts are received at and a large proportion of the disbursements of the District are made through the Talook Treasuries, to which there is nothing analogous in Bengal.

Secondly,—that owing to the frequent absence of the Collector in this Presidency from the Hoozoor Station it is necessary in certain cases that orders for the payment of money should be issued before the occasion for the disbursement has arisen; this is particularly the case with Pensioners. At the beginning of the month, orders are prepared authorizing the Cash-keeper to disburse the pensions which have become due, the actual payments being made, possibly, two or three months subsequently as the Pensioners present themselves. In Bengal when a Collector is absent from his Treasury it is the practice for his Assistant or a Deputy Collector to be placed in charge with authority to carry on the ordinary duties in connection with the receipt and payment of money.

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* Cash keeper	100 0 0	7. The Department of the Cash keeper in this District (North Arcot) may be said to consist of the individuals named in the margin.
Head Shroff	40 0 0	
2nd do.	17 8 0	
2 Gomastahs at 19/each	38 0 0	
* Postage Label Gomastah on the Contingent List.	10 0 0	
	<u>205 8 0</u>	

8. The Accounts kept in the Department are as follows:

- No. 1. *Cash Chittah*. This is prepared in Cash Book Form with English figures, it contains transfers and adjustments of all kinds mixed up indiscriminately with Cash entries. All transactions of the Talook Treasuries find their place in this Chittah, and are introduced in a form which we cannot but consider as artificial and complex. The Chittah is kept in loose sheets which are afterwards stiched into a Book. Each sheet is initialed by the Cash-keeper.
- No. 2. *Duplicate Chittah*. A duplicate of the above prepared daily for the use of the Sheristah's Department.
- No. 3. *Irasalnamah Puttees*. This is a file of Invoices or Vouchers for the receipt of money, they are pasted into a Skeleton Book.
- Nos. 4 and 5. *Sign Puttees*. Files of the Collector's original orders for disbursements. Two files are kept, one for payments made at the Hoozoor, the other for payments to be made at the Talooks. The orders are on printed forms, and are filed as in No. 3. A Book is also kept in which the party actually receiving the money enters his name.
- Nos. 6, 7 and 8. *Index Books*. These are short abstracts of all "Sign Puttees" and "Takeeds" or miscellaneous orders received by the Cashkeeper.
- No. 9. *Bakee or Balance Report*. Prepared every ten days, it is required for the Cash Balance report sent thrice a month to the Accountant General.
- No. 10. *Jadatthe Puttee or Examination Statement*. In this is entered a list of coins as exhibited in the certificates of the Examination of the Provincial Treasuries sent once a month to the Accountant General.
- No. 11. *Quarterly List of Fines*
 No. 12. *Bank Note Register*
 No. 13. *Saderward Puttee or Statement, of miscellaneous contingent expenses,* } required no particular remark.
- No. 14. *Yeomiahdar Register or Register of payments of certain allowances chargeable on the Revenues*. Entries in this are made quarterly.
- No. 15. *Avalconda or Superannuation Pension List*. Entries are made monthly. There are about 20 Pensions on this list.

The Deputy Cash-keeper's Department.

* Deputy Cash-keeper... 45	9. This Department* is under the charge of the Deputy Cash-Keeper and consists of 3 Gomastahs from the Sheristah Department. The Accounts kept in the Department are as enumerated below.
1 Gomashta..... 22	
2 "..... 19	
3 "..... 10	
	<u>96</u>

No. 1. *An Abstract Daily Receipts and Disbursements*. Is an Account burdene with unnecessary detail and is kept in a manner very little susceptible of verification. A month's transactions fill about a quire of foolscap. At the end of the month before the sums under each head are totalled up, the whole is compared with a similar Account kept in the English Department.

No. 2. *Tamil Journal*. Compiled from No. 1, an English Journal is prepared separately in the English Department. The Demand Sheet only being copied from the Deputy Cash-keeper's Department.

No. 3. *Account Particulars of Advance, &c.*, From these are prepared the Account Particulars submitted monthly in English to the Accountant General. The outstanding balances of advances made on account of the service of Government remaining unadjusted are not brought forward in the monthly Account Particulars of those advances. A separate statement of advances outstanding under this head is despatched annually to the Accountant General, and seems some-

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what deficient in information as to the period for which its component parts have remained unadjusted.

Nos. 4. and 5. *Demand, Collection and Balance Statement and Comparative Statement of Ditto* prepared from No. 1, and sent monthly in English to the Board of Revenue.

No. 6. *Quarterly Abstract of Demand Collection and Balance* sent to the Accountant General.

This account contains the same information for 3 months as is exhibited monthly in No. 4, but under a somewhat different arrangement, and in a greater detail of years. This difference necessitates a fresh process of abstracting from No. 1; the same preparatory materials used in the compilation of No. 4 being of no assistance in the compilation of No. 6. If No. 6 could be made to correspond in form and detail with No. 4 some labour would be saved this Department.

No. 7. *Mozin Zabitah* or monthly abstract of the Establishment.

No. 8. *Half Yearly Statement*, for the Accountant General estimates of probable receipts and disbursements for $\frac{1}{2}$ the calendar year.

No. 9. *Extra Revenue Statements*, furnished annually to the Accountant General.

No. 10. *Arrears of Land Revenue* for 15 years do. do. do.

Nos. 7, 8, 9, and 10. Require no particular remark.

No. 11. *General Fusly Abstract*. A separate Auverza or Abstract book in much detail is kept in this Department to assist in its preparation. The Accountant General has it in contemplation we understand to do away with this return.

No. 12. *Prospective Estimate*.

No. 13. *Regular Estimate*.

No. 14. *Comparative Statement Actual with Estimate*.

No. 15. *Comparative Statement of Financial Review*.

* Nos. 12, 13, 14 & 15. These* are annual accounts furnished to the Accountant General. In Bengal they are compiled exclusively in the Accountant General's Office. There seems however a difficulty in applying the same system to this Presidency in consequence of the necessity of taking into consideration certain local circumstances such as the season, &c., which unknown to the Accountant General might considerably affect the return from certain sources of Revenue.

There are one or two other subsidiary Accounts kept by the writers of this Department chiefly to enable them to check the annual Talook Accounts.

10. With the exception of the introduction of the Day Book (for description of which vide Rules, para: 11,) and the discontinuance of the Journal we have made little alteration in this Department.

In the room of No. 1 a printed form of abstract (Vide Form E, Nos. 1 & 2,) has been adopted, which will admit of the items being daily posted into it without detail.

A new form (Vide Form H) of Account Particulars of Advances, after the Bengal system, has been introduced in the place of No. 3. It differs somewhat in form and arrangement from the present Account, and gives additional information in respect to the progress made towards adjustment. We think that an Extract from this register sent monthly to the Accountant General's Office in the place of the present returns, would be found very serviceable, in enabling that Office to control these advances.

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The English Correspondence Department.

Head Accountant	100	11. This Department
Head English Record-keeper	63	consists of 15 individuals as
Deputy Accountant... ..	49½	shown in the margin, their sala-
Writer... ..	45	ries per mensem amounting to
"	36	545-8.
"	31½	As a part of the general
"	25	duties devolving upon this De-
"	22	partment, the number and des-
"	18	cription of Accounts (properly
"	18	so called) which leave the De-
"	13½	partment will be seen by refer-
"	12½	ring to Enclosure No. 1.
"	10	
Magistrate Writer	31½	
Translator... ..	70	
	545½	

The great majority of them, it will be observed, are merely transcripts of similar Accounts prepared in the Native Department and some of them under the new system will be dispensed with altogether; as, for instance,

- 1st. The monthly Journal.
- 2nd. The monthly Register of Vouchers.
- 3rd. The Rough Ledger.
- 4th. The Draft copy of the adjusting and closing Entries.
- 5th. The Duplicate Journal.
- 6th and 7th. The Fair closing Entries and Duplicate Ledger.

12. Before explaining the changes we have introduced into each Department, it may be as well to describe briefly the system of Account between the Collector and the Talook Treasuries as we found it in operation.

13. A code of instructions for the guidance of Talook Officers has recently been published under authority. We found however that the Rules relating to Accounts therein laid down had not been acted upon in this District, (North Arcot,) as owing to the non-receipt of the corresponding instructions for the Hoozoor account Department, difficulty had been felt in arranging the necessary details.

14. To assist in rendering the following description clear, we have annexed to this Report a copy in English of the Trevatore Talook Account Current for January 1858, (Enclosure, No. 2,) and of the corresponding Irsalnamah of the 6th February (Enclosure, No. 3.)

15. Towards the end of each month the Collector authorizes a certain sum being retained in each Talook Treasury to meet expected disbursements in the ensuing month. This sum is ordinarily treated as the opening balance of the following month's Account, the amount so authorized towards the end of December 1857, to be retained in the Trevatore Talook Treasury, was Rupees 931. Payments are made from time to time on the Collector's orders out of the sum so retained, and the order for payment as soon as the amount of it is discharged is forwarded to the Hoozoor to be debited in the Hoozoor Chittah to its proper head of charge, the amount being credited *per contra* under the head of "to meet estimated advances."

16. The sum authorized to be retained is frequently insufficient to cover the amount of all the orders for payment received from the Collector, in such cases the Tahsildar pays the amount from the current collections in his hands, and when returning the order marks on the reverse the source of Revenue from which the money is considered to have been taken. On the arrival at the Hoozoor of the order the charge is entered in the Chittah as before, and the amount credited to the particular description of Revenue indicated. Some Tahsildars appear to have been in the habit of marking the amount of orders paid as having been taken from the sum retained in their hands or from current collections indiscriminately.

17. At the end of the month when the Tahsildar makes up an Account* of his collections for the expired month, he adds in the unexpended portion† of

* See Irsalnamah of 6th February.

† In this case Rupees 76-9-8.

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‡ In this case Rupees 6, viz., difference between Ryotwar collections of Fusly 1267 shown in Account Current Rupees 11,155-9-9 and in Irsalnamah 14,149-9-9. § Rupees 1,291.

the amount retained at the beginning of the month and omitting the amount already remitted by means of transfer payments as above described, he deducts the sum retained for the next month § and sets aside the balance for remittance in cash to the Hoozoor.

|| In this case sometime in February.

The collections covered by this remittance are brought to account in the Hoozoor Chittah when the money is || received.

It will be seen from the above that a portion of the Land Revenue collected in a Talook Treasury may be (when remitted by transfer on orders for payment) brought into the Collector's, and thereby into the General Public Accounts for the month in which the collection is made, while the remainder will not come into the Collector's accounts till the following month. The amount brought into its proper month's Account may, as in the present instance, bear a very insignificant proportion to the whole amount collected, or it may (if, for instance, considerable payments are made for Public Works) include the greater part, or the whole of the collections for the month, the causes affecting this points being wholly irrespective of any question affecting the collection of the Revenue demand.

18. We have probably said enough to justify our remark that the existing system is an artificial and complex one, but it appears desirable to refer to what we consider the objectionable way in which the system operates in regard to the monthly Cash Balance Reports sent to the Accountant General.

These Reports in which perhaps from their form it may be thought that the balances of Cash in the Talook Treasuries are included, is made up wholly irrespective of them.

In the Cash Balance Report of the Collector of North Arcot for the 1st of February 1858 appeared as "amount retained in the Talook Treasury of Trivatore for local disbursements up to the 31st January 1858, Rupees 87-1-8" This sum may be searched for in vain in the Talook Account Current and Irsalnamah and is in reality incorrect, as Rupees 10-8-0* of it had been actually disbursed in the Talook before the 31st of January, although the order had not been received back at the Hoozoor by that day; but it will be seen moreover on referring to the Talook Account Current that the actual Cash in the hands of the Tahsildar on the 31st January was Rupees 12,045-8-10, although the Account is made up in such a way as to shew a balance of Rupees 1,294-3-6, which Balance again differs from that shown in the Irsalnamah, owing to the mode adopted of treating certain collections of Postage made on account of another Talook.

* Rupees 87-1-8.
Less " 10-8-0.

76-9-8

Amount shewn in Talook Irsalnamah.

Amount of Talook Balance on 31st Jany. as shown in Collector's Cash Balance Report.....	87	1	8	which excludes from the general returns large amounts of Public money collected and in the hands of responsible Officers, and which are actually and immediately available for the Public Service, can hardly we think admit of defence.
Corresponding amount as reported by Tahsildar.....	76	9	8	
Actual Cash in Talook Treasury on the 31st of January.....	12,045	8	10	
Balance of Talook Account Current for January.	1,294	3	6	21. We have perhaps dwelt at unnecessary length on a system, the supersession of which, by a correct method of Account, has already been directed in the Talook Manual recently issued. A description however of the exact method observed in one District may be of use in showing the value of the change now being made. The Rules which we have framed on this part of the subject we should observe merely carry out with an unimportant modification the suggestions contained in a valuable Memorandum by Moorgasum Moodelly, the Head Uncovenanted Assistant in the Accountant General's Office, which has already been before the Right Honorable the Governor in Council.
Corresponding amount as shown in Tahsildar's Irsalnamah.....	1,291	0	0	

20. A system of Account which gives such discordant results as we have described, and which excludes from the general returns large amounts of Public money collected and in the hands of responsible Officers, and which are actually and immediately available for the Public Service, can hardly we think admit of defence.

22. The new scheme of Account may be described as consisting of a Cash Book confined exclusively to the Cash transactions of the Treasury. A Day Book kept by the Native Accountant for all transactions, Cash and Transfer of the Hoozoor Treasury. A Daily Abstract in

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which the transactions of the day will be classified under the various heads of Account prescribed by the Accountant General and in which also will be entered the transactions of the Talook Treasuries extracted from their several Accounts Current, a monthly balanced *Treasury Account* prepared from the abstract for the use of the Accountant General's Office, and also an *Annual Treasury Account*, copy of which will be sent to the Honorable Court with Territorial Journal.

23. Annexed to this Report we have the honor to submit a set of Forms of Account with Rules for their introduction. We would suggest that these Rules should (with the approval of the Accountant General) be circulated at an early date for the use of the several Collectors. We have provided in them for the complete separation of the Cash from the Account Department, all orders for payment by transfer in account are to be addressed in future to the head of the Native Account Department, instead of to the Cash-keeper, and all orders for payment in Cash are to be entered in the Native Accountant's Day Book, before being discharged by the Cash-keeper, whose duty will be simply that of Cashier.

24. Of the Books described in para: 8 as maintained in the Cash-keeper's Department, Nos. 1 and 2, (the Chittah and Duplicate Chittah) will be discontinued. The Cash Book that is to take their place will be far less bulky and much simpler. Not only will all the Talook transactions (probably not less than $\frac{9}{10}$ ths of the whole) with the exception of Cash Remittances be omitted, but the transfers forming no inconsiderable portion of the Hoozoor transactions will also be excluded and those entries which will remain to be made, will be in less detail than at present.* Nos. 3 and 4 which are mere files of document will be maintained, but will be less bulky than formerly. No. 5, a file of orders on Talook Treasuries, will cease to be kept in this department.

Nos. 6 and 7 appear unnecessary, as the Cash Book itself forms a complete index to all orders for payment. No. 8, an Index Book of Miscellaneous orders, can be kept, the remainder either contain only occasional entries or are mere rough books for containing the signatures of Pensioners as acknowledging the receipt of their allowances, &c.

25. We have provided for the institution of a Book similar to one kept in Bengal, which we have call the *Daily Balance Statement*. Each day will be entered the opening balance, total receipts, total charges and closing balance, forming a convenient abstract record of the business in Cash of the Treasury.

26. We think that under the proposed system one Gomashta will amply suffice for keeping the Books required in the Cash-keeper's Department, and it appears to us that this Gomashta should be looked upon as merely the amanuensis of the Cash-keeper, under whose immediate supervision he would make the necessary entries. Moreover as these entries would not have to be in any technical form, his rate of pay we consider should not exceed that usually paid in the district for the lowest grade of vernacular writer.

27. We have already (in paras: 9 and 10) referred to the changes to be made in the Native Accountant's Department. It has not hitherto been recognized as a distinct department of the Office, but has long in practice been composed of the individuals enumerated in the margin to para: 9, we recommend that they be formed into a distinct department, the designation of Deputy Cash-keeper being exchanged for that of Native Accountant.

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The pay of this Officer is, we observe, considerably higher than that of the person holding the corresponding* appointment in the Office of the Collector of Madras, and a reduction might be proper on the occurrence of a vacancy. We think however that we are hardly in a position yet to form a judgment as to the rate of pay to be allowed to the Native Accountant in the several Collectors' Offices, until we have ascertained the existing rates of pay in other districts.

* *Head Sampretty, Rupees 28.*

28. The preparation of the Journal in this department will be dispensed with, but as a set of the Day Book will have to be kept. The Day Book will much resemble the old Cash-Chittah, but with this material difference that the exhibition of most of the disbursements made in the Talooks will be excluded, and these disbursements, as we have said before, form a very large proportion of the entries of the old Chittah.

29. The form of Daily Abstract which we have given will, we hope, tend to facilitate reference and to economize time and labor, and though we are unable to recommend any reduction of the hands employed in this important department, we think we are warranted in looking for a more punctual transmission of the several periodical returns.

30. The preparation of a Vernacular Treasury Account is unnecessary as the Daily Abstract is kept with English figures and assumes at the end of the month the exact arrangement required for the English Treasury Account.

31. In the English Department the English Chittah will be dispensed with, its place being taken by a daily abstract in a very condensed form. This abstract will be found sufficient, we apprehend, for the information of the Collector, the Vernacular Accounts being of course available for reference as to detail, if necessary. It will also be valuable as an aid to the preparation of the Treasury Account, forming in fact the skeleton of that Account.

The Treasury Account, the form of which should be printed, will give less trouble in its preparation than the Journal. The rough Ledger will be displaced by the monthly Abstract, and the closing entries by the Annual Treasury Account. The labor of preparing the Duplicate Journals for the 12 months and the Duplicate Ledgers will be altogether saved.

Saving in the labor of transcription will also follow on the substitution (which has been directed) of a printed for the present manuscript Pension Abstract.

32. We now come to the question of reduction, and have to state how far any is practicable in North Arcot under the present change of system. In the English Department in which the Writers engaged upon Accounts are liable to be called upon for other duties, it is obviously difficult to say definitely, how far reduction of establishment may be made in consequence of a reduction of work in connection with the Accounts.

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33. We consider, however, that with a proper distribution of work, the system now introduced will admit of a reduction of hands in this District to the extent pointed out in the following Statement.

PRESENT SCALE.			PROPOSED SCALE.		
No. of Hands.	Designation.		No. of Hands.	Designation.	
<i>Cash Keeper's Department.</i>			<i>Cash Keeper's Department.</i>		
1	Cash Keeper.....	100 0 0	1	Cash Keeper.	
1	Head Shroff.....	40 0 0	1	Head Shroff.	
1	2nd Shroff.....	17 8 0	1	2nd Shroff.	
2	2 Gomastahs at 12 Rs. each	38 0 0	1	Gomastah	
5			4		
<i>Deputy Cash Keeper's Department.</i>			<i>Native Account Department.</i>		
1	Deputy Cash Keeper.....	45 0 0	1	Native Accountant.	
1	Gomastah.....	22 0 0	1	Gomastah.	
1	Do.	19 0 0	1	Do.	
1	Do.	10 0 0	1	Do.	
4			4		
<i>English Department.</i>			<i>English Department.</i>		
1	Deputy Accountant.....	49 8 0	1	1st Writer.	
1	Writer.....	45 0 0	1	2nd Do.	
1	Do.	25 0 0	1	3rd Do.	
1	Do.	22 0 0			
1	Do.	10 0 0			
5			3		
14			11		

34. That the work of the Account Department will be considerably reduced under the new system is, we think, unquestionable, and eleven, Number of hands proposed in the Statement, ought we consider to be found sufficient to carry on the duties of the Department efficiently.

35. In connection, however, with this part of our Report, there seems to us another point of some importance which will have to be taken into consideration, viz., the rate of salary which should attach to the several Writers employed in the different departments of Account. We have slightly alluded to this subject in paras : 26 and 27, and have mentioned the difference observable in the relative rates of pay enjoyed at present by parties holding corresponding situations in the Offices that have already come under our notice.

36. With the view therefore of assimilating the rates of pay in all Districts, we annex a proposed scale exhibiting a further reduction in North Arcot, the rates being liable to modification after comparison with those prevailing in other Districts.

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PRESENT SCALE.			PROPOSED SCALE.		
<i>Cash Keeper's Department.</i>			<i>Cash Keeper's Department.</i>		
Cash Keeper.....	100	0 0	Cash Keeper.....	100	0 0
Head Shroff.....	40	0 0	Head Shroff.....	40	0 0
2nd Shroff.....	17	8 0	2nd Shroff.....	17	8 0
2 Gomastahs at 19 each.....	38	0 0	1 Gomastah.....	10	0 0
	195	8 0		167	8 0
<i>Deputy Cash Keeper's Department.</i>			<i>Native Account Current Department.</i>		
Deputy Cash Keeper.....	45	0 0	Native Accountant.....	30	0 0
Gomastah.....	22	0 0	Gomastah.....	22	0 0
Do.	19	0 0	Do.	19	0 0
Do.	10	0 0	Do.	10	0 0
	96	0 0		81	0 0
<i>English Department.</i>			<i>English Department.</i>		
Deputy Accountant.....	49	8 0	1st Writer.....	49	8 0
Writer.....	45	0 0	2nd Do.	25	0 0
Do.	25	0 0	3rd Do.	22	0 0
Do.	22	0 0			
Do.	10	0 0			
	151	8 0		96	8 0
Grand Total			Grand Total.		
Present Scale....	443	0 0	Proposed Scale	345	0 0
			Saving 98 Rupees		

37. In conclusion we have to recommend that the alteration in the designation of the Officers indicated in this Report should be adopted. That the Deputy Cash Keeper should be borne on the List of the establishment as Native Accountant and that the Gomastahs employed under him as well as the one under the Cash Keeper should be shown separately in the Establishment Abstract, instead of being included as at present in the General Establishment under the Sheristadar. The designation of the Head of the English Department should also, we think, be changed to that of Head Clerk, instead of Head Accountant, the latter term being calculated to convey an incorrect idea of the nature of his position.

No. 10. ORDER THEREON, No. 318; dated 12th May 1858.
The Officers who have been appointed to superintend the introduction of the Bengal system of Accounts into the Madras Presidency report their Proceedings to the 30th Ultimo. These would seem to have been hitherto confined to the Collectories of Madras and North Arcot. The present report applies to the latter district.

2. The introduction is being carried out under the orders of the Supreme Government. It does not therefore appear to be within the province of this Government to pass any opinion upon the changes recommended by Messrs. Harrison and Brecks. These would seem to have been proposed after careful consideration of the Madras practice as followed in one District,—North Arcot,—and it is to be presumed that they are necessary for the due introduction of the Bengal system. The Right Honorable the Governor in Council will confine himself to issuing such instructions as may be needed in furtherance of the arrangements which have been advised.

Report para : 23. 3. Copy of the report and a set of Forms of Account with rules for their introduction alluded to in this Para : 23 will be furnished to the Accountant General in view to their being, with his approval, circulated at an early date for the

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use of the several Collectors. A copy will likewise be communicated to the Revenue Department for information.

Para: 27, & 9, 10.

4. The Deputy Cashkeeper's department will, as recommended, be formed into a distinct department, the designation of Deputy Cash-keeper being exchanged for that of Native Accountant. The pay of this Officer in the North Arcot Collectorate is considered to be too high, and it is suggested that it might be reduced on a vacancy. The Commissioners, however, think that they are hardly in a position yet, to form a judgment as to the rate of pay to be allowed to the Native Accountant in the several Collectors' Offices, until they have ascertained the existing rates of pay in other districts. The Government will await any further recommendation which may be made by the Commissioners on this head on being furnished with this information.

Para: 32 to 36.

5. In these paras: the Commissioners consider how far any reduction may be practicable in the Account Department of North Arcot under the present change of system. In para: 33 they contrast the present with the proposed scale in the three departments:

I. That of the Cash-keeper,

II. Deputy Cash-keeper, or as he is henceforward to be termed Native Accountant, and

III. The English Department.

The number of servants will be reduced from 14 to 11, viz. from 5 to 4 in the Cash-keeper's Department, and from 5 to 3 in the English Department. The number in the Native Account (Deputy Cash-keeper) Department will remain unaltered. The reduction in question will be made on the Government being informed by the Accountant General that the new system has been so far brought into operation as to admit of its being done.

6. It is proposed further to reduce the salaries of some of the servants according to a scale given in para: 36. The total saving arising both from reduction of Officers and Salaries is, in North Arcot, Rupees 98 monthly. The changes, as regards the salaries of the servants to be retained, will be as per margin. The saving in these will amount to Rupees 47. The rates are however to be liable to modification after comparison with those prevailing in other Districts, and as it is presumed that further report will then be made, no immediate orders

Cash-keeper's Department.
1 Gomastah from Rupees 19 to 10.
Deputy Cash-keeper's Department.
For Deputy Cashkeeper on Rupees 45.
Native Accountant on " 30.
English Department.
1st. Writer from 45 to 25.
2nd. do. " 25 to 22.

are called for from Government. The reductions of salary will not however in any case affect existing incumbents.

7. In the last para: of their report the Commissioners propose alterations in the designations of some of the Officers of the department and in the manner in which they are shown in the Establishment Abstract. The Accountant General will instruct the several Collectors to make these changes.

(Signed) T. PYCROFT,
Chief Secretary.

My dear Upsthan,

30th May 58

The Rules & Forms from Messrs

Pratt & Harrison, were not printed in our Office.

We have only one copy of the Rules & Forms for our use - they sent thirty additional copies of

the Forms only - which are intended for circulation

to the Collectors - they themselves can have none

to spare, as they state that they only got a limited number struck off -

Financial Department

No 318

Extract from the Minutes of Consultation
Dated 12th May, 1858.

Read the following Report
from Messrs E. F. Harrison
and J. Breckin.

Here enters 30th April 1858. *[initials]*

[initials]
The Officers who have
been appointed to superintend
the introduction of the Bengal
system of Accounts into the
Madras Presidency report
their Proceedings to the 30th
Meeting - These would seem
to have been hitherto con-
fined to the Collectors of
Madras and North Arcot.
The present report applies
to the latter district. -
2. - The introduction
is being carried out under
the orders of the Supreme
Government. It does not
therefore appear to be with-
in the province of this
Government to pass any
opinion

P. 32 - 36.

the Commissioners on this head on being furnished with this information.

5. — In these paras the Commissioners consider how far any reduction may be practicable in the account Department of North Arcot under the present change of system. — In para 33. they contrast the present with the proposed scale in the three departments.

I. That of the Cashkeeper.

II. Deputy Cashkeeper, as he is hence forward to be termed Native Accountant — and

III. the English Department.

The number of servants will be reduced from 14 to 11 viz from 5 to 4 in the Cashkeeper Department — and from 5 to 3 in the English department.

The number in the Native Account (Deputy Cashkeeper) Department will remain unaltered. — The reduction in question will be made on the Government being informed

Cash Keeper's Dept. Rs.
1 Assistant from Rs. 19 to 10.
Deputy Cashkeeper's Dept.
1 Deputy Cashkeeper on Rs. 15.
Native Accountant — on — 30.
English Dept.
1 Writer — from 45 to 25.
2 do — — 25 to 22.

informed by the Accountant General that the new system has been so far brought into operation as to admit of its being done.

6. — It is proposed further to reduce the salaries of some of the servants according to a scale given in para 36. The total saving arising both from reduction of offices and salaries is in North Arcot Rupees 98 months.

7. — The changes, as regards the salaries of the servants to be retained, will be as per margin — The saving in these will amount to Rupees 47. — The rates are however to be liable to modification after comparison with those prevailing in other Districts, and as it is presumed that further report will then be made, no immediate orders are called for from Government. The reductions of salary will not however in any case affect existing incumbents. — In

7. - In the last para
of their report the Com-
missioners propose alter-
ations in the designations
of some of the Officers
of the Department - and
in the manner in which
they are shown in the esta-
blishment abstract -

The Accountant General
will instruct the several
Collectors to make these
changes. -

JF

To Messrs Harrison & Brooks Sept 19th
(a copy to each)

" Revenue Dept. with a set of forms & tables

" Accountant General - do -
5 orig. Enclav.

" Civil Auditor. -

} Disp'd 27th

M. C. Doll

Letter to Capt. W. May
20 of 1858
Paris 9.

Amman 1858 Sept 18
Paris 18 May
No 318

Charles Martin of Board

29/12/58 May 1858.

No 294
No 238
Having ordered on
the Report of the
American of the
regarding the introduction
of the General System
of accounts into the
District of a small
sheet.

9410.