

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 360

Press
~~Mis.~~

Dated 31. 5. 1858.

B no-16-17

13/4

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14/8/21

Fort Saint George, Financial Consultation, 1st June 1858.

No. 16. From Messrs. E. F. HARRISON and J. BREEKS ; to T. PYCROFT, Esq.,
Chief Secretary to Government, Fort Saint George, dated 18th May 1858.

SIR,

1. In continuation of our letter of the 30th Ultimo, we have the honor to report our proceedings in reference to the Office of the Collector of Madras.

2. It is hardly necessary to refer to the circumstances which make the money transactions of this Collectorate different in their nature from those of other Districts, such as, for example, the absence of Talook Treasuries, the peculiar nature of the Revenue and of the mode of bringing it to account, the difference in the Abkary system, the nature and extent of the salt transactions, and on the other hand the absence of many descriptions of charge which in Madras are borne by the General Treasury, all of which together with the facilities for remitting surplus accumulations of Cash to the Central Treasury combine to render the nature of the Accounts different and the responsibility connected with the custody of Treasure less than is the case in other Offices.

3. We shall proceed therefore to describe very briefly the system of Accounts hitherto in use in this Office.

<p>Cash Keeper 70 Head Shroff 28 2nd Do. 14 Assistant Sampreddy attached to Sampreddy's Department but employed here 10-8 122-8</p>	<p>4. The Cash-keeper's Department consists of the individuals in the margin.* One of the Shroffs prepares daily a Cash Chittah of Receipts and Disbursements in Telooogoo, from which at the close of the day the Cash-keeper himself prepares a Cash Chittah in English. In this Chittah, which is signed each day by the Collector, the receipts are first entered and then the charges.</p>
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5. The Cash-keeper prepares also the Tri-monthly balance Report in English, and a Book in which the particulars of the Balance in the Treasury are entered on the occasion of the monthly examination of the Treasury by the Collector. He likewise keeps an Invoice Book in English of the Remittances which are usually made weekly to the General Treasury. An Assistant Sampreddy is attached to the Cash-keeper's Department to conduct the sales of Postage Labels, the sales being numerous and the Books connected with the receipt and issue of the Labels being kept in this Department.

6. The strength of the Sampreddy's Department which corresponds to the Native Account Department is shown in the margin.* The Head Sampreddy or native Accountant keeps a Tamil Chittah in which Receipts and Payments are entered indifferently on the same page, the amounts being carried into separate contiguous columns. As to Receipts, the Chittah is prepared from memoranda received from the several Departments, Quit Rent Department, Certificate Department, Stamping Department, Abkaree Department, Salt Department, &c., and as to payments, from the orders of the Collector after comparison with the Books of the Cash Keeper's Department. This system goes far towards the attainment of that separation between the Departments of Cash and Account which it has been one of our first objects to secure.

7. In this Department also is kept a Daily Abstract similar in Form as regards Receipts to the one we have provided for in the Rules submitted with our letter of the 30th Ultimo. The Abstract of Charges is kept in a different Form with the view apparently of economizing space; the Form however is far from clear and should be replaced by the more systematic one provided for in the Rules.

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* Journal.
Balance Report with Estimate.
Demand, Collection and Balance.
Statement sent monthly to the Board.
Salt do. sent to Do.
Comparative Statement of Demand, Collection and Balance sent to Do.
Quarterly Statement of fines, &c., Do. do. of Demand.
Collection and Balance sent to the Accountant General.
Account Particular of Advances, Deposit, &c., FINANCIAL RETURNS, viz.,
Prospective Estimate.
Regular do.
Anticipation Sketch do.
Comparative Statement.

8. This Department prepares also in the first instance all other* Accounts which leave the office, with the exception of the Ledger and closing entries. It makes up also rough Lists of the Establishment and of Pensioners, according to which payment is made upon the order of the Collector by the Cash-Keeper.

9. The English Accountant's Department* prepares the following original Accounts, viz.

MONTHLY ABSTRACT

* Head Accountant...	100-0
Assistant Do...	35-0
Do..... do.....	24-8
Do..... do.....	21-0
Do..... do.....	17-8
Do..... do.....	14-0
	212

Ledger

and closing entries, also the Contingent Bill and Statement of Leave of Absence. All other returns sent from this Department are merely transcripts of those previously prepared in Tamil in the Sampretty's Department.

10. We have carefully explained the method of keeping the new Accounts and believe that no difficulty will be felt in this respect. As regards the effect of the new system, the Cash-keeper's Department will be relieved of the necessity for keeping the English Chittah, and all transfers and adjustments which have hitherto been entered in the Shroff's Chitta will be excluded from it. We cannot however recommend any reduction in this part of the Establishment, which we consider to be on a moderate scale.

11. The Sampretty's Department will be relieved altogether of the preparation of the Journal, and in one respect also labor will be saved the Department in the preparation of the daily Abstract. In order to ensure the correctness of the Abstract it has been usual in this office to close it three times a month. This will be unnecessary now, as the correctness of the Abstract will be secured from day to day by the daily English Abstract for which we have provided in the rules.

We think that the changes we have introduced in this Department will be found to have afforded considerable relief and to have provided for a record of the transactions of the Treasury more methodical in arrangement and better adapted for reference.

12. The work however of this important Department could not in our opinion be performed with efficiency by less than the present number of hands, although we have not overlooked the fact that this Office, not being dependent on distant Subordinates for the materials of which the Accounts are framed, possesses a great advantage in this respects over other Districts, and entitles us to look for an earlier and more punctual submission of the several periodical Returns.

13. In the English Department of this Office we find the Head Accountant attached exclusively to the work of account. We think that the new system does not require that there should be a Head Accountant distinct from the Head writer or Manager of the general correspondence Department, and that advantage should be taken of any opportunity by which the two appointments might be united under some such designation as Head Clerk and on the pay of the present Head Accountant. The pay of the Head writer is at present 70 Rupees per mensem, which would be saved by this arrangement.

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14. The time of the 4th, 5th and 6th Accountants is taken up almost wholly in the work of transcription, which will be greatly decreased by the change of system, the services of the 6th, therefore may, we think, be properly dispensed with, and the 5th, who makes fair copies of one monthly, two quarterly, and four annual Statements, and whose time cannot be fully occupied with this work, should we think be attached as a general copyist to the English Department. If this arrangement is carried out it will leave the strength of the branch of the English Department specially devoted to Accounts as per margin.*

	Present pay per mensem.
* 2nd Accountant.....	35-0
3rd do.....	24-8
4th do.....	21-0
	80-8

15. We have the honor, in elucidation of this Report, to submit a Memorandum* of the distribution of the work of Account, as prepared in the Office for our information. We annex also a Statement in a Tabular Form exhibiting in one view the reduction of hands we consider practicable in this Office.

* Vide Enclosure.

Present Scale.	Present pay per mensem.	Proposed Scale.	
		<i>Cash Keeper's Department.</i>	
1 Cash-keeper.....	70	Cash-keeper.	
2 Head shroff.....	28	Head shroff.	
3 2nd do.....	14	2nd do.	
4 Assistant Sampretty.....	10-8	Assistant Sampretty.	
	122-8		
		<i>Native Accountant Department.</i>	
1 Head Sampretty.....	28	Native Accountant.	
2 Deputy do.....	17-8	Assistant do.	
3 Assistant do.....	12-4	Assistant do.	
	57-12		
		<i>English Department.</i>	
1 Head Accountant.....	100	Head Clerk.....	100
Head writer.....	70	2nd Assistant Accountant.....	35
2 Assistant do.....	35	3rd Do. do.....	24-8
3 Do. do.....	24-8	4th Do. do.....	21
4 Do. do.....	21	6th Do. do. to be dispensed with.	
5 Do. do.....	17-8	5th to be deemed a general copyist in in English Department.....	17-8
6 Do. do.....	14		
	282		198
		Saving 84 Rupees.	

No. 17. ORDER THEREON, No. 360; dated 31st May 1858.

The Government resolve to communicate the foregoing report to the Accountant General and the Collector of Madras, and to direct the latter Officer to carry out the arrangement recom-

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mended in para: 13 on an opportunity occurring, and to make the reduction and changes proposed in para: 14, on the new system taking effect.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. J. A. Wilson.

Memorandum showing the works performed by the Clerks in the Department of the English Accountants, as well as by the Native Surmestres in the Sheristadass Department in the Madras Collectors' Office.

No.	Situation	Salary per Mensem	Period for which accounts are prepared	To what authorities accounts are to be sent	Particulars of the Work done in the Department
1	Head ... Accountant	100	Quarterly	To the Board of Revenue	Statement of Sines and stoppages, Statement of suspensions and dismissals.
			Annually	Do.	Estimate for Temporary Establishments and Extra charges. - He examines all Accounts prepared by the Assistants in his Department and remarks for them are written by him, as well as correspondence connected with the Account branch of the Department.
			Monthly	To the Accountant General & Journal	
			Annually	Do.	Ledger and Closing Entries

Not to be printed

No.	Situation	Salary per Mensem	Period for which accounts are prepared	To what Authorities accounts are to be sent	Particulars of the Work done in the Department	No.	Situation	Salary per Mensem	Period for which accounts are prepared	To what Authorities accounts are to be sent	Particulars of the Work done in the Department
			Annually	To the Accountant General	Regular and Prospective Estimates, Comparative statements and anticipations. Sketch Estimates, together with remarks for increase and decrease.				Monthly	To the Civil Auditor	Rough Pay Abstracts, Statement of absence on leave of absence - wanted servants of the Establishment. Contingent Bill for all extra charges of the Collector &c, together with various accounts Particulars.
2	Deputy Accountant	35	Do.	To the Board of Revenue	Statements showing the expenses incurred in the Salt Department together with accounts Particulars.				Annually	Do.	Abstract of several classes of Pensions in detail. Abstract of Saunders - wards.
			Do.	To the Accountant General	Statements showing the collections and charges of the Local Funds.				Annually	Do.	Detailed list of the servants as stood &c. on the 30 th April the of each official year.
			Do.	To the Accountant General	Statements showing the balance under the head of advances on accounts of service of Government on the 30 th April, the last day of each official year.				Monthly	To the Chief Engineer	Memorandum of advances made to the Superintendent of Eastern Coast Land.
			Do.						Do.	Office of the Reporter of External Commerce	Statements of Salt reported by sea.

No.	Situation	Salary per Mensem	Period for which accounts are prepared	To what Authorities accounts are to be sent	Particulars of the Work done in the Department	No.	Situation	Salary per Mensem	Period for which accounts are prepared	To what Authorities accounts are to be sent	Particulars of the Work done in the Department
											Demand, Collection, and Balance
3	Assistant Accountant	24 8 "	Monthly	To the Accountant General	Statements of Foreign Pensioners for each calendar year				Annually	To the Accountant General	Final Journal Abstract.
			Do	Do	Statements of Demand, Collection, and Balance				Do	Do	Statement of Salt sold, the charges of its Manufacture, and the Establishment - Rent &c.
			Do	Do	Comparative Statement and Grain Statement				Do	Do	Statement of Collection of Extra Revenue
			Do	Do	Posting the entries from the monthly Journals in an abstract kept for the preparation of the Regular Estimate, to be furnished to the Accountant General annually				Do	Do	Statement of Demand, Collection, and arrears of Land Revenue
4	Assistant Accountant	21 " "	Monthly	To the Board of Revenue	To make Fair Copy the Salt Account Current				Do	Do	Do Statement of Demand, Collection, and Balance - make Fair Copy of Subsidy Stationery.
			Annually	To the Board of Revenue	General annually				Annually	Do	Do
			Quarterly	To the Accountant General	Quarterly Abstract of demand				Monthly	To the Accountant General	Do of the Journal

No.	Situation	Salary per Mensum	Period for which accounts are prepared	To what Authorities accounts are to be sent	Particulars of the Work done in the Department	No.	Situation	Salary per Mensum	Period for which accounts are prepared	To what Authorities accounts are to be sent	Particulars of the Work done in the Department
			Annually	To the Accountants General	To make fair copy of the Ledger and closing entries to the Accountants General. Examine the addition and calculation of Assistant Head Accountants				Quarterly	To the Board of Revenue	Do Statements of Suspensions and dismissals
									Annually	Do	Do Portions of Annual Summary statements.
									Do.	To the Accountants General	Do Prospect. inc. Estimates do Anticipated Sketch Estimate do Portion of the Duplicate Journals and Ledger for the use of the Court of Directors.
			Monthly	To the Board of Revenue	Do Grain state. - in sub. -						
			Quarterly	To the Accountants General	Do Quarterly Abstract of Demand, Collection and Balance.						
			Annually	Do	Portion of the Duplicate Journals and Ledger for the use of the Court of Directors				Annually	To the Board of Revenue	To make fair copy of the Estimate of Temporary Establishments and Extra Charges. We keep Account of the Expenditure of Stationery in each month, and examine
5	Assistant Accountants	17 8"	Monthly	To the Board of Revenue	To make fair copy of the Comparative Statement - in sub. -						
			Quarterly	Do	Do Statements of fines and stoppages						

No.	Situation	Salary per Mensem	Period for which accounts are prepared	To what authori- ties accounts are to be sent	Particulars of the work done in the Department	Situation	Salary per Mensem	Period for which accounts are prepared	To what authori- ties accounts are to be sent	Particulars of the work done in the Department
					the addition and calculation and assist to the Head Accountant.			Monthly	To the General Accountant	Account Particulars of advances on account of the service of Government and advances Repayable -
6	Assistant Accountant	14	Monthly	To the Board of Revenue	Salts accounts Currents - To make fair Copy -			Do	Do	Deposits of the Revenue Depart- -ments - Deposits for taking securities -
			Annually	Do	Statement of temporary Estab- -lishments for actual charges incurred -					Bills Payable Revenue -
			Do	Do	Do. Portion of the Jamaica Accounts -					Account Current of advances on account of the service of Govern- -ments -
					Do. Demand Collections -					
			Do	Do	Rough Student for Stationery - To prepare Cash Certificates to the Accountant General and Board of Revenue			Annually	Do	To make fair Copy of the Com- -parative State- -ments -
								Do	Do	Do. Statement of Demand & Col- -lections & Balances of Land Revenue

No.	Situation	Salary per Mensem	Period for which accounts are prepared	To what authorities accounts are to be sent	Particulars of the work done in the Department	Situation	Salary per Mensem	Period for which accounts are prepared	To what authorities accounts are to be sent	Particulars of the work done in the Department
			Monthly	To The Civil Auditor	To make fair copy of Penside Abstract Sunderward Abstract Pay Abstract and state - number of Leaves of absence granted. - He examines addition and calculations and assists the Head Accountant					in the Cash De- partment, from this, I am account of receipts and disbursements are prepared to be rendered to the English De- partment of accounts for the preparation of the Monthly Journal to the Accountant General together with account Particulars which are as follows. - Deposits of the Revenue Depart- ment. - Advances made for Petio charge Accountant of the advances on account of the service of Government. To prepare in,
1	Head Surpriser 28	" "	Monthly		To keep a check Register of Daily Receipts and disbursements prepared from the Memoranda of transactions received from each Depart- ment on account of Cash Chitto showing the Daily trans-					

No.	Situation	Salary here Indusium	Period for which account - are prepared - are to be sent	To what Authority are to be sent	Particulars of the Work done in the Department
					<p>To keep account for the advances made to the Civil architect for the repairs of Tanks & Buildings, and to the Superintend- -ent of Eastern, Coast Canals. -</p> <p>To prepare annually after the close of each Yearly, the Samalium - dig accounts to be accompanied with Report to the Board of Revenue. -</p> <p>To prepare prospect- -ive, Regular Estimate Comparative state -ments and Antici- -pation Sketch Estimate, together with Remarks for Increase and Decrease. -</p> <p>To prepare state- -ments for the Com- -pensation paid for the Houses Land &c taken up for Rail- -way and Public purposes to be sub- -mitted to Govern- -ment for its sanc- -tion by the Secretaries</p>
					<p>To audit the De- -mand Collections and Balance of each Deptt. -ments for the purpose of entering them in our state- -ments to be sent to the Board to- -gether with Com- -parative state- -ments. -</p> <p>To prepare Salt Accounts current in Tamil to be sent to the Board To prepare a state- -ment of Salt reported by sea to the office of Inspector of External Com- -merce. -</p> <p>To check quarter- -ly the statement of transactions of Salt prepared in the English Accountant Department to be sent to the Accountant General. -</p>

No.	Situation	Salary per Mensem	Period for which accounts are prepared	To what Authority accounts are to be sent	Particulars of the Work done in the Department
2	Deputy Sanyas Sampetty	14	"	"	<p>Department and examine all accounts prepared by his Assistants</p> <p>To prepare a list when the superannuated Pensioners come to receive their Pension every month for the information of the Cash Keeper to make their payments.</p> <p>To prepare a List in Detail of all the Servants for the pay- ment of their salaries, and to assist the Cash Keeper in disbursing.</p> <p>To prepare Licenses for Chunamtilak^{ns} where- ever the parties apply for the same.</p> <p>To prepare security Bonds taken from the Public servants.</p> <p>To compare the cer- tificates granted to Sutors with those received from the Courts, for the Refund of Stamp Revenue and to issue Takud</p>

No.	Situation	Salary per Mensem	Period for which accounts are prepared	To what Authority accounts are to be sent	Particulars of the Work done in the Department
					<p>for the payment of the same.</p> <p>To check the Receipts and charges of Stamp Revenue of every month, with the statements prepared by the Stamp Vender Quarterly to the Superintendent of Stamp.</p> <p>To prepare Quarterly a List of Fines and stoppages made from the servants and the causes for so doing to be sent to the Board</p> <p>To prepare Abstracts for Receipts and disburse- ments from the accounts for Annual accounts for the official and Fiscal year.</p> <p>To do... Extra charges.</p> <p>To enter daily collections received from each Department, as well as Disbursements under Takud in the Cash Chittah, and to</p>
3	Assistant Sampetty	12	4	"	

No.	Situation	Salary	Period for which accounts are prepared	To what accounts are to be sent	Particulars of the Work done in the Department
4	Assistant Sumptuary	£ 10 8 "			<p>prepare an abstract for the same, to make total under each head at the end of the month.</p> <p>To prepare & submit by Report of the Receipts and disbursements and Balance to be sent to the Account General</p> <p>To keep accounts of daily sales of Postage Labels in the Cash Department - and assist the Cash Keeper</p>

700/2.
No 230.

700/2. to Aug. 24. Aug. 20 of 1858. Part 9

Financial Department

No 360

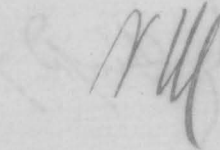
Extract from the Minutes of Consultation
Under date 31st May 1858.

Read the following
letter from Messrs E. F. Harrison
and J. Brecks.

(Dated 18th May 1858.)

The Government re-
solve to communicate the
foregoing report to the Ac-
countant General and the
Collector of Madras - and to
direct the latter Officer to carry
out the arrangement recom-
mended in para 13 on an op-
portunity occurring, and to make
the reduction and changes pro-
posed in para 14 on the new
systems





system taking effect.

JP

To the Accountant General.

" Collector of Madras.

" Civil Engineer.

Messrs Harrison & Green

to the Board of Revenue

disb 19th

Disb 7th

not the enclosure

Report on the introduction
of the Bengal System of Road
into the Maratha Ceded Districts

Printed by L. B. S. S.
20 May 1858
1858 Panaji

Commercial 1858
Census 1858

No 360

Abstract of Minutes of Council

25 May 1858

No 276

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