

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.G.O. No. *422*Press
~~Mis~~Dated *23. 6.* 18*58*.*Box 1-2 12-13*
Not to be folded or roughly handled

No. 1. From Messrs. E. F. HARRISON and J. BREEKS; to T. PYCROFT, Esq., Chief Secretary to the Government of Fort Saint George, dated 24th May 1858.

Sir,

In continuation of our letter of the 18th Instant, we have the honor to report that in accordance with our instructions we proceeded to the District of South Arcot and arrived at Cuddalore on the 2nd Instant.

2. We were in hopes on our arrival, after the minute enquiry we had made into the way the Accounts were kept in North Arcot, to have been able to set the new system in operation at once in this District and to have returned to Madras by the 8th or 9th Instant; we found, however, that though the system of Account in this Collectorate resembled in the main that which prevailed in North Arcot, there were yet certain points into which it seemed desirable to make particular enquiry, and that on the whole the few days that we had proposed staying would not admit of our witnessing the operation of the new system so as to enable us to judge of the practicability or otherwise of a reduction in the Establishment. We did not therefore leave Cuddalore, till the 17th Instant.

3. One of the first things that attracted our attention in connection with our investigation into the Cash and Account Department of this District was the numerical strength of some of the Departments compared with those of North Arcot, and the higher rate of salary enjoyed generally by the Subordinate Gomastahs of the several Departments which has not resulted as far as we can see in procuring greater efficiency and intelligence; for notwithstanding every assistance rendered us by the Acting Collector we found the subordinate Gomastahs to be slow in comprehending the new system and generally to display less intelligence and aptitude for business than was displayed by the same class of Officials on lower salaries in North Arcot.

4. Before proceeding to speak of the several Departments in order, we may mention here that a practice exists in this District by which considerable sums of money on certain Accounts, though not actually disbursed, are charged in the public Accounts, and are brought to a separate Deposit Account and kept in a separate Deposit Chest under the charge of the Cash keeper.

5. In Extract Minutes of Consultation, dated 25th September 1852, Revenue Department, No. 943, an order was passed for the discontinuance of separate Deposit Funds in Collector's Treasuries and provision was made by opening a head of Deposit in the public Accounts that no money should be charged in them till it had been actually and *bona fide* disbursed. It was reported at the same time by the then Accountant General that a practice obtained in some Districts of debiting to "A/c" (i. e. charging in the public Accounts) the full amount of the Collector's order and of crediting the undischarged portion to the head of Deposit, this portion still appearing as part of the Cash Balance in the Treasury, which practice, though not "incorrect," was in the opinion of the Accountant General "not so good as the practice in North Arcot where the portion only of the order actually paid appears as a debit in the Treasury Chest." The practice however as we found it in this District goes further than that described by the Accountant General in so far as that though the full amount of the Collector's order is charged at once in the Accounts, the portion undischarged is not carried to the credit of Deposits in the "A/c" Accounts, but to a separate Deposit Account as we have said above and does not appear as a part of the

* *Enclosure 1.* General Cash Balance of the Treasury. We annex a List* of such Deposits as they existed on the 8th Instant.

6. The practice seems to have been introduced into this District some two or three years ago at any rate subsequent to 1854; for we find by the reply* of the Collector of that year to the Circular letter of the Board, of Revenue, dated 9th June 1854, that no such practice obtained then.

7. At our suggestion the Acting Collector has arranged for bringing all these Deposits (with the exception of the Balances of the personal Accounts) regularly to Account, so as to form a part of the regular Cash Balance of the Treasury. By this arrangement the Cash keeper's Department will be relieved of keeping a separate Deposit Chest and the English Department will be relieved of the labor of transcribing the same for the Collector's information.

Fort Saint George, Financial Consultation, 2nd July 1858.

20. It will be observed that in this District the English Department is divided into two distinct branches, one of Account, composed of 2 persons, viz.

Head Accountant and 1 Assistant.

And the other of Current work or general correspondence, composed of 7 persons, viz.
Head Writer and 6 Assistants.

No such division existed in North Arcot and this we are inclined to think is an advantage in the English Department, where the work of Account is chiefly a work of transcription and when on certain days of the month there must be a considerable pressure of business and on other days little or none. Were the heads therefore under the Departmental Head named Indiscriminately Writers, opportunity would be afforded the Collector to distribute the work of Account or correspondence to individuals as he finds them best qualified, while at the same time the time would be avoided, which we believe to be not uncommon, that because a Writer is named as Accountant his services when unemployed are not otherwise available for other exempt or ordinary duties.

21. We are of opinion that under the new system of Account which does not require such special qualifications in the Head Accountant as are called for in a system where a complete set of books on the double entry principle are maintained, the distinction of a Head Accountant and Head Writer is unnecessary, and that, as we have already recommended in the case of the Office of the Collector of Madras, the two appointments may with advantage be united in the person of the first favorable opportunity. This plan which is practically in operation in North Arcot, and probably in other Districts, appears calculated to increase the efficiency of the English Department generally, in as much as it places a higher rate of pay at the disposal of the Collector to secure the services of a well educated and intelligent individual as Manager of the English Department of his Office. The duties as Manager would consist not like the present Head Accountant in merely exercising supervision over the Accounts, conjointly with the Deputy Accountant, but would include the other important duties of a current and general nature which are now discharged by the present Head Writer.

The number of subordinates whose time would continually be taken up upon the Accounts in this District would be about four, and it is urged in their selection the principle, as laid down in para. 11 of Rules, submitted with our letter of the 18th ultimo, should as far as possible be observed. This is one more than we have recommended for North Arcot, the addition appearing necessary with reference to the existence in this District of certain additional Accounts in connection with the Customs Revenue, and Salt Manufacture.

We have not considered any enquiry into the work of the Writers of this Office, as distinct from those called Accountants, is not within the scope of our instructions. We presume that there is work of some nature for the 6 individuals employed under the Head Writer.

22. If the arrangements suggested in the above para. with reference to the English Department be carried into effect, the result it will be observed, will be a reduction of 4 heads in the Department, and yet a sufficient number of heads will be left, in our opinion, to ensure complete efficiency. When further proof wanting of this beyond what we have already said, it would appear to be only necessary to state that the number of heads left in the Department is greater than the number at present employed in the English Department in the District under the existing system.*

23. The suggested District in Tabular Form shows the changes we have proposed, departmentally throughout the Account Department of this Office, without including the question of rate of remuneration.

Fort Saint George, Financial Consultation, 2nd July 1858.

Present.	Proposed.	Increase.	Decrease.
<i>Cash Keeper's Department.</i>			
1 Cash Keeper	1 Cash Keeper	0	0
2 Sheriffs	2 Sheriffs	0	0
2 Gomastahs	1 Gomastah	0	2
<i>Native Account Department.</i>			
	1 Native Accountant	0	0
2 Gomastahs	3 Gomastahs	1	0
<i>English Department.</i>			
1 Head Accountant	1 Head Clerk	0	0
7 Accountants	4 Writers	0	3
1 Head Writer	1 Absentee	0	1
6 Writers	6 Writers	0	0
		1	6
	Deduct increase	0	1
	Net decrease	0	5

25. We have given our careful consideration to what appears to us the very difficult question alluded to in para. 26 of our Report on North Arcot, namely, the rate of salary to be attached to the different appointments in the 3 branches of the Account Department of a Collector's Office. We have prepared a Statement* from the Civil Auditor's List of Establishments which may be of use in connection with our remarks upon this subject.

27. The pay of the Cash Keeper does not appear to call for remark and it is indeed already nearly uniform in amount throughout the several districts. Into the work and position of the Sheriffs we have made but little enquiry, not considering the question strictly within our province. It is perhaps right however that we should notice that great differences are observable in the rates of pay attached to these appointments. The Head Sheriff of North Arcot receives a higher rate of pay than the Head Sheriff at the General Treasury. The Head Sheriff of South Arcot is paid at a still higher scale and receives more than double the amount enjoyed by the person holding the similar appointment in the office of the Collector of Madras, and nearly double the salary of the Head Sheriff at the General Treasury.

* Para. 11. 28. With respect to the amount of the salaries to be assigned to the Gomastah attached to the Cashkeeper's department, we have already expressed our opinion.*

29. We have felt greater difficulty in forming an opinion on the subject of the pay to be allotted to the Native Accountant under the new system. The remuneration should apparently be on the same scale as that fixed for the officers who have hitherto prepared the Vernacular Accounts, but information on this point cannot be gathered with any certainty

from the General List of Establishments, in as much as no such department appears upon the list and it cannot be ascertained from it by whom the duties are performed. In the three districts we have visited we have found the rates as per margin.*

An average of the rates of pay of the officers next to the Cash Keeper in the Cash Department, (excluding Sheriffs) taken from the Statement annexed to this letter, gives 32 Rupees, the range running from 17 Rupees in Trichingopoly to 60 in Calcutta. The rate of Rupees 30 suggested tentatively in our report on North Arcot appears higher than that prevailing in 10 districts, and exceeds by 2 Rupees the rate granted in Bengal, it may perhaps therefore be looked upon as a proper one for this Presidency in which we believe it is considered necessary to offer some what higher remuneration than is usual in Bengal.

Fort Saint George, Financial Consultation, 2nd July 1858.

20. With reference to the rate of pay to be assigned to the Commisaires under the Native Accountant we note in the margin the rate now paid for the corresponding work in the districts which have come under our notice. We cannot decide but that a well defined and uniformly graduated scale of pay, if practically, would be found to act very beneficially, but with the present scanty information before us we feel that we are not in a position to suggest any one definite scale that we could confidently recommend for every District. We would therefore respectfully wish to leave the question in the hands of the Government with this remark that if afterwards such a general scale should appear proper and practicable, and if our suggestion being the remuneration of the Native Accountant at Bapat 20 be approved of, the rates of the subordinate Commisaires under him should be graduated with reference to that amount.

21. Viewing the District of South Arcot by itself we think the pay of the first Commisaire may be properly fixed at Bapat 15, the amount already suggested for the Civil Surgeon's Commisaire in the same District.

22. As regards the English Department we hesitate to propose the question of any general rate to be made applicable to every District, in so much as the English Department differs from the Vernacular Department in this material point, viz., that English Writers possess not any qualifications are not always procurable in all parts of the country with equal facility. In some Districts apparently good and efficient men can be obtained for whom salaries a higher rate of salary is paid, and economy in the Establishment is secured by diminishing the number of hands, while in other Districts a more efficient staff can only be secured by increasing the number of hands, who being individually less efficient are paid less.

23. Under these circumstances we would prefer to submit any suggestion that we may be expected to make as regards a scale in the English Department to those Districts which have come immediately under our notice. As regards Madras, in para. 14 of our Report upon that office, we

¶ *vide para. 14.* have suggested a scale for the English Department which we still approve of, and we think the Civil and Account Department of the office being in a very moderate scale may stand as we found them with the exception of the Native Accountant, whose salary we would raise to Bapat 20.

24. As regards the English Department of South Arcot we would suggest the alterations indicated in the margin* as compatible with the complete efficiency of the Department.

Present.	Proposed.	Present.	Proposed.
Head Accountant	100	Head Clerk	100
do.	75	do.	75
1st Asst. do.	50	do.	50
2nd do. do.	40	do.	40
3rd do. do.	30	do.	30
4th do. do.	25	do.	25
5th do. do.	20	do.	20
6th do. do.	15	do.	15
7th do. do.	12	do.	12
8th do. do.	10	do.	10
9th do. do.	8	do.	8
10th do. do.	6	do.	6
11th do. do.	5	do.	5
12th do. do.	4	do.	4
13th do. do.	3	do.	3
14th do. do.	2	do.	2
15th do. do.	1	do.	1
16th do. do.	1	do.	1
17th do. do.	1	do.	1
18th do. do.	1	do.	1
19th do. do.	1	do.	1
20th do. do.	1	do.	1
21st do. do.	1	do.	1
22nd do. do.	1	do.	1
23rd do. do.	1	do.	1
24th do. do.	1	do.	1
25th do. do.	1	do.	1
26th do. do.	1	do.	1
27th do. do.	1	do.	1
28th do. do.	1	do.	1
29th do. do.	1	do.	1
30th do. do.	1	do.	1
31st do. do.	1	do.	1
32nd do. do.	1	do.	1
33rd do. do.	1	do.	1
34th do. do.	1	do.	1
35th do. do.	1	do.	1
36th do. do.	1	do.	1
37th do. do.	1	do.	1
38th do. do.	1	do.	1
39th do. do.	1	do.	1
40th do. do.	1	do.	1
41st do. do.	1	do.	1
42nd do. do.	1	do.	1
43rd do. do.	1	do.	1
44th do. do.	1	do.	1
45th do. do.	1	do.	1
46th do. do.	1	do.	1
47th do. do.	1	do.	1
48th do. do.	1	do.	1
49th do. do.	1	do.	1
50th do. do.	1	do.	1
51st do. do.	1	do.	1
52nd do. do.	1	do.	1
53rd do. do.	1	do.	1
54th do. do.	1	do.	1
55th do. do.	1	do.	1
56th do. do.	1	do.	1
57th do. do.	1	do.	1
58th do. do.	1	do.	1
59th do. do.	1	do.	1
60th do. do.	1	do.	1
61st do. do.	1	do.	1
62nd do. do.	1	do.	1
63rd do. do.	1	do.	1
64th do. do.	1	do.	1
65th do. do.	1	do.	1
66th do. do.	1	do.	1
67th do. do.	1	do.	1
68th do. do.	1	do.	1
69th do. do.	1	do.	1
70th do. do.	1	do.	1
71st do. do.	1	do.	1
72nd do. do.	1	do.	1
73rd do. do.	1	do.	1
74th do. do.	1	do.	1
75th do. do.	1	do.	1
76th do. do.	1	do.	1
77th do. do.	1	do.	1
78th do. do.	1	do.	1
79th do. do.	1	do.	1
80th do. do.	1	do.	1
81st do. do.	1	do.	1
82nd do. do.	1	do.	1
83rd do. do.	1	do.	1
84th do. do.	1	do.	1
85th do. do.	1	do.	1
86th do. do.	1	do.	1
87th do. do.	1	do.	1
88th do. do.	1	do.	1
89th do. do.	1	do.	1
90th do. do.	1	do.	1
91st do. do.	1	do.	1
92nd do. do.	1	do.	1
93rd do. do.	1	do.	1
94th do. do.	1	do.	1
95th do. do.	1	do.	1
96th do. do.	1	do.	1
97th do. do.	1	do.	1
98th do. do.	1	do.	1
99th do. do.	1	do.	1
100th do. do.	1	do.	1

Fort Saint George, Financial Consultation, 2nd July 1858.

25. For the sake of clearness we append to this letter a Stat.

¶ *vide Enclosure, No. 4.* ment exhibiting the result of all the alterations we have suggested in the three Districts.

26. Before concluding our Report on this District we may perhaps be permitted to refer again to the Rules and Forms submitted with our former letter of the 30th Ultimo. Many of these Rules embrace points not necessarily connected with the introduction of the Bengal system of Accounts, as, for instance, the Rules relating to the Talook Accounts Current and such like. We felt it however to be impossible to ensure the successful working of the new system unless we made some provision for these points, and we therefore thought it better to submit for the consideration of the Accountant General through the Government a set of Rules embracing these points, and we trust that the Rules will be referred to that Officer for approval or otherwise, and that they will be merely taken on their own merits. The same remark applies to certain of the Forms particularly those for orders for payment of money. The forms in question are not taken from any in use in Bengal. We tried at first to provide for the order being given by endorsement on the original voucher in the manner we have since found to have been suggested in the

* *vide para. 12.* introductory Memo: prefixed to the Talook Manual.* This plan however was not found to be acceptable so we abandoned it in favor of the form we have submitted, and which nearly agreed with the forms hitherto in use in the Districts of North and South Arcot.

ENCLOSURE No. 1.

PARTICULARS of the Balances in the separate Deposit Box, on the 10th of May.

	money	Rs.	A.	P.
Mr. Taylor's	do.	131	4	0
Mr. Hall's	do.	42	0	0
Mr. McDowell's	do.	1,227	10	4
Printing Office	do.	98	0	0
Mr. Puckle's	do.	906	4	5
Mr. Bantony's	do.	372	0	5
Madras School	do.	385	14	0
Vaidicpottam School	do.	0	0	0
Town Improvement	do.	18	1	2
Dispensary	do.	0	2	8
Museum	do.	19	8	9
Electric Telegraph	do.	10,339	12	0
Do. Mr. Bantony's	do.	227	14	11
Mr. Lane's	do.	130	0	0
Survey	do.	430	0	0
Museum	do.	400	0	0
District Gazette	do.	385	10	0
Contingent of Revenue Settlement Office	money	740	18	0
Chaitanyam	do.	5	4	0
The money for using the Tiger skin	do.	1	0	0
Total		16,308	4	5

Name	Situation	Age	Salary	Description of work performed.
F. Chakraverty	Monthly	100	Rs. 100	Residing in the province of all the Weekly, Quarterly, Half yearly, Official year, Truly year and Calendar year's Accounts. Comparing, examining and checking the do. with the minutes of the Assistant Accountants. Preparing necessary Journals and Drafting letters connected with Accounts, do. Inspecting Lodges and checking returns of Staff etc, and comparing the Drafts Journal of that year. Preparing Miscellaneous Accounts. If necessary general presentation over the works performed by the Assistant Accountants. If necessary handling the do. and Deposits Charge Accounts daily. Minutes of do. with the Collection is in month. Calendar of the Income and Charges in the monthly Journal. Register of Payments Notes. Monthly Statement & Duplicate of the payment of Income. The Account current with the Military Payments. Quarterly Statement of school of Staff etc. The Staff Account Current (initiated by the Assistant Accountants). Half yearly Journal of Income and Disbursements and the necessary details. Statement of Income and existing Statement of Disbursements for calendar year. Prospective Journal of Income and Disbursements with details (initiated by the Head Accountant) official year. Regular Journals of Income and Disbursements with details (initiated by the Head Accountant) official year. Comparative Statement of do. do. (initiated by do.) The do. of the 1st 5 years. Register of Income and do. (do.)
G. Chakraverty	Monthly	100	Rs. 100	Residing in the province of all the Weekly, Quarterly, Half yearly, Official year, Truly year and Calendar year's Accounts. Comparing, examining and checking the do. with the minutes of the Assistant Accountants. Preparing necessary Journals and Drafting letters connected with Accounts, do. Inspecting Lodges and checking returns of Staff etc, and comparing the Drafts Journal of that year. Preparing Miscellaneous Accounts. If necessary general presentation over the works performed by the Assistant Accountants. If necessary handling the do. and Deposits Charge Accounts daily. Minutes of do. with the Collection is in month. Calendar of the Income and Charges in the monthly Journal. Register of Payments Notes. Monthly Statement & Duplicate of the payment of Income. The Account current with the Military Payments. Quarterly Statement of school of Staff etc. The Staff Account Current (initiated by the Assistant Accountants). Half yearly Journal of Income and Disbursements and the necessary details. Statement of Income and existing Statement of Disbursements for calendar year. Prospective Journal of Income and Disbursements with details (initiated by the Head Accountant) official year. Regular Journals of Income and Disbursements with details (initiated by the Head Accountant) official year. Comparative Statement of do. do. (initiated by do.) The do. of the 1st 5 years. Register of Income and do. (do.)
H. C. Chakraverty	Monthly	100	Rs. 100	Residing in the province of all the Weekly, Quarterly, Half yearly, Official year, Truly year and Calendar year's Accounts. Comparing, examining and checking the do. with the minutes of the Assistant Accountants. Preparing necessary Journals and Drafting letters connected with Accounts, do. Inspecting Lodges and checking returns of Staff etc, and comparing the Drafts Journal of that year. Preparing Miscellaneous Accounts. If necessary general presentation over the works performed by the Assistant Accountants. If necessary handling the do. and Deposits Charge Accounts daily. Minutes of do. with the Collection is in month. Calendar of the Income and Charges in the monthly Journal. Register of Payments Notes. Monthly Statement & Duplicate of the payment of Income. The Account current with the Military Payments. Quarterly Statement of school of Staff etc. The Staff Account Current (initiated by the Assistant Accountants). Half yearly Journal of Income and Disbursements and the necessary details. Statement of Income and existing Statement of Disbursements for calendar year. Prospective Journal of Income and Disbursements with details (initiated by the Head Accountant) official year. Regular Journals of Income and Disbursements with details (initiated by the Head Accountant) official year. Comparative Statement of do. do. (initiated by do.) The do. of the 1st 5 years. Register of Income and do. (do.)

T. Nagalinge Pillay	Rs.	do.	Rs.	do.	Do. do. of Miscellaneous Accounts. Account particulars if advances outstanding on 30th April. Statement of Receipts and Charges of Public Institution for March and April. Fair copying several Accounts and letters. Translating Chinese Accounts on some occasions. Memoirs of light days. Preparing the 10 days Report of Balance of Cash. Statement of deceased Pensioner. Accounts of Vacantities. Some of the Monthly Accounts of contingent Charges, &c., to be submitted for Audit. Assisting in the preparation and examination of Monthly, Quarterly, Half yearly, Official, and Family Accounts. Some of the Miscellaneous Accounts. Register of all sealed Bills and Abstracts paid and received for Adjustment, Office Copies of do. do. List accompanying the Bills, &c., submitted for Audit. Assisting in the preparation, examination and fair copying of Monthly, Quarterly, Half yearly, Official, and Family Accounts. Fair copying Accounts and letters, preparing Bills of exchange and advices. Monthly abstracts of the Hoosur District and Traveller's Bungalow establishment, Sudarward charges and Taluk Post Office Accounts submitted for Audit. Statement of leave allowances granted to Public Servants. Statement of Payment made for the salary, &c., of Civil Engineer's Department. Index for Postage Labels, and the monthly Account of the receipts and sale of the Labels. Assisting in the preparation of Monthly, Quarterly, Half yearly, Official Family and Miscellaneous Accounts. 17 8 0 Monthly Accounts of all pensionary allowances and monthly Accounts of contingent Charges, &c. to be submitted for Audit. Register of Exchange Bills presented for payment. Do. of Drafts drawn by the Military Paymaster. Demand Collection and Balance Statement and its enclosure and Salt Account Current. Assisting in the preparation, examination and fair copying monthly, Quarterly, Half yearly, Official and Family Accounts.
Somappa Nayyar	Do.	do.	28 6 0	do.	Do. Fair copying Accounts-keeping Stationary Accounts, preparing Stationary Index, Quota Rent Bills and their Register, assisting in the preparation of Monthly, Quarterly, Official, Family, and Miscellaneous accounts and in taking Office copies of Audited Accounts.
C. A. Wundawajula Naidu,	Do.	do.	17 8 0	do.	Do. Fair copying Accounts-keeping Stationary Accounts, preparing Stationary Index, Quota Rent Bills and their Register, assisting in the preparation of Monthly, Quarterly, Official, Family, and Miscellaneous accounts and in taking Office copies of Audited Accounts.
V. Venkiah Chetty	Do.	do.	17 8 0	do.	Do. Fair copying Accounts-keeping Stationary Accounts, preparing Stationary Index, Quota Rent Bills and their Register, assisting in the preparation of Monthly, Quarterly, Official, Family, and Miscellaneous accounts and in taking Office copies of Audited Accounts.
B. Ranganatha Naidu	Assistant Accountant.		17 8 0		Do. Fair copying Accounts-keeping Stationary Accounts, preparing Stationary Index, Quota Rent Bills and their Register, assisting in the preparation of Monthly, Quarterly, Official, Family, and Miscellaneous accounts and in taking Office copies of Audited Accounts.

[illegible]

Consultation, 2nd July 1858.

SUZUKI No. 2.

Madras.	Madras.	Madrasputam.	Nallore.	North Arcot.	Rajahmundry.	Salem.	South Arcot.	Tanjore.	Tinnevely.	Trichinopoly.	Vinayaputram.
100	100	100	100	100	80	100	100	150	100	85	80
0			40	45							
55	55	24	20		17-8	25	35		25	17	25
28	28	10			10-8	21	35		17-8		
17-8	21					20	28		17-8		
17-8	14					20	24		17-8		
17-8							24-8		14		
20-8									10-8		
10-8									0		
10-8											
25	30	22	40	40	35	21	60	55	55	20	40
21	30	15	28	17-8	16	14	24-8	17-8	17-8	15	17-8
0	20	25	18		14	14	17-8	14		10-8	10
0	14							10-8			
100	122-8	140	120	100	160	100	100	100	92	100	100
0		50	70	40-8	60	70	70	50		62-8	50
40	40	22	22	22	30	70	35	40	20	40	35
25	70	55	55	36	40	50	40	35	50	21	35
25	70	30	28	31-8	38	25	35	35	45-8	20	25
21	26-8	26	21	25	30	25	28	30	35	17-8	21
17-8	25	70	21	22	30	24	17-8	25	17-8		20
15	21	26	20	18	25	20	17-8	25	17-8		15
	17-8	24		18	17-8	15	17-8	25	14		
	12	15		15-8	15	15	28	20	10-8		
				12-8	10		24-8	20			
				10	10		22	20			
				0	10		17-8				
				0			14				
				0			10-8				
70		45	80	70	50		70				
	55	35		0	40	50	70	35	40		

Fort Saint George, Financial Consolidation, 2nd July 1838.

Present State as per Civil Auditor's Data.		Proposed State.		Increase.		Decrease.	
Source Account.							
<i>Commissary of Revenue Department.</i>							
Commissary	87 00	Commissary	40 00				
Do.	30 00	Do.	20 00				
Do. 22 each	88 00	Do. 12 each	20 00				
Do. 18 each	36 00	Do. 12-18 each	20 00				
Do. 12-18 each	74 00	Do. 12-18 each	20 00				
Do. 12-18 each	30 00	Do. 12-18 each	12 00				
Do.	15 00	Do.	10 00				
Do. 10 each	80 00	Do.	20 00				
	200 00/00		200 00				
<i>Cash Department.</i>							
Head Cash Voucher	100 00	Cash Voucher	100 00				
Receipts do.	40 00	Receipt	20 00				
Disburse	20 00	Do.	10 00				
do.	10 00	Commissary	10 00				
Balance not indicated.			100 00				
	200 00 00		200 00				
<i>Native Account Department.</i>							
None.		Native Accountant	20 00				
		Commissary	20 00				
		Do.	10 00				
		Do.	10 00				
			20 00				
<i>English Department.</i>							
Head Accountant	100 00	Head Clerk	100 00				
Do. do.	20 00	Writer	20 00				
Witness	50 00	Do.	20 00				
Do.	40 00	Do.	20 00				
Do.	10 00	Do.	20 00				
Do.	40 00	Do. 14 each	20 00				
Do. 14 each	40 00	Do.	10 00				
Do.	10 00	Do.	10 00				
Do.	10 00						
	200 00/00		200 00				
				Total Present	100 00	200 00	
				Native Account	20 00	20 00	
				English Account	20 00	20 00	

Fort Saint George, Financial Consultation, 2nd July 1858.

Enclosure No. 4, (Continued)

Present Scale per Civil Auditor's List.		Proposed Scale.		Increase.	Decrease.
MARRAS.					
<i>Gomastah of Services Department.</i>					
1 Serishtadar's Gomastah.....	17 8	1 Serishtadar's Gomastah.....	17 8		
1 Head Sanyasi.....	28 0				
1 Deputy do.....	17 8				
1 Assistant do.....	12 4				
1 Do. do.....	10 8				
5	85 12 1		17 8	0 0 0	68 4 0
<i>Cash Department.</i>					
1 Cash keeper.....	70 0	1 Cash keeper.....	70 0		
1 Head Shroff.....	28 0	1 Head Shroff.....	28 0		
1 Do.....	14 0	1 Do.....	14 0		
		1 Gomastah.....	10 8		
3	112 0 4		122 8	10 8 0	0 0 0
<i>Native Account Department.</i>					
None.		1 Native Accountant.....	30 0		
		1 Gomastah.....	17 8		
		1 Do.....	12 4		
		3	59 12	59 12 0	0 0 0
<i>English Department</i>					
1 Head Writer.....	* 70 0	1 Head Clerk.....	100 0		
1 Do.....	60 0	1 Writer.....	40 0		
1 Do.....	55 0	1 Do.....	35 0		
1 Head Accountant.....	100 0	1 Do.....	25 0		
1 Do.....	85 0	1 Do.....	24 8		
1 Do.....	24 8	1 Do.....	21 0		
1 Do.....	21 0	1 Do.....	17 8		
1 Do.....	17 8				
1 Do.....	14 0				
9	545 0 7		265 0	0 0 0	84 0 0
* The pay of the Head Writer and Cash keeper is raised as pointed out for 1st May 1887, as "vacant" with Salary Range £30. The Collector's Annual Establishment Statement for the same date gives as is here stated.					
				70 4 0	152 4 0
Deduct Income.....					70 4 0
Net Decrease.....					82 0 0

Fort Saint George, Financial Consolidation, End July 1858.

Fort Saint George, Financial Consultation, 2nd July 1858

No. 2. ORDER THIRDS, No. 422; dated 23rd June 1858.

1. The report now submitted relates to the system of Account observed in the District of South Arcot, and the measures taken for setting the new system in operation in that Collectorate.

2. The changes involved in the arrangements recommended by Messrs. Harrison and Borda are principally the union of the two distinct branches of the English Department, viz., a *Account* and of *General correspondence*, and the reductions in the numerical strength and cost of the Establishment of that Department, from 15 to 11 servants and from Rupees 497 to Rupees 352 per mensem, or a decrease of Rupees 145. Also a Native Account Department proposed to be constituted, with an Establishment of one Accountant and three Goombutahs at a monthly charge of Rupees 74 and a reduction in the number of servants in the Cash Department from 9 to 5, and in the cost from Rupees 548-8-0 to Rupees 217, being a decrease of Rupees 331-8-0 a month. Besides a reduction of one servant, pay Rupees 17-8-4, among the Goombutahs of the *Securities Department*.

2. The net result of the entire arrangements when carried into effect will be a diminution of 5 in the number of servants and of Rs. 200 a month in the cost of the Establishment. The Government authorise these arrangements, as specified in Statement No. 4, as well as those for the Collectors of North Arcot and Madras as shown in the same statement, the abolition of the Offices suggested being carried out as the new system is introduced; but the reduction of salaries is not in any case to affect present incumbents. The Offices of Head Accountant and Head Clerk in the Collector's Establishment will be united on the occurrence of the first favorable opportunity, as proposed in para. 12 of the report.

4. The question of the rate of pay to be assigned to the Goomustahs under the Native Assessment, adverted to in para: 33, as also that of the pay of the Shroffs noticed in para: 27, will be requested on further by Mr. Brooke, when he has completed his circuit of the several Collectories; and the Government will then be prepared to take the subject into consideration.

4. The Government quite approve of the discontinuance of the practice brought to notice in paras 4 to 7 of the report, of existing in the District of South Arcot, of having separate Deposit Funds in the Collector's Treasury; and of the arrangement made for bringing all these deposits regularly to Account.

6. In the concluding part: Messrs. Harrison and Brock refer again to the Rules and Forms submitted with their former letter of the 20th April last, and observe that many of these are not necessarily connected with the introduction of the Bengal system of Account. They trust that the Rules will be referred to the Accountant General for approval or otherwise, and that they will be merely taken on their own merits. The Government remark that the Forms of Account with Rules for their introduction were furnished to the Accountant General with Extract Minutes of Consultation of the 12th Ulmo, No. 518, in view of their being, with his approval, circulated for the use of the several Collectors.

Vol. 122

Report from the Committee of Consultants
London dated 23rd June 1858.

Read the following
letter from Messrs E. H.
Kempson and S. Meade.

(dated 24th Aug 1858 Kempson)

1.

2.

3.

The report now
submitted relates to the
system of account ab-
olished in the District of
South-East, and the pro-
posed to be put into
the new system in opera-
tion in that District.

The changes in-
volved in the arrange-
ment to be made by
Messrs Kempson & Meade
are principally the union
of the two distinct branches
of the English Department,
viz: of Account and of
General Correspondence,
and the reduction in
the

the pecuniary strength
and cost of the Estab-
lishment of that Department.
from Rs 6 to Rs 10 per month and
from Rs 40 to Rs 100 per
month as a decrease of
Rs 100. Also a better
account Department
proposed to be constituted, with
an Establishment of one
Accountant and three
Groomstables at a monthly
charge of Rs 40. and a
reduction in the number
of servants in the Cash
Department from 10 to 5,
and in the cost from Rs
100 to Rs 20, being
a decrease of Rs 80 -
a month. Besides a re-
duction of one Accountant
pay Rs 100 among
the Groomstables of the
Muzilla Department.
The net result
of the entire arrangement
shown

+ as well as those for
the Collector & Adl
Korte & Madras
as shown in the same
Statement.

when carried into effect
will be a diminution
of 5 in the number of
servants and of Rs 200 -
a month in the cost of
the Establishment. The
Govt authorities these ar-
rangements, as specified
in Statement No. 1. being
convinced that the abolition
of the officers suggested
being carried out as the
new system is introduced.
and, that the reduction
of salaries is not ^{in any way} to af-
fect present circumstances.
The officers of Head Ac-
countant & Head Clerk
on the Collector's Estab-
lishment will be united
on the occasion of the
first favorable opportu-
nity as proposed in
para 21 of the Report.
4. The question of the
rate of pay to be as-
signed to the Groomstables
under the better Ma-
-accountant

was also that of the pay
of the 100000 dollars each
in para 27

Sacramento, with ^{particulars} ~~particulars~~
submitted to in para 30,
will be reported ^{by} ~~by~~ the
by the Board when he
has completed his in-
vestigation of the personal Col-
lectors, and the Gov
will then be prepared
to take the subject into
consideration.

5. The Gov quite ap-
prove of the ~~disposition~~ ^{disposition}
of the practice brought to
notice in para 27 of the
report as existing in the
District of South West, of
having separate deposit
banks in the Collectors
districts, and of the arrange-
ment made for bringing
all these deposits regular-
ly to account.

6. In the concluding
para. Rep. Commission to
Board refers again to the
Board and James Smith
putting with their former
letter of the 10th Sept last,
and

and observe that many
of them are not neces-
sarily connected with the
introduction of the Pon-
gal system of account.
They trust that the Board
will be referred to the
Sacramento General for
approval or otherwise,
that they will be merely
taken on their own re-
sponsibility. The Gov. remarks
that the Board of account with
the Board for them in introduction
were furnished to the Sa-
cramento General with
a list of names of the 12
districts. Now, in view of
them being, with his ap-
proval, circulated for the
use of the General Collec-
tors.

gp

- to Rep. & Commission to Board
- Sacramento General
- Col. Smith
- Revenue Department
- Board of Revenue
- Collector of South West

Dispt 28

General Post Office
London

1842

June 2 1842
General Post Office

1842

General Post Office

General Post Office