M.R.O. 1—22,400—28-11-30.

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 530 Press ~~Mis.~~

Dated 10 . 8 . 1858

B. No. 26-27 b/

Not to be folded or roughly handled

No. 26. From J. BREEKS, Esq. ; to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated 22nd July 1858.

SIR,

In continuation of my letter of the 9th of June, I have the honor to submit my Report upon the Account Department of the District Establishment of Guntoor.

2. It gives me pleasure to state that I found the Account Department of this District very much in advance of those that have as yet come under my notice in respect to the introduction of the new Forms prescribed by the Talook Manual.

3. In some of the Districts that I have visited, the advantage of an early introduction of the new Forms, as ensuring a better and more uniform system of Account, had not apparently been fully appreciated, in consequence of which and of certain difficulties that were anticipated as likely to ensue on the introduction of the change, much attention had not been paid to the Manual of Instructions.

4. This cannot be said of Guntoor, where although the same difficulties had to be surmounted, proper steps were at once taken to bring the new Forms into use and having terminated successfully, the system has for some months back been in full operation, and credit on that account is fairly due to the District.

5. The instructions conveyed in the Manual have all been carefully carried out and every encouragement has been given to the use of the new Forms as directed.

6. Certain changes however in the instructions having been found necessary subsequent to their preparation and having met with the approval* of Government, I have directed this Office to carry into effect the modification proposed in para : 38 of the Manual. By this means, the one† exceptional entry in the Cash Account of a disbursement which is not altogether a *bonâ fide* Cash transaction, will be avoided.

*Vide *para : 2, Extract Minutes of Consultation 19th April* 1858.

†Viz., *The entry in the case of Salaries and Sauderwards.* Vide *para* : 38 *of Talook Manual.*

7. The Rules and Forms submitted by Mr. Harrison and myself with a view to carry out the Bengal system of Account, having been framed in harmony with the Talook Manual Rules and so as to facilitate their general reception, the introduction of the Bengal system into this District has been easily effected.

8. The Clerks of the Office readily fell into the new Forms and appear to understand them. I have watched the system in operation for the last few days and it seems to work well, and I see nothing likely to impede its satisfactory progress.

9. It remains only to explain the changes that I have considered it necessary to make in the distribution of some of the hands, so as to secure the complete separation of the Cash from the Account Department and so as to provide generally for a more methodical arrangement of the work of account throughout the 3 branches of the Account Establishment.

10. The Cashkeepers' Department consists of the following persons :

Cashkeeper	80
Deputy do	28
Gomastah	20
Do. from Moturpha Department	12
Head Shroff	40
Assistant do	14
	194

11. With some of the Subordinate Cash Accounts, a somewhat different distribution is observed in this Office from what obtains in other Districts. In other respects there is no material

will be in some degree reduced, but not to that extent that I could venture to recommend any reduction either of hands or of salaries on the present moderate Establishment.

24. It only remains to speak of the rates of pay and of the designations of some of the individuals in the Department so as to carry out the principles we had in view in the changes we suggested in our former Reports.

25. On referring to para: 21 of our Report upon South Arcot, it will be observed that under the new system of account, a complete set of Books on the double entry system is not to be maintained in a Collector's Office. Under these circumstances, to confine the Head of the English Department to exercising supervision over the Accounts merely would be, we thought, to make use of his services in one way but not in the most effective way that the Department has a right to expect from one in his position. To discharge the duties of his office efficiently, the Head of a Department should possess faculties of a higher order than the Clerks under him, and while operating through them should maintain a proper state of discipline, and reserve to himself the general Superintendence of all the business that goes through the Department. We recommended therefore that an opportunity should be taken to unite the two appointments of Head Accountant and Head Writer, in one person under the name of Head Clerk, whose duties would embrace not only the supervision of the Accounts as is now the case, but also other important duties which are now discharged by the Head Writer.

26. I am more confirmed in this opinion as I go along, for I observe that the Head Accountant as Head of the English Department does not fill any such post as his name and position would lead one to suppose he did. When replies are to be sent to the Accountant General's remarks upon the accounts, or when any question arises as to the best way of passing certain transactions through the Books or of framing abstracts and calculations which the Books do not directly supply, application in every case is made to the Native Accountants and the matter on hand, whatever it may be, is left to their discretion. Whereas were the Head Accountant really what he pretends to be, such matters would be reserved for his own consideration and decision, while the business of the subordinates would be confined to keeping the books in the order and manner previously prescribed and arranged. These remarks do not apply especially to the Head Accountant of Guntoor but to the Head Accountants of all the Districts that I have yet visited.

27. In Madras we recommended that the two appointments of Head Accountant and Head Writer should be united and that the pay of the Head Writer (70 Rupees) should be saved to the State, the highest paid Writer under the Head Clerk getting 40 Rupees. In South Arcot we suggested the same union of the two appointments, reserving the pay of the Head Writer (55 Rupees) to be given to the highest paid Writer in the Department under the Head Clerk. These arrangements were recommended as we conceived that with an efficient Head Clerk on 100 Rupees no difficulty ought to be felt in those Districts in procuring properly qualified English Writers to act under him on the lower rates of salary above mentioned.

28. In this District I would suggest that the same arrangement be carried into effect *viz.*, that the Head Accountant be nominated Head Clerk and that his duties be made to partake of the nature described in para: 25 *anté*, and that the individuals under him in the Department be designated, without distinction, Writers.

Fort Saint George, Financial Consultation, 10th August 1858.

29. As regards the pay of the Writers, it will be observed that the present Head Writer gets 70 Rupees and an individual called the Deputy Accountant gets 60 Rupees. Although I am aware that this is a higher rate of remuneration than was proposed and sanctioned for the other Districts, I am not disposed to recommend any alteration in the rates. The superior Writers must have a certain degree of education and a certain knowledge of English to qualify them for their posts, and this qualification is not so generally diffused as to call forth any number of competitors in Guntoor. The Collector will generally have to send to a distance for competent men to fill the higher class of appointments in the English Department and it seems but fair to place a higher rate of pay at his disposal to enable him to secure their services.

30. The result of the proposed arrangements if approved of will leave the English Department of this District as follows:

Head Clerk	100
Writer	70
Do.	60
Do.	40
Do.	30
Do.	17-8
Do.	17-8
Do.	17
	352

31. To shew the total charge (present and proposed) incurred by Government on account of the Cash Department, the Native Accountant's Department, and the English Department of the Districts, I have hitherto reported upon, I beg to enclose the following Statement.

Names of Districts.	Cash Department.				Native Accountant's Dept.				English Department.				
	Present Charge.	Proposed Charge.	Increase.	Decrease.	Present Charge.	Proposed Charge.	Increase.	Decrease.	Present Charge.	Proposed Charge.	Increase.	Decrease.	Net Decrease.
North Arcot.	195-8	167-8	...	28	96	81	...	15	381	326	...	55	98
South Arcot.	282-0	217-0	...	65	84	94	10	...	497	352	...	145	200
Madras.....	122-8	122-8	...	...	57-12	59-12	2	...	347	263	...	84	82
Chingleput...	172-8	143-8	...	29	77	68	...	9	446	355	...	91	129
Guntoor.....	194-0	146-0	...	48	40	62	22	...	352	352	...	...	26

32. I have only further to add that an enclosed Tabular Statement* is appended in continuation of Enclosure No. 2, submitted with my Report upon the District of

* *Enclosure No.* 1. Chingleput, dated 9th June 1858. The Statement exhibits in one view the result of all the alterations I have suggested for this District as they affect the different Departments of the Guntoor Establishment in the Civil Auditor's Book of Civil Establishment for the 1st of May 1857.

ENCLOSURE 1.

Present scale as per Civil Auditor's list.			Proposed scale.			Increase.			Decrease.		
GUNTOOR.											
Gomastahs of Sherista Department.											
		Rs.			Rs.						
1	Head Muddutgar	50	1	Head Muddutgar	50						
1	Do.	40	1	Do.	40						
1	Do.	35	1	Do.	35						
1	Do.	28	1	Do.	24						
3	Do. at 20 Rupees each.	60	3	Do. at 20 Rupees each.	60						
5	Do. at 15 " "	75	5	Do. at 15 " "	75						
2	Do. at 12 " "	24	1	Do.	10						
15		336	13		294	...	...	...	42	0	0
Cash Department.											
1	Cash keeper	80	1	Cash keeper	80						
1	Assistant do	28	1	Head Shroff	40						
1	Gomastah	20	1	Assistant do	14						
1	Do.	10	1	Gomastah	12						
1	Head Shroff	40									
1	Assistant do	14									
6		192	4		146	...	...	...	46	0	0
Native Accountant Department.											
None.			1	Native Accountant	30						
			1	Gomastah	20						
			1	Do.	12						
			3		62	62	0	0	...	...	...
English Department.											
1	Head Accountant	100	1	Head Clerk	100						
1	Head Writer	70	1	Writer	70						
1	Translator	70	1	Translator	70						
1	Deputy Accountant	60	1	Writer	60						
1	Writer	40	1	Do.	40						
1	Record keeper	35	1	Record keeper	35						
1	Writer	30	1	Writer	30						
2	Do. at 17½ Rupees each.	35	2	Do. at 17½ Rupees each.	35						
1	Do.	17	1	Do.	17						
10		457	10		457	...	...	...	...	...	...
				Deduct Increase...		62	0	0	88	0	0
						...	...	...	62	0	0
				Net Decrease...		...	...	...	26	0	0

No. 27. ORDER THEREON, No. 530; dated 10th August 1858.

In the present letter Mr. Breeks reports upon the Account Department of the Guntoor District. He makes favorable mention of the progress made in this District in respect to the introduction of the new Forms of Account prescribed by the Talook Manual as compared with that noticed in the Districts he has already visited, and states that the system has for some months back been in full operation; that the instructions contained in the Manual have all been carefully carried out, and every encouragement has been given to the use of the new Forms as directed.

2. The changes suggested by Mr. Breeks are enumerated in the Enclosure No. 1 of his letter; these involve a reduction of Rupees 42 per mensem in the Establishment of Goomastahs of the Sherista Department and of Rupees 46 in the Cash Department, and an increase of Rupees 62 in the formation of a Native Account Department, the net decrease being only Rupees 26 per mensem. The Government authorise these arrangements being carried out as the new system is brought into operation, it being understood that the reduction of salaries is not to affect existing incumbents.

3. The alterations proposed in the designation of the servants of the English Department are approved, and will be carried out accordingly.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. F. Cartledge.

No 530

Extract from the Minutes of Consultation
held on date 10 August 1858.

Read the following
letter from S. Brooks Esq.

(Dated 22nd July 1858. No 331)

In the present Lr.
Com. Gen. Brooks reports
upon the Account De-
partment of the Customs
Service. He makes fa-
vourable mention of the pro-
gress made in this Ser-
vice in respect to the
introduction of the new
prescribed Set of Books and
Forms of Account and
Compared with that ob-
tained in the Districts he
has already visited, and
states that the System
has for some months
back been in full ope-
ration that the instruc-
tions contained in the
Manual

manual have all been carefully carried out, and every encouragement has been given to the use of the new Forms as directed.

2. The changes suggested by Mr Brooks are enumerated in the enclosure No 1 of this letter. these involve a reduction of Rs. 42 per mensem in the Establishment of Govt. pensioners of the Shahista Department and of Rs 46 in the Cash Department, an increase of Rs. 62 in the Jumabundy of a Native Account Department. the net decrease being only Rs. 26 per mensem. The Govt. authorize these arrangements being carried out + it being understood that the reduction of salaries is not

as the new system is brought into operation

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to affect existing incumbents.

3. The alterations proposed in the designations of the servants of the English Department are approved, and will be carried out accordingly.

J

To J. Brooks Esqr
" Asst General
" Civil Auditor
" Revenue Department
" ~~Board of Revenue~~
" Collector of Guntoor

} Dispd 19th

Tuk Letter to Engd d/30th Augt No 22
of 1858.

Para 2.

Con. 10 August/
Financial 1858 Depart.

No 530

Extract Mins: of Council

d/ 10 August/58.

26.27

23 Augt
Rg.