M.R.O. 1—82 400—23-11-40

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 606 Press Mis.

Dated 11 9 18

Not to be folded or roughly handled.

No. 17. Extract from the Proceedings of the Board of Revenue, dated 29th July 1858, No. 2871.

Read letter from C. J. SHUBRICK, Esq., Collector of Chingleput; to J. D. SIM, Esq., Secretary to the Board of Revenue, Fort Saint George, dated 15th July 1858.

SIR,

1. Referring to Extract from Minutes of Consultation, No. 163 of the 8th Instant, sent to me by Government direct, I have the honor to report, for their information, that Mr. Breeks' proposed changes and reductions in my English, Sheristá, and Treasury Departments, were made without any communication with me of any kind whatever, and are therefore based on incorrect information, and liable to mislead, as they have already done. I do not know the instructions issued to Mr. Breeks, but the only subject which he opened to me, was that of introducing the Bengal system of Accounts into my Office, and instructing my Servants how to adopt it. He did not tell me he had any reductions in contemplation, and I cannot but think it is to be regretted that he did not explain his objects to me fully, as, had he done so, many of his propositions would, I think, have been materially different, and at all events, would not have gone up to Government, based, as they are now, on the continued payment of Servants by the Post Master General, and the recipients of the Pagoda Funds, who may refuse to pay them at any moment, and leave me almost helpless, when withdrawn, if his reductions are carried into effect.

2. With these preliminary observations, I beg to proceed, and to point out the first inaccuracy in paras: 8 and 16 of Mr. Breeks' letter relative to what he styles the "Postage Label Goomastah." I have no such Servant on my Establishment. The Goomastah he alludes to, is the "District Postal Goomastah" entertained for the purpose of checking the District Post Office Accounts, and liable to be transferred at any moment with the management of the District Post Office to the Regular Post Office Establishment under the Post Master General at the Mount, or elsewhere. This Goomastah with the Writer* paid by the Contingent Bill, who is equally attached to the District Post Office, Mr. Breeks has calculated as belonging to my Office absolutely, while the contrary is the fact, and based his calculations and reductions on their continued attachment to it. I do not think he was justified in doing so. The services of the Writer have, before now, been required at the General Post Office at the Mount, and cannot be calculated on by me for a day, depending altogether on the will of the Post Master General, and the necessity he may see for their continuance with me in his Department. With the removal of the controul of the District Post from me to the Inspecting Post Master of the Division, they would disappear from my controul altogether. They are paid by the Contingent Bills passed by the Post Master General, and are not available, except with their own consent, for any other Duties, than the District Post. I therefore request permission to retain them on their present footing so long as the Post Master General leaves the management of the District Post Office in my hands, and not to reckon them as belonging *bonâ fide* to my Establishment.

* *Vide Enclosure 2, English Department.*

3. In para: 9, Mr. Breeks observes that there is little distinction between Cash and Account Departments. Some Goomastahs seeming to do duty in both Departments, while others are transferred to the Account Branch from the Sheristá and Salt Departments as occasion requires, and in para: 10, he objects to such arrangements altogether, forgetting that it is necessity alone which has compelled them to be resorted to. The only reason for the system with which he finds fault, is paucity of hands, compelling transfers, as business increases or diminishes in each Department, separately, and the remedy he has applied, is a general reduction in all.

4. In Para: 13, a Goomastah on Rupees 14 is given as an amanuensis to the Cash-keeper. This Goomastah is not a Government servant, and his services cannot be calculated on for a day. He is paid out of the Pagoda Funds, the recipients of which may refuse him his salary at any moment. These Funds are the payments made to the Trustees of different Pagodas in lieu of resumed Merahs and Privileges. They amount at present to Rupees 36,586 annually, but under the efforts making to convert them into land, will eventually terminate. For the management of the Accounts connected with these payments, there are 2 Goomastahs on Rupees 14 each and 2 English Writers, one on Rupees 17½, and the other Rupees 10½. Their salaries are realized and paid to them by deductions, or percentages from the allowances payable to the

Pagodas, and with the consent of their Trustees; but these deductions are entirely voluntary and if the Trustees wish, it, may be refused at their pleasure. Mr. Breeks has considered these servants as borne on my Establishment, and permanently available, and made his propositions for reduction accordingly; but one or two of them, will be either knocked off or they will all 1 have their allowances reduced, if my propositions relative to the commutation of some of the Pagoda allowances now before the Board are approved of. In lieu therefore of the Pagoda Goomastah on Rupees 14, who does not belong to Government, I beg to be permitted to retain the Goomastah on Rupees 21* whom Mr. Breeks has struck off, as the Cash-keeper's amanuensis.

* *Para:* 29.

5. In Para: 35 (ought to be 25) Mr. Breeks says there are 12 Writers in the English Department as at present constituted, but I have already shewn that 3 of them are not borne on the Government Books, the real number is therefore only 9,† the same as is found in North Arcot, and of these, none can bear reduction,* in fact it is only with the assistance of the Pagoda Writers, and Volunteers that they get through their work, and under the new system of Accounts, the responsibility of preparing the Accounts correctly, and despatching them punctually is thrown on the English Department, whose labors have thereby been very much increased. The abolition of the Journal, which Mr. Breeks mentions in Para: 19, as a relief to the Treasury Department, has been more than compensated by the increase of work in the English Department who are now charged with the preparation of the Treasury Account Current from the Accounts Current received from the Talooks, while formerly their duty consisted in that of copying or transcribing it only.

† *Excluding the Head Accountant.*

* *Letters despatched in* 1856, *exclusive of Accounts and Statements.*

Government	80
Board	441
Magistrate	469
Accountant General	248
Maramut	340
Miscellaneous	1181
	2759

6. In para: 28, Mr. Breeks has allotted a Writer on 21 Rupees to the English from the Sherista Department; but this Writer does not properly belong to the English Deparment, and should not have been looked upon, as if he did. He was temporarily doing duty with the Head Accountant when Mr. Breeks visited the Office, but nothing more. His services are not permanently available in the English Department, Mr. Breeks, by including the Sherista Goomastah, Pagoda, and District Postal Writers in this Department, brings its monthly cost up to Rupees 446,† whereas, properly speaking, it only amounts to Rupees 418-8-0, as shewn in the margin.* When the Printing Press is received, a reduction of Rupees 10 will be made from this amount, making the English Department Rupees 410-8-0 instead of Rupees 446-0-0.

† *Para:* 28.

* 1	*Head Accountant*	100-0-0
1	*Deputy do*	70-0-0
2	*Assistant do. at 35 Rupees each*	70-0-0
3	*Writers do. do.*	105-0-0
1	*Do.*	31-8-0
2	*Do. at 21 Rupees each*	42-0-0
		418-8-0

7. In Enclosure 2 to his letter, Mr. Breeks shews the Government Goomastahs of the Sheristah's Department, including Sumpretties, to be 16 adding 5 more for Salt, and making therefore 21 in all; but he has omitted to count 3 Goomastahs for Abkarry, which would bring the number up to 24. Mr. Breeks recommends the reduction of 1 Goomastah on Rupees 21, leaving, as he thinks, 20 Goomastahs for the Department, whereas if his information had been correct, 23 would have been the right number. From the proper number 24 however, 2 have been abolished in anticipation of the receipt of a Printing* Press, and there are now therefore only 22, divided between the Head and Naib Sheristadars, my own and my Assistant's Office.

* *Vide Ext. Mins. of Cons. No. 552, dated the 30th April* 1858, *Revenue Dept.*

8. I have thus shewn that of the 5 Servants in all recommended to be abolished by Mr. Breeks, and sanctioned by Government in Para: 3 of Extract Minutes of Consultation under reference, 2 have already been abolished in anticipation of receiving a Printing Press at a monthly reduction of Rupees 45½, and the 2 Servants noted in the margin* who were struck off by Mr. Breeks, will be required to replace the 3 Pagoda Servants, whom his arrangements allowed me to retain, but for whose services, the Government have no claim. Further reduction may still be required to meet the expenses of the Printing Press when it is at work; which have not entered into Mr. Breeks' calculations and they cannot possibly be made from the reduced Establishment he has left me.

*1 *English Writer, Rupees* 35
1 *Do.* „ 21

9. Under these circumstances, I request the immediate orders of Government and, in the meantime, trust I may be permitted to retain my Establishments on the footing they have hitherto stood.

10. Annexed in a Statement showing Mr. Breeks' proposed reductions, and the demands I have made to replace them.

Situations proposed to be abolished by Mr. Breeks.		Situations proposed to be retained by Mr. Breeks.		Remarks.
1 English Writer	Rs. 35	1 English Writer	Rs. 17½	The services of this Writer do not belong to Government as he is paid out of the Pagoda Funds. The Writer on Rupees 35 in Col. 1 is therefore required to replace him. His pay being reduced to Rupees 25, the remainder Rupees 10 will be credited to the Press agreeably with the orders of Government dated the 30th April 1858, No. 552, Revenue Department.
1 English Writer	21	1 English Writer..	10½	Do. do. The Writer on Rupees 21 in Col. (1) is required to replace the Writer and Goomastah herein bracketted.
		1 Goomastah.....	14	
1 Goomastah.....	21	1 Goomastah.....	14	This Goomastah being also paid out of the Pagoda Funds, the Goomastah in Col. (1) on Rupees 21 is required to replace him.
	Rs.			These servants are required to conduct the District Post Office duties and are not available for the general duties of the Office or can be looked on as belonging to it.
1 Postal Goomastah	8	.....		
1 do. Writer.....	10	.....		

In Con. 13th July 1858.

Resolved that the above letter be laid before Government with reference to Extract Minutes of Consultation, 8th Instant, Financial Department, No. 463.

2. Mr. Shubrick states that Mr. Breeks held no communication with him regarding any reduction in his Office Establishment in consequence of the change in the system of Account, and that the reductions proposed are in several instances based on a misapprehension of the actual state of his Office.

3. The Pagoda payment still made from the Collector's Treasury in lieu of resumed Merahs and Privileges amount to Rupees 36,586, and four servants are maintained to keep the accounts, &c., of these transactions, their salaries being met by a per centage deduction from the allowances voluntarily assented to by the recipients. The Board are not aware when this arrangement originated, but it seems unobjectionable so long as it is purely voluntary. The recipients of these money grants are naturally extremely averse to their commutation in land, and it is but fair that they should bear whatever extra expense their payment in money involves.

4. Mr. Breeks has included these four servants as part of the Collector's fixed Establishment, which is obviously a mistake. In paras: 13 and 29 Mr. Breeks proposes that one of these Pagoda Servants shall hereafter act as the "Cashkeeper's amanuensis", and in consequence of this arrange-

ment recommends that the services of a Salt Goomastah on 21 Rupees shall be dispensed with. This arrangement will now need modification, but there will still be a saving of seven Rupees in this office, as 14 Rupees monthly is considered sufficient for the Cashkeeper's writer. As regards the other three Pagoda writers, Mr. Breeks has included two of them in the English Department, the numerical strength of which is thus unduly raised, and the Board find that he has also recommended reductions in consequence of his mistake regarding their position.

5. Mr. Shubrick states that Mr. Breeks is also mistaken in regard to the Postal Writer and Goomastah who are not part of his own establishment, but are attached to it, and paid by the Post Master General who may at any time withdraw them. One of these is included by Mr. Breeks in the Cash and the other in the English Department. The former of these he proposes to abolish for reasons given in para : 15.

6. The latter with the two Pagoda servants noticed in para : 4, are added by Mr. Breeks to the English Department, the numerical strength of which is thus raised to 12, and is by his recommendation to be reduced to 9, to be on the same footing as in North Arcot.

7. So far therefore it appears that Mr. Brerks' Tabular Statement in para : 29 requires modification as shown below, the saving being Rs. 97 instead of Rs. 129.

Present Scale.				Proposed.				Increase.	Decrease.
	Rs.	A.	P.		Rs.	A.	P.	Rs.	Rs
1 Cashkeeper	70	0	0	1 Cashkeeper	70	0	0	0	0
1 Goomastah from Salt Dept	21	0	0	1 Amanuensis	14	0	0	0	7
1 Head Shroff	35	0	0	1 Shroff	35	0	0	0	0
1 Do.	24	8	0	1 Do.	24	8	0	0	0
4	Rs. 150	8	0	4	Rs. 143	8	0	0	7
Native Account Department.									
1 Treasury Head Goomastah	35	0	0	1 Native Accountant.	30	0	0	0	5
1 Goomastah for Sheristah Dept.	21	0	0	1 Goomastah	21	0	0	0	0
1 Do. do.	21	0	0	1 Do.	17	0	0	0	4
3	Rs. 77	0	0	3	Rs. 68	0	0	0	9
English Department.									
1 Head Accountant	100	0	0	1 Head Clerk	100	0	0	0	0
1 Deputy do.	70	0	0	1 Writer	55	0	0	0	15
1 Asst. do.	35	0	0	2 At 35	70	0	0	0	0
1 Do.	35	0	0						
3 Writers at 35	105	0	0	2 At 28	56	0	0	0	49
1 Do. from Sheristah Dept.	21	0	0	1 At 25	25	0	0	4	0
2 Do. at 21	42	0	0	1 At 21	21	0	0	0	21
10	Rs. 408	0	0	8	Rs. 327	0	0	0	81
									97

8. Mr. Shubrick however further objects that Mr. Breeks has wrongly included a Goomastah on Rs. 21 belonging to the Sheristah, who was temporarily working in the Account Department when Mr. Breeks visited the Cutcherry. On the other hand, however, Mr. Breeks has set down a Goomastah on 21 instead of a writer on 31½, so that making the necessary exchange, the cost of the Department would be raised from 408 (as shewn by Mr. Breeks) to 418½, and the saving from 97 to 107½ Rupees.

9. In para : 7 Mr. Shubrick points out that Mr. Breeks has set down the Sheristah Goomastahs as 21 in number instead of 24. In reality however there are only 22, as two have been discharged to meet the expense of a Printing establishment. The omission of the other was a mistake, but one that does not greatly affect the case.

10. The changes in the Department of Account, transfer a certain amount of work from the Collector to the Accountant General, and it is but reasonable to expect a reduction in the Provincial establishments commensurate with the reduction in their work. But as Mr. Shubrick observes, the business of all Collectors' offices, especially in the English branch, has very greatly increased of late years, as might be expected from the multiplication of separate Departments, and work too has now to be done with greater celerity and regularity than was formerly the case.

11. The general manner in which the Provincial establishments are classed, presents (as noticed by the Board on a former occasion) great difficulty in instituting comparisons between one Department and on other. Provision must also be made now for the operation of the new absentee rules, and the necessity of transfers to the new Department of Police must not be overlooked.

12. The Board have no doubt that Government will give ready consideration to Mr. Shubrick's representation, when pased not merely on errors in Mr. Breeks' Statements, but on actual returns of work for a series of years. At present they do not see that he has shewn that a reduction of 97 Rupees monthly, allowing 10 Rupees for the Press as already sanctioned, may not be effected in modification of Mr. Breeks' proposals.

(A true Extract.)

(Signed) J. D. SIM
Secretary.

No. 18. Extract from the Proceedings of the Board of Revenue, dated 16th August 1858 No. 3100.

Read letter from C. J. SHUBRICK, Esq., Collector of Chingleput; to J. D. SIM, Esq., Secretary to the Board of Revenue, dated Sydapet, 5th August 1858.

SIR,

1. Referring to Extract from the Board's Proceedings, No. 2871, dated 29th Ultimo, I have the honor to state, with reference to para : 6, that the Board appear to me to be under a misapprehension in supposing the English Department in North Arcot to consist of only 9 hands. In the margin to para : 11 of Mr. Breeks letter to Government, dated 30th April 1858, (Page 4 of Extract from Minutes of Consultation, No. 318, dated 12th May 1858) the hands are entered as 15. At Page 8, para : 33, a reduction of 2 hands is recommended; so that, the Department is left of the strength of 13 hands in all. In Chingleput the same Department consists of 12, by adding 2 Writers paid out of the Pagoda Funds, and 1 by the District Post, Mr. Breeks would make it mount up to 15. Deducting the 3 Writers he disallows me, there would remain 12, or 1 short of North Arcot; but with this difference, that while in North Arcot all were on the fixed establishment, in Chingleput 2 would be temporary and 10 only fixed. In my last letter, I pointed out my objections to considering the Pagoda and Post Writers permanent hands, and my English Department consisting therefore of only 12 in all. A reduction of 2* will bring it down to 10, or 3 short of North Arcot, and not, as the Board imagine, to a footing with that District.

* *1 at 35 Rupees and 1 at 21 Rupees, the other Writer proposed to be reduced was the District Post not on the fixed establishment.*

35
21
21

77
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2. Mr. Breeks reductions consisted of two kinds. Reduction of hand and Reduction of salary. Under the former head, he reduced 3 hands from my fixed Establishment, *viz.*, 2 Writers 1 at 35 Rupees and the other at 21 Rupees and 1 Goomastah at 21 Rupees. Under the latter, his reductions consisted of the

						Reduction
Deputy Accountant	from	Rupees	70	to	55	15
Native Accountant		„	35	to	30	5
2 Writers	from	„	70	to	56	14
1 Writer		„	31½	to	25	6-8
1 Goomastah		„	21	to	17	4
						44-8

Being a total monthly reduction of Rupees 121-8-0.* To this, he added Rupees 18 by the reduction of a District Post Office Writer on Rupees 10, and a District Post Office Goomastah on Rs. 8, bringing his total reductions up to Rupees 139-8-0, but having raised the salary of 1 Goomastah from Rupees 21 to Rupees 24-8-0, his actual reductions reached Rupees 136. By giving me, however, a Pagoda Goomastah on Rupees 14 as the Cash-keeper's amanuensis in lieu of his Goomastah on Rupees 21, the difference Rupees 7 brought his actual reductions down to Rupees 129-0-0.†

* *Hands*	77	0	0
Salary	44	8	0
	121	8	0

† *Fixed Establishment Rupees*.....	111
Contingent Establishment „	18
	129

3. In para: 7 of the Board's Proceedings, they consider that with a modification of Mr. Breeks' propositions, and under the impression they were in that he had left the English Department of this District on the same footing as that of North Arcot, a monthly saving of Rupees 97 might still be effected in lieu of Mr. Breeks' Rupees 129-0-0.

4. Deducting Rupees 18* from Rupees 139-8-0, Mr Breeks reductions in my fixed Establishment will be found to be Rupees 121-8-0, of which Rupees 77 come from reduction of hands and Rupees 44-8-0 from salary. In regard to the latter item, I have no objection to offer, presuming that reductions of some sort are necessary, but in regard to the former, as I have already shewn in my former letter that the hands were required in substitution of Pagoda and District Post Servants improperly allowed me in their stead, and in my present, that they will only bring my fixed English Establishment up to 10 or 3 short of the hands in North Arcot, I must beg the Board to obtain the sanction of Government for my being allowed to retain them on my Establishment.

	Rs.	As.	P.
* *District Post Office Writer*	10	0	0
Do. do. do. Goomastah	8	0	0
Reductions.....	133	0	0
Deduct Increase.....	4	0	0
Net reduction.....	129	0	0

5. Should this permission be granted, reductions can be made from their future salaries as vacancies occur, to the extent of Rupees 20-8-0 per mensem as hereunder shewn.

						Difference.
1	Writer	from Rupees	35	to Rupees	25.....	10
1	do.	„	„	21 „	„ 17½.....	3½
1	Goomastah	„	21	„	„ 14.....	7
						20½

making with Rupees 44-8-0 my total reductions Rupees 65, or only Rupees 32-0-0 less than the sum proposed by the Board.

6. My present and future fixed Establishments will therefore, I propose, stand as follows:

Present Establishment.	Rupees	Future Establishment.	Rupees
1 Head Accountant.....	100	1 Head Clerk.....	100
1 Translator.....	85	1 Translator.....	85
1 Deputy Accountant.....	70	1 Writer.....	55
1 Record-keeper.....	50	1 Record-keeper.....	50
1 Assistant Accountant.....	35	2 Writers at 35 Rupees.....	70
1 do. do.....	35	2 do. at 28 do.	56
3 Writers at 35 Rupees	105	2 do. at 25 do.....	50
1 do.....	31½	2 do. at 21 do.....	42
2 do. at 21 Rupees	42		
12	553½	12	508

This arrangement of course leaves my Pagoda and District Post servants untouched as connected with my fixed Establishment.

7. Referring to Returns of actual work for a series of years to which reference is made by the Board in Para: 12, I have the honor to annex the following statement shewing its gradual Increase in the English correspondence during the last 6 years.

Letters to	1852	1853	1854	1855	1856	1857
Government...	39	40	38	50	80	47
Board	373	225	313	348	441	388
Accountant General ... ... }	66	85	106	182	248	236
Civil Auditor... ... ... }						
In the Magisterial Department...	307	269	336	463	469	441
Maramut do....	219	217	276	297	340	371
Miscellaneous do.	399	598	684	931	1181	929
Total	1403	1434	1753	2271	2759	2412

As this Statement, however, though very palpable, may be further elucidated by another shewing the actual changes made in the accounts under the old and newly introduced system, as well as the new Returns and Reports that have been added to those formerly existing, I have had one drawn up in which these changes and additions are clearly shewn and,* I think, it must be allowed that under the additional work of all kinds thus thrown on the English Department within the last eighteen months or so any reduction of hands with expected punctuality of performance will be allowed to be an impossibility. It should not be forgotten that the Director of Revenue Settlement lately sprung up with his own proper Duties, and his enquiries into Enams is likely to make a rather heavy impression on the English Department.

Monthly	* *Number of Statements discontinued*	6
	do. do. newly added	18
Annual Statements discontinued.....		5
Quarterly, Half yearly, Annual	*Do. reports &c., newly added*.....	14

8. As truly observed by the Board in Para: 11 of their Proceedings, regard should be had to the operation of the new Absentee Rules, and the hands they will take away. If each man takes his months' leave in the year, my Establishment will, in reality, be worked by 11 hands only instead of 12. Under the old system, I should have been able to employ substitutes for absentees, and kept my hands complete.

List shewing the Accounts ordered to be discontinued and the additional Statements required to be prepared in their stead under the new system in the District of Chingleput.

No.	Description of Accounts.	To whom forwarded.	Discontinued.	Additional Statements now required.	Remarks.
	MONTHLY.	Accountant General.		MONTHLY.	
1	Journal with a Register of Vouchers.		Discontinued.	1 Treasury Account.	
	Account Particular Book as follows.		do.	2 Register of advances repayable.	
2	Account Particulars of advances repayable.		do.	3 Do. of advance on Account of the service of Government.	
3	Do. of advances on account of service of Government.		do.	4 Do. on account of Salaries, Establishments and Pensions.	
4	Account Current of do.			*Deposits of the Revenue Department.*	
5	Statement of do.		do.	5 Register of Deposits received.	
6	Account Particulars of Deposits of the Revenue Department.		do.	6 Do. of repayments of deposits.	
	ANNUAL.			*Deposits of the Judicial Department.*	
7	Drafts of closing and adjustment sheets.		do.	7 Register of Deposits received.	
8	Ledger.		do.	8 Do. of repayments of deposits.	
9	Original fair do.			*Deposits.*	
10	Duplicate do.		do.	9 Register of Deposits received	
11	Duplicate Journal.		do.	10 Do. of repayments of Deposits.	
			Continued.	11 A Memo: of Balance of Cash in the Talooks.	These are to be kept in the English Dept.
			do.	12 A daily English Abstract of the transactions of the Hoozoor Treasury.	
			do.	13 A Monthly Abstract of the Treasury Account.	
			do.	14 Monthly Pay Abstracts of the Hoozoor and Talook Establishments, &c.	
			do.	15 Abstract of several Classes of Pensionary Allowances.	
			do.	16 Do. of Neitherland Pensioners.	
			do.	17 Bill of Contingent Charges of the Revenue Department with Accounts particular.	
			do.	18 Do. of Magistrates Department with do.	
				QUARTERLY.	
			do.	19 Statement of compensation paid for lands taken up for the Railway.	
			do.	20 Do. for the Eastern Coast Canal.	
			do.	21 Statement of Gang robberies.	
				HALF YEARLY.	
			do.	22 Statement of prices of grain, &c.	
				ANNUALLY.	
			do.	23 Report on the burial ground at Pulicat, Sadras and Wallajabad.	
			do.	24 Report on the working of the new system at the Travellers' Bangalows.	
			do.	25 Do. on the competency of security tendered in behalf of Public servants.	
			do.	26 Report on the Progress of Public Works.	
			do.	27 Report regarding the Minor Shrotriemdars of Eroongaudoocottah and Luttoor.	
			do.	28 Revenue administration report of the District	
			do.	29 Local Fund Report.	
			do.	30 Report on the Working of Streehareecottah Jungles.	
			do.	31 Do. of Printing Press.	
			do.	32 Criminal Statement up to the end of the Official year.	

CHINGLEPUT DISTRICT,
COLLECTOR'S CUTCHERRY,
Sydaput, 5th August 1858.

(Signed) C. J. SHUBRICK,
Collector.

Fort Saint George, Financial

Resolved that the above letter be submitted to Government in continuation of the Board's Proceedings dated 29th Ultimo, No. 2871.

2. The Board deem it unnecessary to follow Mr. Shubrick in his somewhat complicated explanations. His propositions on the whole amount to this :—

1st. That the Pagoda and Postal Servants already referred to in paras: 3, 4 and 5 of the Board's Proceedings above quoted should be excluded from his Moyenzabitah.

2nd. That two writers one on Rupees 25, and one on Rupees 21, should be retained in the English Department and not abolished as proposed by Mr. Breeks.

3. The Board have already expressed their concurrence with Mr. Shubrick on the first point. The second one seems to them to merit careful consideration, with reference to his statements of the great increase of work of late years in the English Department. With their knowledge of the numerous calls now made on Collectors not merely by themselves and Government, but by other Departments for information on various subjects, the Board would certainly be very averse to recommend any material reduction of establishment in this branch.

4. Mr. Shubrick's propositions will still leave a saving of Rupees 65 monthly or Rupees 780 per annum. The following abstract taken from enclosure 2 of Breek's letter to Government dated 8th June last, will shew this more clearly.

E. M. C. 8th in Consultation, 13th July 1858, Financial Department.

	Present scale.	Proposed by Mr. Breeks.	Proposed by Collector.
Sheristah Department.....Rs.	389 8 0	375 8 0	375 8 0
Treasury do	206 8 0	129 8 0	129 8 0
Native Account Department.....	0 0 0	68 0 0	68 0 0
English Department.....	553 8 0	462 0 0	508 0 0
Salt do	115 8 0	119 0 0	119 0 0
	1,265 0 0	1,154 0 0	1,200 0 0
Pagoda and Postal Servants.....	74 0 0	56 0 0	74 0 0
Total.....	1,339 0 0	1,210 0 0	1,274 0 5
		1,339 0 0	1,339 0 0
Saving.....Rs.		129 0 0	Rs. 65 0 0

(A true Extract.)

(Signed) J. D. SIM,
Secretary.

No. 19. From C. J. SHUBRICK, Esq., Collector of Chingleput; to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated Sydapet, 5th August 1858.

Sir,

I have the honor to forward direct, for the information of the Right Honorable the Governor in Council, and to obviate delay, the accompanying Copy of a letter addressed by me this day to the Board of Revenue in reference to Extract from their Proceedings, dated the 29th Ultimo, No. 2871 forwarding, for the orders of Government, my letter to them, No. 202 of the 15th Idem, requesting permission to retain on my Establishment the servants ordered to be dispensed within Extract Minutes of Consultation of the 8th of that month, No. 463.

No. 20. Order thereon, No. 606; dated 11th September 1858.

The Government observe that Mr. Breeks has included among the Collector's permanent Establishment 4 Pagoda Servants, one Post Office Writer and one Post Office Gomastah, in all

6 Servants on an aggregate salary of Rupees 74 per mensem, and of these he has taken credit in his proposed Establishment for 4 Servants on an aggregate salary of Rupees 56.

2. Mr. Shubrick has clearly shown that this is an error, that these 6 Servants belong to Departments which have no necessary connection with his Office and are liable at any time to be withdrawn. They cannot therefore be reckoned as part of his fixed Establishment and should have been left out of the calculation.

3. The Collector further urges that two Writers, one at Rupees 25 and one at Rupees 21, whom Mr. Breeks had proposed to abolish, should be retained in the English Department. The Board of Revenue support this in reference to the great increase of work in that Department of late years. The result would be an eventual saving of Rupees 65, instead of Rupees 129 as recommended by Mr. Breeks. The Pagoda and Post Office Servants must clearly remain as at present and cannot be taken to supply vacancies caused by reductions among the servants on the regular Moyenzabitah. With respect to the two other Writers on Rupees 25 and Rupees 21, under the strong opinion expressed by the Collector and supported by the Board, the Government will suspend their orders for their reduction until at least the working of the new system of Accounts shall have been tried. A report will be sent in by the Collector through the Board at the end of next year.

4. In Mr. Shubrick's first letter he has stated that Mr. Breeks' proposed changes and reductions in his English, Sheristu and Treasury Departments were made without any communication with him of any kind whatever. In Mr. Breeks' report, 8th June 1858, he stated that having previously arranged with the Collector to commence work in his Office on the 31st May, he gave him a set of rules and forms for the use of his Writers so as to prepare him to bring the new system into operation, that he had carefully explained the system, that he had seen it in operation at the Hoozoor for some days, and that the Clerks appeared to understand it.

5. It is certainly desirable that Mr. Breeks in his visits to the several Districts should explain to the Collectors the changes and reductions which he considers may be made in their Account Department in consequence of the introduction of the new Bengal system of Accounts, should pay attention to any objections which they may take to his proposals, and notice them in his reports to Government.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. J. A. Wilson.

Financial Depart^t.

No. 606

Extract from the Minutes of Consultation
Dated the 11th September 1858.

Read the following
Papers.

Extracts from the Proceedings of the Board of Revenue / Here enter 29th July and 16th Augt 1858 Nos 2871 & 3100/
From the Collector of Chingleput - / Here enter 5th Augt /58 No 49/

The Government observe that Mr Bruce has included among the Collector's permanent Establishment 4 Pagoda Servants, One Post Office Writer and one Post Office Conicopoly in all 6 servants on an aggregate Salary of Rupees 74 per mensem - and of these he has taken credit in his proposed Establishment for 4 Servants on an aggregate Salary of Rupees 56.

Mr

2. Mr Shubrick has clearly shown that this is an error - that these 6 servants who belong to Departments have no necessary connection with his Office and are liable at any time to be withdrawn - They cannot therefore be reckoned as part of his fixed Establishment and should have been left out of the calculation.

3. The Collector further urges that two Writers, one at Rs 25 and one at Rs 21, whom Mr Brooks had proposed to abolish, should be retained in the English Department - The Board of Revenue support this in reference to the great increase of work in that Department of late years - The result would be an eventual saving of Rupees 65 instead of Rs 129 as recommended by Mr

Mr Brooks - The Pagoda and Post Office servants must clearly remain as at present and cannot be taken to supply vacancies caused by reductions among the servants on the regular Moyenzabitah - With respect to the two other Writers on Rs 25 and Rs 21, under the strong opinion expressed by the Collector and supported by the Board the Government will suspend their orders for their reduction until at least the working of the new system of accounts shall have been tried - A Report will be sent in by the Collector through the Board at the end of next year

4. In Mr Shubrick's first letter he has stated that Mr Brooks' proposed changes and reductions in his English, Sherista

Sheristah and Treasury Deptts were made without any communi-cation with him of any kind whatever. In Mr Breeks' report 8th June 1858 he stated that having previously arranged with the Collector to commence work in his Office on the 31st May he gave him a set of Rules and Forms for the use of his Writers so as to prepare him to bring the new system into operation, that he had carefully explained the system, that he had seen it in ope-ration at the Hoozoor for some days and that the Clerks appeared to understand it.

5 It is certainly desira-ble that Mr Breeks in his visits to the several Districts should explain to the Collectors the changes and reductions which he considers may be made in their Account Departts. in consequence of the intro-duction of the new Bengal system of accounts, should pay attention to any objections which they may take to his proposals, and notice them in his reports to Government.

JJ

To J. Breeks Esqre
" the Board of Revenue
" the Collector of Chingleput
" Acctt General
" Civil Auditor
" Revenue Department
} Dispd. 15th

Fin.l Letter to Eng.d 30 Dec.r No. 22
of 1858

Com.d & Ch.f

Financial 1858 Depart.t

Rec.d 2.

No. 606.

Extract Minute of Board,

29/11 September 58.

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