M.R.O. 1—82,400—22-11-80.

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 632	Press ~~Mis.~~
Dated 24 9	1858

B. No. 10-11 17-18

Not to be folded or roughly handled

Fort Saint George, Financial Consultation, 28th September 1858.

No. 10. From J. BREEKS, Esq., 2nd Assistant Accountant General; to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated Kurnool, 27th August 1858.

SIR,

In continuation of my letter to your address of the 22nd July, I have the honor to submit my report upon the Account Department of the Kurnool District and upon the result of the introduction of the Bengal system of Account therein.

2. This District had not till last month attempted to bring into operation the new Forms of the Talook Manual, of which Vernacular versions were issued to the Districts in October last.

3. In consequence of this and of a want of familiarity on the part of the Accountants with the general principles of Book-keeping and particularly with the circular instructions which have issued from time to time from the Accountant General's Office, the new system did not work so satisfactorily for some days as it might otherwise have done.

4. From its being the first time the Talook Authorities had rendered the Accounts in the new Form several of them had not despatched their July Accounts Current on the 10th Instant, and the accounts of those that had despatched them in proper time could not immediately be taken in hand at the Hozoor in consequence of the Accountants being still in arrears with their May and June accounts.

5. In looking over the Accountant General's letter file for the present Calendar year, I observe that the Central Office of Account has* not unfrequently had occasion to notice the delays that have been allowed to occur in the despatch of certain periodical Returns from Kurnool.

*Vide *Letters from the Accountant General's Office to Commissioner of Kurnool, dated 20th February* 1858,
6th March 1858,
16th April do.
25th May do.
19th June do.

6. In endeavouring to investigate the cause of the delays it appears to me to arise, as far as I can see, partly from inability to adopt readily the principles of Double Entry to extensive and complicated transactions and partly from a want of a set of simple and intelligible subordinate Forms of Accounts required in the process of preparing the several periodical returns.

7. The numerous and complicated abstracts, for instance, from which they have been in the habit of compiling the Journal are really so difficult to unravel that they themselves can scarcely explain the use of them. The same entries are posted in a different form over and over in several Books, where one Book would suffice, and with proper arrangement would give the same results more clearly and in less time; I am in hopes under the new system when the Office has become familiar with the new Forms that greater despatch will be observed in the case of all he returns and particularly in the preparation of the Treasury Account.

8. I cannot well with this Office attempt any useful classification of the Establishment into a Cash and an Account Department, as I have done in the case of the other Districts with reference to the nature of the accounts the Goomastahs have individually been in the habit of preparing; firstly, because there is nothing to show that any knd of separation of the Cash from the Account Department has ever been attempted in Kurnool, and secondly, because the late revision of the District establishment in consequence of the conversion of Kurnool into a Collectorate has necessitated a redistribution of the Hozoor establishment which has resulted in increase to the Cash Department,* of two new Hands from the first Instant.

**As entered in the Civil Auditor's Book of Civil Establishments for May* 1857.

9. I give in the margin† the strength of the Cash Department of this District as it appears in the Office List under the revision of the establishment above alluded to.

†Cash Department.

	Cash-keeper	100
	Head Goomastah	35
	do.	20
	do.	20
	do.	15
New Hands	*do.*	15
	Head Shroff	40
	do.	20
	do.	18
	do.	15
		298

10. The accounts kept by these five Goomastahs under the Cash keeper, with the exception of the Demand, Collection and Balance Statement sent monthly to the Board and which is prepared by the Head Goomastah of the Sheristah Department, consist of most of those which will have to be kept by the Cash and Native Account Departments under the new system.

11. The remainder are kept by a Goomastah of the Sheristah Department named Nursing Row now on a salary of 25 Rupees who for the last 3 years has been attached to the Cash Department and has sat in the Treasury.

The Accounts he keeps are as follows:

1. *Postage Labels Accounts.*
2. *Hukum katawany*, or a abstract in Mahratta of all the pay orders issued.
3. *Vurgavurgee*, or Memo. of fines and stoppages ordered by the Collector.
4. Assists in the preparation of the *Nagadi Zummakurtz Goshwar*, an annual record of all the Receipts and the Disbursements of the District under their proper heads of Account.

It is kept *monthly-wise* and is compiled with a view of comparing its contents with the Talook Accounts which once a year at the end of the Fusly the Talook Goomastahs bring to the Hozoor for the purpose of verification and check.

12. The *Hukum katawany* (No. 2) need not be kept under the new system, as orders for payment will henceforward be written on printed or manuscript forms* which can be posted in order in a skeleton Book. Of the *Nagadi Zummakurtz Goshwar* (No. 4) there will be no need under the new Forms of Talook Accounts lately introduced by order of Government. The Talook Returns themselves will in future be clear and intelligible and will enable the Hozoor to dispense with the personal attendance of the Talook Goomastahs once a year as hitherto. (Vide Para: 2, Part I of Talook Manual.)

*Vide *para:* 17 *of Rules submitted with Report upon North Arcot, dated 30th April* 1858.

The *Postage Label Accounts* (No. 1) and the *Vurgavurgee* (No. 3) which last is scarcely deserving the name of an account being merely a memo: for the Cashkeeper's information, will henceforward have to be kept by the Cash Department under the new system.

13. Under these circumstances I would advice that Nursing Row be retransferred to the Sherista Department, which I believe was intended under the redistribution of the establshment alluded to in Para: 8 *ante*, but which has not yet been carried into effect.

14. Having said thus much upon the entire Cash Department as it appears in the Office List under the late revision of the establishment I shall, to preserve the comparison in respect of charge departmentally with the corresponding establishments in the Districts I have reported on, adopt the Division of the Cash Department into a Cash, and an Account Branch, which division they themselves had proposed to carry out from the 1st instant, the date on which they brought into operation the new Forms of Account.

15. The Cash Branch had been fixed, as follows:

	Rupees.
Cash keeper	100
Goomastah	15
Do.	15
Head Shroff	40
Do.	20
Do.	18
Do.	15
	223.

16. The principal Accounts which under the new system will have to be kept by this Branch consist of

1. Cash Book.
2. Postage Labels Accounts.
3. Jadathe Puttie and certain Lists of Establishments and Pensions.

Much time and labor would be economized in these Lists, if instead of writing a fresh List every month wherein all the names are repeated over again, an annual printed or manuscript List were prepared wherein all the names might be entered once for all in a column facing the left hand columns, monthly-wise, for amount and date of payment might be carried out to any extent to the right. The names should be classified in the case of establishments according to Departments, in the case of Pensioners according to the description of Pension or head of Account under which the Pension is charged.

17. It remains only to add with reference to this part of my Report that the Cash transactions of this District are not numerous so that the duties which will ordinarily devolve on the Native Cash Branch, which is henceforward to be called the Cash Department as distinct from the Native Account Department, will not be arduous. The duties will scarcely in my opinion be sufficiently heavy to require the continuous application of one Goomastah during the whole of the working hours. I would therefore propose to strike off one Goomastah, which would leave the Cash Department henceforward as follows:

	Cash keeper	100
	Goomastah	15
*	Head Shroff	40
	Do.	20
	Do.	18
	Do.	15
		208

* *The Shroffs will form the subject of a separate Report, as per orders in para:* 4, *Extract Minutes of Consultation, dated 23rd June* 1858, *No.* 422.

18. The Account Branch of the Cash Department which henceforward is to be called the Native Account Department, had been fixed as follows:

*	Goomastah	35
	Do.	20
	Do.	20
		75

* *These Goomastahs will form the subject of a separate Report as per orders in para:* 4, *Extract Minutes of Consultation, dated 23rd June* 1858, *No.* 422.

19. The principal Accounts which will have to be rendered by these Goomastahs as forming the Native Account Department will consist of the Day Book‡ and of the Accounts they have been hitherto engaged upon with these exceptions:

The *Journal*, the *closing entries*, the *Ledger* and the *Nagadi Zummakurtz Goshwar* alluded to in Para: 11, *ante* will be discontinued.

The *Daily Abstract*§ will take the place of the *Auvurza* the *Talobund* and the *Trasalnamah Goshwar*. The Deposit and advance Registers will be kept in the new Forms.

‡ *Vide para:* 11 *of Rules submitted with N. Arcot Report.*

§ *Vide para:* 31 *of Rules submitted with N. Arcot Report.*

A Statement called the *Uainwary Tukta* or particulars of Coins may be discontinued as a similar account is furnished by the Shroffs and comes especially within their provinces. A Book called the "*Engineer's Book*" will also be discontinued as in future only such sums as are actually drawn out by the Engineer will be charged in the Public Accounts, instead of, as has been hitherto usual, bringing the whole of his estimate at once under the head of charge and placing the amount in a separate Deposit Box.

20. With regard to the strength of this Department, in numbers it is already on the same footing as the Native Account Department of Chingleput, Guntoor and Madras. I would not therefore propose any alteration, in that respect. To secure uniformity however in other respects I would suggest that the Goomastah on 35 Rupees be called the Native Accountant and that the pay of the Office on the next vacancy be reduced to 30 Rupees.* If this is approved of it will leave the Department as follows:

Native Accountant	30
Goomastah	20
Do.	20
	70

* *With reference to para: 29 of Report on S. Arcot, dated 23rd June* 1858.

21. I have only further to add with reference to this Department that hitherto the two Goomastahs on 20 Rupees per mensem have sat in the Treasury, while the Goomastah on 35 Rupees (now the Native Accountant) has sat with the English Department in the Cutcherry, when Departments and Goomastahs require in the course of business frequent communication with one another, it were well if convenient to place them somewhat near each other as the arrangement will certainly expedite work. But, on the other hand, if the division of the Work into a Cash and an Account Department is intended as a check against the abstraction of cash and the falsification of the Accounts, the two Departments should not be cooped up in one room, among the Shroffs and under the control of the Cash-keeper as is now the case. I would therefore suggest that the Native Account Department sit in the Cutcherry, although the distance of the Cutcherry from the Treasury (about 2 miles, I believe with an unbridged River, the Hindry, intervening) may serve as a hindrance now and then to the expeditious transaction of business and will on some occasions be attended with inconvenience to the Public.

The English Department lately sanctioned for this Office, on the conversion of Kurnool into a Collectorate from the 1st of July last, consists* of the following individuals:

No. 1	Head Accountant	85
" 2	Deputy do.	50
" 3	Head Writer	45
" 4	Accountant	35
" 5	do.	30
" 6	do.	25
" 7	Writer	20
, 8	Accountant	20
" 9	do.	20
" 10	do.	15
" 11	do.	15
" 12	Writer	25
" 13	do.	20
		405

* *Omitting as usual*

Translator	70
Record-keeper	40
and Moochees.	

23. By a Departmental list of the Establishment furnished me by the Collector, it would appear that the distribution of the duties of the various Writers has given rise to a sub-division of the English Department into the English or Account Department, the correspondence Department, and the Magistrate Department. The strength of each sub-division is given in the margin.

English or Account Department.		
Head Accountant,	*(No. 1.)*	100
Deputy do.	*(No. 2.)*	50
Accountant.	*(No. 4.)*	35
Do.	*(No. 5.)*	30
Do.	*(No. 6.)*	25
2 Do. at 20 each	*(Nos. 8 & 9.)*	40
2 Do. at 15	*(Nos. 10 & 11.)*	30
Correspondence Department.		
Head Writer	*(No. 3.)*	45
Do.	*(No. 7.)*	20
Magistrate's Department.		
Writer	*(No. 12.)*	25
Do.	*(No. 13.)*	20

24. If these sub-divisions were *bonâfide* maintained and carried out in practice, and if the services of the Writers were not available for duty out of their own Department, my report, it is obvious, would have nothing to say to the Correspondence and the Magistrate Departments.

25. But this Establishment has been so lately sanctioned that it has hardly yet settled down into Departments to enable me to from a judgment. Were it otherwise and were the subdivisions strictly maintained I should then have to deal with the Accountants only.

26. But as was reported* in the case of N. Arcot and as I have observed in other Districts, the Work entailed by the Accounts on the English Department being for the most part a work of transcription with a pressure of business on some days and on other days little or none, and the services of the Accountants being liable to be called upon for any sort of work of transcription, it is scarcely fair to say such and such men are called Accountants and must therefore be engaged upon the Work of Account only. Hence other matters besides accounts have to be taken into consideration to decide how far a reduction of the English Establishment is practicable in consequence of a reduction of work in connection with the Accounts. It is for this reason that I have dealt with the entire English Department in other Districts and I think it better to pursue the same course with Kurnool.

* Vide *para: 32, Report upon N. Arcot, 30th April* 1858.

27. The total existing charge of the English Department of this Office, it will be observed by reference to the margin is greater than I found the existing charge of N. Arcot, Madras, and Guntoor, and greater than the proposed charge of all the Districts I have visited.

* *Omitting*

Translator	70
Record keeper	40
and Moochies.	

Names.	Revenue Average for fuslies 1262 63 64 65 and 66.	English Department without Translator Record keeper and Moochies.	
		Existing Charge.	Proposed Charge.
N. Arcot	21,81,070	381	326
S. Arcot	27,99,568		352
Madras	13,20,789	347	263
Chengleput	14,28,383		355
Guntoor	19,79,050	352	352
Kurnool	will in future be about 15 Lacs.	405	0

28. As a rule I conclude that unless there are certain local circumstances peculiar to Kurnool manifestly requiring a larger English Establishment than other Districts, the whole charge of the Establishment should comparatively bear some relation to the Revenue, that is, it should, if any thing, be rather less in Kurnool than in the other Districts, Madras and Chingleput excepted."

29. I don't pretend that upon a knowledge of the Revenue of a District an exact scale of charge can be fixed for its Establishment. For did no other circumstances such as the geographical position of a District, its area and population enter into the calculation, it is well known that a large business can be conducted with a less proportionate number of hands than a small one.

30. I have carefully looked into the work of the several writers of the English Department of this office and I enclose a statement* of it furnished by the Head Accountant.

31. It will be observed that Writers, No. 7 and 8, in the statement are entered as attached respectively to the Head Assistant Collector and Assistant Magistrate. I did not remark that such was the case in any of the Districts I have visited.

32. The Assistant Magistrate here however is a Military man and in command of the Kurnool Irregular horse, and on that account the services of an English writer are almost entirely taken up in keeping certain Rolls* and Returns* which are not required from other Districts, so far this may be considered a local circumstance in favor of an increase of the English Establishment to that extent in Kurnool.

33. On the other hand there are no Salt nor Sea Customs Returns in this District so that if the charge of the ordinary English Establishment were to be fixed at 345 Rupees to which 15 Rupees were to be added for the services of a writer to render amongst other returns those numbered in para: 32, I should consider that ample provision had been made for the effective discharge of the duties of this Department.

34. Government having generally approved of the principle that unites the two appointments of Head Accountant and Head Writer I would suggest that the same arrangement be carried out in this District and that when united the officer be nominated Head Clerk and the individuals under him in the Department be designated without distinction "Writers."

35. The salary of the present Head Accountant in this District has been fixed at 85 Rupees. Taking into consideration that something more will be required from the Head Clerk than the mechanical labor of copying, I would suggest that on the next vacancy the pay of the Head Clerk be raised to 100 Rupees as in other Districts. I consider that that rate of remuneration is quite necessary for an office like the one under consideration, requiring qualifications of a superior kind. For upon the fitness or otherwise of the Head Clerk the efficiency of the whole Department will in a great degree depend, and if the office be properly filled it will relieve the Collector of much manual labor and will enable him to effect vicariously much more probably than he has time to effect by his own individual activity.

36. The result of the arrangements suggested in paras: 33, 34, and 35, if approved of, will be to leave the English Department of this Districts as follows:

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* Enclosure No. 1.

* *Muster Rolls, Pay Abstracts, Returns, Ressalah, Register, &c., &c.,*

No.	Present scale.		No.	Proposed scale.	
1	Head Accountant……………………	85	1	Head Clerk……………………	100
1	Deputy do. ……………………	50	1	Writer……………………	50
1	Head Writer……………………	45	1	do. ……………………	45
1	Accountant……………………	35	1	do. ……………………	35
1	do. ……………………	30	1	do. ……………………	30
1	Writer……………………	25	1	do. ……………………	25
1	do. ……………………	25			
2	Accountants at 20 Rupees each……	40	3	do. at 20 Rupees each………	60
2	Writers at……… do.………	40			
2	Accountants at 15 Rupees each ……	30	1	do. ……………………	15
13		405	10		360

37. To show the total charge (present and proposed) incurred by Government on account of the Cash* Department the Native* Account Department and the English Department of the Districts I have reported upon, I beg to enclose the following Statement.

Names of Districts.	Cash Department.				Native Accountant's Department.				English Department without Translator, Record keeper and Moochies.				Net Decrease.
	Present Charge.	Proposed Charge.	Increase.	Decrease.	Present Charge.	Proposed Charge.	Increare.	Decrease.	Present Charge.	Proposed Charge.	Increase.	Decrease.	
N. Arcot … … … …	195-8	167-8	…	28	96-0	81-0	…	15	381	326	…	55	98
S. Arcot … … ……	282-0	217-0	…	65	84	94-0	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	77-0	68-0	…	9	446	355	…	91	129
Guntoor … … … …	194-0	146-0	…	48	40-0	62-0	22	…	352	352	…	…	26
Kurnool … … ……	223-0	208-0	…	15	75-0	70-0	…	5	405	360	…	45	65

38. To exhibit in one view the result of all the alterations I may have suggested I have usually appended a Tabular Statement of them shewing the way they affect the different Departments of the Establishment as entered in the Civil Auditor's Book of Civil Establishments for the 1st of May 1857.

The increased Establishment lately sanctioned for Kurnool is not entered in the Civil Auditor's Book for that year and I have none else by me to refer to.

I therefore append an office List* of the Cash and English Departments of the Establishment and I have shewn in the List how those Departments are affected by the alterations suggested in the Report.

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* *Under the old system there was no separate Cash Department and Native Account Department recognised, so in the Column headed "Present charge" under those Departments is entered against each District the total charge of the salaries of the individuals who discharged the duties which will henceforward be discharged separately by the Cash Department and the Native Account Department under the new system.*

* *Enclosure No. 2.*

ENCLOSURE No. 1.

PERSONS doing duty in the English Department of the Kurnool District, since 1st August 1858.

	Name.	The Department to which he stands attached.	Salary.			Description of duty.
1	Head Accountant, C. Kistnasawmy.......	Accountant Department.	85	0	0	Examining whole Accouats and preparing Draft letters, &c.
2	Deputy do. M. Nursimha Row.	Do.	50	0	0	Preparing Daily English Abstract, Treasury Account, and examining Accounts as well as keeping Stationery Accounts, &c.
3	Translator, Mr. R. W. Blake.	English Department.	70	0	0	
4	Head Writer, Senkariah.	Do.	45	0	0	Head of the correspondence Department.
5	Writer, Vasoodava Row.	Accountant Do.	35	0	0	Preparing monthly contingent Bills, Paymaster's Account Current, Prospective Estimate, Estimate of Gross Collections, and charges, Register of Deposits and advances, &c.
6	Do. Vencut Row....	Do.	30	0	0	Preparing 10 days Cash Reports, monthly Pension Abstract, Demand, Collection and Balance Quarterly, and annual Statements of Stamps, &c.
7	Do. P. Lutchmiah..	English Dept.	25	0	0	Head Assistant Collector's Office.
8	Do. C. Chuturputty Moodaly.	Do.	20	0	0	Assistant Magistrate's Office.
9	Do. A. Streenevassa Moodaly.	Accountant Do.	20	0	0	Fair Copying letters, and entering the same into the Books, Season Report, preparing Bills on the Accountant General, Price Lists, regular Estimate and comparative Statement, &c.
10	Do. M. Auroomoogum Moodaly.	Do.	20	0	0	Copying Bills to be sent with Treasury Account, and anticipation sketch Estimate and Jamabundy Statements, &c.
11	Do. M. Ragavooloo Moodaly.	Do.	15	0	0	Fair Copying whole Accounts and
12	Do. Mr. G. B. Sancho.	Do.	15	0	0	Preparing monthly Pay Abstracts, &c.
13	Do. Vencatasawmy Naidoo.	Magistrate Do.	25	0	0	Doing duty in the Head Writers' Department.
14	Do. Chinna Soobba Row.	Do.	20	0	0	
15	English Record keeper, Vencut Ragava Row Naidoo......	English Do.	40	0	0	

ENCLOSURE No. 2.

Present scale as per Office List.		Proposed scale.		Increase.	Decrease.
		English Department.			
1 Head Accountant..........	85	1 Head Clerk.........	100		
1 Deputy do.	50	1 Writer...........	50		
1 Writer..........	35	1 Do.	45		
1 Do.	30	1 Do.	35		
1 Do.	25	1 Do.	30		
2 Do. at 20 Rupees each......	40	1 Do.	25		
2 Do. at 15 Rupees each.........	30	3 Do. at 20 Rupees each...	60		
1 Head Moochee................	14	1 Do	15		
		1 Head Moochee.........	14		
2 Moochies at 10½ Rupees each....	21	2 Moochies at 10½ Rupees each....	21		
12	330	13	395	65	
		Correspondence Department.			
1 Head Writer.........	45	None.			
1 Writer..............	20				
2	65			.....	65
		Magistrate Department.			
1 Head Writer......	25	None.			
1 Writer..........	20				
2	45			.....	45
		Cash Department.			
1 Cash Keeper............	100	1 Cash Keeper......................	100		
1 Head Goomastah.........	35	1 Goomastah...............	50		
2 Goomastahs at 20 Rupees each.	40	1 Head Shrooff........................	40		
2 Do. at 15 Rupees each... ...	30	1 Shroff..................................	20		
1 Head Shroff.........	40	1 Do.	18		
1 Shroff..................	20	1 Do.	15		
1 Do.	18	3 Gollars at 7 Rupees each......	21		
1 Do.	15	1 Ink maker..............................	5		
3 Gollars at 7 Rupees each..........	21	1 Sweeper..................	3-8		
1 Ink maker................................	5				
1 Sweeper..............	3 8				
15	327-8	11	237-8	.....	90
		Native Account Department.			
None.		1 Native Accountant...............	30		
		2 Goomastahs at 20 Rs. ecah....	40		
		3	70	70	.....
				135	200
			Deduct increase		135
			Net Decrese		65

No. 11. ORDER THEREON, No. 632; dated 24th September 1858.

In the foregoing letter Mr. Breeks reports upon the Account Department of the Kurnool Collectorate and on the introduction therein of the Bengal system of Account. He explains the cause of the delays frequently noticed by the Central Office in the receipt of the several periodical Returns and Accounts from that District; and he is in hopes that when the Office has become familiar with the new Forms, greater despatch will be observed in the preparation and transmission of these Returns.

2. From what is stated in para: 8 it does not appear that any kind of separation of the Cash from the Account Department has ever been attempted in Kurnool, Mr. Breeks has however adopted a division, into the above two branches of the Establishment lately sanctioned for

the Cash Department on the conversation of the Agency into a Collectorate, a division which the themselves had proposed to carry out from the 1st August, the date on which they brought into operation the new Forms of Account.

2. The following changes and reductions are proposed by Mr. Breeks in his arrangemen of the Establishment for carrying out the new system and framing the Accounts to be kept under it, *viz* :

para : 13. 1st. That Narsing Row, a Goomastah on 25 Rupees a month, who for the last three years had been attached to the Cash Department, be retransferred to the Sheristа Department as intended under the redistribution of the Huzzoor Establishment.

para : 17. 2nd. That one Goomastah of the Cash Branch on 15 Rupees per mensem be dispensed with, leaving

1 Cash keeper	Rs.	100
1 Goomastah	„	15
and 4 Shroffs	„	93
	Rs.	208

as the Establishment of that Department.

para : 20. 3rd. That for the Native Account Department, the Goomastah of that Branch on 35 Rupees a month be designated the Native Accountant, and that the pay of the Office be reduced to 30 Rupees on the next vacancy, leaving the Establishment as follows :

1 Native Accountant	Rs.	30
2 Goomastahs at 20 Rupees each	„	40
Total Rupees		70.

para : 21. 4th. That the Establishment of the above Department be required to sit in the Cutcherry, and not allowed to be in the Treasury with the Establishment of the Cash Department.

para : 33 to 36. 5th. That the Establishment* of the English Department be fixed at Rupees* 360 per mensem, that the pay of the Head Clerk be raised on the next vacancy to 100 Rupees as in other Districts and that the Servants under him in the Department be designated without distinction "Writers."

* *Present Scale*	*Rs.*	405 0 0
Proposed Scale	„	360 0 0
Decrease Rs.		45 0 0

4. The result of the several arrangements suggested by Mr. Breeks will be a reduction of Rupees 65 a month in the Establishments of the Cash, Native Account and English Departments of the Kurnool Collectorate,

5. Before passing orders on the foregoing arrangements, the Government resolve to forward Mr. Breeks' report, to the Collector of Kurnool, for his opinion, which he will send through the Board of Revenue, on the suggestions therein submitted.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. J. A. Wilson.

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of the Nugadi Zummakurty goshwara (No 4) there will be no need under the new Forms of Talook accounts lately introduced by order of Government. The Talook Returns themselves will in future be clear and intelligible and will enable the Huzoor to dispense with the personal attendance of the Talook Goomastahs once a year as hitherto (vide Para 2 Part I of Talook Manual).

The Postage Label accounts (No 1) and the Vurgawurgee (No 3) which last is scarcely deserving the name of an account being merely a memo for the Cash Depts information, will henceforward have to be kept by the Cash Department under the new system.

13. Under these circumstances I would advise that Narsing Row be re transferred to the Sherishta Department, which I believe was intended under the re-distribution of the establishment alluded to in Para 8 ante, but which has not yet been carried into effect.

14. Having said thus much upon the entire Cash Department as it appears in the Office List under the late revision of the establishment. I shall, to preserve the comparison in respect of charges departmentally with the corresponding establishments in the Districts I have reported on, adopt the Division of the

Cash

Cash Department into a Cash, and an Account Branch which division they themselves had proposed to carry out from the 1st instant, the date on which they brought into operation the new Forms of account.

5 The Cash Branch had been fixed as follows.

	Rs
Cash Keeper	100
Goomastah	15
Do	15
Head Shroff	40
Do	20
Do	18
Do	15
	223.

6 The principal accounts which under the new system will have to be kept by this Branch consist of

1 Cash Book
2 Postage Label accounts
3 Jadda the Bills & certain Lists of Establishments & Pensions.

Much time and labor would be economized in these Lists, if, instead of writing a fresh List every month wherein all the names are repeated over again, an annual printed or manuscript List were prepared — wherein all the names might be entered once for all in a column facing the left and columns, monthly-wise, for amount and date of payment might be carried out to any extent to the right. The names should be classified in the case of Establishments according to Departments, in the case of Pensioners according to the description of Pension or head of account under which the Pension is charged.

17 It remains only to add with reference to this part of my Report that the Cash transactions of this District are not numerous so that the duties which will ordinarily devolve on the Cash Branch, which is henceforward to be called the Cash Department as distinct from the Native Account Department, will not be arduous. The duties will scarcely in my opinion be sufficiently heavy to require the continuous application of one Goomastah during the whole of the working hours. I would therefore propose to strike off one Goomastah which would leave the Cash Department henceforward as follows.

	Cash Keeper	100
	Goomastah	15
*	Hd Shroff	40
	Do	20
	Do	18
	Do	15
		208

18. The account Branch of the Cash Department which henceforward is to be called the Native Account Department had

* The shroffs will form the subject of a separate Report as per orders in para 4. Extract Minute of Consultation dated 23d June 1858 No 422

had been fixed as follows.

	Goomastah	35
*	Do	20
*	Do	20
		75

* These Goomastahs will form the subject of a separate [illegible] orders in para 4 Extract Minutes of consultation dated 23d June 1858 No 2422.

19. The principal accounts which will have to be rendered by these Goomastahs as forming the Native account Dept. will consist of the Day‡ Book and of the accounts they have been hitherto engaged upon, with these exceptions;-

The Journal, the Closing entries the Ledger and the Nagadi zummataly goshwara alluded to in Para 11 ante will be discontinued.

The Daily abstract† will take the place of the Avurjza, the Talobund and the Trasaluwarah goshwara. The Deposit and advance Registers will be kept in the new forms.

A Statement called the Dainwary Tukta or particulars of coins may be discontinued as a similar account is furnished by the shroffs and comes especially within their province. A Book called the "Engineer's Book" will also be discontinued as in future only such sums as are actually drawn out by the Engineer will be charged in the Public accounts, instead of as has been hitherto usual, bringing the whole of his estimate at once under the head of charge and placing the amount in a separate Deposit Box.

‡ Vide Para 11 of Orders submitted with Extract Report.

† Vide para 37 of Orders submitted with Extract Report.

20. With regard to the strength of this Department in numbers it is already on the same footing as the Native account Department of Chingleput, Guntoor and Madras. I would not therefore propose any alteration in that respect. To secure uniformity however in other respects I would suggest that the Goomastah on 35 Rs be called the Native accountant and that the pay of the office on the next vacancy be reduced to 30* Rs. If this is approved of it will leave the Department as follows

Native accountant	30
Goomastah	20
Do	20
	70

* With reference to para 29 of Report on Extract dated 23d June 1858.

21. I have only further to add with reference to this Department that hitherto the two Goomastahs on 20 Rs per mensem have sat in the Treasury while the Goomastah on 35 Rs (now the Native Accountant) has sat with the English Department in the Cutcherry. As these Departments & Goomastahs require in the course of business frequent communication with one another it were well & convenient to place them somewhat near each other as the arrangement will

certainly expedite work. But on the other hand, if the division of the work into a Cash and an Account Department is intended as a check against the abstraction of cash and the falsification of the accounts, the two Departments should not be cooped up in one room, among the shroffs and under the control of the cash keeper as is now the case. I would therefore suggest that the Native Account Department sit in the Cutcherry, although the distance of the Cutcherry from the Treasury (about 2 miles I believe with an unbridged River the Hindry intervening) may serve as a hindrance now and then to the expeditious transaction of business and will on some occasions be attended with inconvenience to the Public.

22 The English Department lately sanctioned for this office, on the conversion of Kurnool into a Collectorate from the 1st of July last, × consists of the following individuals.

No. 1	Head Accountant	85
" 2	Deputy Do	50
" 3	Head Writer	45
" 4	Accountant	35
" 5	Do	30
" 6	Do	25
" 7	Writer	20
" 8	Accountant	20
" 9	Do	20
" 10	Do	15
" 11	Do	15
" 12	Writer	25
" 13	Do	20
		405

× Omitting as usual C
Translator 70
Record Keeper 40
[illegible] monies

23 By a Departmental list of the Establishment furnished me by the Collector, it would appear that the distribution of the duties of the various writers has given rise to a subdivision of the English Department into the English or Account Department the Correspondence Department and the Magistrate Department. The strength of each subdivision is given in the margin.

English or Acct. Dept.	
Head Accountant (No 1)	100
Deputy Do (No 2)	50
Accountant (No 4)	35
Do (No 5)	30
Do (No 6)	25
2 Do at 20 each (No 8 & 9)	40
2 Do at 15 (No 10 & 11)	30
Correspondence Dept.	
Hd. Writer (No 3)	45
Do (No 7)	20
Magistrates Dept.	
Writer (No 12)	25
Do (No 13)	20

24 If these subdivisions were bona fide maintained and carried out in practice, and if the services of the writers were not available for duty out of their own Department, my report it is obvious would have nothing to say to the Correspondence & the Magistrate Departments.

25 But this establishment has been so lately sanctioned that it has hardly yet settled down into Departments to enable me to form a judgement. Were it otherwise & were the subdivision strictly maintained I should then have to deal with the accountants only.

26 But as was reported × in the case of Arcot and as I have observed in other Districts the work entailed by the accounts on the English Department being for the most part a work of transcription with a pressure of business on some days and on other days little or none, and

× vide para 32
Report upon Arcot
30th April 1858.

and the services of the Accountants being liable to be called upon for any sort of work of transcription it is scarcely fair to say such & such men are called Accountants and must therefore be engaged upon the work of accounts only. There are other matters besides accounts have to be taken into consideration to decide how far a reduction of the English Establishment is practicable in consequence of a reduction of work in connection with the accounts. It is for this reason that I have dealt with the entire English Department in other Districts and I think it better to pursue the same course with Kurnool.

27. The total existing charge of the English Dept.* of this office, it will be observed by reference to the margin is greater than I found the existing charge of N. Arcot, Madras, & Guntoor and greater than the proposed charge of all the Districts I have visited.

* Omitting
Translator 70
Record keeper 40
& Moochies

Names	Revenue Average for Fuslis 1263.64.65.66	English Dept. without Translator, Record Keeper and Moochies	
		Existing charge	Proposed charge
N. Arcot	2181000	381	325
S. Arcot	2400668	"	262
Madras	1820789	325	266
Chingleput	1428683	"	266
Guntoor	1979050	352	352
Kurnool	will in future be about 15 lacs	405	"

28. As a rule I conclude that unless there are certain local circumstances peculiar to Kurnool manifestly requiring a larger English Establishment than other Districts, the whole charge of the Establishment should comparatively bear some relation to the Revenue, that is, it should if anything be rather less in Kurnool than in the other Districts, Madras & Chingleput excepted.

29. I don't pretend that upon a knowledge of the Revenue of a District an exact scale of charge can be fixed for its establishment. If so did no other circumstances such as the geographical position of a District, its area & population enter into the calculation; it is well known that a large business can be conducted with a less proportionate number of hands than a small one.

30. I have carefully looked into the work of the several writers of the English Department of this office & I enclose a statement of it furnished by the Head Accountant.

Enclosure No 1

31. It will be observed that writers Nos 7 & 8 in the statement are entered as attached respectively to the Head Asst. Collector and Assistant Magistrate. I did not remark that such was the case in any of the Districts I have visited.

32. The Assistant Magistrate here however is a Military man and in command of the Kurnool Irregular horse and on that account the services of an English writer are almost entirely taken up in keeping certain + Rolls and returns × which are not required from other Districts, so far this may be considered a local circumstance in favor

Muster Rolls
Pay Abstracts
Returns & Schedule to
Register &c &c

in favor of an increase of the English Establishment to that [illegible].

33 On the other hand there are no salt nor sea customs Returns in this District so that if the charge of the ordinary English Establishment were to be fixed at 215 Rupees to which 15 Rupees were to be added for the services of a writer to render amongst other returns those numbered in para 32. I should consider that ample provision had been made for the effective discharge of the duties of this Department.

34 Government having generally approved of the principle that unites the two appointments of Head accountant & head Writer. I would suggest that the same arrangement be carried out in this District and that when united the Officer be nominated Hd Clerk and the individuals under him in the Department be designated without distinction "Writers".

35 The salary of the present H. accountant in this District has been fixed at 85 R. Taking into consideration that something more will be required from the Head Clerk than the mechanical labor of copying I would suggest that on the next vacancy the pay of the Head Clerk be raised to 100 Rs. as in other Districts. I consider that that rate of remuneration is quite necessary

necessary for an office like the one under consideration requiring qualifications of a superior kind. For upon the fitness or otherwise of the Head Clerk the efficiency of the whole Department will in a great degree depend, and if the office be properly filled it will relieve the Collector of much manual labor and will enable him to effect vicariously much more probably than he has time to effect by his own individual activity.

36 The result of the arrangements suggested in paras 33 34 & 35 if approved of will be to leave the English Department of this District as follows

No	Present scale		No	Proposed scale	
1	Head Accountant	85	1	Head Clerk	100
1	Deputy Do	50	1	Writer	50
1	Head Writer	45	1	Do	40
1	Accountant	35	1	Do	35
1	Do	30	1	Do	30
1	Writer	25	1	Do	25
1	Do	25			
2	Accountants at 20 Rupees each	40	3	Do at 20 Rs each	60
2	Writers at Do	40			
2	Accountants at 15 Rs each	30	1	Do	15
13		405	10		360

37 To show the total charges (present & proposed) incurred by Government on account of the Cash Department, the Native✝ Account Department and the English Department of the Districts I have reported upon I beg to enclose the following statement.

✝ Under the old system there was no separate Cash Department and Native Account Department required, so in the column headed "Present Charge" under these Departments I entered against each District the total charge of the salaries of the individuals who discharge the duties which will henceforward be divided separately by the Cash Department and the Native Account Department under the new system.

Names of Districts	Cash Department				Native Account Department				English Dept. without Translator [illegible]				
	Present Charge	Proposed Charge	Increase	Decrease	Present Charge	Proposed Charge	Increase	Decrease	Present Charge	Proposed Charge	Increase	Decrease	Net Decrease
Cuddapah	195.8	167.8	..	28	96	81	..	15	381	326	..	55	98
N. Arcot	282.0	217.0	..	65	84	94	10	..	497	352	..	145	200
Madras	122.8	122.8	..	..	57.12	59.12	2	..	317	283	..	34	32
Chingleput	172.8	150.8	..	29	77	68	..	9	446	355	..	91	129
Guntoor	196.0	148.0	..	48	40	62	22	..	352	352	..	..	26
Kurnool	223.0	208.0	..	15	75	70	..	5	405	360	..	45	65

38. To exhibit in one view the result of all the alterations I may have suggested I have usually appended a Tabular statement of them shewing the way they affect the different Departments of the establishment as entered in the Civil Auditor's Book of Civil Establishments for the 1st of May 1857.

The increased establishment lately sanctioned for Kurnool is not entered in the Civil Auditor's Book for that year and I have none else by me to refer to.

Enclosure No. 2

I therefore append an office List of the Cash and English Departments of the establishment, and I have shown in the List how those Departments are affected by the alterations suggested in the Report.

I have the honor to be
Sir
Your Most Obedient Servant
Brooks
D. & At. Accountant General

August 27th 1858
Kurnool

F. 10 August 1858 No. 26 to 29

Finl. Letter to Engd. 30th Octr. No. 22 of 1858
Para 2

24th Consn. 28 Sept
Kurnool 1858 Sept

No. 30/632

From J. Brooks Esq
2d Asstt. Acct. General
Kurnool

D/27th Aug
R/31st Aug

No. 392.

In continuation of his letter of the 22d July submits his report upon the Account depts of the Kurnool district & upon the result of the introduction of the Bengal system of Account therein.

C 10 Sep:
R 16.

Financial Department

No. 632

Extract from the Minutes of Consultation
Under date 24 September 1858.

Read the following letter from J. Brooks Esqre

(Dated 27 Aug. 1858 No. 392)

In the foregoing letter Mr. Brooks reports upon the Account Department of the Kurnool Collectorate and on the introduction therein of the Bengal System of Account. He explains the cause of the delays frequently noticed by the Central Office in the receipt of the several periodical Returns and Accounts from that District; and he is in hopes that when the Office has become familiar with the new Forms, greater despatch will

will be observed in the preparation and transmission of these Returns.

2. From what is stated in para 8 it does not appear that any kind of separation of the Cash from the Account Department has ever been attempted in Kurnool. Mr Brooks has however adopted a division, into the above two branches, of the Establishment lately sanctioned for the Cash Department on the conversion of the Agency into a Collectorate – a division which they themselves had proposed to carry out from the 1st August, the date on which they brought into operation the new Forms of Account.

3. The following changes and reductions are proposed by Mr Brooks in his arrangement of the Establishment for carrying out the new system and framing the Accounts to be kept under it: viz:

p. 13. 1st That Narsing Row, a Goomastah on 25 Rs. a Month, who for the last three years had been attached to the Cash Department, be retransferred to the Sheristadar Department as intended under the redistribution of the Huzzoor Establishment.

p. 17. 2nd That one Goomastah of the Cash Branch on 15 Rs. per mensem be dispensed with leaving

1 Cashkeeper	Rs. 100
1 Goomastah	" 15
4 Shroffs	" 93
	Rs. 208

as the Establishment of that Department.

That

14 15

p. 20 3d. That for the Native Account Department the Goomastah of that Branch on 35 Rs. a month be designated the Native Accountant, and that the pay of the office be reduced to 30 Rs. on the next vacancy leaving the Establishment as follows.

1 Native Accountant Rs. 30 -
2 Goomastahs at 20 Rs. each } 40
Total Rs. 70 -

p. 21 4th. That the Establishment of the above Department be required to sit in the Cutcherry, and not allowed to be in the ~~[illegible]~~ Treasury with the Establishment of the Cash Department.

p. 22 to 30. 5th. That the Establishment of the English Department be fixed at Rs. 360 per mensem — that the pay of the Head Clerk be raised on the next vacancy to 100 Rupees as in other Districts and that the Servants under him in the Department be designated without distinction "Writers".

Present scale — Rs. 405 -
Proposed scale — " 360 -
Decrease Rs. 45.

4. The result of the several arrangements suggested by Mr. Breaks will be a Reduction of Rs. 85 a month in the Establishments of the Cash, Native Account and English Departments of the Kurnool Collectorate.

5. Before passing orders on the foregoing arrangements, the Govt. resolve to forward Mr. Breaks' report, ~~through the Board of Revenue,~~ to the Collector of Kurnool for his opinion ~~[illegible]~~ which he will send thro' the Board of Revs. on the suggestions therein submitted.

Collector of Kurnool
To the Board of Revenue, } Despd. 27th. J.P.

Finl. Letter to Engd/30th Octr No 22 of 1858.

Para 2

To Cons 28 Dec

Finl. 1858. Depart.

No 132

Ex: Mins: Cons:

Dated. 24 September/58

F. No 501

Before passing orders on the report of Mr Breeks upon Accounts Dep of the Kurnool District and upon the result of the introduction of the Bengal System of Accounts resolve to forward the report to the Collector of Kurnool for his opinion which he will submit thro' the Board of Revenue

10-11.

c 10 Sept
No 16