

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.

251

Press

~~Mis.~~

Dated

30th April 18 59

B.N. 3-4

11/12

Not to be folded or roughly handled

24/19/59

*Proceedings of the Madras Government, Financial Department,
from 30th April to 3rd May 1859.*

No. 3. Read the following letter from J. W. BREEKS, Esq., 2nd Assistant to the Accountant General; to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated Chetterpore, 16th March 1859, No.

In continuation of my letter to your address dated 23rd December 1858, I have the honor to submit my report upon the Account Department of the District of Ganjam.

2. The new Forms of Account as required under the new system have been in operation since November last, and on the whole appear to work satisfactorily. The Cash and Account Departments are now separated, and the Cash-keeper confines his accounts to the money he actually receives or pays away, while the entries in his Account Book are abbreviated by omitting most of the particulars which naturally find a place in the Native Accountant's Day Book. I have carefully looked over the Cash-keeper's Books and see little or no fault to find with them.

3. The Books and Accounts of the Native Accountant's Department, with one or two exceptions, are also on the whole kept carefully and according to Rule; and the Department may now be considered a check upon the Cash-keeper, inasmuch as it keeps the control of the Books while the latter has the care of the Cash. With regard however to punctuality in the Despatch of the several Statements required of this Department, I am not able to speak so favorably.

4. Perhaps greater punctuality might be secured, if, amongst other things, the attention of the Head Seristadar or Head Clerk were occasionally given to see that the Goomastahs of this Department do not maintain their old Forms in addition to the new ones, as I notice a tendency amongst them to do so, and to move in the old routine from which it is always difficult to arouse them. They still prepare in Telugu a Treasury Account, because they did so with the journal, although the Telugu Daily Abstract which they prepare under the new system is but the Treasury Account in another shape or rather assumes at the end of the month the form of the Treasury Account; the heads of Account running horizontally in the one case while they range themselves perpendicularly in the other. It was with a view to save the Native Accountants Department the labor of the Treasury Account that the Telugu Daily Abstract was arranged in such a manner as to allow of the English Department filling in the printed form of Treasury Account direct from the Telugu Abstract and so render unnecessary the repetitious process of a Telugu Treasury Account. In like manner with the monthly Extracts from the Deposit and Advance Registers; formerly accounts particular of these were despatched monthly to the Accountant General, when it was necessary that the Native Account Department, who kept the Registers, should also frame the accounts particular for the English Copyists. Now however monthly Extracts from these Registers are despatched, which the English Copyists themselves can take from the Register Books without requiring separate copies to be made in Telugu by the Native Account Department. These are but examples which might be multiplied of unnecessary labor the Department takes upon itself for no other reason than that having formerly pursued a certain course they still, irrespective of the new forms, continue to run in the same course.

5. But I must mention that the chief cause of the constant delays that occur in the despatch of the accounts from this District is the utter absence of arrangement in the Account Department of the Office generally, and in the English Branch of it particularly. The circular orders and instructions from the Central Office, are not even filed Chronologically. The Accounts seem huddled together, and with the exception of the Deputy Accountant no man can say that the preparation of any particular accounts is expected of him. The various accounts seem to be taken up at random, and, when such is the case and no principle of order is observed in their preparation, the work of an Office cannot be expeditiously performed; and punctuality in the despatch of periodical Returns is almost impossible. From the Accountant General's letter File for years back it is evident that, for the above reasons, delay in the despatch of some Returns from this District, has become almost habitual. For this, the Head Accountant is entirely to blame. It is impossible that a Collector with his vast variety of duties can give his personal attention to such things. The Accountants must keep the accounts, and render them punctually. The Head Accountant's duty is to see that they do this to attend to the discipline of the Department to distribute the work individually to give instructions and to see that all are actively em-

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ployed. If he cannot do this, and has no habits of business, and no faculty of management he had better be got rid of.

6. No Book is kept in the English Department, nor any in the Native Accountant's Department showing the dates on which the several accounts are due, with a column for their dates of despatch in juxtaposition; were such the case, and a strict distribution of the work maintained the Head Accountant at a glance would be able to detect with whom the delay rested, and to bring him to the notice of the Collector. I recommend this course being pursued at once for experience after this manner will sooner than any thing else teach the subordinates the necessity of order and arrangement, so as considerably to abridge their work, and increase their individual efficiency.

7. The Cash Department of this Office consists of the following persons:

1 Cash-keeper.....	50
1 Goomasta.....	15
* 1 Shroff.....	25
	90

* To be reported upon hereafter. Vide Extract
Minute of Consultation, 23rd June 1858,
No. 422, para. 4.

There is also a subordinate Treasury at Chicacole in the Southern part of the District, with a Cash-keeper on 50 Rupees and a Shroff on 25. These individuals are entered under the Huzoor Cash Department in the Civil Auditors Book of Establishments for May 1857. As however the Chicacole Treasury is more than a hundred miles away from the Huzoor, and sends monthly Accounts Current to the Huzoor, and is treated in other respects like a Talook Treasury, I have omitted the Chicacole Cash-keeper and Shroff from my list of the Huzoor Cash Department as given above.

8. Previous to my arrival in the District,

† Dated 19th January 1859. Copy enclosed
marked A.

‡ Dated 16th September 1858, No. 158.

* Dated 4th January 1859, No. 9. Copy of
para. 5 enclosed, marked B.

I received a letter† from the Collector forwarding a copy of a letter‡ of his to the Board of Revenue, relative to an increase of pay to some of the Officers on his Establishment, also a copy of the Board's* proceedings thereupon; in which while recommending an increase in the salaries of certain Revenue Officers, the Board leave for my consideration that of the Cash-keeper and his Goomasta.

9. In fixing the amount of salary that ought to be given to such an Officer as a Cash-keeper on whom the Collector must place peculiar trust, and from whom something else is required besides his mere services, if there is any error at all it ought to be on the side of liberality, for, a liberal salary, though entered in the Books under the item of expenditure is an outlay of Capital which will be repaid to Government with interest in the effect it produces on the recipient's carefulness and honesty.

10. Under this impression I think 50 Rupees the pay to the Huzoor Cash-keeper in Ganjam rather a mean remuneration for the Office,

* Bellary..... 100	Madras... .. 70	Salem..... 100	neration for the Office,
Canara..... 100	Masem..... 100	South Arcot..... 100	nor will it bear compari-
Chingleput.... 70	Malabar..... 100	Tanjore... .. 150	son with the salaries* at-
Coimbatore... 100	Masulipatam.... 100	Tinnevely... .. 100	tached to similar Offices
Cuddapah.... 100	Nellore..... 100	Trichinopoly..... 85	in other Districts, al-
Guntoor..... 80	North Arcot.... 100	Vizagapatam..... 80	though the same amount†
Kurnool... .. 100	Rajahmundry.... 80		of security is demanded of

† 10,000 Rupees for which he pays 15 Rupees per mensem.

‡ The Cash-keeper of the General Treasury at Masulipatam excepted.

is demanded of any other‡ Cash-keeper.

11. Presuming that the Cash-keepers' salaries in other Districts have been fixed on some

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such liberal principle as explained in para. 9, and that in a question of remuneration there is hardly any such thing as relative merit in Cash-keepers, where all are concerned in the receipt, custody, and disbursement of public monies very much in excess of their securities, and of what could possibly be recovered from them in case of default (whether that excess be 3 lacs or 16 lacs) so that, as it were, upon the integrity and prudence of all of them the same amount of reliance must be placed in every District, presuming these things, the Ganjam Cash-keeper's salary should be on the same liberal scale as that of other Cash-keepers. If not, and Cash-keeper's salaries are to vary, it can only be in cases where there is excessive variation in the amount of public money entrusted to them. But even on the supposition, and although the amount of property entrusted to the Ganjam Cash-keeper is smaller than that entrusted to some other Cash-keepers, this does not justify so marked a distinction between his salary and theirs.

12. I am confirmed in this opinion, when I observe that the Revenue of Ganjam and therefore the amount of money that is likely to come into the custody of the Cash-keeper (for Chicacole is, as it were, a Talook Treasury) is actually greater than the Revenue of 3 Districts, wherein the Cash-keepers receive a considerably higher rate of salary than the Ganjam Cash-keeper receives. I give in the margin the Revenue (on an average of 5 years) of the only 6 other Districts of this Presidency,

Names of Districts.	Revenue from all sources average of 5 years 1262 to 66 5 years.	Pay of Huzoor Cash-keeper.
1 Chingleput	14.28	70
2 Guntloor	19.79	80
3 Madras.....	13.20	70
4 Rajamundry	15.49	80
5 Trichinopoly	14.59	85
6 Vizagapatam... ..	15.20	80
Ganjam.....	* 15.14	50
	* 18 in Fusly 1267.	

The revenue of these two Districts is not for the 5 years 1262-66; but for some other 5 years. The figures are taken from the Civil Auditor's comparative Tables of the Civil Establishments for 1857.

wherein the pay of the Cash-keeper is less than 100 Rupees; and in juxtaposition I place the Revenue of Ganjam for the same 5 years, and the pay of the Huzoor Cash-keeper.

13. Taking columns Nos. 2 and 3 of the Tabular Statement appended to the margin of para. 12, the average revenue yielded by these 6 Districts, amounts to 15.42; and the salaries of the 6 Cash-keepers average 77 Rupees. Under these circumstances, I trust Government will not consider me unreasonable in recommending that the Huzoor Cash-keeper's salary of Ganjam should be placed upon an even footing with the others, and should be increased from 50 Rupees to 75.

14. With regard to the pay* of the Cash-keeper's Goomastah, and the Collector's suggestion that it should be increased to 25 Rupees, I have only to refer to para. 26 of Report upon North Arcot. In that Report it is pointed out that, under the new system of account, the manuscript labor of the Cash-keeper has been considerably abridged; that by the separation of the Cash from the Accountant's Department, the control of the accounts has been taken out of his hands, that the Cash Book, the principal Account in his Department, having been divested of all transfers, all Talook Receipts and Disbursements, and the Coin Account, is now simply confined to abbreviated entries of the actual Cash he receives and pays away. Bearing in mind these circumstances, and that there must be a minimum salary in every Establishment, I am of opinion that such a minimum salary is a sufficient remuneration for the simple nature of the services now required of the Cash-keeper's Goomastah. It appears to me that on his entry into Government employ, a Goomastah might very well serve his apprenticeship on a salary of 15 Rupees, and yet find sufficient inducement to be faithful, and to cultivate the talents which, add to his efficiency in the hope of succeeding to better paid posts hereafter.

15. If Government approve of my suggestions regarding the salaries of the Cash-keeper

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and his Goomastah, the Huzoor Cash Department will, in future, stand in the Establishment List of the Office, as follows:—

Cash-keeper...	75
Goomastah...	15
Shroff...	25
	<u>115</u>

16. Since November last, the date on which the new system of account was brought into operation, the Work of the Native Account Department has been performed by the following Goomastahs:—

Name.	Department.	Salary.
P. Chalamiah	Sherista	30-0-0
B. Croosha Row.....	do.	17-8-0
T. Vencoba Row.....	do.	15-0-0
V. Vasoodava Row....	Agency	20-0-0
		<u>82-8-0</u>

17. I have left a Memo. with the Office pointing out the changes that should be made in the distribution of the work of account as affecting the Native Account Department. The Telugu Treasury Account and the extracts alluded to in para. 4 ante, as also the Treasury examination Certificate will cease to be prepared in this Department, and, when such is the case, I am of opinion that two Goomastahs under the Native Accountant ought to be able to perform the work of the Department efficiently, as is the case in the Districts* mentioned in the margin. I would therefore recommend that T. Vencobarow of the Sherista Department be transferred to his Department, and when his re-transfer takes place the six jamabundy reports particularized in the margin,† and which the Head Goomasta has now requested the Native Accountant Department to prepare should be prepared in the Sherista Department as properly belonging to that Department.

* Names.	Average revenue from all sources for 5 years.	
Madras.....	13	
Chingleput.....	13	
Guntoor.....	20	
Kurnool.....	†15	† Calculated to amount to this with the additional Talooks lately attached to the District on its conversion into a Collectorate.
Cuddapah.....	20	
Ganjam.....	15	
	—	

* Nos. 9 10 11 12 13 and 14.

masta has now requested the Native Accountant Department to prepare should be prepared in the Sherista Department as properly belonging to that Department.

18. The effect of this arrangement when carried out will be to form two Sherista and one Agency Goomasta into a new Department, to be called the Native Account Department, and to stand on the Establishment list of the Office, as follows;

	Native Accountant.....	30
	Goomasta.....	20
	do.....	17-8-0
		<u>67-8-0</u>

* To be reported and hereafter Vide Extract Minutes of Consultation, 23rd June 1858, No. 422 para 4.

19. The total charge*

* Omitting as I have done in former cases the Translator on 50 Rupees, Record-keeper on 60 Rupees, and Moochees, Masaljee and Sweeper. of the English Department of his Office amounts to 387-8-0, as follows;

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Designation	Incumbent's name	Salary.
Head Accountant...	W. E. Lavale.....	100
Deputy do.....	P. Codundaramiah....	50
Writer.....	S. Adam.....	35
do.....	V. Nursiah.....	35
do.....	E. J. Adam.....	35
do.....	P. Madera.....	35
do.....	G. Dalby.....	35
do.....	S. Nynapah.....	25
do.....	C. J. Pedroza.....	20
do.....	P. Nursimhooloo....	17-8-0
		<u>387-8-0</u>

20. The number and description of Accounts rendered by the English Department have already been given in former reports. I need not go over this ground again.

21. Under the new system, by means of printed forms of the Treasury Account, and by the abolition of the Ledger, and the closing entries the work of transcription in the English Department has been in some degree reduced. On this Account I have obtained the concurrence of the Collector to a reduction in the Department of one hand on a salary of Rupees 17-8-0. This will reduce the total charge* of the Department to 370 Rupees, a sum so little in excess of what has been sanctioned as the total charge* of the same Department in other Districts* that I do not think it prudent to recommend any further reduction.

* Omitting Translator, Record-keeper Moochees Masaljees and Sweeper.

* South Arcot.....	352
Guntoor.....	352
Cuddapah.....	365
Bellary.....	356

22. As regards the scale of salaries in this Department, it will be observed that after the Head Accountant on 100 Rupees the next highest rate is 50 Rupees followed by 35 25 and 20 Rupees. Looking at the interests of the Department, the nature of the employment, and knowledge of English required of the incumbents of some of the higher posts, I quite agree with the Collector in considering that such low rates of salary do not enable him in on out of the way District like Ganjam, to secure the services of competent men for those posts; such men being only procurable from a distance, and in consequence demanding higher rates of remuneration than are at present at the Collectors disposal. There is no denying that it would be of great advantage to the Department if the higher paid posts were filled by men selected for something else than lengthened service. Work will always be quicker and better done by six efficient hands than by a dozen inefficient ones. Even should there be only two or three superior hands in the Department, who would cheerfully instruct their juniors, it would increase the usefulness of the whole tenfold.

23. There is no kind of training however in this District that is likely to call forth properly qualified, and competent men for these higher Offices, and therefore as I said before, men must be procured from a distance; and the Collector must have the means at his disposal to effect this. Of the number of hands now in the Department, there are many who are of little or no use to the Collector even in their present position, and who will probably never be qualified for the higher posts, and yet, if the present rates stand, from the Collector's inability to secure others, they will naturally succeed to these posts in due course.

24. I would therefore cordially recommend for the sanction of Government, the Collector's proposal to take the first opportunity of absorbing one of the five Writers on 35 Rupees, so as to increase the salary of two of the Senior Writers of the Department, as shown in the following Tabular Statement.

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Present No. of hands.	Present scale of salary.	Proposed No. of hands.	Proposed scale of salary.	Addition to present salaries.
1	100	1	100	...
2	50	2	70	20
3	35	3	50	15
4	35	4	35	...
5	35	5	35	...
6	35	6	35	...
7	35	To be absorbed		...
8	25	7	25	...
9	20	8	20	...
10	17-8	Reduced Vide Para. 21.		...
10	387-8	8	370	35

25. To carry out the principle suggested in my former Reports, I have further to recommend that the Head Accountant be designated Head Clerk, and that his duties embrace not only the supervision of the accounts, but also the other important duties discharged in the current or correspondence branch of the English Department.

26. With regard to the rest of the individuals of the English Department I recommend as in other Districts that they be called indiscriminately "Writers."

27. If the foregoing suggestions are approved of, and sanctioned, the English Department will henceforth stand in the Civil Auditor's Book of Civil Establishments, as follows.

Head Clerk.....	100
1st Writer.....	70
2nd do.....	50
3rd do.....	35
4th do.....	35
5th do.....	35
6th do.....	25
7th do.....	20
	370
Translator.....	50
Record keeper.....	60
Moochee.....	10
Do.....	6
Masaljee.....	3
Sweeper.....	2
	501

28. In continuation of the Tabular Statement submitted with my Report upon Bellary, I subjoin a similar Statement for this District. It exhibits an increase of Rupees 7-8-0 upon the whole Establishment, and gives in one view all the alterations I have suggested in the different Departments of the Revenue and Agency Branches of this Office, as the Departments stand in the Civil Auditor's Book of Civil Establishments for the 1st of May 1857.

Enclosure A.

From G. S. FORBES, Esq., Collector; to J. W. BREEKS, Esq., 1st Assistant Accountant General on Special duty Masulipatam, dated Ganjam District Collector's Circuit Office Itchapoor 19th January 1859, No. 2.

SIR,

In forwarding copies of my letter to the Board of Revenue and their Proceeding to Govern-

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ment on the subject of increasing the Salaries attached to some of the Officers on my Establishment, I request your attention to para. 5 in which you will observe that the Board while recommending an increase in the Salaries of certain Revenue Officers leave for your consideration that of the Cash-keeper and his Goomastah. My letter to the Board explains that the increase in prices since the time when the existing rates of pay were fixed renders them inadequate under the present circumstances of the District to the importance of the Offices which they remunerate I request therefore that you will obtain the sanction of Government for increasing the Salaries of these Officers as shewn below.

A Tabular Statement in the usual form accompanied the Board's Proceedings to Government above alluded to.

	Present Pay.	Proposed Pay.
Cash-keeper of Chetterpoor Treasury.....	50-0-0	70-0-0
Goomastah under do.....	15-0-0	25-0-0.

Enclosure B.

Extract from the Proceedings of the Board of Revenue, dated 4th January 1859, No. 9.

5. The Board however will omit from their notice the Offices of Cash-keeper and Goomastah as these will more appropriately be reported on by Mr. Brecks who is at present engaged in the revision of the several Huzzoor Account Departments, and the enhanced Salaries proposed for the four Officers in the Agency Department would also, the Board think, be more properly considered in the Judicial Department.

Enclosure C.

Present.	Proposed.	Increase.	Decrease.
GANJAM. Revenue Establishment. Sheristah Department.			
1 Head Sheristadar.....	280	1 Head Sheristadar.....	280
1 Naib do.....	140	1 Naib do.....	140
1 Goomastah.....	50	1 Goomastah.....	50
1 do.....	30	2 do. at 25/each.....	50
2 do. 25/each.....	50	2 do. at 20/each.....	40
2 do. 20/each.....	40	6 do. at 17-8/each.....	105
7 do. 17-8/each.....	122-8	2 do. at 15/each.....	30
2 do. 15/each.....	30	1 Masaljee.....	3
1 Masaljee.....	3		
18	745-8	16	698
			47-8-0

English Department.

1 Head Accountant.....	100	1 Head Clerk.....	100
1 Deputy do.....	50	1 Writer.....	70
1 Translator.....	50	1 do.....	50
1 Record-keeper.....	60	3 do. 35/each.....	105
5 Writers 35/each.....	175	1 do.....	25
1 do.....	25	1 do.....	20
1 do.....	20	1 Translator.....	50
1 do.....	17-8	1 Record-keeper.....	60
1 Moochee.....	10	1 Moochee.....	10
1 do.....	6	1 do.....	6
1 Masaljee.....	3	1 Masaljee.....	3
1 Sweeper.....	2	1 Sweeper.....	2
16	518-8	14	501
			17-8-0

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<i>Cash Department (Hoozoor.)</i>					
1 Cash-keeper at Chetterpore.....	50	1 Cash-keeper.....	75		
1 Goomastah at do.....	15	1 Goomastah.....	15		
1 Shroff at do.....	25	1 Shroff.....	25		
1 Cash-keeper at Chicacole.....	50				
1 Goomastah at do.....	15				
1 Shroff at do.....	25				
5 Peons at Rs. 3/each....	15				
11	195	3	115	80-0-0	
<i>Subordinate Treasury (Chicacole.)</i>					
None.		1 Cash-keeper.....	50		
		1 Goomastah.....	15		
		1 Shroff.....	25		
		5 Peons at 3/each.....	15		
		8	105	105	
<i>Native Account Department.</i>					
None.		1 Native Accountant....	30		
		1 Goomastah.....	20		
		1 do.....	17-8		
		3	67-8	67-8-0	
<i>GANJAM.</i>					
<i>Judicial Branch Agent's Court.</i>					
1 Manager.....	100	1 Manager.....	100		
3 Goomastahs 30/each...	90	3 Goomastahs at 30/each.	90		
2 do. 20/each.....	40	1 do.....	20		
2 do. 17-8/each.....	35	2 do. at 17-8/each....	35		
2 do. 15/each.....	30	2 do. at 15/each.....	30		
&c., &c., &c., &c., &c., &c.		&c., &c., &c., &c., &c., &c.			
For remainder <i>Vide</i> Civil Auditor's Book of Civil Establishment for 1st May 1857.		For remainder <i>Vide</i> Civil Auditor's Book of Civil Establishment for 1st May 1857.			
61	Total charge 939.	60	Total charge 919.	20-0-0	
			Total.	172-8	165
			Deduct Decrease.	165	
			Net Increase.	7-8	

No. 4. ORDER THEREON, 30th April 1859, No 251.

In the foregoing letter, Mr. Breeks reports upon the state of the Account Department of the Ganjam Collectorate, and on the adoption of the new Forms of Account, as required under the change of system; and suggests certain arrangements for the better organization of the Establishments, in the different Departments of the Revenue and Agency branches of the Office.

2. The new system has been in operation in this District since November last, and appears on the whole to work satisfactorily. The Books and Accounts of the Cash and Account Departments being, with slight exceptions, kept carefully, and according to rule. Mr. Breeks, however, notices want of punctuality in the despatch of the several Statements required of the Account Department, which he ascribes to a tendency on the part of the Goomastahs to maintain their old Forms in addition to the new ones. He further mentions that the chief cause of the constant delays that occur in the transmission of the Accounts from this District is the utter

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from 30th April to 3rd May 1859.*

absence of arrangement in the Account Department of the Office generally and in the English branch of it particularly.

3. The Government resolve to call the Collector's particular attention to the remarks of Mr. Breeks in paras. 4 to 6 of his report, and to inform him that the remedy for the state of things therein brought to notice is in his hands, and that they expect he will forthwith introduce the arrangement therein recommended for ensuring regularity in the despatch of business, and enforce obedience on the part of his subordinates to the rules that may be laid down for their guidance.

4. The various alterations suggested by Mr. Breeks in the Revenue and Agency Establishments of the Office are exhibited at one view in the Statement appended to his report and involve additions to the extent of Rupees 60 per mensem as specified in the margin; against this is to be set a decrease of Rupees 52-8-0, of which Rupees 17-8-0 is the pay of a Writer in the English Department whose services the Collector has agreed to dispense with in consequence of a reduction of work under the new system, the remainder is the pay of a Writer proposed to be absorbed. The net increase on the whole is Rupees 7-8-0 per mensem.

Salary of the Huzzoor Cash-keeper to be raised from 50 to 75 Rupees.	Rs. 25
Do. of a Writer in the English Department from 50 to 70 Rupees.	20
Do. do. from 35 to 50 Rupees.....	15
Total Rs.	60.
Pay of a Writer in the English Department to be absorbed.....	35-0-0
do. do. to be reduced.....	17-8-0
Net increase	7-8-0

5. Excepting the additions to the pay of the Cash-keeper and the two senior Writers of the English Department which are approved, the Government sanction all the other charges, and direct that they be carried out at once. On the grounds stated in paras. 9 to 13 and 22 to 24 of Mr. Breeks' report, the Honorable the Governor in Council will recommend to the Government of India that the salary of the Huzzoor Cash-keeper of Ganjam be raised from 50 to 75 Rupees per mensem, thereby placing it more on a par with the remuneration accorded to Cash-keepers in some other Districts yielding a like amount of revenue. The net extra charge which is involved in the arrangement, after allowing for the pay of the writer to be reduced (Rupees 17½) will it is observed be only Rupees 7½ per mensem. He will likewise recommend that the salaries of the two senior Writers in the English Department be raised from 50 and 35 Rupees to 70 and 50 Rupees respectively, to be met by the pay of a Writer in the same Department proposed to be absorbed on the first opportunity.

6. The Collector of Ganjam will, accordingly, prepare and forward, for submission to the Government of India, an application in the prescribed tabular Form, for the proposed increase to the salaries of the above mentioned servants on his Establishment.

(Signed) T. PYCROFT,

Chief Secretary.

Exd. A. P. W. Begbie.

Financial Department

N^o 251

Extract from the Minutes of Consultation

Under date 30 April 1859.

Read the following
letter from J. W. Breckenridge Esq.

(Dated 16th March 1859)

G. L.

W. W.

W. W.

1. In the foregoing letter
Mr. Breckenridge reports upon
the state of the Account
Department of the Gan-
jam Collectorate, and
on the adoption of the
new Forms of Account,
as required under the
change of system; and
suggests certain arrange-
ments for the better or-
ganization of the Es-
tablishment.

Establishments, in the different Departments of the Revenue and Agency Branches of the Office.

2 The new system has been in operation in this District since November last, and appears on the whole to work satisfactorily. The Books and Accounts of the Cash & Account Departments being, with slight exceptions, kept carefully & according to Rule. Mr. Brecks however notices want of punctuality in the despatch of the several Statements required of the Account Department, which he ascribes to a tendency on the part of the Gomastahs

to maintain their old Farms in addition to the new ones. He further mentions that the chief cause of the constant delays that occur in the transmission of the Accounts from this District is the utter absence of arrangement in the Account Department of the Office generally, and in the English branch of it particularly.

3 The Government resolve to call the Collector's particular attention to the remarks of Mr. Brecks in paragraphs 4 & 5 of his report, and to inform him that the remedies for the state of things therein brought to notice

is in his hands, and that they expect he will forthwith introduce the arrangement therein recommended for ensuring regularity in the despatch of business, and enforce obedience on the part of his subordinates to the rules that may be laid down for their guidance.

4 The various alterations suggested by Mr. Breeks in the Revenue & Agency Establishments of the Office are exhibited at one view in the statement appended to his report, and involve additions to the extent of Rs. 60 per mensem as specified in the margin. Against this is to be set a decrease of Rs. 52-8-7 of

Salary of the Angoor Cashier to be raised from 50 to 45 Rs. } Rs. 25.
Do. of a Writer in the English Department from 50 to 40 Rs. } 20.
Do. do. from 35 to 30 Rs. } 15.
Total Rs. 60.

Pay of a Writer in the English Dept. to be absorbed — 55-0-0
Do. do. to be reduced — 17-8-0
Total Rs. 52-8-0
Net increase. 7-8-0

of which Rs. 17-8-0 is the pay of a Writer in the English Department whose services the Collector has agreed to dispense with in consequence of a reduction of work under the new system, and the remainder ^{is} the pay of a Writer proposed to be absorbed. The net increase on the whole being Rs. 7-8-0 per mensem.

5 Excepting the additions to the pay of the Cashkeeper and the two senior Writers of the English Department which are approved, the Govt. sanction all the other charges, and direct that they be carried out at once.

On

+ The net extra charge which is involved in the arrangement, after allowing for the pay of the writer to be reduced [R 17 1/2] with it is observed be only R 7 1/2 per annum. — He will likewise recommend

On the grounds stated in
paras 9 to 13 and 22 to 24 of
Mr. Breeke's report, the
Honble the Governor in
Council will recommend
to the Govt. of India that
the salary of the Nujzoor
Cashkeeper of Chajnam be
raised from 50 to 75 Rs. per
mensem, thereby placing
it more on a par with the
remuneration accorded to
Cashkeepers in some other
Districts yielding a like
amount of revenue, - and
that ~~the~~ the salaries of
the two senior Writers in
the English Department
be raised from 50 & 35 Rs.
to 75 and 50 Rs. respectively,
to be met by the pay of a
Writer in the same Depart-
ment proposed to be absorbed
on the first opportunity. -
The

6 The Collector of
Guzerat will, accordingly,
prepare and forward for
submission to the Govt.
of India, an application
in the prescribed tabular
form, for the proposed
increase to the salaries
of the above mentioned
servants of his Establish-
ment.

J.P.

H. J. W. Bracher Esq
" Asst^t General
" Civil Auditor.
" Collector of Ganjam
" Board of Revenue.
" Revenue Dept.

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