

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

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24/12/59

*Proceedings of the Madras Government, Financial Department,
from 4th to 10th May 1859.*

No. 9. 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 Neckpully en route to Cocanada, 26th March 1859, 143.

In continuation of my letter to your address, dated the 16th instant. I have the honor to submit my report upon the Account Department of the Vizagapatam District, and upon the result of the introduction of the Bengal system of account therein.

2. I arrived at Vizagapatam early in February last, and went through all the Accounts there, and revised the Establishment, before proceeding to Ganjam. But in consequence of the Collector's absence at Jeypore, I delayed my report until my return from Ganjam in order to hand the Collector's opinion upon the few changes, I had occasion to recommend.

3. On my arrival in the District, I found that the new Forms of Account had all been brought into use, and the new system been in operation since September last. Certain difficulties, I observed from a "Memo." with the Collector, were at first anticipated but proper measures having been taken to surmount them, the Clerks were at once set to work with the new Forms, and thus my labor here has been rendered comparatively easy.

4. In looking over the Accounts and into the mode in which they have been conducted, I find that the instructions conveyed in the Rules framed for their introduction have been pretty closely attended to. Where there is deviation it is in minor points which call for little observation or remark. Credit is therefore due to the District on this Account, as well as for the early introduction of the new system, which has now been in operation for some months back.

5. The Collector as I mentioned in para. 2, not being present at Vizagapatam during my first stay there, I forwarded him a "Memo." of the few remarks I had to make upon the Accounts of the different Departments, and of the mode in which I proposed to revise his Establishment so as to meet the requirements of the new system. Since my return from Ganjam, I have seen the Collector upon the subject and have obtained his concurrence to the changes proposed.

6. Many of the remarks in my "Memo." were upon trifling matters of form which I need not mention here. Others were of somewhat more importance which I will briefly allude to.

The *Ten days Balance Report*, which goes to the Accountant General, was prepared, I found, in the Cash Department. As there are however no Abstracts in the Cash Department, in which the Receipts and Disbursements of the 10 days are ranged under their different heads of "Revenue," "Judicial," "Military" and "Miscellaneous" in such a manner as they are arranged in the Vernacular Daily Abstract (Form E) in the Native Account Department, I have recommended that the report which requires such a classification of the items should be prepared in the Native Account Department, with the exception of that part of the Report called the Naniwary or Coin Report, which must be supplied by the Shroffs of the Cash Department.

So in like manner with the *Bill Book*, which also it has been the practice to prepare in the Cash Department, from material supplied by the Native Account Department; I have suggested that in future it should be prepared altogether in the Native Account Department.

7. A Contingent Account of the Permanent advance Fund, I found, was kept in the Treasury. This is not the course I pointed out to them that ought to be adopted in respect to this Fund, and it militates against the Accountant General's Circular of 17th September 1838, No. 486. The Talook manual Rules authorize the advance to be made and the amount to be debited in a lump in the Collector's Accounts to the head of "*Permanent advance Fund*" (to

*For if it is, the Cash-keeper (as is now the case) is saddled with an extra account viz., an account of the Receipt and Disbursement of money advanced for contingencies.

come in the Treasury Account under the General Head of advances on account of the services of Government) but the money is not to be kept in a lump* in the Treasury, but is to be at once paid to the several Officers concerned, each of whom is to be held responsible for the

due adjustment of his amount either by a passed bill or by refund. If however the advance

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made to the Cash-keeper (or to some other Officer as may sometimes be the case *remains in the Treasury* the same should be shown at the foot of the Cash Balance of the monthly Treasury account, as a Deposit, in the manner pointed out for certain descriptions of Deposits in the said circular of 17th September 1858.

8. There were also 5 separate Chittahs or accounts of Minors' Estates kept in the Cash Department. These accounts exhibited on the 1st of February a balance in hand of nearly a lac and a half of Rupees in the Treasury, not carried to the credit of "Deposits" in the public accounts but forming a separate Deposit Fund as it were, and not appearing as a part of the General Cash Balance of the Treasury. I have recommended that this amount as well as all future receipts on account Minors' Estates should be regularly brought to account under the head of "Deposits" so as to form a part of the regular cash balance of the Treasury.

9. By this arrangement the Cash Department, if the Collector thought proper, might be relieved (as is the case in Ganjam) of the 5 Minors' chittahs that are now, kept in the Department in as much as the Balance and Remark Columns in the Deposit Receipt Register and Deposit Repayment Register might be made to contain all the information regarding the Balance between Receipt and Expenditure on account of these Estates that would seem requisite.

As receipts occur every month or oftener on account of one Estate the same Deposit number should be kept throughout the year for that estate, so that each Minor as it were would have his own and that but *one* annual number in the Deposit Receipt Book, against which number all his deposits in whatever month received would be entered. To mark the difference of such a Minor's number from the ordinary consecutive numbers in the deposit Receipt Book the Minors's number be entered in Red Ink.

10. In the *Day Book* kept in the Native Account Department. I observed that certain transferred transactions which by para: 6 of Accountant General's Circular of 7th of July 1858, No. 494 are directed to be included in the cash part of the Treasury account have also been included in the Cash Column of the Day Book. This I pointed out to them was wrong and compelled the Cash-keeper in order that his cash Book should tally with the cash column of the Day Book, to include in his cash Book Items which are not bona fide cash Items no money having actually changed hands in the transactions. Such transfer Items though they are to be included in the Cash part of the Treasury*

* *And therefore should be inserted in the cash Account are nevertheless to appear in the transfer column of the Day Book.*

11. The Memo, of Talook Balances is not made up. I observed until the receipt of the accounts current from the Talooks, that is, not till about the 14th or 15th of the month. If paras: 104 to 108 of the Talook Manual Rules were observed, a memo of the balance of cash in every Talook Treasury would be despatched from the Talook punctually on the evening of the last day of the month. The accounts current may follow after but by para: 122 of manual they should leave the Talook on the 3rd of the month at the latest.

12. The Cash Department of this Office contains the following individuals.

Cash-keeper.....	80
Head Goomasta.....	25
Head Shroff.....	40
Assistant do.....	17-8
Do. do.....	10
Gollah.....	5

177-8.

13. All† the accounts prepared in this Department are kept and written by the 1st and 3rd Shroffs. It did not appear that the Head Goomastah had much work on hand; nor is the simple nature of the work in a Cash Department as now organized, calculated to give employment to a Goomastah on 25 Rupees a month, so as to render his services most effective, when there are Goomastahs on the Establish-

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ment, who could easily perform the same work, getting only 15 and 10 Rupees a month. I have therefore recommended the Head Goomastah's transfer to the Native Account Department or to the Sherishta Department if the Collector prefers a Goomastah in the Sherishta Department on about the same rate of pay being transferred to the Native Account Department in his stead and a writer on 10 Rupees to be transferred from the Sherishta Department to the Cash Department in his place. These transfers to take place when the arrangement as explained in para. 16 *infra* can be carried out. The Cash Department will then stand in the Civil Auditor's Establishment Book as follows:

Cashkeeper	80
Goomastah	10
Head Shroff	40
Asst. do.	17-8
do. do.	10
Gollah	5
	162 8

14. The Native Account Department or as it has been called hitherto the *Gentoo Account* Department consists of the Head Assistant Sherishtadar and two Goomastahs of the Sherishta Department. They work apart from the Treasury and in a separate building with the English Cutcherry. Their salaries are as follows:

* <i>Borne on the roll of the additional Establishment granted to write the Jummabundy Reports.</i>	Head Assist. Sherishtadar	100
	Head Goomastah.....	30
	do.	15
	* Additional do. (temporary)	10
		155

15. I have suggested that the present Head Goomastah of the Department be made the Native Accountant on his present salary of 30 Rupees. I have urged that this arrangement should be carried out at once, but yet not so as to relieve the Head Assistant Sherishtadar of all connection with the accounts for some little time to come, not in fact till the Native Accountant has qualified himself for the post. This, it should be made quite intelligible to him, is expected of him in a month or two, wherein working as at present under the direction of the Head Assistant Sheristadar who has an excellent knowledge of the accounts if he cannot make himself acquainted with all the duties of his Office so as to render his accounts punctually, to maintain discipline in his Department and a proper distribution of the work he had better be removed.

16. When the Native Accountant is considered qualified the Head Assistant Sheristadar might revert to the Sherista Department and the Cashkeeper's Goomastah on 25 Rupees alluded to in para. 13 *antè* might be transferred to the Native Account Department which would leave that Department as follows:

<i>Will be reported on hereafter vide Ex. Mins. of Cons. 23rd June 1858, No. 422, para. 4.</i>	Native Accountant.....	30
	Goomastah	25
	do.	15
		70
	Additional do. (temporary)	10
		80

17. Previous to September 1858, the Head Assistant Sheristadar and 2 Goomastahs prepared all the accounts of the Native Account Department subsequent to that month a third Goomastah (on the additional Establishment granted to write the Jummabundy accounts) was attached to the Department to render assistance on the introduction of the new system. When the term

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for which the additional Goomastah was granted shall have expired the new form will have become so familiar to the Goomastahs that 3 individuals *viz.*, 1 Native Accountant and 2 Goomastahs will be found as in other districts sufficient, I conceive for the duties of the Department.

18. I have but one more observation with reference to this Department and that concerns the distribution of the work. On enquiry into the way each individual of the Department was employed I found they had none of them fixed duties to perform but were occupied from time to time upon this or that matter as the Head Assistant Sheristadar directed them. It appears to me that it would tend much to the efficiency of the Department if a due division of labor was maintained so that each Goomastah had certain fixed duties to discharge and each account were assigned to some particular individual who could be held responsible for its timely performance.

19. The English Department of this Office has for some time back been sub-divided into an Account and a Current or correspondence branch of which the writers attached to the latter set the Collector's Cutcherry and those attached to the former in a separate Building near the Treasury. The strength of the two Branches and the salaries of the incumbents are as follows:

Account Branch	
Head Accountant.....	100
Writer.....	35
Do.....	21
Do.....	15
Moochee.....	6
	177
Current or Correspondence Branch.	
Deputy Accountant and Record-keeper...	50
Writer.....	35
Do.....	25
Do.....	20
	130
Total both Branches.....	307

20. The number and description of the Accounts rendered by the English Department are chiefly transcripts of those of the Native Account Department as I have explained in former reports and I have nothing particular to observe upon them in respect to the way they are rendered in this district

21. As regards the Establishment charge of the English Department, the District being under Agency administration will not admit of direct Comparison with a Collectorate. The Total Cost of the Departments, however is so much less than what has been proposed and sanctioned for the districts I have hitherto visited that I can only consider the Establishment as it stands to be on as economical a scale as it well can be consistently with efficiency

22. I have therefore no reduction to recommend but merely a slight change in the designation of some of the individuals of the department, *viz.*, that the Head Accountant be called the Head Clerk and that the Deputy Accountant and Record-keeper be denominated Translator and Record-keeper, in which Capacity he might give his attention occasionally to see that any Circular Orders affecting the Cash and Native Account Departments were accurately rendered into Teloo-goo. This will leave the English Department to stand in future in the Civil Auditors Book of Establishments as follows:

Head Clerk.....	100
2 Writers 35 each...	70
1 Do.....	25
1 Do.....	21

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1 Do.....	20
1 Do.....	15
	251
Translator and Record-keeper.....	50
Moochee.....	6
	307

23. In continuation of the Tabular statement submitted with my report upon Ganjam I subjoin a similar statement for this district It exhibits in one view all the alterations I have suggested in the different departments of the Revenue Branch of this Office, as the Department stand in the Civil Auditor's Book of Civil Establishments for the 1st of May 1857.

VIZAGAPATAM.

Present.	Proposed.	Increase.	Decrease.
Treasury Department.			
1 Cash-keeper... 80	1 Cash-keeper..... 80		
1 Head Gomastah..... 25	1 Gomastah..... 10		
1 Head Shroff... 40	1 Head Shroff... 40		
1 Assistant do. ... 17-8	1 Assistant do. 17-8		
1 Do. do. 10	1 Do. do. 10		
1 Gollah..... 5	1 Gollah..... 5		
6	177-8	6	162-8
		0	15
Native Account Department.			
None.	1 Native Accountant... 30		
	1 Gomastah..... 25		
	1 Do. 15		
	3	70	0
Sherista Department.			
1 Head Sheristadar... 437-8	1 Head Sheristadar..... 437-8		
1 Deputy do. 140	1 Deputy do. 140		
1 Head Assistant do. ... 100	1 Head Assistant do. ... 100		
1 Assistant do. ... 80	1 Assistant do. ... 80		
1 Head Mudatgar... 50	1 Head Mudatgar... 50		
1 Mudatgar..... 35	1 Do. 35		
1 Do. 30	1 Do. 25		
1 Do. 25	2 Do. at 20/each 40		
2 Do. at 20/each 40	2 Do. at 15/each 30		
3 Do. at 15/each 45			
1 Do. 10			
14	992-8	11	937-8
		0	55
English Department.			
1 Head Accountant... 100	1 Head Clerk..... 100		
1 Dy. do. & Record-keeper 50	1 Translator and Record keeper..... 50		
2 Writers at 35/each..... 70	2 Writers at 35/each..... 70		
1 Do. 25	1 Do. 25		
1 Do. 21	1 Do. 21		
1 Do. 20	1 Do. 20		
1 Do. 15	1 Do. 15		
1 Moochee (not entered in Civil Auditor's list for 1857) 6	1 Moochee (not entered in Civil Auditor's list for 1857.) 6		
9	307	9	307
		70	70

(Signed) J. W. BREEKS,

*Proceedings of the Madras Government, Financial Department,
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No. 10.

ORDER THEREON, 9th May 1859, No. 262.

The foregoing report upon the Account Department of the District of Vizagapatam calls for little remark. The Bengal system of Account has been in operation since September last, and the new Forms had all been brought into use, so that Mr. Breeks' labors in this Collectorate have been rendered comparatively easy.

2. Mr. Breeks having consulted the Collector on the subject, has obtained his concurrence to the changes proposed in his Establishment to meet the requirements of the new system. These comprise certain transfers, as explained in paras: 13 to 16 of the Report, and slight alterations in the designations of some of the servants of the Department, all of which are approved by Government and may be carried out accordingly. No reduction is recommended.—Mr. Breeks remarks that the total cost of the English Department is so much less than what has been proposed and sanctioned for the Districts he has hitherto visited, that he can only consider the Establishment as it stands to be on as economical a scale as it well can be consistently with efficiency.

3. The attention of the Collector will be drawn to the remark of Mr. Breeks contained in para: 18 viz., "that it would tend much to the efficiency of the Department if a due division of labor was maintained, so that each Goomastah had certain fixed duties to discharge, and each account were assigned to some particular individual who could be held responsible for its timely performance."

(Signed) T. PYCROFT,
Chief Secretary.

Exd. A. P. W. Begbie.

Financial Department

N^o 262

Extract from the Minutes of Consultation.

Under date 9th May 1859.

*Read the following
letter from J. W. Breeks
Esq^r.*

(Dated 26th March 1859 N^o 43)

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J. I. W. Brecks Esq.
" Secty General.
" Civil Auditor.
" Collector of Vizagapatam.
" Board of Revenue.
" Revenue Department

Sep. 11th

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of 9. May 1857.

Post. of Hermannstadt

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