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Government of Madras.

Financial DEPARTMENT.

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Dated 21. January 1859.

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No. 7. From J. W. BREEKS, Esq., 2nd Assistant Accountant General on special duty; to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated Bellary, 23rd December 1858.

SIR,

1. In continuation of my letter to your address, dated 6th October 1858, I have the honor to submit my report upon the Account Department of the Bellary District and upon the result of the introduction of the Bengal system of Account therein.

2. I set out from Cuddapa on the 7th of October, but in consequence of the state of the roads and the rivers I did not reach Bellary until the 30th of that month.

3. Previous to my arrival some of the new Forms of Account, I observed, had been brought into use, while others of them, as well as the distribution of the work, departmentally and individually, had been deferred, awaiting my arrival.

4. The Forms to be observed under the new system of Account were framed generally in harmony with the Talook Manual Rules and in such away that any delay in the despatch from the Talooks of certain of the Manual returns will directly retard the transmission of the regular monthly Accounts to the Accountant General.

5. Copies of the Manual were sent to the Talooks of this District in November 1857, and in July and September 1858, orders were issued to the Tahsildars to bring into operation the Manual Forms. The Talook Goomastahs not being familiar with the Forms some difficulty has been felt in introducing them, and some delay has been in consequence experienced in the preparation of the Treasury Account at the Hoozoor.

6. As the Talook Authorities become more conversant with the system and reconciled to the change these difficulties and delays will disappear.

7. There has been hitherto in this District no separation, properly so called, of the Cash from the Account Branch of the Treasury Department. The Cash-keeper with the custody of the Cash has likewise had the control of the Cash Accounts. This will not be the case henceforth.

8. The strength of the Treasury Department of this District is as follows:

Treasury Department.

No.	Situation.	Permanent incumbent.	Amount of salary.		
1	Cash keeper	Ragavendra Row	100	0	0
2	Head Goomastah	Nunjoondapah*	26	0	0
3	Goomastah	Ragapah	21	0	0
4	Do	B. Krishtna Row	18	0	0
5	Do	D. Govinda Row	18	0	0
6	Do	Bhanapah	18	0	0
7	Do	C. Krishtna Row	18	0	0
8	Head Shroff	Krishtnama Chetty	50	0	0
9	Shroff	Arroonachellum Chetty	20	0	0
10	Do	Soor Chetty	20	0	0
11	Do	Venkunnah	18	0	0
12	Gollar	Sunjeevoo	10	0	0
13	Do	Nursimloo	10	0	0
14	Do	Venkatakristapah	7	0	0
15	Do	Bheemasainapah	7	0	0
		Total Rupees	361	0	0

9. Up to September last, four* of the six Treasury Goomastahs used to sit in the Treasury and keep the Cash and other Accounts which will be enumerated hereafter, while the two remaining Goomastahs sat in the Cutcherry and compiled certain periodical Statements from abstracts and material prepared elsewhere. On the 8th of September the hands underwent a re-distribution, the work remaining the same. Two Goomastahs only were retained in the Treasury, while four were employed upon the periodical Statements prepared in the Cutcherry.

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* *Does duty in the Sherishta Department, Honamant Row of the Sherishta Department doing duty for him in the Treasury Department.*

* *No. 3, 4, 5 and 6 of above list.*

10. In order to ascertain what Accounts were to be retained and what Accounts were to be abolished under the new system, I went attentively over all of them with the individuals who prepare them.

11. They showed me a list of 43 Accounts kept up to September last, by the four Treasury Goomastahs in the Treasury, and a list of 71 Accounts kept by the 2 Treasury Goomastahs in the Cutcherry, and a list of 131 Accounts kept in the English Department. The enclosures, Nos. 1, 2 and 3, are copies of these lists.

12. Many of these Accounts are merely repetitions, many of them form parts of a whole as it were, and can only be considered separate Accounts in so far as that entries under any one head of Account, by being posted on a separate sheet, can thereby be said to constitute a separate Book or Account.

Books to be kept in the Cash Department.

Daily or when necessary.

1 *Cash Book, with Balance Statement denued of all transfer entries of the Nanavery or Coin Account and of entries of Talook transaction which swelled up the old Cash Chittah.*
2 *Postage Stamp Jumma Kurch Lekka.*
3 *do. do. Indent Book.*
4 *Copies of letters &c., despatched.*

Every 10 *days.*

5 *Silk Puttee. A Memo : of balance in hand with Coin Account of it, supplied by the Shroffs, and a note of the Exchange Bills undercharged.*
6 *Postage Stamp Pundravada Lekka.*

Monthly.

7 *&* 8 *Pension Buttada Puttee and Sibbundy Puttee.*
Printed Forms, with blank columns for names, date of payment and payee's signature.
9 *Jadathee Puttee, a short Memo : for the monthly Examination of the Treasury, the Coin Account to be furnished by the Shroffs.*
10 *Hoondie Pharist puttee, a short Memo : to English Department, with the discharged Exchange Bills.*
11 *Saderward Puttee, a List of contingent charges of the Treasury.*

13. I don't see that it would serve any useful purpose were I to give in due order a detailed description of each of these Accounts. I need only mention that inconsequence of the separation of the Cash from the Account Department, and of the new mode by which all Talook Receipts and Disbursements find their way independent of the Hoozoor Accounts into the Treasury Account of the District, I have been able to confine the Accounts to be kept in the Hoozoor Cash Department to those given in the margin.

14. The Cash-keeper, with the assistance of one Goomastah and the Shroffs, will, I think, find no difficulty in keeping these Accounts. I would therefore recommend, with reference to para : 26 of report upon North Arcot, that one of the Treasury Goomastahs on 18 Rupees be retained for the Cash Department, 18 Rupees being about the rate of pay that the lowest grade of Vernacular Writer receives in this District. The effect of this arrangement will be to leave the Cash Department, as follows :

Cash-keeper	100	
Goomastah	18	
Head Sheroff	50	To be reported on hereafter, *vide* Extract Minutes of Consultation, 23rd June 1858, No. 422, para : 4.
do.	20	
do.	20	
do.	18	
2 Gollars at 10	20	
2 do. at 7	14	
	260	

15. I read this much of my report to the Collector and gave him a list of the Books which would henceforth have to be kept in the Cash Department, I spoke to him also upon the subject of the change proposed in para : 14, and gave him a Memo : of the alterations suggested, explaining how the work of the Department would henceforward be reduced.

16. In regard to the change proposed and in reply to my Memo : the Collector stated as follows :—

"It is proposed to retain only one Goomastah to assist the Treasurer. Though the work "is very much reduced, yet I think there should be 2 Goomastahs. One on Rupees 18, one on "Rupees 12. There will always be sundry work to perform, posting orders, keeping the

"records, ruling Books, preparing receipts for monies paid into Treasury, and a variety of such "sundry duties, to which it will be very inconvenient to the Goomastah engaged on the Accounts "to give his attention. And then provision for occasional absence on sickness, &c., should be made "in an Office of so much responsibility as a Treasury. A Shroff and a Golah might be dispensed with, or if it is objected to give 2 Goomastahs, one of the present Shroffs should, as he "now does, attend to the duties of a Goomastah. I think the Treasury duties should not be left "to one Goomastah and more especially when the Treasury, as at Bellary, is distant from the "Cutcherry and all references must be made by notes."

17. The Government have directed me to give my views upon the Collector's remarks. I have only to state that Mr. Harrison, went carefully into the question in North and South Arcot and was of opinion that one Goomastah in the Cash Department would ordinarily be found sufficient to carry on the duties of the Department under the new system. In some Districts, the receipts and payments are more numerous than in others and so far there may be a demand for a more continuous application on the part of the Treasury Goomastah in one District than in another, but not to such an extent, I consider, as to require the services of a second Goomastah. In the Districts I have visited they have not given me to understand that the work would be too much for one Goomastah neither can I believe that it will be found too much in Bellary, if the Cashkeeper himself takes an active part in the duties. The Cash Book, (the principal Book in the Department,) contains now no Talook transactions, no transfers nor Coin Account, and the entries that are made in it are on an abbreviated plan and not in any techinical form. The entries in all November give an average

On the receipts side of 2 } per diem.
On the disbursement side of 6 }

18. The sundry work of the Department alluded to in the Collector's Memo : has been ranged under certain heads, which I had better perhaps take in order and render some explanation under each of them.

Posting Orders, that is, pasting the Collectors orders in a skeleton Book.

Ruling Books, Printed Forms have been introduced in some Districts, and, if necessary, the same may be done here.

Keeping the Records.—This consists in making copies of letters and Urzees despatched from the Treasury. In October, 44 Urzees were sent to the Collector, 28 of which were Urzees informing him that according to his orders money had been paid in such and such coins to the Paymasters and to certain Pensioners, and that money had been received from the School Master, from the Telegraph Office, from the Printing Press, from the Courts, and from parties requiring Bills. I can scarcely discover any principle that regulates these Urzees Form, all Receipts and Disbursements are not thus reported but only a few of them, neither can I see the necessity of any of them being so specially reported, as entries of all receipts and disbursements are made daily in the Day Book in all detail, and after that in the Cash Book in lesser detail, and moreover come day by day before the Collector in a condensed Form in the Daily English Abstract of Receipts and Disbursements, wherein if the details of any tranactions are specially required he can always call for the Day Book or have an Extract of it sent to him. The remaining 16 Urzees were intimations to the Collector of an incidental nature to which and like matters all Urzees in future might very well be confined.

Besides these there was one Urzee sent to the Magistrate in October, and 16 Urzees sent with salaries and other monies to the Courts and to the District Engineer, 57 Letters and Memos : were also despatched from the Treasury in October.

Several of these were acknowledging the receipt of money from the Courts, from the Police Ameen and from the Printing Press Superintendant. These Officers have agreed to keep Books in future in which they will enter the items of receipt on which account the money is sent, and will send the Book to the Cash Keeper with the money. The Cash Keeper will, in token of contents received, have in future only to sign the Book and return it.

Several of the letters were addressed to Tahsildars calling for receipts for money sent to them. Occasion for these letters will now seldom occur as money will seldom be send to the Talooks under the New System.

Several more were Memos : to the Head Accountant intimating that money had been received into the Treasury from the School Master and from the E. T. D., &c., for which printed receipts in English might be granted.

By para: 2 of new Rules, no Cash is to be received by the Cashkeeper that is not accompanied by a Memo: from the Native Accountant, that the amount has been entered in the Day Book. The Native Accountant's Department sit in the Cutcherry. When therefore the receipt of the money has been brought to account in the Day Dook the printed receipts may be supplied at once without requiring Memos: from the Cash Keeper. The remainder of the letters and Memos: are of a Miscellaneous nature and even for these there seems to be little or no occasion often, I give one example:

The Regimendar of the Mysore Horse receives a Bill of Exchange for the Pay of his Regiment, he sends the bill properly receipted to the Treasury and requests payment. The Cashkeeper pays as requested, and writes him a letter.

Preparing receipts for money received. These have been included in the letters just described with the exception of certain receipts which it has been usual hitherto to send to Tahsildars in acknowledgement of remittances from the Talooks. This practice will cease now under para: 35, page 10 of Talook Manual.

The sundry work therefore if kept within its proper bounds will be easily disposed of.

19. Lastly, the Collector states in his Memo: that a 2nd Goomastah in the Treasury would be useful in the event of sickness or absence of the 1st. I do not think that the retention of spare hands to meet such contingencies would, if allowable, prove beneficial. Goomastahs of other Departments might with advantage occasionally take the place of the Treasury Goomastah or a substitute might be employed to be remunerated by stoppages under Rule. Inconvenience has often been felt in some Collectorates by the absence of such an interchange of duties where a Goomastah throughout his service is employed upon certain accounts, he alone acquires the requisite knowledge of them, which he is jealous of communicating to others; when he is absent there is no one who can take his place unless he has a son brought up to the same duties, in which case he will secure his son eventual succession to the appointment to the exclusion perhaps of some hardworking Goomastah, much the son's senior in service and more generally effective, but minus his special qualification in respect to these Accounts.

20. I have found it necessary to write thus at length, to capitulate the Collector arguments, and to take each objection seriatim, because otherwise, I could not justify my own views wherein I assert that as in other Districts so in this the Cashkeeper with one Goomastah and the Shroffs ought to find no difficulty in keeping the number of books now required of him.

21. Up to September last the Goomastahs mentioned in the margin* used to sit in the Cutcherry and with occasional assistance from 2 Revenue Goomastahs† used to prepare the 71 Accounts in Enclosure No. 2. The great majority of these Accounts will have to be retained and kept in the Native Account Department. Numerically they look rather formidable, but many of them, as I have mentioned before, are merely parts of a whole or but distinct items of one Account.

* *C. Krishnarow, Rupees* 18
Hanamantarow, „ 18.
† *Peddapiah, a Revenue Goomastah, on* 18 *Rs.*
and Bamboorow, Do. Do., 18 *Rs.*

22. I will enumerate those of the 71 that may be dispensed with altogether in the Native Account Department.

No in enclosure.	Names.	Remarks.
44	Journal..................................	Treasury Account will be kept in lieu in the English Department.
5	Stamp Jumma Kurch Lekka.........	The Stamp Darogah's Memo: from which this Account is prepared will in future be furnished by the Darogah in the form required by the Native Account Depatrment so that the Memo: filed in a skeleton book will render unnecessary the preparation of the Account.
17	Iyen Jumma Furdh..............	The same results can be obtained more clearly and in less time from the Daily Abstract (Form E) properly arranged.
18	Sevoy do. Averza................	
19	do. do. Furdh.................	
20	Jumma Baub Goshur.............	
21	Judicial Receipts Furdh..........	
22	Magistrate do do...............	
6	Account particular of advances repayable..........................	Instead of Accounts Particular, Extracts from the Advance and Deposit Register Books are in future to be sent to the Accountant General. The English Department can obtain these Extracts from the Register Books themselves without troubling the Native Account Department for vernacular copies of the extracts.
7	do. do. of do. on account of service of Government..................................	
12	Statement of do. in do.........	
8	Account particular of deposit of R. D	
9	do. do. of do. of Judicial Department..................................	
10	Account Particular of Civil Fund.	The English Department can get this information for themselves every month from the Pay Abstracts passed by the Civil Auditor.
13	Postage Stamp Jumma Kurch Lekka	Will be furnished as now by the Sherishta Department, but in the form required by the Native Account Department as in the Case of No. 5.
28	Account Particular of Batta paid to Revenue Servants...........	These Accounts are fac-similies of Lists sent from the Sherishta Department and the Sub Division. Instead of writing copies the original may be filed in a Book.
29	do. do. of do. to Magistrate Servants..............................	

23. The remainder of the 71 Accounts with the addition of the Day Book and 2 or 3 Statements which have hitherto been prepared in the Treasury will now be kept in the Native Account Department.

24. I have given the Native Account Department a List of the Accounts to be kept in the Department. It differs from enclosure No. 2 in these respects, *viz.*, in that I have added the Day Book and the two or three Treasury Statements alluded to in the para: above, and I have struck out the Accounts enumerated in para: 16 *ante*, and, lastly, in that I have in some cases included under one name several Accounts classed separately in enclosure No. 2, so as readily to identify them with their counterparts in other Districts.

25. In a Memo: furnished me I observe that an average of 5 years fixes the Revenue of this District at 32 lacs, a sum lager than the Revenue of any District I have hitherto visited. There are 16 Talooks in the District, many of them distant from the Hoozoor. The Ledger heads of the District are numerous and the large Revenue swells each account with a multiplicity of figures. These circumstances (*cæteris paribus*) must render the process of keeping the District Accounts, of abstracting and compiling them, tolerably laborious and must throw more work upon the Bellary Native Account Department than falls to the share of the same Department in a smaller District, in Chingleput or Guntoor, for example.

26. I would therefore propose that the Native Account Department of this District be made to consist of 4 persons, of whom one is to be called the "Native Accountant," and the remaining 3 persons "Goomastahs" of the Native Account Department. Two of the four Goomastahs who

have usually sat in the Treasury will naturally fall to be transferred to the Native Account Department, an arrangement indeed which has already been in operation since September last. The pay of the 3 Goomastahs will form the subject of a separate Report as directed in para: 4 of Extract Minutes of Consultation, 23rd June 1858, No. 422. In the mean time 4 Rupees may be added to 26 Rupees, the pay of the appointment of Head Treasury Goomastah, so as to make up the sum which, with the sanction of Government, has been fixed for the Native Accountant's Salary.

27. The effect of this arrangement will be to leave the Native Account Department for the present, as follows:

Native Accountant	30
Goomastah	21
do	18
do	18
	87.

28. Mr. Pelly remarks upon this part of my report touching the Native Account Department, as follows:

" It is proposed to allow only 4 hands for this Department."

Viz.	1 Native Accountant	30
	1 Goomastah	21
	2 do. on 18 Rupees	36
	4	87

" It is impossible to say whether this establishment will prove sufficient. The work is very
" heavy and it is feared that 4 hands, *viz.*, 1 Native Accountant and 3 Goomastahs, will not be
" sufficient. There is a very great increase of work in consequence of the system of payments
" in the Talooks. All the Accounts have to be carefully examined from 16 Talooks which takes
" up much more time than was the case when payments were made only in the Hoozoor Trea-
" sury. Numbers of passed Bills, Abstract, &c., are now made payable in several Talooks and for
" one abstract the Collector has frequently to sign several separate orders. All of which have
" to be prepared, compared, &c., and to be again examined when received as Vouchers from the
" several Talooks. When on circuit a Goomastah of the Native Account Department should
" also accompany the Cutcherry. It is most desirable that there should be no defect in the
" Department arising from a want of a full Establishment, at present it has been found neces-
" sary to give several extra hands to assist in getting the new system into working order, and I
" would suggest that five hands, *viz.* 1 Native Accountant and 4 Goomastahs, be given to the
" Native Account Department at least until it is fully shown that less will amply suffice.

" The Treasury Moyen Zabatah Establishment of Goomastahs lately consisted of 7
" Goomastahs, *viz*:

		Rupees
" 1	Goomastah	26
" 1	do	21
" 1	do	21
" 1	do	18
" 1	do	18
" 1	do	18
" 1	do	18
7		140,

" besides this a Hoozoor Goomastah and a Treasury Shroff and Gollah were detached to assist
" in the Accounts, so in fact 10 men were employed. Lately one Treasury Goomasta 21 Rupees
" was reduced to meet the charge of the Printing Establishment, but the Hoozoor Goomastah
" was kept in the work and for the preparation of the August and September Treasury Accounts,
" on the New system 4 and 5 Goomastahs extra had to assist. The total number now proposed
" by Mr. Breeks is only five, *viz*:

" In Treasury	1
" In Native Account Department	4
	5

" and this with all the extra labour of examining, arranging, &c. of Cash Accounts of 16 Ta-
" looks in every one of which there is now a public Bank of Issue. Without therefore positively
" asserting that the proposed small Establishment will not suffice I must express my serious
" doubts on the subject. It is proposed to pay the Native Accountant only 30 Rupees, a sum
" very inadequate for the duties and responsibility devolving on him. The Deputy Account-
" ant in the English Department gets 53½ Rupees, and it is proposed that he should have 50
" Rupees, his duties will not be more onerous or so responsible as the Native Accountant nor
" will they require greater talent. The Native Accountant should, I think, have the same salary,
" *viz.*, 50 Rupees. I would suggest the following arrangement,

Viz. Treasury

" 1	Goomasta	18	
" 1	do	12	
" 2			30

" *Native Accountant Department.*

" 1	Native Accountant	50	
" 1	Goomashta	25	
" 3	do. at 18 Rs	54	
" 5			129
" 7			159

" To be provided for as follows:

"Present actual Treasury Establishment of Goomastahs.

" 6	Goomashtas	119
" 1	Hoozoor Goomashta	15
" 7		
" 1	Shroff to be reduced	18
" 1	Gollar	7
" 2		
" 9		159.

" The number of hands will be the same as at present employed, and the pay of the more
" responsible men will be enhanced by reductions made elsewhere, *viz.* in the Hoozoor 1 Goom-
" astah of 15 Rupees and a Shroff and Golla in the Treasury, 25 Rupees."

29. Mr. Pelly, it will be observed, fears that the number of hands I have proposed leaving in the Department will not be found sufficient for the work, which, he says, inconsequence of the system of Payments in the Talooks and other circumstances will now be greatly increased. It is quite clear from what they themselves tell me that these 71 Accounts of enclosure No. 2 have been prepared up to September last, by C. Kristnarow and Hanoomuntarow occasionally assisted by two other men, as stated in para: 21 *ante*. If then it can be made evident that the work of the Department *now* will not at any rate be more than the work entailed on the two Goomastahs by the prepartion of these 71 Accounts, it may be fairly inferred that 1 Native Accountant and 3 Goomastahs will put the Department on as efficient a scale as need be.

30. But, firstly, I will follow Mr. Pelly through his Memo:

" There is very great increase of work" he says " in consequence of the system of payments
' in the Talooks, all the Accounts have to be carefully examined from 16 Talooks which tak

"up much more time than was the case when payments were made only in the Hoozoor Treasury." Now I am in hopes that there will be found in this respect just half the work to what there formerly was. The practice has hitherto been, in case of a payment to be made in the Talook, to send an order to the Tahsildar to make the payment and charge it in his Erasalnamah. *At the same time similar order was sent to the Cashkeeper for his information.* When the Erasalnamah came into the Hoozoor not only had the Erasalnamah to be carefully examined and verified with the order that went to the Cashkeeper, *but the whole entry had to be picked out of the Erasalnamah and passed though the Hoozoor Cash Chittah.* Now substituting Talook account current for Eraslnamah, the New system differs only from the old system that the work comprehended in the words I have underlined will cease altogether.

31. Mr. Pelly says further :

"Numbers of passed Bills, Abstracts, &c., are now made payable in several Talooks, and for "one Abstract the Collector has frequently to sign several separate orders, all of which have to "be prepared, compared, &c.,"

So far this does not affect the Native Account Department. I may perhaps be allowed to state however that many of these separate orders might be dispensed with, if the Public Works Officers made out their Abstracts of Pay, of Travelling Allowance and Department Contingent expenses, individually on separate bills, that is, one bill for one Officer. These Abstracts would then be returned to the individuals by the Civil Auditor, and Tahsildars by Accountant General's Circular, No. 377 of 30th June 1857, are permitted to pay such Abstracts at once upon a General Takeed issued by the Collector to that effect. Mr. Pelly still speaking of these orders goes on to say that they are "to be again examined when received as Vouchers from the several Talooks."

They of course together with other vouchers must be verified in the Native Account Department with the Talook Account Current just as they would be under the old system with the Erasalnamah.

32. "When on circuit" Mr. Pelly suggests "that a Goomastah of the Native Account De-"partment should also accompany the Cutcherry." This seems a question of executive administration and one I have nothing to do with, any more than with the space, light and ventilation allowed the Clerks, I can only say that, as I understand it, the Native Account Department is to be a distinct Department for the preparation of certain Accounts subject to the general control of the Head Sheristadar like any other Department, at the same time I may add here that I do not myself see how the preparation of the accounts would be facilitated or the Department benefited by one of the Goomastahs going on circuit.

33. The Collector further states in his Memo: that,

"It is most desirable that there should be no defect in the Department arising from a want "of a full Establishment, at present it has been found necessary to give several extra hands to "assist in getting the new system into working other."

Delays and difficulties will occur at first whatever the change be. For any change puts Goomastahs at sixes and sevens for a time, during which they ask for instructions upon the most trifling points and observe neither method nor principle of order. Many of the Accounts are monthly, many quarterly, half yearly and annual. Even if one stayed and prepared with them a complete set of periodical Statements they would hardly be satisfied that the new Forms worked well. Time and routine under discipline will reconcile them to the change and convince them probably that at any rate they will not need extra hands.

34. Speaking again of payments in the Talooks, Mr. Pelly further says :

"With all the Extra labour of examining, arranging, &c., of the Cash Accounts of 16 Talooks "in every one of which there is now a public Bank of Issue."

In para: 30 I have endeavored to show that the new principle on which payments are brought to account in the Talooks will not in my opinion throw Extra labour on the Account Department of the Establishment. As to a Public Bank of Issue in each Talook I scarcely understand the term as applied to the transactions of a Talook Treasury. Certain payments on account of Establishment, Public Works, &c., have ever been made in Talooks, and para: 39* of Rules submitted with report upon North Arcot merely extends this principle with a view to afford accommodation to the Public and at the same time relieve the Collector by enabling him to draw readily into the Hoozoor Treasury, the surplus Cash of his Talooks. The extention of the principle may result in swelling the payments of a particular Talook to a larger number than has hitherto been usual, and for every extra payment so made in any Talook Extra labour to some extent will be incurred by the Native Account Department, that is they will have to compare that Extra Voucher with the charge in the Talook Account Current. But I cannot conceive that extra labor to any great extent will ever fall upon the Native Account Department on this account. If however I am mistaken the remedy lies with the Collector. The maximum and minimum amounts for which such orders on the Talook are to be granted and the practical application of the principle rests entirely in his hands. He can regulate the indulgence according to the means at his disposal, the strength of his Establishment, the urgency of the call or upon some other ground of expedience or necessity, and he can suspend the indulgence altogether.

* *Which enables a Collector to receive Cash for orders on a Talook Treasury.*

35. Mr. Pelly says again, "It is proposed to pay the Native Accountant only 30 Rupees "a sum very inadequate for the duties and responsibility devolving on him. The Deputy Ac-"countant in the English Department gets 53½ Rupees, and it is proposed that he should have 50 "Rupees. His duties will not be more onerous or so responsible as the Native Accountant nor "will they require greater talent. The Native Accountant should I think have the same salary "*viz.*, 50 Rupees." Upon this point I have only to say that the argument would seem to me to hold good if the new system of Account were a change from an easy system to a difficult system, to a system, for instance, in which a complete set of Books were to be maintained on the double entry principle, wherein special qualifications are required, so to speak, to keep the Books correctly and to pass a variety of transaction properly through them. But the change being the reverse of this, and not more but something less than heretofore being now required of the Native Accountant, 30 Rupees was thought to be a very fair rate of pay for him inasmuch as taking one District with another, 30 Rupees was found to be the average rate received by the highest paid vernacular Writer employed upon the work of Account in the Districts of this Presidency. In this very office 2 Goomastahs who have been in the habit of preparing the Journal and all the Accounts mentioned in enclosure, No. 2, receive only 18 Rupees each per mensem. To fix then the pay of the Head of the Native Account Department at 30 Rupees does not seem to me to fix it at a rate inadequate to his responsibilities and duties, 30 Rupees is a higher rate of pay than the pay of the best paid official of all of those who have hitherto been employed on much the same work in 10 Districts of this Presidency and is a higher rate by 8 Rupees than the corresponding rate in Bengal, as mentioned in para: 29 of Report upon South Arcot.

36. With regard to the Deputy Accountant in the English Department, of whom Mr. Pelly observes that greater talent is not required than will now be required of the Native Accountant, I have only to say that for the higher class of appointments in the English Department the usual knowledge that a Goomastah acquires, *plus* a good of knowledge of English, is at any rate requisite and a higher rate of pay seems generally necessary to secure this *plus* qualification.

37. The remainder of the Collector's Memo: shows how he proposes to increase the Account Department by transferring one Goomastah from the Hoozoor and by reducing one Shroff and one Gollar so as to leave 2 Goomastahs in the Treasury and 5 in the Native Account Department. The number of hands employed and the total charge of his Establishment will remain the same as it was, and so far it seems a good arrangement if Government consider it advisable to strengthen the Departments.

38. With reference however to what I stated in para: 27, I now propose to show why I consider that one Native Accountant and 3 Goomastahs will be found sufficient for the work required of them. Up to September last 2 Goomastahs prepared the 71 Accounts in enclosure No. 2, among these were the monthly Journal and the smaller Accounts mentioned in para: 22, all of which are now dispensed with.

Nos. 23, 24 and 25 of enclosure are Pension Abstracts. It has been hitherto usual to write fresh abstract every month, each abstract makes a large book of several sheets. The forms and names will now be printed so that the payments only will have to be posted in future into the blank pay column.

Nos. 30, 31, 34, 36, 37, 38 of Enclosure have been much simplified. The greater part of them being merely repetitions of the original lists, from which they were framed. The original lists too have in some cases been altered and put into form so as to facilitate the work of the Native Account Department. Of the Register Book, Advice Book and Abstract Book, simple and better arranged forms have been introduced.

On the other side the following work has been newly imposed on the Department. The Day Book with its average number of entries in all November, as follows:

On the Receipt side of 3 } per diem.
On the Disbursement side of 7 }

The Memo: of payments made to the Military Pay Master.

The Baraward Returns and Ruzzu List.

The Zoolmana Suspend Lekka.

The examination and verification of the Talook Accounts Current, the corresponding work to which, *viz.*, the examination and verification of the Erasalnamahs, was formerly done in the Treasury.

39. Looking thus at both sides of the question if not actually in regard to quantity of matter certainly in regard to time taken up in performance, I should say that the Native Account Department were not worse off now than the 2 Goomastahs were with their 71 Accounts. Granting this, and recollecting that there are 4 Goomastahs in the Native Account Department, permanently set apart to do much the same amount of work that the permanent employment of 2 Goomastahs was thought sufficient for before, I feel confident if the 4 Goomastahs honestly carry out the system they will find their work very easy by and bye. I say by and bye, because to bring the new system into working order some extra labor will *at first* have to be undertaken. I do not only mean extra labor arising from a want of familiarity with the New Forms, but *bona fide* extra labor in writing and arranging. Amongst other things, they have, for example, to write up a fresh Deposit Register in Form F, not only of all Deposits in the Hoozoor Treasury of which an Account Particular is sent monthly to the Accountant General, but also of all Deposits in the Talook Treasuries, of which no such Account Particular has been hitherto rendered. In July last, the Deposits in the Hoozoor, amounted to Rupees 61,483-1-6, as per account particular sent to the Accountant General. The Deposits in the Talook Treasuries for the same month amounted to Rupees 12,025-8-11. To write up such a register in detail of all Deposits hitherto lodged will give considerable trouble, but when once written up chronologically according to their date of lodgement, the Register will be kept from day to day with much ease, and will be more efficacious for check, and less troublesome than their old Registers.

40. There has been no permanent and well defined division in this District of the English Department into a Correspondence and an Account branch. The Writers are engaged in one Department or the other as work demands their attendance.

41. Of the 131 Accounts prepared in this Department, the majority are transcripts of those prepared in the Native Account Department. The List includes all periodical returns rendered to the Accountant General and to the Board of Revenue as well as all the Jummabundy Statements, Bills for Audit, Indents, Loan, Interest, and Savings Bank Registers, Price Lists in duplicate and triplicate, and such like.

42. The new system will work little change in this Department. The Daily English Abstract will take the place of the English Chittah and the Treasury Account will take the place of the Journal. The preparation of the Duplicate Ledgers, the closing Entries and the Index will cease altogether, and thereby a good deal of manuscript labor will be saved to this Department.

43. The total charge of the English Department of this Office (excluding a Translator on 70 Rupees and two Moochees on 14 and 10 Rupees respectively) amounts to 391 Rupees.

Head Accountant	100
Deputy do	53½
Writer	40
do	40
do	35
do	31
do	28
do	25
3 do. at 10½ each	31½
do	7
	391

44. Amongst the Writers however of this Department, the one on a salary of 31 Rupees does the duty of English Record-keeper, there being no such Official attached to this District. By the Civil Auditor's Book of Civil Establishments for 1857, I see that all other Districts have such an Officer, on a salary varying from 70 Rupees to 28 Rupees per mensem.

45. Presuming 35 Rupees to be a fair remuneration for an English Record-keeper and subtracting that amount from the total charge of the English Department, as entered in para: 25 *ante*, there remains for the total charge of the Department (excluding of Translator, Record keeper and Mooches) 356 Rupees. This amount approaches so closely* the sum that has been recommended for the total charge of the same Department in other Districts that I cannot recommended any reduction.

* *English Department (excluding Translator, Record-keeper and Moochies.)*

South Arcot	352
Guntoor	352
Kurnool	360
Cuddapah	365

46. There are however a few alterations in certain of the salaries given to some of the Writers of this Department, which the Collector would like to see made, and in which, as I cordially agree with him, I have much pleasure in recommending for the sanction of Government.

47. There must be a minimum salary in every Department, but in fixing that minimum, consideration should be had to the nature of the employment, the qualification for Office and degree of efficiency required of the incumbent. It is out of the question to suppose than an English Writer of any efficiency can be procured for 7 Rupees or even 10½ Rupees per mensem. Promising beginners counting an expectances hereafter may occasionally take up such appointments, but only to leave them when they become at all serviceable. Looking to the interests of the Department it is evident that such salaries are altogether too low to admit of any but non-effectives being procured for the appointments.

48. I would therefore propose that, agreeably to the wish of the Collector, the scale of salaries proposed in the following Tabular statement be adopted for the English Department, as opportunities occur by vacancies or otherwise for its introduction.

Employment.	Present salary.			Deduction proposed.			Proposed salary.			Addition to present salary.		
Head Accountant	100	0	0	0	0	0	100	0	0	0	0	0
Deputy do	53	8	0	3	8	0	50	0	0	0	0	0
Writer	40	0	0	0	0	0	40	0	0	0	0	0
do	40	0	0	0	0	0	40	0	0	0	0	0
do†	35	0	0	0	0	0	35	0	0	0	0	0
do	31	0	0	1	0	0	30	0	0	0	0	0
do	28	0	0	2	0	0	26	0	0	0	0	0
do	25	0	0	1	0	0	24	0	0	0	0	0
do	10	8	0	0	0	0	20	0	0	9	8	0
do	10	8	0	0	0	0	14	0	0	3	8	0
do	10	8	0	0	0	0	12	0	0	1	8	0
do	7	0	0	7	0	0						
Total	391	0	0	14	8	0	391	0	0	14	8	0

† *To be called in future English Record-keeper.*

49. To carry out the principle suggested in my former Reports, I have only 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 correspondence Branch of the English Department.

50. With regard to the rest of the individuals of the English Departments, I would recommend as in other District that they be called indiscriminately Writers. The English Department will then stand in the Civil Auditor's Book of Civil Establishment, as follows:

Head Clerk	100
1. Writer	50
2. do	40
3. do	40
4. do	30
5. do	26
6. do	24
7. do	20
8. do	14
9. do	12
	356
Translator	70
English Record-keeper	35
Moochee	14
do	10
	485.

51. The subjoined Abstract exhibits the Departmental Increase and Decrease and the net decrease in the Cash Department, the Native Account Department, and English Department of this District.

	English Department.				Native Account Department.				English Department without Translator, Record-keeper and Moochies.				
	Pres. ch.	Pro. ch.	Increase.	Decrease.	Pres. ch.	Pro. ch.	Increase.	Decrease.	Pres. ch.	Pro. ch.	Increase.	Decrease.	Net Decrease.
Bellary	361	260	0	101	None.	87	87	0	356	356	0	0	14

52. In continuation of the Tabular Statement submitted with my report upon Cuddapah, 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 Departments stand in the Civil Auditor's Book of Civil Establishment for the 1st of May 1857.

				Proposed.		Increase.	Decrease.
BELLARY.							
Treasury Department.							
1	Cash-keeper	100	1	Cash-keeper	100		
1	Goomastah	26	1	Goomastah	18		
1	Do.	21	1	Head Shroff	50		
4	Do. at 18 each	72	2	Do. at 20 each	40		
1	Head Shroff	50	1	Do.	18		
2	Do. at 20 each	40	2	Gollars at 10 each	20		
1	Do.	18	2	Do. at 7 each	14		
2	Gollars at 10 each	20					
2	Do. at 7 each	14					
15		361	10		260	......	101
Native Account Department.							
	None.		1	Native Accountant	30		
			1	Goomastah	21		
			2	Do. at 18 each	36		
			4		87	87	
English Department.							
1	Head Accountant	100	1	Head Clerk	100		
1	Translator	70	1	Writer	50		
1	Deputy Accountant	53½	2	Do. at 40 each	80		
2	Writers at 40 each	80	1	Do.	30		
1	Do.	35	1	Do.	26		
1	Do.	31	1	Do.	24		
1	Do.	28	1	Do.	20		
1	Do.	25	1	Do.	14		
3	Do. at 10½ each	31½	1	Do.	12		
1	Do.	7	1	Translator	70		
1	Moochee	14	1	Record-keeper	35		
1	Do.	10	1	Moochee	14		
			1	Do.	10		
15		485	14		485		
				Total		87	101
				Deduct increase		......	87
				Net Decrease		......	14

No. 8. ORDER THEREON, No. 35; dated 21st January 1859.

The Report now laid before Government relates to the introduction of the Bengal system of Account in the Bellary District, and the arrangements proposed to be adopted in furtherance of that object.

2. The Statement subjoined to the last para: of the report presents at one view all the alterations suggested by Mr. Breeks in the numerical strength, rates of salary, and
Para: 52. designation of the Servants of the "Cash," "Native Account" and "English" Departments, as now constituted. It is observed that the result of these arrangements is a net decrease of only 14 Rupees a month.

Fort Saint George, Financial Consultation, 25th January 1859.

3. The Collector has urged objections to the number of Servants proposed for the Cash and Native Account Departments, which he considers to be insufficient for the work required of them. Mr. Breeks has, in the opinion of Government, satisfactorily met these objections. They desire that the Collector will give Mr. Breeks' proposals a fair trial, and be careful to keep the Servants on the reduced Establishment well up to their work. If it should prove after due experience that the business is really more then the men, working as they ought to do, can get through, the Collector may re present the matter again.

Paras: 16 and 28.

Paras: 17 to 20 and 29 to 39.

4. The scale of Salaries proposed, with the concurrence of the Collector, for the Servants of the English Department, is approved, and will be adopted as opportunities occur for its introduction. The recommendations of Mr. Breeks relating to the other Departments will alsc be carried out.

Paras: 48 to 50.

Paras: 14, 26 and 27.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. J. A. Wilson.

Inclosure No: 1.

morandum of accounts prepared in the Treasury

ccounts &c	For what purpose the account is prepared and to whom it is submitted.	On which date the account has to be prepared.	Accounts &c used in the preparation of the account in Col. 2.
	3	4	5
	Daily account.		
account of the whole of the ay with details	Contains the entire transaction of the Treasury. Copy sent to Hd Accountant Do retained in Treasury	Each days transaction is entered the same day	Irsalnamahs (Invoices of Talook Remittances) in regard to Receipts & Collrs orders in regard to Charges.
ing the amounts of the daily Treasury without the details.	For Head Sherishtadar's information	Do	Cash Chittah (Account No 1)
the totals, only of the Receipts, aining in the Treasury.	For daily information of the state of the Treasury. Copy for Collector Do for Assist sub Collector Do retained in Treasury	Do	Cash Chittah (Account No 1).
Abstract of Receipts & Charges.	For preparing Cash Balance		

Fort Saint George, Financial Consultation, 25th January 1859.

3. The Collector has urged objections to the number of Servants proposed for the Cash and Native Account Departments, which he considers to be insufficient for the work required of them. Mr. Breeks has, in the opinion of Government, satisfactorily met these objections. They desire that the Collector will give Mr. Breeks' proposals a fair trial, and be careful to keep the Servants on the reduced Establishment well up to their work. If it should prove after due experience that the business is really more then the men, working as they ought to do, can get through, the Collector may represent the matter again.

Paras : 16 and 28.

Paras : 17 to 20 and 29 to 39.

4. The scale of Salaries proposed, with the concurrence of the Collector, for the Servants of the English Department, is approved, and will be adopted as opportunities occur for its introduction. The recommendations of Mr. Breeks relating to the other Departments will alsc be carried out.

Paras: 48 to 50.

Paras: 14, 26 and 27.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. J. A. Wilson.

Inclosure No. 1.

Memorandum of accounts prepared in the Treasury

1	Designation of accounts &ca	For what purpose the account is prepared and to whom it is submitted. 3	On which date the account has to be prepared. 4	Accounts &ca used in the preparation of the account in Col. 2. 5
		Daily account.		
1	(Chittah) cash chitta or daily account of the whole of the transactions of the Treasury with details	Contains the entire transaction of the Treasury. 1 Copy sent to Hd. Accountant 1 Do. retained in Treasury	Each days transaction is entered the same day	Irsalnamahs (Invoices of Talook Remittances) in regard to Receipts & Collr. orders in regard to Charges.
2	(Rozenamah) Abstract shewing the amounts of the daily receipts & disbursements of the Treasury without the details	For Head Sheristadar's information	Do.	Cash Chittah (Account No. 1)
3	(Extract) Memorandum of the totals, only of the Receipts, Charges and balance remaining in the Huzoor Treasury	For daily information of the state of the Treasury. 1 Copy for Collector 1 Do. for Assist. sub Collector 1 Do. retained in Treasury	Do.	Cash Chittah (Account No. 1).
	(Bambwar averjah book) Abstract of receipts & Charges under the different heads without the details	For preparing Cash Balance re [illegible] Retained in Treasury	Following day	Rozenamah (Account No. 2).
	([illegible] Puttah) List of Collections under the different sources of Revenue	To show the balances due by ryots in the several Talooks. 1 Copy to Head Sheristadar	The day following receipt of Talook Remittance	Cash Chittah (Account No. 1) & Irsalnamah or Invoice of Talook remittances.

	Designation of account &ca	For what purpose the account is prepared & to whom it is submitted.	On which date the account has to be prepared.	Accounts &ca used in the preparation of the account in Col. 2.
6	([illegible] Farist Book) Index book of all the orders of the Collector in regard to receipts & disbursements of Cash, transfer, appointment to situations &ca &ca.	To ascertain that the orders have been received according to the regular numbers, and as a check account that the paymts &ca ordered, have been carried out Retained in the Treasury	The entries are made on the same day on which the orders are received.	The several orders of the Collector Moolky and Magisterial.
7	(Postage Stamp Jummah Kurch Book.) Book shewing the receipts and expenditure of Postage labels.	Contains an account of Postage labels received and issued Retained in Treasury	The entries are made on the same day of receipt or issue.	The Superintt. of Stamps' Invoices for receipts & applications of parties for issues.
8	(Hoondie Advice Register Book) Register of advices of exchange Bills.	To Check orders for payment on Bills. Retained in Treasury.	The entries are made on the receipt of Memos of advices from Hd. Accountant	The Memos of advices furnished by the Head accountant.
9	(Stamp duty Register Book) Index book of all orders of the Collector for the payment of refunds of stamp duty as also of stamp duty Certificates.	To ascertain readily when demands are made for refunds of stamp duty whether the claims have been previously discharged or not. Retained in Treasury	The entries are made on the same day on which the orders are received with the Certificates.	The several orders of the Collector and the Certificates accompanying them.
10	(Luckut ahmud Faristh book) List of the several accounts which are received from the Talooks.	To ascertain readily which talook's accounts have been received and which is still due. Retained in Treasury	The entries are made on the same day on which the accounts are received from the Talooks.	Talook Accounts.
11	([illegible] Stamp Indent book) Book of Indents of Postage label drawn on the Collector for labels to be issued from the Stock in Treasury.	To shew the Quantity of Labels drawn from Store. 1 Copy of each Indent to Collector. 1 Do. to Head Accountant. The Book retained in Treasury.	The entries are made when the Indents are prepared.	
12	(Khas Mohur Tumbril numberwar Nanaywar Faristh book) Memo book shewing the quantity of Cash in each tumbril & the Coins composing the same.	To know what amount of Cash each Tumbril contains, as also the quantity of each of the different Coins contained in each Retained in Treasury	The entries are made when Cash is put into, or taken out of Tumbril.	
13	Urzees addressed to the Collector	1 Copy retained in Treasury		
14	Letters addressed to the Public Servants.	1 Do.		

Ten days accounts.

15	(Silk hattee) Cash Balance report.	For submission to Accountant General. 1 Copy to Head Accountant. 1 Do. to Head Sheristadar.	1st, 11th and 21st of each month.	Rozenamah (account No. 2) & Babwar averjah Book (account No. 4).
16	(Silk hutta Baubwar) Abstract of the receipts and [illegible] the several [illegible] in the Cash balance report.	To shew the totals under the different heads for preparing the Cash balance account. 1 Copy to Head Sheristadar. 1 Do. retained in Treasury.	On the 1st 11th and 21st of each month.	The Baubwar Averjah (account No. 4).

	Designation of accounts &c.	For what purpose the account is prepared and to whom it is submitted.	On which date the account has to be prepared.	Accounts &c. used in the preparation of the account in Col. 2.

Fortnightly Accounts.

17	(Postage Stamp Punchhawata lucka) Fortnightly account of the receipts & issue of Postage labels.	For information of Collector. 1 Copy to Cutchery. 1 do. retained in Book in the Treasury.	On the 1st and 16th of each month.	The Postage Stamp Jummah Kurch book (Account No. 7).

Monthly Accounts.

18	(Talabund Awerjah) This is a babwar account of the transactions of the Treasury in which all the receipts under each head are put together for the month, and the Charges the same.	For preparing the talabund account. Retained in Treasury.	The entries are made during the month as leisure permits.	Cash Chittah (Account No. 1).
19	(Talabund) An account of the months transactions of the Treasury shewing the details under each head.	For the preparation of all the financial returns. 1 Copy to Head Sheristadar. 1 do. retained in Treasury.	The portion comprising the receipts is prepared on the 3rd of the month & the portion comprising the charges on the 6th.	Cash Chittah (account No. 1) Talabund awerjah (account No. 18) Baraward (account No. 23) and Baraward Baubwar Book (account No. 24).
20	(Transfer Puttee) Transfer sheet or account of items adjusted to other heads.	To shew the changes in the heads certain items have undergone since first credited or charged.	On the 6th of the Month.	The several orders of the Collector & the lists accompanying them.
21	(Irsal Receipts) Receipts or acknowledgements of Talook remittances these contain the details of the remittances received.	To send to the Tahsildars of the Talooks from which the remittances are received.	From 15th to 20th.	Cash Chittah (Account No. 1).
22	(Receipt Goshwarah) abstract comprising the Receipts for remittances of all the Talooks.	To shew the particulars of the Coins comprising the remittances of the several Talooks. 1 Copy to Hd. Sheristadar. 1 do. retained in Treasury.	do. do.	Irsal Receipts (account No. 21).
23	(Baraward) The monthly pay abstracts of the fixed Hoozoor & Talook Establishments Revenue and Magisterial.	To prepare Baraward Baubwar account (No. 24). 1 Copy to Hoozoor it is returned to the Treasury after order is passed for payment of salary.	On the 1st of each Month	Collector's Orders in regard to appointment &c. and Talook Barawards.
24	(Baraward Baubwar Book) a Classified list of the Establishment.	To prepare the Pay Abstract in the form submitted to the Civil Auditor for audit. 1 Copy to Hoozoor, it is returned to the Treasury after order is passed for payment of salary.	do.	Baraward (Account No. 23)
25	(Civil Auditor Namoonah Baraward Book) Book of Pay abstracts in the form furnished to the Civil Auditor.	To prepare the english Pay Abstracts. To the Hoozoor.	do.	Baraward Baubwar Book (account No. 24).
26	(Ruz [illegible]) Statement of leave granted to unenumerated Servants.	To be furnished to the Civil auditor. Copy to Hoozoor 1 do. retained in Book in Treasury.	do.	Baraward (Account No. 23).

2

No	Designation of Accounts &ca	For what purpose the account is prepared & to whom it is submitted	On which date the account has to be prepared	Accounts &ca used in the preparation of the account in Col. 2
27	(Pension Davustanum Baraward Book) Pensionary abstract	To enable orders to be prepared for payment Furnished to the Hoozoor, it is returned to the Treasury with the orders for payment	On the 3rd of the Month	Talook Barawards and Collector's Orders
28	(Government Plantation Baraward) Abstract of Tope Establishment	Do	Do	Do —— Do
29	(Monthly Tappaul Sibbundy Baraward) abstract of District Post establishment	Do	Do	Do —— Do
30	(Pension Sepoy Baraward) abstract of Pensioned sepoys in the District	To draw their Pensions from the Military Paymaster 1 Copy to Head Sheristadar 1 Do in book retained in Treasury	Do	Do —— Do
31	(Hoozoor Sibbundy Butwada Book) disbursement Book, containing the Names of Servants, salary and the date of payment	To obtain the signatures of the servants therein as their receipts 1 Copy to Hoozoor 1 Do retained in Treasury	The day after the receipt of the Collector's order for payment	Baraward (Account No 23)
32	(Talook Sver Ravana Puttees) Lists of salaries sent to Talooks	For guidance of Talook authorities in payment to servants 1 Copy to Talooks	Do	Baraward (account No 23) and Cash Chittah (No 1)
33	(Pension Butwada Puttee) List of Pensions paid in the Treasury	To obtain the signatures of the Pensioners sent to Head Sheristadar after payments are made	After Payments are made	Pension Davustanum Baraward (account No 27)
34	(Jadathe Puttee) Treasury examination list	To examine the Treasury 1 Copy to Hoozoor 1 Do to Hd Sheristadar 1 Do to Hd accountt this is returned to the Treasury after it is put into english	On the day on which notice is sent that the examination will be held on such day	Rozenamah (account No 2)
35	(Irsal lagwud Cutbari Buttha puttee goshwara) Bill of Batta to Cutcherry Peons & Charges of Remittances from Talooks	To enable orders to be prepared for payment 1 Copy to Hoozoor 1 Do retained in Treasury	On the 8th Of the Month	Talook Puttees (Lists received from the Talooks)
36	Memo of Payments made to the Military Paymaster on his drafts and receipts	For the preparation of the Paymasters account current with the Collector 1 Copy to Head accountt 1 Do retained in Treasury	On the 3rd of the Month	Talabune (Account No 19)
37	(Hoondee Farosth Puttee) List of exchange Bills discharged	To shew the number of Bills sent	Do	Collector's Orders
38	(Magistrate Joolmana Puttee) List of fines imposed in the Police Department	To enable orders to be passed for refund of fine when ordered by Session Judge	On the 7th of the Month	Irsalnamah (Invoice of Talook Remittance)
39	(Stamp Frokht Puttee) Memo of sales of stamp paper	To the Hoozoor To check the Talook accounts 1 Copy to Stamp Darogah	On the 1st of the Month	Irsalnamah (Invoice of Talook Remittance

1.	Designation of accounts &c.	For what purpose the account is prepared & to whom it is submitted.	On which date the account has to be prepared.	Accounts &c. used in the preparation of the account in Col. 2.
40	(Irsal Budhraka Puttee) Memo shewing the strength of Treasure Guard from Talooks, the Weapons in their possession and an account of the stages where they stopped and of the conduct of the Police at such places of stay.	For Collector's information 1 Copy for each Talook & Hoozoor 1 do retained in Treasury	On the 10th of the Month	On information given by the guards that escorted treasure.
41	(Saderward Puttee) List of Contingent Charges of the Treasury	For order for payment	On the 8th of the month	According as Charges are incurred

Quarterly Accounts.

42	(Joolmanah Suspend Lucka) Statement of fines and suspension	For transmission to the Board of Revenue 1 Copy to Head Sheristadar 1 do retained in the Treasury	On the 2nd of the Month following the expiration of the Quarter	Collectors' Orders
43	(Stamp Certificate Faristh) List of Certificates for refunds of stamp duty	For transmission to the Supdt. of stamps with the Certificates 1 Copy to Head Accountant 1 do retained in Treasury	On the 10th of the month following the expiration of the Quarter	According to Payments made.

Enclosure No. 2

Memorandum of accounts prepared by the Treasury Goomastahs retained in the Hoozoor Cutcherry.

1.	Designation of accounts &c.	For what purpose the account is prepared and to whom it is submitted	On which date the account has to be prepared.	Accounts &c. used in the preparation of the Account in Col. 2.

Ten days accounts

1	Silk Puttee dowl Lucka Estimate of the probable Collections Charges and Balances	To afford information in regard to Estimate for entry in the Cash Balance report. The information is furnished to the English account department.	On the 11th of the month	Journal. Account Particular. Half yearly Estimate and Bambwar averjah of Half yearly Estimate both of receipts & charges.
2	Silk Puttee dowl Tazbee Cummi Jastee Lucka. Memo of comparison between the amount of Estimate entered in the Half yearly Estimate for the month, and the Actual Charges of the month	Do.	On the 1st of the month	The 3 Cash Balance Reports for the month, and the Bambwar Averjah of Half yearly Estimate

10

	Designation of Accounts &ca.	For what purpose the account is prepared & to whom it is submitted–	On which date the account has to be prepared–	Accounts &ca. used in the prepara:tion of the accounts in Col. 2–
	Monthly Accounts			
3	Ayen Jummah Vasool bakee Fuslywar Baubwar Talookwar book. Memo of the Collection and balance of arrears of all sources of Revenue and also of Current ab:kary Revenue	For the preparation of the Demand Collection & Balance Statements furnished monthly to the Board of Revenue	On the 3d. and 4th. of the Month	The Treasury Talabund & Talook Irsalnamahs.
4	Sevoy Jummah Vasool bakee Fuslywar Baubwar Talook:war Book. Memo of the Collection and balance of all sources of Revenue under this head both current and arrears.	Do.	Do.	Sevoy Jummah averjah (No. 18)
5	Stamp Jummah Kurch lekkah. Account of the Receipt and Sale of Stamp papers	Do.	Do.	Darogah's monthly memo of the Balance, receipt and Sale of Stamp papers.
	Account Particular of advances Repayable	For Submission to the accountant General and preparation of the Journal	On the 10th. of the Month	Talabund.
7	Account Particular of advances on account of the Service of Government	Do.	Do.	Do.
8	Account Particular of the Deposits of the Revenue Department	Do.	Do.	Do.
9	Account Particular of the Deposits of the Judicial Department	Do.	Do.	Do.
10	Account Particular of the Civil Fund Subscriptions	Do.	Do.	Do.
11	Account Particular of Bills payable Revenue	Do.	Do.	Do.

No	Designation of Accounts &c	For what purpose the account is prepared and to whom it is submitted	On which date the account has to be prepared	Accounts &c used in the preparation of the accounts in Col. 2
12	**Statement** shewing the amount of advances on account of the service of Government	For submission to the Accountant General & preparation of Journal	On the 10th of the month	Talabund
13	**Postage Stamp Jummah Kurch Lekkah** Account of the Receipts & sale of postage labels	For preparation of Journal	Do	Monthly Memo of postage labels which is furnished by Naib Sheristadar.
14	**Account of Demand Collection and Balance** shewing particulars as regards arrears the items including fractions.	For preparation of the Demand Collection & Balance Statements	On the 4th of the month	The Iyen Jumma Account (No. 3) Sevoy Jumma Account (No. 4) Memos of Iyen Jumma & Sevoy Jumma (No. 17 & 19) & Stamp Jummah Kurch Lukka (No. 5).
15	**Demand Collection and Balance Statements** shewing the items in round numbers	For submission to the Board of Revenue.	On the 5th of the month	Account of Demand Collection & Balance (No. 14)
16	**Comparative Statement of Collections** of the current and previous fuslies shewing the items in round numbers.			
17	**Iyen Jummah Furdh.** Memo of the Collections of Land and Sundry Sources of Revenue of the Several fuslies	For preparation of the account of Demand Collection and Balance (No. 14)	On the 4th of the month	Talabund.
18	**Sevoy Jumma Averjah Talookwar Bab war & Fusly war** Statement shewing the amount of Collections under each head in each Talook appertaining to each year	For the preparation of the Sevoy Jumma Furdh	Do	Talabund. Talook account of the Collections and balance of Sevoy Jumma & Talook Irsalnamahs.
19	**Sevoy Jumma Furdh.** Memo of Collections and balance of land & sundry sources of Revenue of the Several fuslies	For the preparation of the account of Demand Collection and Balance (No. 14)	Do	Sevoy Jumma Averjah (No. 18)
20	**Jummah Baub Gosh-warah.** Memo shewing the Collections under the Several heads during the month	For preparation of the Journal	On the 10 of the month.	Accounts No. 5. 6. 7. 8. 9. 10. 11. 13. 17. 18. 21. 22 & Talabund.
21	**Judicial Receipts Furdh.** Memo of Judicial Receipts	Do	Do	Talabund.

1	Designation of Accounts &ca	For what purpose the account is prepared and to whom it is submitted	On which date the account has to be prepared	Accounts &ca used in the prepara-tion of the accounts in Col 2
22	**Magisterial Receipts** Surdh. Items of Magisterial Receipts	For preparation of the Journal	On the 10th of the month	Talabund
23	**Pension Abstract** District Pensionary Abstract	For Submission to the Civil Auditor	On the 3d or 4th of the month	Talabund list of payments made to Pensioners, & Receipts of Pensioners
24.	**Bombay Pension abstract** Bombay Pensionary abstract	Do	Do	Do
25	**Bengal Pension abstract** Bengal Pensionary abstract	Do	Do	Do
26.	**Kydhee Butta Puttee.** Account Particular of Batta paid paid to Prosecuters, witness & Prisoners in Criminal Cases.	Do	On the 10th or 12th of the Month	Talabund, and the several Battah lists received from the Talooks
27	**Shahayath Kydhee Butha Puttee**- Account Particular of Batta paid to state Prisoners	Do	Do	Do
28	**Hoozoor & Sub Collector Revenue Ahalaykar Butha Puttee.** Account Particular of Batta paid to Revenue servants	Do	Do	Lists on which Charges were entered in the Treasury
29	**Hoozoor & Joint Magistrate Aha=laykar Batha Puttee**- Account Particular of Batta paid to Magis=terial servants	Do	Do	Do
30	**Revenue Dufter Pittahrah Kyrahkyah**- Account particular of hire of Conveying Revenue Records	Do	Do	Do
31	**Magistrate Dufter Pittah=rah Kyrakyah**- Account particular of hire of Conveying Magis=terial Records	Do	Do	Do
32	**Irsal catoobady But=tha Puttee**- Account Particular of Batta paid to Catoobady Peons who accompa=nied Treasure from Talooks	Do	Do	Do

	1 Designation of accounts &c	For what purpose the account is prepared and to whom it is submitted	On which date the account has to be prepared	Accounts &c used in the preparation of the Account in Col 2.
33	**Irsal lagwud Puttee** — Account particular of Charges incurred in Conveying Treasure to Hoozoor from Talooks	For submission to the Civil Auditor	On the 10th or 12th of the Month	Lists on which Charges were entered in the Treasury
34	**Government Plantation Kurch lekkah** — Account Particular of Charges incurred on account of Government Plantation	Do.	Do.	Talook Barawards and the Baraward of Government Plantation prepared in the Treasury
35	**Hungamy Chat Sibbundeela Talookwar lekkah.** Account particular of extra Police Establishment	Do.	Do.	The several Barawards of extra Police establishment
36	**Revenue Sadilwar lecka.** Account particular of Hoozoor Revenue Saderwarc Charges.	Do.	Do.	List received from the Treasury
37	**Magistrate Sadilwar lecka.** Account particular of Hoozoor Magisterial saderwarc Charges.	Do.	Do.	Do.
38	**Dheet cumme Sadibwar lecka.** Account particular of saderwarc Charges incurred on account of Dheet cummi.	Do.	Do.	Do.
39	**Poolitoo Chumpina Enam lecka.** Account particular of reward paid for killing Wild beasts.	Do.	Do.	Do.
40	**Pamooloo Chumpina enam lecka.** Account particular of reward paid for killing venomous Snakes.	Do.	Do.	Do.
41	**Deequr Zillah Irsal lagwud puttee.** Account particular of Charges incurred in Conveying remittances to the general or Provincial Treasuries.	Do.	Do.	Do.

No	Designation of accounts &ca	For what purpose the account is prepared and to whom it is submitted	On which date the account has to be prepared	Accounts &ca used in the preparation of the account in Col. 2.
42	**Javan Butha Puttee** Account particular of Battah paid to Pens who accompanied Convicts or Treasure &ca beyond the limits of the District	For submission to the Civil Auditor	On the 10th or 12th of the Month	List received from the Treasury
43	**Contingent Kurch Goshwara** Abstract of Contingent Bills	Do.	Do.	The Contingent Accounts Particulars
44	**Journal**	For comparison with the account prepared in the English Department	On the 13th or 14th of the Month	Talabunc and accounts Nos. 6, 7, 11 and 20.
45	**Engrizee Ananuth Silk Thafavuth Surpoice puttee** Memo of the Deposits of the Revenue and Judicial Department	To assist the Cash keeper in adjusting transfer entries	On the 25th of the Month	Talabund

Quarterly Accounts

No	Designation of accounts &ca	For what purpose the account is prepared and to whom it is submitted	On which date the account has to be prepared	Accounts &ca used in the preparation of the account in Col. 2.
46	**Quarterly Demand Collection and Balance Statement**	For comparison with the statement of demand Collection and Balance prepared in the English Department	12 days after close of Quarter	Journal at Monthly Demand Collection & balance statements and list from Stamp Darogah

Half Yearly Accounts

No	Designation of accounts &ca	For what purpose the account is prepared and to whom it is submitted	On which date the account has to be prepared	Accounts &ca used in the preparation of the account in Col. 2.
47	**Goojustha Vazbee Baubwar Mahawar Jummah avurjah** Statement of the amount of Collections under each head in each Month	For preparation of the Half yearly estimate	a Month previous to beginning of half year	Journal and accounts particular
48	**Goojustha Vazbee Baubwar Mahawar Kurch avurjah** Statement of the amount of Charges under each head in each Month	Do.	Do.	Do.

	Designation of accounts &ce	For what purpose the account is prepared and to whom it is submitted	On which date the account has to be prepared –	Accounts &ce used in the preparation of the account in Col. 2 –
49	**Estimate Baubwar** Mahawar Jummah Avurpah – Estimate of Collections under each head in the each Month –	For preparation of the Half-yearly estimate –	A Month previous to beginning of half year –	1 – Paymasters Memo of probable demand for payment of Troops during half year – 2 – Deputy Postmasters estimate of Collections & Charges during do. 3. District Engineers – do. of Charges do. 4 – Estimates of stamp papers or Postage labels from Naib sheristadar – 5 – Memo of Public Officers informing what portions of their salaries they will take in exchange Bills during half year –
50	**Estimate Baubwar –** Mahawar Kurch Avurjah – Estimate of Charges under each head in each month –	do.	do.	do.
	Nival Jummah Kurch lecka. Statement of gross Collections Charges & net Revenue –	For Submission to the Accountant General	do.	No. 47. 48. 49. & 50.
52	**Kazanah Sthithee lecka –** Memo shewing the probable state of the Treasury –	do.	do.	do.

Annual Accounts

53	**Mahaywar fuslywar Baubwar Jummah Kurch Avurpah** – General Abstract –	For prepartion of the annual Abstract –	Within six weeks after close of fusly –	Journal is Account Particular Pensionary Abstract –
54	**Annual Abstract** –	For Submission to Accountant General.	do.	The account No. 53.
	Syen Jummah barizkoo Mahawar Talookwar Vasool baka book. Statement of the years Demand, Collection & balance	For preparation of the Demand Collection and balance statements for same	Fifteen days after close of fusly –	Account No. 17 & Talabunce –

No	Designation of Accounts &c.	For what purpose the account is prepared and to whom it is submitted	On which date the account has to be prepared	Accounts &c. used in the preparation of the account in Col. 2
5	**[illegible] Jummah bariz koo. Mahawar Talookwar Vasool baka book.** Statement of the years demand Collection and balance.	For preparation of the Demand Collection & balance statements for Same.	Fifteen days after close of fusly	Accounts Nos. 18 & 19 and Talabund.
57	**Board Jummah kurch** Statement shewing the gross Collections and Charges	For submission to the Board of Revenue	In October.	Annual Abstract (54) and General Abstract (53).
58	**Hungamy Sebbundy Undhaz lecka.** Estimate of Charges on account of extra Establishment	Do.	In May	According to Circumstances.
59	Statement shewing what portion of the salaries &c. of European and Native Officers is Chargeable to the Revenue and what portion to Magisterial.	For the preparation of the Closing entries	In August	Talook Barawards. Talabund and Journal
60	**Ledger dhakala baubwar** Mahawar Averjah Ledger.	For Comparision with the Ledger	Do.	Journal and accounts particular
61	**Prospective Estimate**	For submission to the Accountt. General	In May	Ledger averjah (No. 60 & Journal.
62	**Regular Estimate**	Do.	In August	Do.
63	**Comparative statement** for 3 years	Do.	In October	Do.
64	**Comparative Statement** for past year	Do.	In November	Do. and Regular estimate No. 62
65	**Pudhee Sumvuthsraloo Silk Jummah Kurch lecka** Statement shewing the receipt Charges and balance Remaining on the 30th April of the last 10 years.	For preparation of annual General report	On 3rd of May	Do.
66	**Guddichuna Sytha sumvuthsarala Syen Jummah baubwar lecka.** Statement of receipts under the several heads for the past 5 years	Do.	Do.	Do.

No	Designation of Accounts &ca	For what purpose the account is prepared and to whom it is submitted	On which date the account has to be prepared	Accounts &ca used in the preparation of the accounts in Col. 2
67	**Local Fund Accounts** Kursh Lecka - Statement of Receipts and Charges on account of Local fund	For preparation of annual General report	On 3 of May	Do
68	**Utch Office Cothapathy Lecka** - Account of money realized by printing for other Offices and individuals	Do	Do	Account Books of work performed in the printing Office (Nos 69 & 70)
69	Account of work of the Collectorate performed in the Printing Office	Do		Memo of the Superintendent of Printing Office
70	Account of work of other Offices and private individuals performed in the printing Office	Do		
71	Rain Statement			

Memo of Accounts prepared in the English Department

Enclosure No. 3

No	Designation of Accounts &ca	For what purpose the account is prepared & to whom it is Submitted	On what date the account has to be prepared	Accounts &ca used in the preparation of the account in Column 2
		2	3	4
	Accounts prepared without the aid of the Native Cutcherry			
	Daily Accounts			
1	Loan Register	For Submission to the Accountant General	On the date on which the money is tendered in the Treasury for that purpose	
2	Saving Bank Account Current	For preparation of a monthly Register to be sent to the Secretary to the Govt Savings Bank	Do	Do
3	Bill Register Book		When the advices are received	

No.	Designation of Accounts &ca	For what purpose the account is prepared & to whom it is submitted	On what date the account has to be prepared	Accounts &ca used in the preparation of the account in Column 2
	Monthly Accounts			
4	Monthly Journal	For Submission to the Accountant General	15th	
5	Salary Bills of Officers acting in the District	D° to the Civil Auditor for audit	1st or 2nd	
6	Interest Register of the Several Loans	For Submission to the Accountant General	4th or 5th	Daily Cash Chittah
7	D° D° Duplicate	For D° to the Deputy Accountant General Fort William	4th or 5th	D° D°
8	Government Saving's Bank Register	For the Submission of an Extract to the Secretary to the Government Saving Bank Madras	4th or 5th	Saving's Bank Account Current
9	Bills of Extra Batt allowance of different Officers with travelling Statements	For D° to the Civil Auditor for Audit	8th or 9th	Memo of the Several Gentlemen
10	Statement of Military Fund	For D° to the Secretary to the Military Fund	4th or 5th	Daily Cash chittah
11	Statement of Civil Fund Subscription	For D° to the Accott. General	10th	Passed Pay Abstract &ca
12	Certificate Book of Average price of 3rd sort Rice	For furnishing Certificates to the Officer Comg. Bellary	5th or 6th	Price Lists of Bellary & Gooty
13	Military Paymaster's Account Current	For Submission to the Accountant General	4th or 5th	Cash chittah & receipts &ca
14	List of Vouchers sent with monthly accts. to Accott. Genl.	D° D°	15th	all the vouchers in support of the charges in the monthly accts.
15	Account Particulars of charges incurred on account of Salaries Establishment & contingencies of D. P. Works	For D° to the chief Engineer	20th	All the Bills of the P. W. D. paid in the mon[th]
16	Account Particulars of Sums received & disbursed on account of Bills Payable Revenue	For d° to the Accott. Genl.	10th	The Bills received & Bill Book
	Quarterly Accounts			
17	Abstract of Demand Collection & Balance Statement	For D° D°	15 days after the close of the Quarter	The Monthly Journals
	Annual Accounts			
18	Statement of Arrears of Land Revenue	For D° D°	30 September	D° D°
19	Extra Revenue Statement	For Submission to the Accountant General	2nd May	D° D°
20	General Abstract	For the preparation of the Annual Abstract	Closes in the month of July	D° D°
21	Annual Abstract	For Submission to the Accountant General	Within 6 weeks after the close of Fusly	General Abstract & the monthly journals

No.	Designation of Accounts &c.	For what purpose the account is prepared & to whom it is Submitted	On what date the account has to be prepared	Accounts &c. used in the preparation of the Account in Column 2
22	Stationery Indent (in Triplicate)	For Submission to the Bd. of Rev.	1st July	
23	Journals (Duplicate copy)	For D° to the Honble Court of Directors thro' the Accott. General	In November	
24	Rough Ledger	For D° to the Accott. General for Inspection	In August	The Monthly Journals
25	Rough Closing Entries			
26	Rough Index			
27	Fair Ledger	For D° to the Accott. Genl.	In November	
28	Duplicate Ledger	For D° to the Honorable Court of Directors thro' the Accott. Genl.	D°	
29	D° Closing Entries			
30	D° Index			
31	Quit Rent Bills of Bellary and Ramandroog	For Collection of Quit Rent	A few days after close of July	
32	List of vouchers	For Submission to the Post master Genl.	20th of the month	
	Accounts prepared with the aid of the Accounts of the Native Cutcherry and Treasury			
	Ten day's Accounts			
33	Cash Balance Reports of 10th 20th & the last of the month	For Submission to Acct. Genl.	1st 11th & 21st	
	Monthly Accounts			
34	Monthly Statement of leaves granted to uncovenanted Rev. Servants drawing more than 10 Rs.	For D° to the Civil Auditor	1st or 2nd	
35	D° D° to uncovenanted Magisterial Servants drawing D° D°	D°	D°	D°
36	Abstract of the Revenue Establishment	D° D° for audit	D°	
37	D° of the Medical Revenue Establisht.	D°	D°	D°
38	D° of the Additional Establishment	D°	D°	D°
39	D° of General charges	D°	D°	D°
40	D° of the Magisterial Establishment	D°	D°	D°
41	D° of Printing Establishment	D°	D°	D°
42	Bill of Revenue Fixed Sadurward	D°	D°	D°
43	D° of Police Fixed Sadurward	D°	D°	D°
44	Supplemental Revenue Abstract of arrears of Salary of Absentees	D°	D°	D°
45	D° D° Magisterial D°	D°	D°	D°

Should have been included in Stationery accounts and not here

1.	Designation of Accounts &ca	For what purpose the account is prepared and to whom it is submitted	On what date the acct. has to be prepared	Accounts &ca used in the preparation of the account in Column 2
46	District Pensionary Abstract	For do. to the Civil Auditor for audit	4th or 5th	
47	Casualty Statement of Stipendiary Pensions	Do. Do.	Do.	
48	Gratuity List	Do. Do.	Do.	
49	Abstract of Bombay Pensioners	Do. Do.	Do.	
50	Abstract of Bengal Do.	Do. Do.	Do.	
51	Account Sale of Stock of Postage Labels	Do. to the Supt. of Stamps	Do.	
52	Indent for Postage Labels	Do. Do.	Whenever required	
53	Account Current of Deputy Superintendent Electric Telegraph with Tahsildars	Do. to the Deputy Supt. Electric Telegraph	3rd or 4th	
54	Bill of District Post Establishment in Duplicate	Do. to the P. M. General	7th or 8th	
55	Demand Collection and Balance Statements	Do. to the Bd. of Revenue	5th	
56	Comparative Statement Shewing the collections in present and Past Fuslies	Do. Do.	Do.	
57	Average Bazar price of Grain & Salt	Do. Do.	Do.	
58	Price List for Gooty	Do. to the Officer Comg. Gooty	6th or 7th	
59	Do. (Duplicate)	Do. to the D. A. C. Genl. C. Do.	6th or 7th	
60	Do. (Copy)	Do. to the Officer Comg. Bellary	6th or 7th	
61	Price List for Bellary	Do. to Do. Do.	4th or 5th	
62	Do. (Duplicate)	Do. to the D. A. C. Genl. C. Do.	4th or 5th	
63	Do. (Copy)	Do. to the Officer Comg. C. Do.	Do.	
64	Memo of Treasury Examination with particulars of coins	Do. to the Officer nominated to examine the Treasury	17th or 18th	
65	List of Jewels &ca Deposited in the Treasury by the Abkary Renters	Do. Do.	Do.	
66	Account particulars of Advances Repayable	For Submission to the Accountant General	14th or 15th	
67	Do. Do. Service of Government	Do. Do.	Do.	
68	Do. Do. Deposits of the Revenue Department	Do. Do.	Do.	
69	Statement of Advances on account of the Service of Government	Do. Do.	Do.	
70	Account Particulars Advances on account of Salaries Establishment & Pensions	Do. Do.	Do.	
71	Bill of Revenue Sadderward	Do. to the Civil Auditor for Audit	Do.	
72	Do. of Magisterial Do.	Do. Do.		
73	Do. of Additional Establishment Do.	Do. Do.	Do.	
74	Bill of Revenue Contingent charges (in Duplicate)	Do. Do.	Do.	
75	Do. of Magisterial Do. (in Duplicate)	Do. Do.	Do.	

No.	Designation of Accounts &ca	For what purpose the account is prepared & to whom it is Submitted	on what date the account has to be prepared	Accounts &ca used in the preparation of the Account in Column 2
76	Account Particulars of Revenue contingent Charges	For Submission to the Civil Auditor for Audit	14th or 15th	
77	Do of Magisterial Do	Do Do	Do	
78	District Engineers Estimate	Do to the chief Engineer	20th or 21st	
79	Certificate of Treasury Examination	Do to the Board of Revenue	On the day on which the Treasury is examined	
80	Do Do (Duplicate)	Do to the Accountant General	Do Do	
81	Receipts to the Tahsildars acknowledging the receipt of the Remittances	Do to the Tahsildars	Within 15th of the following month	
	Two Months Account			
82	Increase and Decrease in the Establisht. both Permanent and Temporary	For Submission to the Civil Auditor	15th of the 3rd month	
	Quarterly Accounts			
83	Tabular report of Lapsed Enams	For Submission to the Board of Revenue	Within 6 weeks after the close of Quarter	
84	Do of Lapsed Yeomiahs	Do Do	Do Do	
85	Do of Lapsed Jahgeers	Do Do	Do Do	
86	Returns of Stamp Papers	For Do to the Supdt. of Stamps	Within 3 Weeks after the close of Quarter	
87	List of Stamp duty Certificates paid during the Quarter	Do Do	Do Do	
	Half yearly Accounts			
88	Stamp Periodical Examination	Do Do	Do Do	
89	Memorandum of Stamp Paper remaining with the Stamp Darogah at the close of the Half year	For the Officer nominated to examine the Stamp Papers	1st day of the following Half year	
90	Do Do with Stamp Venders at Do	Do Do	Do Do	
91	Postage Label Certificate	For Do to the Supdt. of Stamps	4th or 5th	
92	Estimate of Gross Collection, charges and Net Revenue of the Districts	For Do to the Accountant General	20th days previous to the close of the Half year	
	Annual Accounts			
93	Prospective Estimate	Do Do	1st June	
94	Regular Estimate	Do Do	15th August	

16

No.	Designation of Accounts &ca	For what purpose the Account is prepared & to whom it is Submitted	On what date the accot has to be prepared	Accounts &ca used in the preparation of the Account in Column 2
95	Comparative Statement for past 3 years	For Do to the Accott Genl.	30th October	
96	Do Do for past year	Do Do	30th November	
97	Local Fund Account Current	Do to the Bd. of Rev.	15th May	
98	Estimate of Extra charges	Do Do	In June	
99	Stamp Account	Do to the Supdt. of Stamps	In July	
100	Government Savings Bank Account	Do to the Secretary to the Govt. Savings Bank	In May	
101	Estimate of Additional Establishment	For Submission to the Board of Revenue	10th June	
102	Statement of actual charges incurred on account of Additional Establishment	Do Do	15th July	
103	Return of Sherishtadars and Tahsildars	Do Do	15th May	
104	Detailed Statement of Revenue Servants as they Stood on the 1st May	Do to the Civil Auditor	1st or 2nd	
105	Do of Magisterial Do	Do Do	Do	
106	List of Uncovenanted Europeans as they stood on the 1st May marked A	Do Do	Do	
107	Do Do of East Indians Do Do marked B	Do Do	Do	
108	Do Do of Do (Medical) Do B	Do Do	Do	
109	Do of Natives employed Do Do marked C	Do Do	Do	
110	Statement Shewing the places where the Jummabundy Settlement took place	For Submission to the Board of Revenue	In October	
111	Do Commutation & Current prices of Grain	Do Do	Do	
112	Do Shewing the cultivation and Settlement of the Ryotwar Land Revenue	Do Do	Do	
113	Do Shewing the particulars of Remissions and Sundry items	Do Do	Do	
114	Do Shavyor crops dried up & the remissions given	Do Do	Do	
115	Abstract Statement of Lands held in Progressive Cowle	Do Do	Do	
116	Statement Shewing the cultivation Sugar-cane, Cotton and Indigo	Do Do	Do	
117	Comparative Statement Shewing the particulars of Moturpha	Do Do	Do	

No.	Designation of Accounts &c.	For what purpose the Account is prepared & to whom it is submitted	On what date the acct. has to be prepared	Accounts &ca. used in the preparation of the Account in Column 2
118	Statement shewing the particulars of Extra Revenue and Interest account	For [illegible] to the Bd. of Rev.	In October	
119	Do. Shewing the Keriz of all Sources of Revenue	Do. Do.	Do.	
120	Do. Shewing the Demand Collection & balance Current & arrears of all sources of Revenue	Do. Do.	Do.	
121	Do. Shewing the collection on account of arrears of all Sources of Revenue for former fuslies	Do. Do.	Do.	
122	Do. Shewing the Gross collection & charges in the District of Bellary	Do. Do.	Do.	
123	Do. Shewing the Extent of cultivated land, its assessment & average per acre after deducting the permanent Remissions from the assessmt.	Do. Do.	Do.	
	Quinquennial Accounts			
124	Do. Shewing the Number of villages & hamlets in each Talook	Do. Do.	Do.	
125	Do. Shewing the number of Ryots Puttahs &ca. in each Talook	Do. Do.	Do.	
126	Do. Shewing the number of houses & Population in this Dist.	Do. Do.	Do.	
127	Do. Shewing the different Sources of irrigation	Do. Do.	Do.	
128	Do. of Rent Roll		Do.	
129	Do. Shewing the Circar & Enam Ayacut and Cultivation	Do. Do.	Do.	

Finl. 58 Dt.
Inbs. 569 -

Financial Depart.

No. 35

Extract from the Minutes of Consultation
under date 21st January 1859.

Read the following
letter from J. W. Brook
Esqre., 2nd Asst. Accountant
General on special duty

(Dated 23rd December 1858)

A
M

The report now la
before Government relate
to the introduction of
the Bengal system of
Account in the Bellar
District and the arrang
-ments proposed to be
adopted in furtherance
of that object.

2. The Statement su
p. 52. -joined to the last par
of the report presents a
one view all the alter
-tions suggested by Mr.
Brooks in the numeri
-cal strength, rates of
salar

salary and designation of the servants of the "Cash," "Native Account" and "English" Departments, as now constituted. It is observed that the result of these arrangements is a net decrease of only 14 Rupees a month.

p. 16 & 28

3. The Collector has urged objections to the number of servants proposed for the Cash and Native Account Departments, which he considers to be insufficient for the work required of them.

p. 17 a 20. & 29 a 39.

Mr. Breeks has, in the opinion of Government, satisfactorily met these objections. They ~~therefore~~ desire that the Collector will give Mr Breeks' proposals a fair trial, and be careful to keep the servants on the reduced establishment well up to their work. If it should prove after due experience that the business is really more than the men, working as they ought to do, can get through, the Collector may represent the matter again.

p. 48 a 50.

4. The Scale of salaries proposed, with the concurrence of the Collector, for the servants of the English Department, is approved, and will be adopted as opportunities occur for its introduction.

p. 14. 26 & 27.

The recommendations of Mr. Breeks relating to the other Departments will also be carried out.

To J. W. Breeks Esq.
" Acct. General
" Civil Auditor
" Collector of Bellary
" Board of Revenue

Desp.d 21st.

Cons: 25 Jany

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