1. Number of pages. 8
2. Date of repair. 14-7-57
3. Initials of Reference

M.R.O. 1—82 400—22-11-56

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

Cons. 20-2-57

G.O. No. 1190 Press Mis.

42-43 Dated 19-6- 1857.

Not to be folded or roughly handled

Fort Saint George, Public Works Consultation of 23rd June 1857.

No. 42. Read the following letter from G. L. PRENDERGAST, Esq., Accountant General; to H. FORBES, Esq., Acting Secretary to Government, dated 27th May 1857, No. 29.

SIR,

Adverting to Extract from the Minutes of Consultation dated as noted in the margin, I have the honor to transmit, an original letter dated the 21st Instant from N. C. Mooroogasem Moodelliar. The principal Uncovenanted Assistant of this office, together with the Memorandum therein alluded to, containing a short sketch of his proceedings during his late visit to the Southern Districts on leave of absence, as required in para. 2 of the Extract Minutes of Consultation dated the 17th December last, above alluded to.

11th December 1856, No. 1309 Revenue Department.
17th do. „ „ 1322, Revenue Department.

2. I have perused, with much pleasure, Mooroogasem Moodelliar's Memorandum, and I do myself the honor of presenting Government with a succinct view of it with my observations.

3. It is suggested that the Hoozoor Chittah should be thrown into an English cash account daily, and all the Abstracts and other details prepared in English for the purpose of compiling the monthly Journal therefrom, if this suggestion be carried out the result will be that the Journal can be completed much earlier than at present, an object much to be desired, as it will thereby expedite the preparation of the several Financial returns, which is of importance to the Home and Indian Governments to obtain at the earliest possible dates. Vide suggestions 1st to 3rd following para. 28 of the Memorandum.

Hoozoor Chittah.

4. The next suggestion of importance is the printing of blank Journals in this office first, and afterwards at the Collector's Presses. The object of doing this is to secure uniformity, simplification and expedition. Printing has its many acknowledged advantages over manuscript, in the present instance it will tend also to make reference easy, and the Journals will be much less bulky and much more handy. See the 6th suggestion in the Memorandum.

Printing blank Journals.

5. If the orders for payment, or Takeeds of Collectors, be written on printed orders to be kept in form of a Book with check margins, the latter to serve in the place of office copies, will doubtless be more business-like, and being consecutively numbered, will be easy for reference. One order, as suggested, being used for 4 or 5 orders for money required the same day and on the same Treasury, will doubtless expedite business. In fact every order for payment of money throughout the Presidency ought to be in this Book form. Vide 7th suggestion.

Orders for payment or Takeeds to be printed.

6. The 8th suggestion contained in the Memorandum will, if adopted, be an assimilation to the practice which obtains in Bengal, and I think that there can be no objection to allow the Head Accountants of the different Collectorates to exercise the control and check over the cash transactions of the Treasuries, as stated in my report to Government dated the 29th November 1856, No. 295 para. 5. This and other points would no doubt, be considered by the Revenue Secretary to Government when the preparation of the Manual and Forms of Chittah and other accounts of Collectors come to be prepared in the manner directed in Extract Minutes of Consultation dated 9th January 1856, No. 32 Revenue Department.

English Head Accountant to have an extended control over the cash transactions of the Hoozoor and Talook Treasuries.

7. As regards the 9th and last suggestion, viz., one person who understands English, in addition to the language of the Country to be employed in each Talook as opportunities occur. I have only to add that it has met with my unqualified concurrence, and having communicated on the subject with the Civil Auditor, who also agreed with me, I have, already, under date the 22nd Instant addressed Government on the subject, and will therefore not dwell upon it here.

One person who understands English and also the language of the Country to be employed in each Talook.

8. Having laid before Government in a condensed view the several suggestion as contained in the Memorandum of the Principal Uncovenanted Assistant of this Office, I shall conclude by recommending to the favorable consideration of Government his request, which will be found in para. 4 of his letter to me dated the 21st Instant, viz., to be exempt from any stoppage

for the five days during which he was detained, absent * from unavoidable causes, beyond the first leave granted to him, to my knowledge he did his very best to join the Office at the earliest possible date, and I do not entertain a doubt but that Government will be pleased to accede to his request. His visit to the Southern Districts is likely to be productive of much benefit, and the state will not have been put to any expense on that account.

* On my granting leave for one week.

No. 43. ORDER THEREON, No. 1190; dated 19th June 1857.

With this letter, the Accountant General submits with reference to Minutes Consultation, dated 17th December 1856, No. 1322, a Memorandum from his principal Uncovenanted Assistant, N. C. Mooroogasem Moodelliar, giving a short account of his proceedings in connection with the examination of the system of Revenue and Public Works accounts, during his late journey through the Southern Districts, and recommends that he be exempted from any stoppages for the five days he was absent in excess of the leave first granted to him.

2. The Government are gratified to find that the Memo. in question contains much useful information, and several practical suggestions, in regard to the Treasury accounts of the Collectors, and they willingly acknowledge that the services rendered on this occasion by Mooroogasem Moodelliar, are likely to be very useful.

3. The several suggestions he has made will be taken into consideration in connection with the preparation, under the direction of the Revenue Secretary, of the forms and a Manual of Instructions for the accounts to be kept in each Collector's Cutcherry, and the returns to be transmitted thence to the Presidency, but the Government will lose no time in noticing Mooroogasem Moodelliar's remarks about the Chittah or Cash account regarding which orders should be passed at once.

4. In Trichinopoly, Madura, Salem and Chingleput, he states that the daily Cash Chittah is written on loose sheets, not stitched together, even at the expiration of the month. They are, he further states, in some Districts not signed by the Cash Keepers, Shroffs or Goomastahs. This state of the principal account of the Treasury is most unsatisfactory. The Collectors of the several Districts named will be instructed by the Accountant General to direct the servants concerned to write the Cash account of the Treasury in properly stitched books. Each day's account should, after the balance is struck, be signed by the Cash Keeper, the Head Goomastah attached to the Treasury, and the Head Shroff. A translation of the account (also in books) should be kept by the Head English Accountant for the information of the Collector, it should be signed by that Officer daily when he is present at the principal station, and when he is absent in the interior, copies of the entries of each day should be sent to him.

5. The Government are pleased agreeably to the recommendation of the Accountant General, to authorize the Civil Auditor to pass the full pay of Mooroogasem Moodelliar for the five days he was absent from the Presidency, in excess of the three months leave first granted to him.

6. The Government are of opinion that the advantage to the Public service which has followed the examination of the accounts kept in some of the Provincial offices by Mooroogasem Moodelliar has been such as to render it very desirable that a similar course should be followed from time to time in future, and they consider it peculiarly desirable now when the Public Work accounts are being transferred to Professional Officers, many of whom are probably but little versed in account keeping. The Accountant General will be good enough to report to Government the arrangements under which he will be able to provide for the occasional future inspection of the accounts kept in the interior.

(Signed) H. FORBES,
Acting Secretary to Government.

Fort Saint George
No. 29 Accountant Genl's Office
27th May 1857.

From
The Accountant General
To
The Acting Secretary
to Government
in the Revenue Department

Sir,

Adverting to Extract from the Minutes of Consultation dated as noted in the margin, I have the honor to transmit an original letter dated the 21st Instant from N. C. Mooroogasem Moodelliar the Principal Uncovenanted Assistant of this Office, together with the Memorandum therein alluded to, containing a short Sketch of his proceedings during his late visit to the Southern Districts on leave of absence as required in para 2 of the Extract Minute of Consultation dated the 17th December last above alluded to.

11th Dec. 1856 No. 1300 Revenue Depart.
17th Dec. " " 1322 Revenue Dept.

I

without

2. I have perused, with much pleasure, Mooroogasem Moodelliar's Memorandum, and I do myself the honor of presenting Government with a succinct view of it with my observations.

3 It is suggested that the Boozoon Chittahs should be thrown into an English Cash account daily, and all the Abstracts and other details prepared in English for the purpose of compiling the monthly Journal therefrom. if this suggestion be carried out the result will be that the Journal can be completed much earlier than at present: an object much to be desired, as it will thereby expedite the preparation of the several Financial Returns, which is of importance to the Home and Indian Governments to obtain at the earliest possible dates. Vide suggestions 1st to 3d following para 28 of the Memorandum.

Boozoon Chittahs

The

4 The next suggestion of importance is the printing of blank Journals in the Office, first, and afterwards at the Collectors Presses. The object of doing this is to secure uniformity, simplification and expedition. Printing has its many acknowledged advantages over manuscript, in the present instance it will tend also to make reference easy, and the Journals will be much less bulky and much more handy. See the 6th suggestion in the Memorandum.

Printing blank Journals.

5. If the Orders for payment, or Takeeds of Collectors, be written on printed Orderes to be kept in form of a Book with Check margins, the latter to serve in the place of Office-Copies, will doubtless be more business-like, and being consecutively numbered, will be easy for reference. One order, as suggested, being used for 4 or 5 Orders for money required

Orders for payment or Takeeds to be printed.

the

with

the same day and on the same Treasury will doubtless expedite business. In fact every order for payment of money throughout the Presidency ought to be in this Bookform. Vide 7th Suggestion.-

6. The 8th Suggestion contained in the Memorandum will, if adopted, be an assimilation to the practice which obtains in Bengal; and I think that there can be no objection to allow the Head Accountants of the different Collectorates to exercise the control and check over the Cash transactions of the Treasuries as stated in my Report to Government dated the 29th November 1856 No. 295. para 5. This & other points would no doubt, be considered by the Revenue Secretary to Government when the preparation of the Manual and Forms of Chittah and other accounts of Collectors come to be prepared in the manner directed in Extract Minutes of

English Head Accountant to have an extended Control over the Cash transactions of the Hoozoor and Taluk Treasuries

Consultation

Consultation dated 9th January 1856 No. 32.
Revenue Department.

One person who understands English and also the language of the Country to be employed in each Taluk.-

7. As regards the 9th and last Suggestion, Viz. one person who understands English, in addition to the language of the Country to be employed in each Taluk as opportunities occur. I have only to add that it has met with my unqualified concurrence, and having communicated on the subject with the Civil Auditor, who also agreed with me, I have already under date the 22d Instant addressed Government on the subject, and will therefore not dwell upon it here.-

8. Having laid before Government in a Condensed view the several Suggestions as contained in the Memorandum of the Principal Uncovenanted Assistant of this Office, I shall conclude by recommending to the favorable consideration of Government his request, which will

be

within

the found in para 4 of his letter to me dated the 21st. Instant. Viz.t, to be exempt from any Mosquitoes for the five days during which he was detained, absent* from unavoidable causes, beyond the first time granted to him. to my knowledge he did his very best to join the Office at the earliest possible date, and I do not entertain a doubt but that Government will be pleased to accede to his request. His visit to the Southern Districts is likely to be productive of much benefit, and the State will not have been put to any expences on that account.—

*on my granting leave for one week

I have the honor to be
Sir
Your most obedient servant
J R Armstrong
Accountant General

within

No 2

The Accountant General
Fort St George

Sir,

I am further of the institution of Government contained in Minutes of Consultation dated the 11th and 17th December last, and in reference to your communications to the Collectors noted in the Margin dated the 18th and 28th Idem, I have the honor to forward herewith, for submission to Government, a Return containing a short sketch of any proceedings, with such suggestions as have occurred to me in respect to the improvements desirable in the details of Accounts kept in the Offices of Collectors whose Districts I have visited.

Should I believe will chiefly also, more or less, to other Collectorates and serve to elucidate the subject when preparing a Manual of instructions and forms for the Proper Accounts of Collectors in view to effect an uniformity and simplicity of principle under the orders of Government dated 9th January 1856 & 832 in the Revenue Department.

2. You are aware that no particular any anxiety and exertion to report the Office

Public Work
Dated 5th June 1857
From
The Secondary Govt
To
The Secy to Govt in the Public Department

Recd 2nd May 1857
Registered 27th May 1857
No 76
Concerns Fuse

Forwarding an original letter from Lt Col Moore Engrs Secy to the Govt of Fort St George, with the enclosures therein alluded to, containing a short sketch of his proceedings during his late visit to the Southern Districts on the subject of improvements as recommended in para 2 of Govt Proc dated 17th March last with observations thereon and recommending to the favourable consideration of Govt his request

No 42

to be exempted from any stoppages for the 5 days he was detained absent from unavoidable causes beyond the 1st leave granted to him.

11 June 1857

* for 3 months from 2d January to 1st April 1857.

within the period of my leave I was obliged to exceed it and that altho' I obtained further leave from you for one week, I managed to return in 5 days.

3. I left Coimbatore on the 30th of March last; and after visiting Salem, where I remained 3 days, I returned to Madras on the 6th, proceeding all the way by Dawk at a considerable expense and inconvenience.

4. I request you will be so good as to obtain the orders of Government & the Civil Auditor to exempt me from any stoppage for the five days in excess of the first leave for three months.

Fort Saint George
Acctt Genls Office
21st May 1857.

I have the honor to be,
Sir,
Your most Obedient Servant.

W. Broomfield Lieut
Principal Assistant
Gosport

15

No. 2156

Official Memorandum.

The Acting Secretary to the Board of Revenue has the honor to request that the Acting Revenue Secretary to Government will furnish him with 21 Copies of Extract Minutes Consultation 19th June 1857. No. 1190 Public Works Department Public for circulation to the Collectors in the Provinces.

By Order.

J. A. Srui[?]

Ag. Secretary.

Revenue Bd. Office,
Fort St. George,
24th June, 1857.

To,
R. Forbes Esq.
Ag. Secretary to Government
Revenue Department.

@D.Guib[?]

Memorandum

1. In the Extract from the Minutes of Consultation under date the 11th December 1856, the Government approved the proposal of the Accountant General that I be instructed during my visit to the Southern Districts on leave of absence, to inspect the details of accounts in the English Department of the Collectorates, to take down Notes and Extracts from the details, and, with the permission of the Collectors, to point out to the Accountants how the preparation of the accounts may be expedited. The Government further directed that I should take the same opportunity, with the permission of the District Engineers whose charges I may visit, of looking into the accounts of the Public Works Department, with a view of ascertaining whether the amount entered in the Statement of unpassed Expenditure up to 30th April 1856 furnished to the Chief Engineer, corresponds with that adjusted in the closing entries of 1855/56 agreeably to the Annual Instructions

Rs 1300 in the Revenue Depart.t

instructions issued by Government Circular dated the 18th April 1851 the account Department in the way of rectifying any defects that there may be in them, also to explain any doubts that the Accountants may entertain respecting the Rules.

2. The Government are further pleased, in Extract Minutes of Consultation dated 17th December 1851, to direct that on any reform, I should submit a Memorandum of any proceedings with any suggestions that I may have to offer.

Reports also on the Revenue Department

3. I have now the honor accordingly to submit this Memorandum containing a short sketch of my proceedings with such suggestions as have occurred to me in the course thereof.

4. I visited all the 5 Districts entered in the margin of para 3 of the Minutes of Consultation of the 11th December 1856, and, with the permission of the Collectors, which I obtained personally in the four Districts, noted in the margin where I met them, and with their permission previously given to them Establishments

South Arcot
Trichinopoly
Coimbatore
Salem.

in

Tanjore
Madura
Tinnevelly
Chingleput

the other four Districts, where they have been away from their Treasury Maistrees, inspected the details of Accounts kept not only in the English Departments, but also in the Treasury Departments, because almost all the details found the Cash Challah to the Monthly Journals are kept in Tamil with English figures in the Treasury Department, but not in the English Account Department.

5. In South Arcot which District I first visited, the Treasury Challah is kept in Tamil with English figures. The Receipts are entered in brief under their respective general heads whilst the Disbursements are entered in detail, but minor details in regard to Receipts such as, Amanie, rented, Shotrium, &c., are taken from the Ordalmanah into the Tamil Abstract of daily transactions prepared by a Gomastah. The English Accountant keeps a Cash Account in which he enters daily the Receipts in brief and the

Disbursements

Disbursements in detail as they are exhibited in the Challah. He keeps also two Abstract Books, one for Receipts and the other for Disbursements, in order to facilitate the postings and verification thereof by two persons simultaneously. In the Abstracts of Receipts he posts daily, from the English Cash Book, the receipts under the general heads but without details, and in the other, the disbursements under each head, with the necessary details. After the termination of the month to which the Abstracts refer, the English Accountant proceeds to gather the details of the receipts not from the Tamil Abstract containing the said details, but from the original Cent-annale themudelues, and inserts them in his Abstracts [illegible] for some days in the following month, the Commencement and preparation of the Journal from the said Abstracts. In order to avoid this unnecessary delay, it occurs to me, that the details of receipts should be gathered and entered by the English Accountant in the Abstract daily, instead of waiting until the expiration of the month to do so. This improvement will enable the English Accountant at once to close the abstract immediately after the expiration of each month, closing at the same time the grand totals of Receipts and Disbursements including the Balances of

by totalling each head of Receipts and Disbursements

23

cash which remained on the 1st and last days of the month to which the Abstract refers, for the purpose of verification.-

6- The preparation of the Journal can, in such case, be commenced with much earlier than at present, and completed without delay. I have suggested this improvement to the head English Accountant in Cuddalore, and submitted to the Collector personally at his desire, a Memorandum of my suggestions.- I also suggested, with a view to expedition, that the Journal entries be prepared before hand in blank items (while the abstract is being totalled and closed) with reference to the Journal of the preceding month, and to the Abstract under preparation, from which latter, though the figures cannot then be posted into the rough Journal, the heads under which transactions may have occurred in that month can be safely taken at once without unnecessarily waiting for the closing thereof.-

* Copy herewith submitted No 1 in the Appendix.-

7 The Statement of Demand, Collection and

and Balance is first prepared in Tamil in the Shenistadar's Department, which is put into English by the English Accountant, soon after the month expires.

8. Shane also visited the District Engineer, Lieutenant Ford, and his Office, in Cuddalore. He and his Head Accountant respectfully asked me several questions of doubt in the Rules for drawing Funds and keeping Accounts in the Public Works Department, passed by Government under date the 30th September 1856, which Shane explained. Lieutenant Ford had not then received charge of the Executive Duties from the Collector, and, therefore, had not then kept Complete accounts.

9. In reply to other enquiries of the Head Accountant of the District Engineer, I intimated to him that any recoveries made from Contractors from Advances made on account of Materials for Specific works, should be entered to the credit of the head of the respective work, and that any recoveries of

of Advances made for works generally, should be credited to "Advances for supplies of Building Materials &c." in the Account Current of the Form G, immediately following the items of Receipts of the nature shewn in the Form. I further stated to him that the amount of similar recoveries should be shewn in the Engineer's Monthly progress Report of Works, by a deduction from the total charge of the particular work to which it may refer, as no additional column can be added to that Document without authority from Government, by whom the form had been passed.

x in the Appendix to the Rules for drawing Funds and keeping Accounts in the Public Works Department, passed by Government under date the 30th September 1856.

x Vide Form N

10. The District Engineer had no Accounts of unpassed expenditure in his Office, I therefore referred for it in the Collector's Office, where I found it as follows.

The Amount of unpassed Expenditure on the 30th April 1856, exhibited in the Statement furnished by the Collector to the Chief Engineer under date the 19th November 1856, is ——— Rupees 50384-5-2

The Amount of Do., entered in the Memorandum furnished by the Collector to the Accountant General and also in the Closing Entries ——— " ——— 50078-9-1

Difference Rupees 305-11-1

Shane

This difference is explained to be the amount of Expenditure included in the Accounts furnished by Tahsildars, but not entered in the Journals of the Collector till the following month, by reason of the Ensalnamah and Moozrah Account not having been received from Talooks within the 30th April 1856. This was not disbursed from the Balance of Cash on the 30th April 1856, as exhibited in the Collectors Closing entries. The difference in question will be adjusted by a transfer entry in the General Territorial Books, it being now too late to do so in the Collector's closing entries. Instructions are about to be issued by the Accountant General to the Collector of South Arcot, to furnish to the Chief Engineer a supplementary Statement of unpassed Expenditure upto 30th April 1856, shewing a certain item of Rupees 15. 9. 2, which ought to be exhibited therein, in view to the total amount of that Statement corresponding with that exhibited in the Territorial Books on that account.-

Having

11. Having now explained the mode in which the details of Account are kept at Cuddalore, the only District, out of those I have visited, in which the Abstract and other details are prepared in English, from English Cash Books, I will now proceed to explain, without lengthening this Memo by explaining those of each District separately (the instructions of Government being that I should submit a short Memo of my proceedings) the manner in which the details are kept in the other seven districts I have visited - The system observed is more or less similar in all the Districts under notice.-

12. In Tanjore, Trichinopoly, Madura, Tinnevelly, Coimbatore and Salem, the Hoozoor Cash Chittah is also kept in Tamil with English figures, but in Chingleput it is kept in Telooguo with English figures.

× There is no reason why it should be kept in Telooguo in a District in which Tamil is most in use.

In Trichinopoly, Madura, Salem and Chingleput, the daily Cash Chittah is written on loose papers, not stitched as a Book

turn

ever after the Expiration of the month, while in others they are kept in Books- These Chittahs are not even signed by the Cash-keepers, or Shroffs or Comastahs, in some Districts- An English abstract of the daily Receipts and Disbursements is prepared and submitted, or sent out, if absent from the Heazoor, to the Collector for his inspection and initials- This English Abstract is not, and cannot be, a blessing, only in brief, need for preparing any Accounts In some of these Districts, Duplicate Chittahs are furnished from the Cash to the Sheristadar's Department, signed by the Treasurer and his Head Comastah, and in some cases by the shroff also-

13- In Tinnevelly, the rough, or original, Cash Chittah is kept on a better principle than in any other Districts I have visited- Here the Books are stitched and numbered in consecutive order- The number of sheets each Book contains is written

* on the cover or first sheet thereof-

⊗ or Disbursements as the case may be-

written on the Book* and signed by the Collector- The Description of the Document is then written thereon, Viz^t Heazoor Treasury Cash account for Receipts⊗ commencing from such Period of such Fasly- The two ends of the string, with which each Book is sewed, are sealed with the Collector's seal as a precautionary measure-

14. These Books are then used in preparing the rough Cash Chittah, one for Receipts, and another for Disbursements, for facility of reference and in posting them in the Abstract and in verifying the same afterwards- The Chittahs, being thus in two Books for a Month, admits of two persons working with them at once and the same time-

15. In elucidation of the above description of the Books used in Tinnevelly I beg to send herewith a specimen* thereof- This mode of preparing the rough Chittah, I would recommend be adopted in all the

* Appendix- No 2-

the Districts for better security. Sometimes pursuant any sheets of the Chittahs being subsequently withdrawn without detection or sheets being substituted for any fraudulent purposes, or for even correcting errors which may have first escaped them. It is better to use this precaution since it would not be attended with any additional labor or Expence.

16. In all the annual Districts above mentioned, the daily receipts and Disbursements are posted from the original Tamil Chittah into an "Averzah" or Abstract, also kept in Tamil with English figures, under the annual heads of account. In some Districts, the Cash Chittahs are defective in information, and they do not contain full particulars. It becomes therefore necessary in this posting the items in the Abstracts to refer to the Cracalnamahs and

used in the Cases of Licences of Coods, and Bills of any kind stamped by Authority or Purchased

and to copies of Receipts or Account particulars for information respecting the Receipts, and to the Talends of the Collector issued to the Treasurer as authority for payment, for particulars of Disbursements. All the other details necessary for the preparation of the monthly Journal and Statement of Demand, Collection and Balance, are also kept in Tamil. In a few Districts, the Journal also is prepared by a Gomastah in Tamil with English figures, and afterwards simply thrown into English in the English account Department.

* with English figures

* The English words being written in Tamil characters in some cases.

17. Thus it would appear that so long as this practice continues, the early preparation of the Monthly and other accounts rendered to the Accountant General and Board of Revenue, must of necessity be retarded, however anxious the English Accountants may be to expedite the same; and

also

also the instructions of those Authorities in respect to the mode of the preparation of the accounts, & on the heads to be introduced, cannot but be imperfectly understood by the Gumastahs who do not understand English and it becomes necessary, therefore, for the English Accountants, after the Journals has been fair'd into English, to trace out and enter in the Entries in the English Journals, the dates of Authority &c^a for certain items, which might be done at once, when each entry requiring such reference is written out, if the Journals be prepared in the English Department from Materials written also in that language. If this object can be attained, the delay which now unnecessarily takes place in consequence of references being required to be made after the completion of the Journals might be well avoided.-

I

18. I have obtained, and brought with me extracts from the various detailed accounts prepared and kept in the several Collectorates, which, as well as the information and insight of the work obtained by me by personal inspection and enquiry, will be of great utility and advantage in the preparation of Forms and Manuals of instructions for the Chittah and other accounts to be kept in the Hoozoor Treasury of Collectors, in Co-operation with Jayaram Chetty, under the immediate direction of the Revenue Secretary to Government, and with the concurrence of the Accountant General, as directed in Extract from the Minutes of Government dated 9th January 1856, N°32.-

19. I have desired the English Accountants of the several Districts noted in the margin* to take down notes of my suggestions, in respect to the necessary improvements which can be at once made, and to carry them into effect, on obtaining

* Tinnevelly, Coimbatore, Salem and Chingleput

obtaining the permission of the respective Collectors. The accompanying Memorandum, No 3 in the appendix, will show the nature of these suggestions.)

20. Having seen the Acting Collector of Tanjore, Mr Cherry, at Cottam, after first inspecting the accounts in Trunquebar, he desired me to give him a Memorandum of any suggestions, which I furnished him with, and its purport is somewhat similar, to the suggestions in Appendix No 3 adverted to in the preceding para.

21. In Madura the Acting Collector, Mr Sullivan was absent on Jummabundy. As I then intended to have returned to that place after visiting Tinnevelly I delayed offering my suggestions in the hope of furnishing it on seeing Mr Sullivan after my return, but I was obliged in consequence of the advancement

of

37

of the hot season, to take leave from Capes Comorin to Coimbatore, via Dindigul, Cochin and Palghautcherry, and for this reason I was unable to offer the suggestions as intended, and consequently, Submitted to the Accountant General, on my return to Madras, a Copy of the Appendix No 3, which he was pleased to forward to the Acting Collector of Madura.

22. In respect to Trichinopoly, the Collector, Mr Bird, told me decidedly that the Establishment of the English Department of his Office was so small, that none of the improvements I had to offer could be carried into effect, unless additional Expenditure be sanctioned. Although the details of accounts are kept there, as in the other Districts under report, in the Tamil Language, it is remarkable to find that the Journals of that Collectorate is invariably despatched on the 15th of the Month following that to which it refers, thro' the exertions and attention of Mr Bird, who told me further that only one Account-Gomastah prepares all the details from the Cutcherry

Settahs

* by backwater

* with English figures

* to take rounds thence to Coimbatore and Salem

* whose salary is 21 Rupees per Mensem

Chittah, and also the Journals in Tamil. This Account (generally speaking the Head Assistant is attended) only by a Peon who is paid in proportion of the value of about 4/- Rupees per month. As the Journal of the Trichinopoly Collectorate is despatched punctually on the 15th of every succeeding Month, it occurred to me that the improvements necessary may be delayed (as I suppose that Districts, until the several Reports and Manual of instructions shall have been prepared, printed) and circulated to Collectors for adoption generally. I have for the above reasons abstained from furnishing any suggestions to the Head Assistant at Trichinopoly, or a Memorandum thereof to the Head. I have however since my return to the Office compared the Establishment of the English Departments of Trichinopoly with those of the other Collectorates I have visited) and find that the Amount thereof is less than what it is in other Districts. I think it necessary therefore to submit herewith a Statement (X) for

X in which the Writer commences to call things as they are.

X Appendix Note

X Triangulation Engineer.

X passed by Government 30th September 1856.

for ready reference) shewing the Extent of the Establishment of the English Departments of the eight Collectorates under report, also the Establishments of their Treasury Departments.-

23. I regret to state) here that I have not done much in respect to the Accounts of District Engineers - In Tanjore, Madura, Tinnevelly, and Chingleput, the District Engineers, or their Head Accountants were absent from their Stations, when I visited the same - I have already explained (in para 6th) in what I have done in South Arcot) In Trichinopoly I saw the District Engineer - He asked me certain questions in respect to the Rules which he read to me, and which I explained to him) He then desired me to see his Head Accountant (who was then absent having been attacked by Cholera) when he returned to Office as he had some doubts to be explained by me - I saw the Head Accountant accordingly 2 days afterwards, but he said that he had

nothing

nothing then to ask me, and that when the Accounts are prepared if any doubts arise, he will write to me at Madura for explanation. He has not however, since written to me.

24. In Coimbatore the District Engineer was absent from the Station when I called there. I attended his Office and met Mr. T. Reid, the Sub Engineer, and Mr. Martin, the Head Accountant. The charge of the Executive branch of the District had been assumed by the District Engineer from the Collector on the 1st December 1856. The Account Current was therefore under preparation and not ready. The Balances of Cash with the Executive Officers on the 1st December, to be brought forward in the first Account Current for that month, had to be ascertained by the Collector, before the Account Current can be prepared,

which

(at Coimbatore)

which was the cause of the delay. The progress reports will be revised from May 1856 and sent in quick succession to the Chief Engineer, so as to agree with the Account Current sent by the Collector on reference being had to them at the Collector's Office. Certain questions of doubt have been explained by me to Mr. Martin; who said that, if he had any further doubts, he would write to me for explanation. The several Books which are kept at his Office, and which I have seen, appear to be rightly kept. Mr. Martin seems to understand the business and the manual and rules of the Department.

25. The total amount of unpassed Expenditure on the 30th April 1856, as exhibited in the closing entries of the

Coimbatore

Coimbatore Collectorate for 1855/56, were
Rupees 1,04,305-3-2; and the same was the
amount entered in his Statement furnished
to the Chief Engineer, except the small sum
of Rupees 3 13 4, which will be
at once adjusted in the Accountant's Gen-
-eral's Books, and communicated by him
to the Collector - There was also another difference
of Rupees 9, which the Collector has already
debited to the proper head of charge in his Journal
for October 1855, and consequently, this was allowed
in his closing entries subsequently passed under
instructions from this Office.-

26 Visited the District
Engineer in Salem - He instructed his Head
Accountant to confer with me - This I
done. I looked into the Account Current,
for January 1857, the only

Visited the Collectorate Cuddalore

account prepared, and despatched, the
Balance of Cash with the Executive Officers
on the 31st December 1856, which was
transferred by them to the District
Engineer, Viz: Rupees 7184-1-1, was
refunded to the Collector as shewn in
the Account Current for January 1857
rendered to the Chief Engineer, dated 25th
February 1857, which I told the Head
Accountant was wrong, because the District
Engineer ought to have kept the cash and
disbursed it for the same purposes for
which it was drawn by the Executive
Officers. I also explained to the Head
Accountant certain questions of doubt propo
to me by him.-

As

27 As I have not had an opportunity of visiting the District Engineers in some Districts, and of comparing the amounts of unpassed Expenditure entered in the Closing entries of Collectors rendered to the Accountant General, with those established in the Statements of the same furnished to the Chief Engineer, I have, since my return to the Office, obtained the last mentioned Statements from the Central Office of the Department of Public Works, and compared the items therein shown with those appearing in the Closing entries. The result of this Comparison is exhibited in the Statement Seventh submitted† with explanation (in the Column of remarks) of the differences in each case, or of what has been done in view to their reconcilement.

28th Having now given a succinct account of my proceedings, I now beg to submit my suggestions as required in the concluding part of Para 2nd of the Extract Minutes of consultation dated 1st December 1836, in respect to the improvement necessary in the details of Accounts &c in the Huzoor Treasury, and English Departments of Collectors.-

First. The daily Huzoor Treasury Chittah should be confined to its bonafide cash transactions, and should contain in it all the necessary particulars without having to refer to other Documents for the same.-

Secondly.- The Chittah should be put into English in the English Account Department daily, and checked not only with the Cash Chittah, but also with the Vouchers, Orders, or other Documents in support of every item of Receipts and Disbursements. The Monthly Accounts Current of the Receipts and Disbursements of each Taaluka to be furnished, under the proposed new system, to the head English Accountant, should likewise be checked by the head Accountant with the necessary Vouchers, authorities and Documents

× now called Taluk Chittah

† Appendix No 5.

Documents.-

Thirdly The transactions of the Mysoor Treasury should be posted daily from the English Cash account into an * Abstract, under the several heads of * Account arranged systematically both for Receipts and Disbursements. On the first day of every succeeding * Month the totals of the several heads should be made in the said daily Abstract and the * Abstract verified.- The totals of each head in this * Abstract should be posted into another * Abstract, to be called the * Monthly Abstract, in which should also be posted, one after the other as the * Accounts Current are * received, under the several heads, and in separate Sums for each description, the Receipts and Disbursements of the several Tasildars of the District as exhibited in their * Monthly * Accounts Current to be rendered to the head English * Accountant. The postings in this monthly * Abstract should be revised immediately as they are entred, with the entries in the * Accounts Current, and finally the grand totals of both the Receipts and Disbursements of

* which may be called Journal heads

* without waiting until the Accounts current of all the Talooks shall have been received.

of the * Month should be verified by adding the Balances of Cash on the 1st and last days of the same Month, which is the only test to ascertain the correctness of the Monthly Abstract On thus completing the Abstract, the preparation of the Journal can be commenced with much earlier than — at present.

Fourthly The * Accounts Current of the Tasildars above alluded to, which are required to be rendered Monthly to the head * Account by the proposed Talook * Manual, should (I humbly suggest) be required to be closed, balanced, and sent every 10 Days, instead of every * Month. This will not only afford facility for the speedy closing in the Talooks, of the 3d or last * Account Current of the Month, viz from 21st to the last day of it, but will also expedite, in the Mysoor English * Account Department, the examination and postings thereof into the Monthly * Abstract from time to time. They will more especially serve as a Check on the Reports of Cash Balance furnished to the Collectors by the Tasildars every 10 days. These Reports are merged in the Report of Cash Balance to be furnished by the Collectors to the * Accountant General 10 days once.

which

which are essentially required to afford the needful information from time to time to the Accountant General in his several Financial arrangements and particularly in Regulating the grant of Bills on the Provincial Treasuries bi-monthly, which now draw public attention more closely than ever.

Fifthly The Collectors should also be required to despatch direct to the Accountant General, a duplicate of their Cash Balance Reports of the last day of each month, in order to the same being embodied in the Statement of Balances of the several Treasuries rendered to the Government of India without delay, which might occur if the Collectors are to embrace these Reports in their Moofsul Treasury Reports.

Sixthly With a view to uniformity of arrangement, expedition, and facility for reference and for the preparation therefrom of the several General Financial Documents, compiled in the Office of the Accountant General,

forge the several Civil Stations without distinguishing the Heads of Service but the Totals of current and Arrear claims in the following class

Bank Notes.
Gold
Current
Arrear
Silver Current
Arrear
Company's Rupees of the coinage of 1835
Ditto Company's Rupees of the Coinage from 1st to 1835
Silver Arrear
Bombay Rupees
Rupees of Sorts
German Coins
Spanish Dollars
Ditto
Company's Pice
Other coins

a sufficient number of Monthly Journals should, I propose, be printed in the Accountant General's Office, and circulated to each Collector to be used in the preparation of his rough Journal, of course the fair Journal can be transcribed from this rough Journal, omitting any items on account of which transactions may not have occurred in the course of the Month. The above suggestions are also applicable to the abstract of Demands, Collections and Balances kept in the Collector's Office, and to the Statements thereof rendered monthly and annually to the Board of Revenue and quarterly and annually to the Accountant General. When these printed forms of Journals shall have been used by each Collector, in the preparation of his Journals for a whole year, his Head Accountant will be able to find out what items are, and what are not, of usual occurrence in his District, and

the improved as to exhibit the several items of receipts & Disbursements in a proper order and to contain in the first instance the various heads of receipts and disbursements necessary for the district exhibition thereof in the annual Financial Statements of actual and Estimated receipts and Disbursements, and closing them annually to the heads under which they at present stand exhibited.

and accordingly have blank forms
printed in the Press of his Office, omitting
of course those heads and items which
are not of usual occurrence. This measure
will admit of the Collector's final Returns
being rendered to the Accountant General,
and also the duplicate thereof sent to the
Honorable Court of Directors, in print, and
thus not only save the trouble of copying
three sets in each month, but also afford
facility of reference it being handy and
within a smaller compass than the manu-
-script copies, independent of the advantages
of uniformity already explained. If however
there may be still any items not filled
up in any month, it is of no consequence
being few, and if any new items occur for
which there is no provision in the printed
blank forms, they can be entered in
manuscript at the end of the pages, where it
may properly come at the termination

of

† except transfer entries which must be written as occasion requires.

† If the blank forms be printed with the new items can be introduced any where.

of the Journal for the month, as the circumstances of the case may require and admit of.

Seventhly. In order to facilitate the examination and check by the Head Accountant of the Disbursements in the Hoozoor cash account, and the Accounts Current of the Sazildars, with the orders for payment as well as to save the trouble and time required for preparing as Talbeed, or order, for the signature of the Collector in every instance of payment of cash being necessary either by the Hoozoor Treasurer, or by the Sazildars of a Talook, I would propose that these orders for payment be printed in blank forms with a check margin, which will serve as a copy for record and reference, on the same principle as Cheque Books are used for granting Cheques on the Banks. Sufficient blank space should be left in these orders, and their check margins, to admit

† draft to be passed for record.
‡ fair for signature and despatch.

account of the name and designation of the Treasurer, or Tahsildar, the amount to be paid, the nature of the payment, and whether a separate receipt, or what receipt on the back of any and what Document, or what other Document, is to be obtained for the payment, being written clearly and in a legible manner. These orders and check margins should be printed in Tamil, Telugu, or other Vernacular, to suit the requirements of each District, and should be stitched into a Book* consecutively numbered. If more than one order, say 3, 4, or 5, are necessary to be granted in one day, on one particular Treasury they may in all practicable cases be entered in one printed order and check margin, but in separate items, in the same manner as orders for interest on several Government Promissory Notes are now written in distinct items on one printed paper in the Bond Department of the Accountant General's Office. This will save multiplicity of orders as well as trouble & delay in preparing and signing various orders.

The check margin, duly filled up and initiated by the Collector, will serve not only for the rough Jabeed now kept in record, but also for a register of orders for Disbursements of Cash, which I understand is now kept in the North Arcot Collectorate.

Eighthly. The English Head Accountant, I would submit, should have immediate and efficient Check over, and Cognizance of the Cash transactions of the Hoozoor and Taluk Treasuries of the Collectorate; and he should have the means of Checking every item of actual receipts and Disbursements with some Authority or Document as appears to be the practice in Bengal, which system the Accountant General stated in his report to Government on the Bengal System of Account, would receive due consideration when the manuals and forms of Chittah and other Accounts of the Collectors will be prepared under the direction

receipts on the back of the order for payment are preferable to separate receipts and should be adopted in all practicable cases.

* One for orders to the Hoozoor Treasury and another for those to be issued to the several Tahsildars.

* either the Hoozoor Treasury or that of a Taluk.

× dated the 29th November 1856.

direction of the Revenue Secretary to Govern-
ment, in Consultation with the Accountant
General. It is not intended by these pro-
posals to do away with any Check or Con-
trol which the Sheristadar, or his Depart-
ment, now exercises over the Accounts of the
Cash Department, both when they are pre-
sent at the Horizon Station, and when absent
from it, on account of Summahkundy or
other Revenue Matters.

Thirdly. There is only one Suggestion
more to be submitted here for consideration.
In the case of Officers in the Public Works
Department, or those of the Madras Rail-
way, or European Merchants, or other indi-
viduals, requiring payment of Salaries, or
Bills, in a Taluk Treasury
much inconvenience is, or
might be felt, not to men-
tion the delay, from there
being no person in the
Taluk Establishment who could read
English. Such delay would occassion in some

Cases

* In the case of fixed Salaries of these Officers and their Establishment, no Special orders, or Talabs, may be necessary for payment thereof by a Tasildar, but a General order in each Specific case, will be sufficient for payment of the Bills or Abstracts, passed by the Civil Auditor every Month, until this order may be com-manded.—

cases, the non-exhibition of the charges
actually paid in a Month, in the accounts
of the same Month. Consequently, I would
propose that general instructions be issued
to the Collectors of the several Districts
that, on the first occurrence of a vacancy
in the Taluks of their Districts respec-
tively, the same should be filled up
by a person who understands English,
in addition to the language of the District
in which he will have to transact busi-
ness as usual. If the above arrange-
ment be carried out, there will be
one person at least who understands
English, in the Establishment of each
Tasildar, in the course of a few years,
and thus the inconvenience and delay
now experienced from the want of such a
person will cease to exist. The same
measure may also be adopted by giving
preference to applicants who understand
English,

* I think this is practicable in these days, as many are educated in English and are in search of situations

English, in addition to the language of the District, in filling up vacancies in the Office of Treasurer of the Hoozoor Cutcherry of a Collector. In several Districts, there are now already Treasurers, and also Tasildars in some Talooks, who understand English.-

First & Second Class
Excell Gullighen
21st May 1857

A Lushington Maddock
Offg Superintendent Salt Revenue

Examined
W Rutherfurd Comptr

Appendix No 1

Memorandum

South Arcot- Cuddalore 27th December 1856

The English Cash Account prepared daily from the Treasury Chittah, which is kept in Tamil, exhibits the Receipts in brief under each General head. The minor details, such as Amounnee, rented, permanently settled, Shotrums &c., and also the Fusly are taken from the Ersalnamah received from Talooks, into the Tamil Abstract of daily transactions which are taken by the English Accountant after the termination of the Months. The transactions Viz. Receipts under General heads are abstracted from the English Cash Account into one Book kept for Receipts and the Charges are likewise abstracted under the several heads in another Book. The only improvement therefore which occurs to me to be necessary, is that the details of Revenue under each General head should be abstracted under each minor head daily into

into the English Abstract as is now done in the Tamil Abstract. This will enable the English Department at once on the Expiration of the month, to total the receipts under each minor head as well as under the General heads, and also the Charges in the English Abstract; and after Checking the Cash Balance in the beginning and on the termination of the month, to proceed to Journalize the transactions which can thus be Completed in about a week after the month expired. With a view further to expedite the Completion of the Monthly Journal I would suggest that the Journal entries may be prepared in blank items i. e Copied in blank items from the preceding Months Journal except the figures, which can be filled up therein from the Abstract prepared as before mentioned so soon as the same shall have been verified and totalled.

2. If any advances are made from the Taluk Treasuries to Executive Officers during the Close of the Month and an account and Vouchers thereof and the Ersalnamah cannot be received in the Hoozoor within the month but early in the succeeding one, the same may be exhibited in the Journal

Journal of the month in which the advances shall have been made under a Transfer entry to the debit of the District Engineer and Credit of Deposits of Revenue which head shall be debited in the following Months Journal by crediting the proper head of Revenue according to the Ersal-namah This is suggested as necessary in order that the total of debits to Engineer Department in the Collectors accounts and the total of Credits in the Chief Engineers accounts may correspond in each month.

/Signed/ J. C. Morrogasewhood.
Prin.l Accountant Assist.

/True Copy/

R. Lavenguen Rood
Pr. Encr. Assist.

Examined
Wakaramiah

Appendix No. 2

Book No. 9

Containing [48] Sheets* Forty Eight

(signed) J. Silver

Collector

Hoozoor Treasury

Cash Account

for

Receipts

Commencing

of

Fusly 1266.

* Numbers of the sheets actually put in, is to be entered

Appendix No. 3.

Memorandum

1 The Chittu prepared in the Hoozoor Treasury being the basis of all the periodical Accounts, should be made to contain all the particulars which are necessary for the easy and correct preparation of the Monthly Journal.

2 The daily Treasury Chittah is now written in loose sheets in Tamil with English figures. They are not signed by the Treasurer or any body else. I would submit that it should be written in bound Books to be attested by the Collector, or one of his Assistants; to vary that each Book contains so many pages, and the pages should also be numbered in consecutive order.

3 ... This principle is properly observed in the Collectorate of Tinnevelly where the Chittah is kept in different Books for Receipts and another for Disbursements previously

Under former Accountants passages

to facilitate the posting without the Chittah of the entries thereof in the daily Abstract; and to admit the verification thereof by two Accountants at the same time and more speedily the same.

previously attested by the Collector as above provided on the Margin, the two ends of the String with which each Book is sewed, should be sealed with the Collectors seal, as a precautionary measure in order to prevent any sheets of the Challahs being withdrawn, or sheets being substituted by any body at any subsequent period. This Ithink should be done in other Districts also, the Assistant and the Head Accountable or Head Sheristadar should attest the Challahs at the Close of each days transactions and under the Amount Balance shewn for the days.

4 This daily Challah which is kept in the Treasury Department in Tamil should be thrown into English every evening or the following day in the English Account Department.

5 It should be made the particular duty of a writer to Abstract in

* In the same manner as is done in respect to Servants of Courts of Justice & other important Documents executed by Individuals & others.

two Books distinctly the receipts and disbursements every day and the Head Accountant should see that this is done without arrears. Sufficient spaces or pages should be allotted in these abstracts to each Journal Head on the supposition of the months the abstract should be closed and the totals compleated. The abstract should be compared with the Tamil Challahs and then a monthly abstract should be prepared from the daily abstract shewing the totals of each Journal head of Receipts and Disbursements also the grand total and the balances of Cash on the 1st and on the last day of the Month which are necessary for the purpose of verification of the account for the Month.

6 The preparation of the Journal should be then commenced with; but as many of the Entries are such as usually occur, the wording of most of the Entries can be

be previously copied without figures in the rough Journal from the preceding month's Journal, and with reference also to the Abstract of the Challans for the month. Soon after the rectification of the monthly abstract as above suggested, the figures appertaining to each entry or head, can at once be taken from it, and entered in the rough Journal. If this course be correctly and punctually followed the rough Journal for each month can be prepared and completed within the 6th or 7th of the following month and the fair Journal can be despatched by the 10th to Madras.

7. The Vouchers which accompany the lists of disbursements to the Civil Auditor should be provided forms in all possible cases such blanks forms will greatly diminish the labour of copying and no difficulty will be experienced in the punctual transmission of

*That is in the event of the Collector being at the Presidency otherwise it will have to be despatched by the 15th allowing time for the transmission of the Challans for the Collector for Signature.

of Bills to the Civil Auditor for pre audit.

8 The amount of advances on account of Public Works which may be debited in the Journal to the debit of Divisional Engineer, or Executive Department as the case may be, should invariably correspond with the amount entered in the monthly account Current furnished to the Chief Engineer.

9 According to the present regulations, the District Engineer sends an Estimate to the Collector on the 24th of every month of the probable amount required for the following months expenditure. In this Estimate the District Engineer shews the amount required in each Talook. All that is necessary to be done in the Collectors Office on the receipt of this Estimate is to issue orders to the Tahsildars

Tasildars to honor the draft of the Sub. Asstt Engineer to the extent sanctioned for the month.-

10 The Tasildar should be authorized to pay the advances out of the collections in the Talooka, and to send to the Huzoor immediately on payment, a Moozpah (Invoice) showing the items of receipts from which such payment or payments may have been made with an account thereof and the draft or drafts of the Engineers on which the payment or payments may have been made. The transactions will thus be brought to account and the payment made in the Talooka in a month will appear in the Huzoor account of the same month. It is desirable that the Engineers and other Executive Officers should so arrange as not to require from Tasildars any advance of Cash after the 25th of each month. If however the exigency of the service requires such advances and it should accordingly be made after that date or at the close of the month; such payments cannot be brought in the Huzoor Chittah of the same month because the Invoice will reach the Huzoor on the beginning of the following month only. In such case which is expected to be rare, the amount of Invoices received in the following month, which at all events cannot be later than the 5th or 5th should be adjusted in the Journal for the previous month under a Transfer Entry. By this arrangement the amount appearing debited in the Journal of any month on account of advances for Public Works will exactly correspond with the amount actually drawn by the Engineer Department and shewn in their Account Current rendered to the Chief Engineer.

⊗ Vide Acctt Generals Circular dated 8th April 1857.

11 If the Executive Department be in the hands of the Collector only, the Tasildar should be allowed to disburse money on account of Public Works in the same

same manner. The Tahsildar's receipt should be considered as Voucher in lieu of the drafts of the District Engineer and the same course should be followed in regard to the correct exhibition of advances actually drawn in each month.

12 Statement of unpassed expenditure on account of Public Works should contain the amount advanced upto 30th April 1856 minus the Cash balance on that date. This document should shew the particulars of the several Works for which money was spent and which may not have been adjusted upon sanctioned Bills. This sum should correspond with that adjusted in the Closing Entries for 1855/56 rendered to the Accountant General; measures should be adopted to get Bills from Tahsildar and other Executive Officers for the amount so written off whether the Work shall have been completed or not

Till

Till this is done the responsibility for these intolerding advances is not removed It is therefore very desirable that Bills for such unpassed Expenditure should be sent to the Chief Engineer as soon as possible. The Bill should merely contain the actual expenditure or cost just as it was incurred whether in the shape of expenses or advance.

13 The Monthly Journal should be posted in the Ledger every month and on the termination of the Official Year, the Journal for April will only have to be thus posted; immediately on this being done the Ledger should be balanced or closed and dispatched to the Accountant General with the closing Entries. Any within about 7 Months posted by the Government notification.

14 To avoid entries under wrong heads and remarks in consequence from the

	5
	5
	5
	5
	31
	1
	1
	"
	"
	"
	25
	"
	"
	30
	"
	"
	24
	—
	77

the Accountant General it is desirable that whenever any receipt or payment occur of a new description and it is doubtful as to what head it is to be credited or debited in the Journal, an entry thereof should be copied and sent previously to the Accountant General with a Memorandum requesting information as to the head under which it is to be exhibited. This Memorandum will be duly returned from the Accountant General's Office with the head pointed out therein.

Fort Saint George
Accountt Genlt Office
8th April 1857.

(Signed) N. C. Moorooganen Hoodr
Pro. & Uncovenanted Assistt

True Copy

N. C. Moorooganen Hoodr
Pro. Genl Assistt

Examined
P. Balakadasamick

Appendix No. 4

Memorandum of the Establishment of the English Department of the undermentioned Collectors.—

	Head Accountant	Cashier	Translator	Head Sircar	Sircar	Cutcherry	Total
English Department							
Head Accountant	100	100	100	100	"	100	100
Deputy do	70	50	62	40	"	60	70
Assistant do	40	"	"	"	50	"	50
do do	35	"	"	"	"	"	"
do do	28	"	"	"	"	"	"
do do	17	"	"	"	"	"	"
do do	17	"	"	"	"	"	"
do do	17	"	"	"	"	"	"
do do	"	"	"	"	"	"	"
do do	"	40	40	"	92	45	45
Head Writer	55	35	21	25	45	40	25
Writer	28	35	20	25	35	30	24
do	24	30	17	21	17	22	20
do	22	25	"	17	17	22	15
do	17	25	"	15	11	20	15
do	14	25	"	"	10	18	15
do	10	20	"	"	"	"	"
do	"	"	"	"	"	15	"
do	"	20	"	"	"	"	"
do	"	20	"	"	"	"	"
do	"	"	"	70	50	50	"
do	70	70	"	"	"	"	"
Translator	"	"	"	"	"	"	50
Translator & Record Keeper	"	35	"	35	40	"	28
Cutcherry Asst & Record Keeper	"	"	"	"	"	"	17
English Record Keeper	70	"	"	"	"	"	24
Record Keeper	"	30	17	21	"	14	24
do							
Peons							
Total	664	547	281	318	384	459	567

Memorandum of the Establishment of the Honble Treasury Department of the undermentioned Collectors

	Sicca Rs	Surpee	Pardanshy	Madras	Sicca Rs	Canakatar	Salem	Chingleput
Treasury Department								
Treasurer or Cash Keeper	100	150	85	100	100	100	100	70
Deputy do or do	"	"	"	"	"	60	"	"
Assistant do	"	"	"	"	"	"	"	"
Gomastah	35	"	17	35	25	35	25	35
do	35	"	"	25	17	40	21	24
do	25	"	"	17	17	33	20	17
do	24	"	"	17	17	30	20	"
do	24	"	"	17	14	27	"	"
do	"	"	"	10	10	20	"	"
do	"	"	"	10	"	15	"	"
do	"	"	"	10	"	"	"	"
Head Shroff	60	35	20	35	35	50	50	35
Deputy do	24	"	15	21	17	"	21	24
1st Assistant do	"	"	"	"	4	"	"	"
2d do do	"	"	"	"	4	"	"	"
Shroff	17	17	10	"	"	34	14	"
do	14	17	"	"	"	25	14	"
do	"	14	"	"	"	"	"	"
do	"	14	"	"	"	"	"	"
do	"	10	"	"	"	"	"	"
do	"	10	"	"	"	"	"	"
Writer	"	24	"	"	"	"	"	"
Head Cumam	"	21	"	"	"	"	"	"
Cumam	"	14	"	"	"	"	"	"
do	"	10	"	"	"	"	"	"
do	"	10	"	"	"	"	"	"
Total	361	346	147	300	252	484	285	205

Fort St. George
Accts. Genl. Office
21st Augt. 1857

Examined W. Rabergamin

Errors Excepted
H. Thoonagaren Dass
Dl. Accts.

Appendix No 5.

Statement shewing the total sums of unposted Expenditure on account of Public Works up to 30th April 1856 entered in the closing entries of the undermentioned Collectors and those exhibited on the same account in the Statements furnished by them to the Chief Engineer on the Department of Public Works agreeably to the manual of Instructions of Govt dated the 18th April 1856 and the differences between the two sums, with Remarks as to what has been done or remains to be done for the adjustment of such differences.

Collectorates	As per closing Entries of the Collectors	As per Statements of unposted expenditure rendered to the Chief Engineer	Difference being excess in the Closing Entries	Difference being excess in the Statement	Remarks.
Tinnevelly	301,065 5-3	301,065 5-3	- - -	- - -	There is no difference in this District.
Madura	154,578 12-7	154,775 14-6	- - -	196 1 11	A reference will be made to the Collector in respect of this difference and will be duly adjusted on the receipt of his reply
Tanjore	1172,621 3 8	1119,622 1 10	2999 1 10	- - -	The sum of Rupees 2999-1-10 remained in the hands of the Executive Officers out of the amount of Bills sanctioned by reason of no claim having been preferred by the Workmen. This sum was credited to Profit and Loss and debited to the head of advances for Works in the Collectors Accounts who thus made himself answerable to Govt for the amount. We have however omitted to include the sum in question in his Statement of unposted expenditure rendered to the Chief Engineer. The Collector will be instructed by the Accountt General to send a Supplementary Statement for this sum to the Chief Engineer.
Trichinopoly	433443 10 7 Dr 42 11 3 433400 15 4	457218 10 7	- - -	23817-10-11	These small items of Rupees 63-6-11. Rupees 18. and Rupees 2-11-8 require adjustment by entries in the Territorial Books which reduced the total amount of unposted expenditure exhibited in the Collectors closing entries from Rs 433443-10-7 to 433400-15-4 The difference between the latter sum and that exhibited in his Statement pended to the Chief Engineer Viz Rs 23817-10-11 requires to be adjusted in the Statement last mentioned. The Collector will be written to by the Accountt General on the subject. Rupees 22346-2-6 of this difference appear to have resulted from the Collrs drawing included the expenditure on account of Trunk Road in his statement which has been already adjusted on the Books of this Office.
Chingleput	426749 2 6	296959 4 4	129789 14 2	- - -	The difference between the two Documents under examination in this Collectorate is considerable of which Rupees 129038-1-7 appears to have arisen from the Collrs omission to include in the Statement furnished to the Chief Engineer the expenditure upto 30th April 1856 on account of Construction & repairs of Navigable Canals. The Collector will be written to by the Accountt General to send in a Supplementary Statement for this sum to the Chief Engineer and to explain the cause of the remaining difference Viz Rs 721-13-
Salem	104716 4 10	101249 4 2	2967-8	- - -	A reference was made to the Collector respecting this difference and his reply being insufficient A further reference is necessary before final instructions can be given for the adjustment thereof

Errors Excepted
A. Lindesay Lieut
Principal Assistt

Lieut. the Hon. G. Keppel
Executive Engr
21st May 1856.

Examined

P.W.D.

1857

No 2 of Enclosures

Sir a Miller Comm. P.W.D.

Memorandum of Information

from Commissioner of Police

Accountant General's Office

To The Accountant General

dated 21st May 1857 No 222

Memo Containing a short Sketch of his Proceedings during his late visit to the Southern Districts together with 5 Appendices.

P.W. 1256/57

C.E. 621/57

No 1190

Extract from the Minutes of Consultations

Under date the 19th June 1857.

Read the following letter from the Accountant General.

Fort William 27th May 1857 No 291

With this letter the Accountant General submits, with reference to Mine Cons. 17th Dec. 1856 No 1322, a Memorandum from his Principal Unconcerned Assistant Mr. Morong, and Memorandum, giving abstract account of his Proceedings in connection with the examination of the system of Revenue and Public

Public Works accounts, during his late journey thro' the Southern Districts, and recommend that he be exempted from any stoppages for the few days he was absent on leave first granted to him.

2 The Govt are gratified to find that the Memo in question contains much useful information, and several practical suggestions, in regard to the Treasury Accounts of the Collectors and they willingly acknowledge that the services rendered on the occasion by Mooroogasen Moodelliyar, are likely to be very useful.

3 The several suggestions he has made will be taken into consideration in connection with the preparation under the directions of the Secretary, of the forms and a manual of instructions for the accounts to be kept in each Collectors Cutcherry, and the returns to be transmitted thence to the Presidency, but the Govt will lose no time in noticing Mooroogasen Moodelliyar's remarks about the Chittahs or Cash accounts*

4 On Tripatore, Madura, Salem and Chingleput, &c. states that the daily Cash Chittah

* regarding which orders should be passed at once.

tabulated is written on loose sheets, not stitched together, even at the expiration of the Month. They are to be further stated, signed ~~and~~ Duplicated, by the Cash = Keepers, Storekeeper or Accountants. This = state of the principal account of the Treasury is unsatisfactory.

The Collectors of the several Districts named will be instructed by the Secretary to direct the servants concerned to write the Cash Accounts of the Treasury in properly stitched books. Each days account should, after the balance is struck, be signed

signed by the Cashkeeper, the Head Storemaster, attached to the Treasury, and the Head Stroffs. A transcription of the Accounts (also in books) should be kept by the Head English Accountant for the information of the Collector, & should be signed by that Officer daily when which he is present at the principal station, and when he is absent with the interior copies of the entries of each day should be sent to him.

5. The Governments are pleased agreeably to the recommendation of the Accountant General

General to authorize the Civil Auditor to pass the bills for allowances given Contingencies for the Provincial Offices from the Presidency in excess of the three pounds per month the leave first granted to him.

The Govt. are of opinion that the advantage to the Public service which has followed the examination of the accounts rendered by the Provincial Offices by the Auditor will undoubtedly be such as to render it

[illegible]

[illegible] desirable that a similar course should be followed with regard to him in future, and they consider it peculiarly desirable now that the Public accounts are being transferred to the Presidency Offices, means should

are probably but little behind in accounts hitherto. The Govt. will be good enough to refer to for the arrangements under which he will be able to provide for the occasional future inspection of the accounts kept in the interior.

by Copies to the Accts. Genl. Dept.
" Bl. Superintendg. Surveyor
" Civil Auditor.

Public Works 1857 Depart.ts
Do Cons 2d June

v. f.o 1190.

Letter Colls Cons:
19th June/57.
Gen.l C. 15th Sept/57.
v. f.o 1668.

Passing orders on a letter
from the Lt Col Genl submitting
a Memorandum from his Assist.
Adjt Genl Commanding N.S.
& Monroe, as Lieut Governor
giving a Statement of his
proceedings in connection
with the Examinations of the
System of Revenue & Pub. Works
Accounts & recommending that
he be exempted from any extra
duty for the time during he
may be absent in discharge of the
Duties confided to him —

v. f.o 1243.