Revenue Department

Minutes of Consultation

20th July 1858

Book no 89 & 90

Order no 1006 of 20th July 1858

No. 89. Read the following Extract from the Minutes of Consultation in the Financial Department; under date the 8th July 1858, No. 463.

Read the following letter from J. BREEKS, Esq., to T. PYCROFT, Esq., Chief Secretary to Government, Fort St. George, dated 8th June 1858.

SIR,

In accordance with instructions from Government conveyed in Extract Minutes of Consultation, dated 27th May 1858, and in continuation of the papers noted in the margin* I have the honor to submit my Report upon the Account Department of the District of Chingleput.

2. When Mr. Harrison† left Madras by the Steamer of the 26th Ultimo, I proceeded to introduce the Bengal system of Account into the Chingleput District, so as to give me time to complete my arrangements for visiting the remaining Collectorates, in conformity with Mr. Rickett's suggestions, as conveyed in his letter to the Supreme Government, dated 7th January 1858, No. 1369.

3. The duty implied in the suggestion, if I have not misconceived its nature, ranges itself under two divisions.

(I.) To visit every District and see that the Bengal system of Account is fairly brought into operation.

(II.) To ascertain as accurately as I can, whether any and what reduction is practicable in the Account Department of each Collectorate.

4. Having previously arranged with the Collector of Chingleput to commence work in his Office on the 31st Ultimo, I gave him a set of Rules‡ and Forms‡ for the use of his Writers, so as to prepare him to bring the new system into operation from the 1st Instant.

5. I have now the honor to report that I have carefully explained the system and especially that part of it which relates to the mode in which the Receipts and Disbursements of Talook, for the month of June, for instance, become blended with the Hoozoor Accounts for that month, and find their way into the monthly Treasury Accounts. Annexed§ is the copy of a letter addressed to the Accountant General, Madras, upon certain points of detail in connection with this subject and drawing his attention to the different methods observed in different Districts of bringing the transactions at a Talook Treasury to account in the Hoozoor Chittah.

6. I have little further to remark upon the introduction of the new system into the District of Chingleput excepting that I have seen it in operation at the Hoozoor for some days and the Clerks appear to understand it.

7. I found the Cash-keeper had already been in the habit of drawing up each day for the Collector's information a short account of the actual Cash transactions of his Treasury, so that he easily understood that in future he was to confine his Account to such transactions, and was not any more to have the control of the Books, nor the Accountants any concern with the Cash.

8. As regards the practicability or otherwise of a reduction, I have to state that I found what in our former Reports was called the Cash-keeper's Department, to consist of the following individuals.

	Rs.	A.	P.
Cash-keeper, ...	70	0	0.
Gomastah	21	0	0.
Do. paid out of Pagoda Funds.	14	0	0.
Do. called Postage Label Gomastah, paid by Contingent Bill...	8	0	0.
Head Shroff	35	0	0.
Do.	24	8	0.
	172	8	0.

* *Report upon District of North Arcot, dated 30th April* 1858.
Do. do. do. Madras, dated 8th May 1858.
Do. do. do. South Arcot, dated 24th May 1858.

† *With whom I was associated to introduce the Bengal system of Account into 2 or 3 Districts near Madras.*
Vide Extract Minutes of Consultation, dated 19th March 1858.

‡ *Copy submitted to Government with Report of 30th April.*

பாதுகாப்பு பிரதி-1

செப்பனிடுபவர் பெயர்: ஏ. சுவாமி வேல்

செப்பனிடுவதற்காக எடுத்துக் கொள்ளப்பட்ட நாள் 8/08 — 11/08

25/24/III/08.

கரிபார்க்கும்	கரிபார்க்கும்	தரம்பார்க்கும்
முதல் முறையாக	2ம் முறையாக	உதவியாளர்
கையொப்பம்	கையொப்பம்	கையொப்பம்

9. In this Office the distinction between the Cash and Account Department is little marked. Some of the Gomastahs seem to do duty in both Departments and some in other departments altogether, while Gomastahs appear to be transferred to the Account Branch of the Establishment from the Sherishta and Salt Departments as occasion seems to require.

10. I may perhaps remark here that the frequent transfer of Gomastahs from one Department to another should if possible be avoided, greater individual efficiency is likely to be attained if such a course is observed inasmuch as daily practice at one kind of work is sure to increase a man's dexterity in it and he invents expedients for abridging his labour which do not suggest themselves to a new hand.

11. Notwithstanding however that the distinction of departments is but little observed, I have ranged the Goomastahs, with reference to the nature of the Accounts they individually prepare, under divisions similar to those we observed in our former reports, both because it will facilitate reference to those Reports and because by breaking up the establishment into Departments corresponding to those that will have to be maintained under the new system, I can convey a better idea of the comparative relation of the work to the number of hands employed; and of the possibility of reduction.

12. I found the Cash-keeper to have the control and responsibility of the preparation of the following Accounts.

1 Cash Chittah.
2 Do. do. in abstract referred to in para : 7 *ante*.
3 Postage Label Account.
4 Government Saving's Bank do.
5 Trimonthly Cash Balance Report.

The entries in the Chittah are already so few, often only one or two a day, sometimes none that with the abbreviated form of Chittah under the new system the Cash Book will really give no trouble at all. No. 2 will be discontinued as the same information will reach the Collector though another medium. No. 3, 4 and 5 requiring only occasional entries, need no remark.

13. With regard to this Department then, I may at once say that I see no reason to impugn the correctness of our former Estimate* of the number of hands required for the work. I would suggest therefore that the Gomastah on 14 Rupees be retained as the Cashkeeper's amanuensis.

* *Vide para : 26th of Report upon North Arcot.*

14. In North Arcot there is a Postage Label Gomastah on 10 Rupees similar to the one here on 8 Rupees. In both cases he is attached to the Cashkeeper's Department and draws his pay on a Contingent Bill.

15. In North Arcot there were certain reasons which induced us to leave the Gomastah as we found him, *viz.*, as an Assistant in the Cashkeeper's Department, which reasons do not seem to apply to this district. I will briefly mention them. The Treasury transactions in North Arcot (compared with Chingleput) were pretty numerous. There was a greater Revenue. With a greater Revenue there is a greater multiplicity of figures which increases the difficulty of balancing and renders the detection of an error not so easy. The Postage Label Gomastah in North Arcot actually kept the Account Sales of the Labels which in so far that they did not employ his time fully, we thought an advantage, as they would leave him in a position to assist the Cashkeeper on busy days.

16. In Chingleput the sales of Postage Labels are few. The Cashkeeper himself keeps the Accounts. The Postage Label Gomastah is employed upon the general Accounts of the Treasury which under the abridged and simple form of Cash Book henceforward to be used cannot in my opinion require more than one Gomastah as I have already stated in para. 13 *ante*.

17. The Gomastahs who keep the Accounts which in future will have to be kept by the Native Accountant's Department are as follows:

	Rs.	A.	P.
Treasury Head Gomastah, ...	35	0	0
Gomastah from Sheristah Department, ...	21	0	0
Do. from do. do.	21	0	0
	77	0	0

3/1006

18. I need not enumerate the several Accounts kept in the Department as they have been already described* in our Report upon the District of North Arcot. The preparatory process observed in the preparation of some of the Accounts differs somewhat from that observed in other Districts, especially in the form of abstracting. This will now however be rendered uniform by the introduction of the daily and monthly abstracts in the forms provided for in paras : 31 and 53 of Rules submitted with our Report of the 30th April.

* *Vide para : 9 Report upon North Arcot.*

19. Considering that the Journal is abolished, which formed the principal work of the 3rd Goomastah, that the monthly abstract will in future be prepared in the English Department, and that the preparation of the Day Book in this District can scarcely be said to throw additional labor upon this Department, I was disposed at first to recommend the reduction of one hand. On further consideration however and from fear that such a reduction might operate as an obstacle to the punctual despatch of the several periodical returns I would suggest that the present number of hands be retained, but that on the next vacancy occasion be taken to reduce the pay of the Head Gomastah (who will now be the Native Accountant) from 35 Rupees to 30† and the pay of the 3rd Gomastah from 21 Rupees to 17 Rupees.

† *The rate proposed for the Native Accountant; Vide para. 24 of Report upon South Arcot.*

20. The English Department of this Office is as follows:

Head Accountant, ...	100	0	0
Deputy do...	70	0	0
Assistant do...	35	0	0
Do. do...	35	0	0
Writer...	35	0	0
Do.	35	0	0
Do.	35	0	0
Do. from Sherishta Department, ...	21	0	0
Do.	21	0	0
Do. paid out of Pagoda Funds, ...	17	8	0
Do. paid out of do	10	8	0
District Post Writer paid by Contingent Bill... ...	10	0	0
	446	0	0

21. In addition to the above there are borne on the roll of the English Department in the Civil Auditor's List a Translator on 85 Rupees and a Record-keeper on 50 Rupees per mensem.

22. Although these Officers are included in the English Department, and therefore under the Head Accountant, we did not, in North and South Arcot, consider any enquiry into the nature of their work, which is other than that of Account, to come properly within our province, and we did not therefore include them in our former Reports. I merely mention them now to point out that while the Translators of North and South Arcot get only 70 Rupees per mensem, the one in Chingleput gets 85 Rupees. Many Districts appear by the Establishment Lists to have no such Officer at all, and in no District excepting Chingleput is his pay higher than 70 Rupees. If Government therefore think it desirable that the salaries of the Clerks of respective Districts should, when practicable, be regulated on the principle of uniformity, I would recommend a reduction of the Translator's pay in Chingleput to 70 Rupees on the occurrence of the next vacancy. I have not however included the reduction in any of the Tabular Statements at the end of this Report, exhibiting the result of the several reductions recommended.

23. There is nothing in the Accounts rendered by the English Department of this Office as different from those rendered by the same Department in North and South Arcot, to call for any remark excepting what I have mentioned before that this District being on a smaller scale the Heads of Account are not so numerous, and the Receipts and Payments under each head are in smaller sums, which render the operations of compiling and abstracting less laborious.

24. With reference therefore to the alterations we suggested in the other Districts I would recommend that the Head Accountant here also be designated Head Clerk, and that the individuals under him be termed Writers, of whom the present Deputy Accountant would be the 1st Writer on his present salary of Rupees 70 per mensem, to be reduced when he vacates the appointment to Rupees 55 per mensem, as was recommended in South Arcot.

25. By referring to para: 20 *ante* it will be observed that there are 12 writers in the English Department as at present constituted. In South Arcot we left 10, in North Arcot 9, I consider therefore that the latter number should be found quite sufficient for Chingleput.

26. The subjoined Statement in a Tabular Form exhibit the changes I have proposed departmentally in respect to numbers and irrespective of salaries.

Present Scale.	Proposed Scale.	Increase.	Decrease.
CASH KEEPERS' DEPARTMENT.			
Cash keeper...	Cash keeper...	0	0
3 Gomastahs...	1 Gomastah...	0	2
2 Shroffs...	2 Shroffs...	0	0
NATIVE ACCOUNT DEPARTMENT.			
3 Gomastahs...	3 Gomastahs...	0	0
ENGLISH DEPARTMENT.			
12 Assistant and Writers... ...	9 Writers...	0	3
			5

27. In regard to the rate of pay to be given to the several Writers of the English Department, I am not aware of any local circumstances which render a higher rate of remuneration necessary in Chingleput than in North and South Arcot and Madras.

28. Consequently in fixing the future rates of this Office, while I have endeavoured to disturb the present rates as little as possible, I have been guided in the changes proposed below solely by the rates prevalent in the three Districts of North Arcot, South Arcot, and Madras, so as to place the total cost of the English Department of Chingleput pretty much on the same footing as it stands in North and South Arcot.

Present Scale.		Proposed Scale.	
Head Accountant	100	Head Clerk	100
Deputy do.	70	1 Writer	55
2 Assistant 35 each	70	2 Do. 35 each	70
3 Writers 35 each	105	2 Do. 28 each	56
1 Do. from Sherishta Department	21	1 Do.	25
2 Do. 21 each	42	1 Do.	21
1 Do. paid out of Pagoda Funds	17-8	1 Do. paid out of Pagoda Funds	17-8
1 Do. do. do.	10-8	1 Do. do. do.	10-8
1 Do. District Post Writer paid by Contingent Bill	10-0		
	446-0		355-0

29. The following Tabular Statement shows the different Departments of Accounts as I found them, and exhibits in one view the result of the changes I have suggested both in respect of salary and in respect of the number of hands to be employed.

Present Scale.		Proposed Scale.		Increase.	Decrease.
Cash keeper	70	Cash keeper	70		
1 Gomastah from Salt Department	21	1 Gomastah paid out of Pagoda Funds	14		
1 Do. paid out of Pagoda Funds	14	Shroff	35		
1 Do. paid Contingent Bill	8	Do.	24-8		
Head Shroff	35-0				
Do.	24-8				
	172-8		143-8	.....	29
NATIVE ACCOUNTANT DEPARTMENT.					
Treasury Head Gomastah	35	Native Accountant	30		
Gomastah from Sherishta Department	21	Gomastah	21		
Do. from do.	21	Do.	17		
	77		68	.....	9
ENGLISH DEPARTMENT.					
Head Accountant	100	Head Clerk	100		
Deputy	70	1 Writer	55		
1 Assistant Accountant	35	2 Do. 35 each	70		
1 Do. Do.	35	2 Do. 28 each	56		
3 Writers 35 each	105	1 Do.	25		
1 Do. from Sherishta Department	21	1 Do.	21		
2 Do. 21 each	42	1 Do. paid out of Pagoda Funds	17-8		
1 Do. paid out of Pagoda Funds	17-8	1 Do. paid out of Pagoda Funds	10-8		
1 Do. paid out of Pagoda Funds	10-8				
1 Do. District Post Office Writer paid by Contingent Bill	10				
	446		355	.....	91
			Total Decrease...		129

30. For easy comparison I have set in juxta-position the total expence (present and proposed) incurred by the State on account of the Cash Department, the Native Account Department and the English Department of the 4 Districts I have visited.

Names of District.	Cash Department.				Native Account Department.				English Department.				Net.
	Present charge.	Proposed charge.	Increase.	Decrease.	Present charge.	Proposed charge.	Increase.	Decrease.	Present charge.	Proposed charge.	Increase.	Decrease.	Decrease.
North Arcot	195-8	167-8	... 28		96	81	... 15		381	326	... 55		98
South Arcot	282	217	... 65		84	94	10 ...		497	352	... 145		200
Madras	122-8	122-8	... ...		57-12	59-12	2 ...		347	263	... 84		82
Chingleput	172-8	143-8	... 29		77	68	... 9		446	355	... 91		129

31. I have now only to remark that an enclosed Tabular Statement* is added in continuation of Enclosure, No. 4, submitted with our Report upon the District of South Arcot, dated 24th May 1858. By this statement you will be enabled to perceive in what manner the different Departments of the Chingleput Establishment, as they appear in the Civil Auditor's Book of Civil Establishments for the 1st of May 1857, will be affected by the changes I have proposed. The Writers paid out of the Pagoda Funds and by Contingent Bills will not be found in the Civil Auditor's Book, nevertheless I have included them in the Departments to which they are attached in order that the net amount of decrease on the whole Establishment may tally in the enclosure with the result of the Statements in paras : 29 and 30 *ante*.

* *Enclosure No. 2.*

Enclosure No. 1.

From J. W. BREEKS, Esq.; to G. L. PRENDERGAST, Esq., Accountant General, dated 8th June 1858.

Sir,

With reference to paras : 38 and 39 of Rules submitted for your approval, respecting the way in which certain disbursements at the Talook Treasury are to be brought to account, I have the honor to make the following remarks.

2. Mr. Harrison and myself had it in contemplation when the Rules were framed to confine the head of "*Suspense Account*" to Remittances from and to Talooks, to the Revenue Establishment of the District and to Drafts or Orders on Talook Treasuries, as explained in paras: 38 and 39 of Rules above referred to.

3. When Mr. Harrison was leaving Madras he gave me to understand that you did not quite approve of paras : 38 and 39, and that you thought it would be better to confine the Head "*Suspense Account*" simply Remittances to and from Talooks.

4. Judging from the Districts I have hitherto visited, there seems to prevail a different system in every District in respect of bringing to account payments made in the Talooks. In consequence of this and of what I observe in Chingleput, I am desirous of learning your wishes respecting the matter in order, that I may act in accordance thereto and introduce uniformity as I go along.

5. In some Districts when the Irasalnamah arrives from the Talook the month's Collections are credited in the Chittah to their various heads of Account and some fictitious head such as "*To meet Estimated expenses*" is debited with that portion of the collection which is retained in the Talook to meet the Disbursements of the ensuing month. As orders for payment are issued in the ensuing month, the money is paid in the Talook and the receipt is returned to the Hoozoor in order that the proper head of charge may be debited in the Hoozoor Chittah and credit afforded to the Head "to meet Estimated expenses."

6. In other Districts the order when issued is at once charged to its proper Head in the Hoozoor Chittah, and credit is given at the same time to some such Head as "*Deposits of the Revenue Department*," against which corresponding debits to the same head are entered in the Chittah, as information reaches the Hoozoor either by regular monthly Irasalnamah or by the despatch, of separate receipts that payments have actually been made in the Talook.

7. In South Arcot it was usual to debit in the Chittah the full amount of the Collector's order and to transfer the money to a separate Deposit Fund and Account.

8. In Chingleput, whether it to be a charge on account of Public Works, or on account of Establishment or on any other account, if it has to be paid in the Talook an order is sent to that effect to the Tahsildar, and at the end of the month when the Talook Irasalnamah arrives, it is extracted from the Irasalnamah and is brought to account in the Hoozoor Chittah.

9. This practice is simple. It appears to work well. It avoids unnecessary credits and debits to fictitious heads in the Hoozoor Chittah, and if you see no objection to it I would recommend paras: 38 and 39 being framed in accordance therewith.

10. Under the new system receipts and payments at a Talook Treasury will find their way into the General Account of the District through the medium of the Talook Account Current of Receipts and Disbursements which in accordance with the directions of the Talook Manual will leave the Talook by the 3rd of each month and will be examined and verified at the Hoozoor and after that will be posted into the daily Abstract for incorporation into the Treasury Account.

Enclosure No. 2.

Chingleput.

Present Scale.			Proposed Scale.			Increase.			Decrease.		
						Rs.	A.	P.	Rs.	A.	P.
Gomastahs of Serishta Department.											
1 Gomastah	50	0	1 Gomastah	50	0						
1 Do.	35	0	1 Do.	35	0						
2 Do. 24-8 each	49	0	2 Do. 24-8 each	49	0						
7 Do. 21 each	147	0	5 Do. 21 each	105	0						
1 Sumpretty	35	0	1 Do.	31	8						
1 Do.	21	0	1 Sumpretty	35	0						
3 Do. 17-8 each	52	8	4 Do. 17-8 each	70	0						
	389	8		375	8						
1 Writer paid out of Pagoda Funds.	14	0	1 Writer paid out of Pagoda Funds.	14	0						
	403	8		389	8	0	0	0	14	0	0
Treasury Department.											
Treasurer	70	0	Cash-keeper	70	0						
Gomastah	35	0									
Do.	24	8									
Do.	17	8									
Head Shroff	35	0	Head Shroff	35	0						
Do.	24	8	Do.	24	8						
	206	8		129	8						
1 Writer paid out of Pagoda Funds.	14	0	1 Writer paid out of Pagoda Funds.	14	0						
1 Do. paid by Contingent Bill.	8	0									
	228	8		143	8	0	0	0	85	0	0
Native Account Department.											
None.			Native Accountant	30	0						
			1 Gomastah	21	0						
			1 Do.	17	0						
				68	0	68	0	0	0	0	0

Present Scale.			Proposed Scale.			Increase.			Decrease.		
			English Department.			Rs.	A.	P.	Rs.	A.	P.
Head Accountant	100	0	Head Clerk	100	0						
Translator	85	0	Translator	85	0						
Deputy Accountant	70	0	Recordkeeper	50	0						
Recordkeeper	50	0	1 Writer	55	0						
2 Assistant Accountants 35 each	70	0	2 Do. 35 each	70	0						
3 Writers 35 each	105	0	2 Do. 28 each	56	0						
1 Do.	31	8	1 Do.	25	0						
2 Do. 21 each	42	0	1 Do.	21	0						
	553	8		462	0						
1 Do. paid out of Pagoda Funds.	17	8	1 Do. paid out of Pagoda Funds.	17	8						
1 Do. paid out of do.	10	8	1 Do. paid outof do.	10	8						
1 Do. paid by Contingent Bill.	10	0									
	591	8		490	0	0	0	0	101	8	0
			Salt Department.								
1 Gomastah	35	0	1 Gomastah	35	0						
1 Do.	28	0	1 Do.	28	0						
1 Do.	21	0	1 Do.	24	8						
1 Sumpretty	17	8	1 Sumpretty	17	8						
1 Do.	14	0	1 Do.	14	0						
	115	8		119	0	3	8	0	0	0	0
						71	8	0	200	8	0
			Deduct Increase						71	8	0
			Net Decrease						129	0	0

1. Mr. Harrison, who was associated with Mr. Breeks in superintending the introduction of the Bengal system of Accounts in the Districts of this Presidency, having left Madras on the 26th May last, the latter Gentleman proceeded to visit the Office of the Collector of Chingleput and to see that the new system was fairly brought into operation. He now reports that he has carefully explained the system, especially that part of it which relates to the mode in which the Receipts and Disbursements of a Talook for any one month become blended with the Huzzoor Accounts for that month, and find their way into the monthly Treasury Account.

2. Mr. Breeks states that he has little further to remark upon the introduction of the new system into the Chingleput District, excepting that he has seen it in operation at the Huzzoor of some days and the Clerks appear to understand it.

3. In paras. 24 to 29th of his report Mr. Breeks details the changes proposed by him in the numerical strength and cost of the Establishments of the "Cashkeeper's" "Native Account" and "English" Departments of the Collector's Office. The result of these changes is exhibited in the Tabular Statement appended to para: 29, being a reduction of 5 in the number of Servants and of Rupees 129 per mensem in the expense. The Government authorise the abolition of the situations recommended in these arrangements being carried out as the new system is brought into operation; but the reduction of salaries is not in any case to affect the incumbents who are

CASHKEEPER'S DEPARTMENT.

2 *Goomastahs pay*.....*Rupees* 29

NATIVE ACCOUNT DEPARTMENT.

Reduction of pay.....*Rupees* 9

ENGLISH DEPARTMENT.

3 *Servants, and Reduction of pay*..... 91

to be retained in employ. The change proposed in the designation of the Head and Deputy Accountants and other Servants is approved.

4. With respect to the Writers paid out of the Pagoda Funds, the Government desire to be informed whence these funds are derived, of what amount they are, and why the pay of the Writers is charged upon them. The Board of Revenue will supply this information through the Revenue Department.

(True Extract and Copies.)

(Signed) T. PYCROFT, *Chief Secretary.*

No. 90. ORDER THEREON, No. 1006; dated 20th July 1858.

Ordered that the foregoing Extract be recorded.

(Signed) T. PYCROFT,
Chief Secretary.

No. 463.

Extract from the Minutes of Consultation under date the 8th July 1858.

Read the following letter from J. BREEKS, Esq., to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated 8th June 1858.

SIR,

In accordance with instructions from Government conveyed in Extract Minutes of Consultation, dated 27th May 1858, and in continuation of the papers noted in the margin* I have the honor to submit my Report upon the Account Department of the District of Chingleput.

2. When Mr. Harrison† left Madras by the Steamer of the 26th Ultimo, I proceeded to introduce the Bengal system of Account into the Chingleput District, so as to give me time to complete my arrangements for visiting the remaining Collectorates, in conformity with Mr. Ricketts' suggestions, as conveyed in his letter to the Supreme Government, dated 7th January 1858, No. 1369.

* *Report upon District of North Arcot, dated 30th April* 1858.
Do. do. do. Madras, dated 8th May 1858.
Do. do. do. South Arcot, dated 24th May 1858.

† *With whom I was associated to introduce the Bengal system of Account into 2 or 3 Districts near Madras.*
Vide *Extract Minutes of Consultation, dated 19th March* 1858.

3. The duty implied in the suggestion, if I have not misconceived its nature, ranges itself under two divisions.

(I.) To visit every District and see that the Bengal system of Account is fairly brought into operation.

(II.) To ascertain as accurately as I can, whether any and what reduction is practicable in the Account Department of each Collectorate.

4. Having previously arranged with the Collector of Chingleput to commence work in his Office on the 31st Ultimo, I gave him a set of Rules* and Forms* for the use of his Writers, so as to prepare him to bring the new system into operation from the 1st Instant.

* *Copy submitted to Government with Report of 30th April.*

5. I have now the honor to report that I have carefully explained the system and especially that part of it which relates to the mode in which the Receipts and Disbursements of Talook, for the month of June, for instance, become blended with the Hoozoor Accounts for that month, and find their way into the monthly Treasury Accounts. Annexed† is the copy of a letter addressed to the Accountant General, Madras, upon certain points of detail in connection with this subject and drawing his attention to the different methods observed in different Districts of bringing the transactions at a Talook Treasury to account in the Hoozoor Chittah.

† *Enclosure No.* 1.

6. I have little further to remark upon the introduction of the new system into the District of Chingleput excepting that I have seen it in operation at the Hoozoor for some days and the Clerks appear to understand it.

7. I found the Cash-keeper had already been in the habit of drawing up each day for the Collector's information a short account of the actual Cash transactions of his Treasury, so that he easily understood that in future he was to confine his Account to such transactions, and was not any more to have the control of the Books, nor the Accountants any concern with the Cash.

8. As regards the practicability or otherwise of a reduction, I have to state that I found what in our former Reports was called the Cash-keeper's Department, to consist of the following individuals.

	Rupees	A.	P.
Cashkeeper	70	0	0.
Gomastah	21	0	0.
Do. paid out of Pagoda Funds	14	0	0.
Do. called Postage Label Gomastah, paid by Contingent Bill	8	0	0.
Head Shroff	35	0	0.
Do.	24	8	0.
	172	8	0.

9. In this Office the distinction between the Cash and Account Department is little marked. Some of the Gomastahs seem to do duty in both Departments and some in other departments altogether, while Gomastahs appear to be transferred to the Account Branch of the Establishment from the Sherishta and Salt Departments as occasion seems to require.

10. I may perhaps remark here that the frequent transfer of Gomastahs from one Department to another should if possible be avoided, greater individual efficiency is likely to be attained if such a course is observed inasmuch as daily practice at one kind of work is sure to increase a man's dexterity in it and he invents expedients for abridging his labor which do not suggest themselves to a new hand.

11. Notwithstanding however that the distinction of departments is but little observed, I have ranged the Gomastahs, with reference to the nature of the Accounts they individually prepare, under divisions similar to those we observed in our former reports, both because it will facilitate reference to those Reports and because by breaking up the establishment into Departments corresponding to those that will have to be maintained under the new system, I can convey a better idea of the comparative relation of the work to the number of hands employed; and of the possibility of reduction.

12. I found the Cashkeeper to have the control and responsibility of the preparation of the following Accounts.

1 Cash Chittah,
2 Do. do. in abstract referred to in para: 7 *anté*.
3 Postage Label Account,
4 Government Saving's Bank do.
5 Trimonthly Cash Balance Report.

The entries in the Chittah are already so few, often only one or two a day, sometimes none, that with the abbreviated form of Chittah under the new system the Cash Book will really give no trouble at all. No. 2 will be discontinued as the same information will reach the Collector though another medium. No. 3, 4 and 5 requiring only occasional entries, need no remark.

13. With regard to this Department then, I may at once say that I see no reason to impugn the correctness of our former Estimate* of the number of hands required for the work. I would suggest therefore that the Gomastah on 14 Rupees be retained as the Cashkeeper's amanuensis.

*Vide *para: 26th of Report upon North Arcot.*

14. In North Arcot there is a Postage Label Gomastah on 10 Rupees similar to the one here on 8 Rupees. In both cases he is attached to the Cashkeeper's Department and draws his pay on a Contingent Bill.

15. In North Arcot there were certain reasons which induced us to leave the Gomastah as we found him, *viz.*, as an Assistant in the Cashkeeper's Department, which reasons do not seem to apply to this district. I will briefly mention them. The Treasury transactions in North Arcot (compared with Chingleput) were pretty numerous. There was a greater Revenue. With a greater Revenue these is a greater multiplicity of figures which increases the difficulty of balancing and renders the detection of an error not so easy. The Postage Label Gomastah in North Arcot actually kept the Account Sales of the Labels which in so far that they did not employ his time fully, we thought an advantage, as they would leave him in a position to assist the Cashkeeper on busy days.

16. In Chingleput the sales of Postage Labels are few. The Cashkeeper himself keeps the Accounts. The Postage Label Gomastah is employed upon the general Accounts of the Treasury which under the abridged and simple form of Cash Book henceforward to be used cannot in my opinion require more than one Gomastah as I have already stated in para: 13 *anté*.

17. The Gomastahs who keep the Accounts which in future will have to be kept by the Native Accountant's Department are as follows:

Treasury Head Gomastah, ...	35	0	0
Gomastah from Sherishta Department, ...	21	0	0
Do. from do. do.	21	0	0
	77	0	0

18. I need not enumerate the several Accounts kept in the Department as they have been already described* in our Report upon the District of North Arcot. The preparatory process observed in the preparation of some of the Accounts differs somewhat from that observed in other Districts, especially in the form of abstracting. This will now however be rendered uniform by the introduction of the daily and monthly abstracts in the forms provided for in paras: 31 and 53 of Rules submitted with our Report of the 30th April.

*Vide *para: 9 Report upon North Arcot.*

19. Considering that the Journal is abolished, which formed the principal work of the 3rd Gomastah, that the monthly abstract will in future be prepared in the English Department and that the preparation of the Day Book in this District can scarcely be said to throw additional labor upon this Department, I was disposed at first to recommend the reduction of one hand. On further consideration however and from fear that such a reduction might operate as an obstacle to the punctual despatch of the several periodical returns I would suggest that the present number of hands be retained, but that on the next vacancy occasion be taken to reduce the pay of the Head Gomastah (who will now be the Native Accountant) from 35 Rupees to 30,† and the pay of the 3rd Gomastah from 21 Rupees to 17 Rupees.

†*The rate proposed for the Native Accountant*; vide *para: 24 of Report upon South Arcot.*

20. The English Department of this Office is as follows:

Head Accountant, ...	100	0	0
Deputy Do.	70	0	0
Assistant Do.	35	0	0
Do. Do.	35	0	0
Writer	35	0	0
Do.	35	0	0
Do.	21	0	0
Do. from Sherishta Department, ...	21	0	0
Do.	17	8	0
Do. paid out of Pagoda Funds, ...	10	8	0
Do. paid out of do...	10	0	0
District Post Writer paid by Contingent Bill...			
	446	0	0

21. In addition to the above there are borne on the roll of the English Department in the Civil Auditor's List a Translator on 85 Rupees and a Record-keeper on 50 Rupees per mensem.

22. Although these Officers are included in the English Department, and therefore under the Head Accountant, we did not, in North and South Arcot, consider any enquiry into the nature of their work, which is other than that of Account, to come properly within our province, and we did not therefore include them in our former Reports. I merely mention them now to point out that while the Translators of North and South Arcot get only 70 Rupees per mensem, the one in Chingleput gets 85 Rupees. Many Districts appear by the Establishment Lists to have no such Officer at all, and in no District excepting Chingleput is his pay higher than 70 Rupees. If Government therefore think it desirable that the salaries of the Clerks of respective Districts should, when practicable, be regulated on the principle of uniformity, I would recommend a reduction of the Translator's pay in Chingleput to 70 Rupees on the occurrence of the next vacancy. I have not however included the reduction in any of the Tabular Statements at the end of this Report, exhibiting the result of the several reductions recommended.

23. There is nothing in the Accounts rendered by the English Department of this Office as different from those rendered by the same Department in North and South Arcot, to call for any remark excepting what I have mentioned before that this District being on a smaller scale the Heads of Account are not so numerous, and the Receipts and Payments under each head are in smaller sums, which render the operations of compiling and abstracting less laborious.

24. With reference therefore to the alterations we suggested in the other Districts I would recommend that the Head Accountant here also be designated Head Clerk, and that the indivi-

Writer on his present salary of Rupees 70 per mensem, to be reduced when he vacates the appointment to Rupees 55 per mensem, as was recommended in South Arcot.

35. By referring to para: 20 *anté* it will be observed that there are 12 writers in the English Department as at present constituted. In South Arcot we left 10, in North Arcot 9, I consider therefore that the latter number should be found quite sufficient for Chingleput.

26. The subjoined Statement in a Tabular Form exhibits the changes I have proposed departmentally in respect to numbers and irrespective of salaries.

Present Scale.		Proposed Scale.		Increase.	Decrease.
CASH KEEPERS DEPARTMENT.					
Cash keeper		Cash keeper		0	0
3 Gomastahs		1 Gomastah		0	2
2 Shroffs		2 Shroffs		0	0
NATIVE ACCOUNT DEPARTMENT.					
3 Gomastahs		3 Gomastahs		0	0
ENGLISH DEPARTMENT.					
Head Accountant		Head Clerk		0	0
12 Assistant & Writers		9 Writers		0	3
					5

27. In regard to the rate of pay to be given to the several Writers of the English Department, I am not aware of any local circumstances which render a higher rate of remuneration necessary in Chingleput than in North and South Arcot and Madras.

28. Consequently in fixing the future rates of this Office, while I have endeavoured to disturb the present rates as little as possible, I have been guided in the changes proposed below solely by the rates prevalent in the three Districts of North Arcot, South Arcot, and Madras, so as to place the total cost of the English Department of Chingleput pretty much on the same footing as it stands in North and South Arcot.

Present Scale.		Proposed Scale.	
Head Accountant	100	Head Clerk	100
Deputy do.	70	1 Writer	55
2 Assistant 35 each	70	2 do. 35 each	70
3 Writers 35 each	105	2 do. 28 each	56
1 do. from Sherishta Department	21	1 do.	25
2 do. 21 each	42	1 do.	21
1 do. paid out of Pagoda Funds	17-8	1 do. paid out of Pagoda Funds	17-8
1 do. do. do.	10-8	1 do. do. do.	10-8
1 do. District Post Writer paid by Contingent Bill	10-0		
	446-0		355

29. The following Tabular Statement shows the different Departments of Accounts as I found them, and exhibits in one view the result of the changes I have suggested both in respect of salary and in respect of the number of hands to be employed.

Present Scale.		Proposed Scale.		Increase.	Decrease.
Cashkeeper	70	Cashkeeper	70		
1 Gomastah from Salt Department	21	1 Gomastah paid out of Pagoda Funds	14		
1 do. paid out of Pagoda Funds	14				
1 do. paid Contingent Bill	8				
Head Shroff	35-0	Shroff	35		
do.	24-8	do.	24-8		
	172-8		143-8	0	29
NATIVE ACCOUNTANT DEPARTMENT.					
Treasury Head Gomastah	35	Native Accountant	30		
Gomastah from Sherishta Department	21	Gomastah	21		
do. from do	21	do.	17		
	77		68	0	9
ENGLISH DEPARTMENT.					
Head Accountant	100	Head Clerk	100		
Deputy	70	1 Writer	55		
1 Assistant Accountant	35				
3 Writers 35 each	105	2 do. 28 each	56		
1 do. from Sherishta Department	21	1 do.	25		
2 do. 21 each	42	1 do.	21		
1 do. paid out of Pagoda Funds	17-8	1 do. paid out of Pagoda Funds	17-8		
1 do. paid out of Pagoda Funds	10-8	1 do. paid out of Pagoda Funds	10-8		
1 do. District Post Office Writer paid by Contingent Bill	10-0				
	446-0		355-0	0	91
			Total Decrease...		129

30. For easy comparison I have set in juxta-position the total expense (present and proposed) incurred by the State on account of the Cash Department, the Native Account Department and the English Department of the 4 Districts I have visited.

Names of District.	Cash Department.				Native Account Department.				English Department.				Net.
	Present charge.	Proposed charge.	Increase.	Decrease.	Present charge.	Proposed charge.	Increase.	Decrease.	Present charge.	Proposed charge.	Increase	Decrease.	Decrease.
North Arcot	195-8	167-8	0	28	96	81	0	15	381	326	0	55	98
South Arcot	282	217	0	65	84	94	10	0	497	352	0	145	200
Madras	122-8	122-8	0	0	57-12	59-12	2	0	247	263	0	84	82
Chingleput	172-8	143-8	0	29	77	68	0	9	446	355	0	91	129

31. I have now only to remark that an enclosed Tabular Statement* is added in continuation of Enclosure, No. 4, submitted with our Report upon the District of South Arcot, dated 24th May 1858. By this statement you will be enabled to perceive in what manner the different departments of the Chingleput Establishment, as they appear in the Civil Auditor's Book of Civil Establishments for the 1st of May 1857, will be affected by the changes I have proposed. The writers paid out of the Pagoda Funds and by Contingent Bills will not be found in the Civil Auditor's Book, neverthless I have included them in the Departments to which they are attached in order that the net amount of Decrease on the whole Establishment may tally in the enclosure with the result of the Statements in para: 29 and 30 *anté*.

* *Enclosure No. 2.*

ENCLOSURE No. 1.

From J. W. BREEKS, Esq., to G. L. PRENDERGAST, Esq., Accountant General, dated 8th June 1858.

SIR,

With reference to paras: 38 and 39 of Rules submitted for your approval, respecting the way in which certain disbursements at the Talook Treasury are to be brought to account, I have the honor to make the following remarks.

2. Mr. Harrison and myself had it in contemplation when the Rules were framed to confine the head of "*Suspense Account*" to Remittances from and to Talooks, to the Revenue Establishment of the District and to Drafts or Orders on Talook Treasuries, as explained in paras: 38 and 39 of Rules above referred to.

3. When Mr. Harrison was leaving Madras he gave me to understand that you did not quite approve of paras: 38 and 39, and that you thought it would be better to confine the Head "*Suspense Account*" simply to Remittances to and from Talooks.

4. Judging from the Districts I have hitherto visited, there seems to prevail a different system in every District in respect of bringing to account payments made in the Talooks. In consequence of this and of what I observe in Chingleput, I am desirous of learning your wishes respecting the matter, in order that I may act in accordance thereto and introduce uniformity as I go along.

5. In some Districts when the Irasalnamah arrives from the Talook the month's Collections are credited in the Chittah to their various heads of Account and some fictitious head such as "*To meet Estimated expenses*" is debited with that portion of the collection which is retained in the Talook to meet the Disbursements of the ensuing month. As orders for payment are issued in the ensuing month, the money is paid in the Talook and the receipt is returned to the Hoozoor in order that the proper head of charge may be debited in the Hoozoor Chittah and credit afforded to the head "To meet Estimated expenses."

6. In other Districts the order when issued is at once charged to its proper Head in the Hoozoor Chittah, and credit is given at the same time to some such Head as "*Deposits of the Revenue Department*," against which corresponding debits to the same head are entered in the Chittah, as information reaches the Hoozoor either by regular monthly Irasalnamah or by the despatch, of separate receipts that payments have actually been made in the Talook.

7. In South Arcot it was usual to debit in the Chittah the full amount af the Collector's order and to transfer the money to a separate Deposit Fund and Account.

8. In Chingleput, whether it to be a charge on account of Public Works, or an account of Establishment or an any other account, if it has to be paid in the Talook an order is sent to that effect to the Tahsildar, and at the end of the month when the Talook Irasalnamah arrives, it is extracted from the Irasalnamah and is brought to account in the Hoozoor Chittah.

9. This practice is simple. It appears to work well. It avoids unnecessary credits and debits to fictitious heads in the Hoozoor Chittah, and if you see no objection to it I would recommend paras: 38 and 39 being framed in accordance therewith.

10. Under the new system receipts and payments at a Talook Treasury will find their way into the General Account of the District through the medium of the Talook Account Current of Receipts and Disbursements which in accordance with the directions of the Talook Manual will leave the Talook by the 3rd of each month and will be examined and verified at the Hoozoor and after that will be posted into the Daily Abstract for incorporation into the Treasury Account.

ENCLOSURE No. 2.

Chingleput

Present Scale.	Rs.	A.	P.	Proposed Scale.	Rs.	A.	P.	Increase. Rs.	Increase. A.	Increase. P.	Decrease. Rs.	Decrease. A.	Decrease. P.
Gomastahs of Serishta Department.													
1 Gomastah	50	0		1 Gomastah	50	0							
1 Do.	35	0		1 Do.	35	0							
2 Do. 24–8 each.	49	0		2 Do. 24–8 each.	49	0							
7 Do. 21 each.	147	0		5 Do. 21 each.	105	0							
1 Sampretty	35	0		1 Sampretty	35	0							
3 Do. 17–8 each.	52	8		4 Do. 17–8 each.	70	0							
	389	8			375	8							
1 Writer paid out of Pagoda Funds.	14	0		1 Writer paid out of Pagada Funds.	14	0							
	403	8			389	8		0	0	0	14	0	0
Treasury Department.													
Treasurer	70	0		Cashkeeper	70	0							
Gomastah	35	0											
Do.	24	8											
Do.	17	8											
Head Shroff	35	0		Head Shroff	35	0							
Do.	24	8		Do.	24	8							
	206	8			129	8							
1 Writer paid out of Pagoda Funds.	14	0		1 Writer paid out of Pagoda Funds.	14	0							
1 Do. paid by Contingent Bill.	8	0											
	228	8			143	8		0	0	0	85	0	0
Native Account Department.													
None.				Native Accountant	30	0							
				1 Gomastah	21	0							
				1 Do.	17	0							
					68	0		68	0	0	0	0	0

English Department.

Head Accountant		100	0	Head Clerk		100	0						
Translator		85	0	Translator		85	0						
Deputy Accountant		70	0	Recordkeeper		50	0						
Recordkeeper		50	0	1	Writer	55	0						
2 Assistant Accountants,	35 each	70	0	2	Do. 35 each	70	0						
3 Writers	35 each	105	0	2	Do. 28 each	56	0						
1 Do.		31	8	1	Do.	25	0						
2 Do.	21 each	42	0	1	Do.	21	0						
		553	8			462	0						
1 Do. paid out of Pagoda Funds.		17	8	1	Do. paid out of Pagoda Funds.	17	8						
1 Do. paid out of Do.		10	8	1	Do. paid out of Do.	10	8						
1 Do. paid by Contingent Bill.		10	0										
		591	8			490	0	0	0	0	101	8	0

Salt Department.

1 Gomastah		35	0	1	Gomastah	35	0						
1 Do.		28	0	1	Do.	28	0						
1 Do.		21	0	1	Do.	24	8						
1 Sampretty		17	8	1	Sampretty	17	8						
1 Do.		14	0	1	Do.	14	0						
		115	8			119	0	3	8	0	0	0	0
								71	8	0	200	8	0
					Deduct Increase						71	8	0
					Net Decrease						129	0	0

1. Mr. Harrison, who was associated with Mr. Breeks in superintending the introduction of the Bengal system of Accounts in the Districts of this Presidency, having left Madras on the 26th May last, the latter Gentleman proceeded to visit the Office of the Collector of Chingleput and to see that the new system was fairly brought into operation. He now reports that he has carefully explained the system, especially that part of it which relates to the mode in which the Receipts and Disbursements of a Talook for any one month become blended with the Huzzoor Accounts for that month, and find their way into the monthly Treasury Account.

2. Mr. Breeks states that he has little further to remark upon the introduction of the new system into the Chingleput District, excepting that he has seen it in operation at the Huzzoor for some days and the Clerks appear to understand it.

3. In paras: 24 to 26th of his report Mr. Breeks details the changes proposed by him in the numerical strength and cost of the Establishments of the "Cashkeeper's" "Native Account" and "English" Departments of the Collector's Office. The result of these changes is exhibited in the Tabular Statement appended to para: 29, being a reduction of 5 in the number of Servants and of Rupees 129 per mensem in the expense The Government authorise the abolition of the situations recommended in these arrangements being carried out as the new system is brought into operation; but the reduction of salaries is not in any case to affect the incumbents who are to be retained in employ. The change proposed in the designation of the Head and Deputy Accountants and other Servants is approved.

CASHKEEPER'S DEPARTMENT.

2 *Goomastahs Pay*.....*Rupees* 29

NATIVE ACCOUNT DEPARTMENT.

Reduction of Pay.....*Rupees* 9

ENGLISH DEPARTMENT.

3 *Servants, and Reduction of Pay*.....91

11/1000

4. With respect to the Writers paid out of the Pagoda Funds, the Government desire to be informed whence these funds are derived, of what amount they are, and why the pay of the Writers is charged upon them. The Board of Revenue will supply this information through the Revenue Department.

(True Extract and Copies.)

Chief Secretary.

To J. Breeks, Esq.,
" the Accountant General.
" " Civil Auditor.
" " Revenue Department.
" " Board of Revenue.
" " Collector of Chingleput.

Exd. J. A. Wilson.