M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1071 Press
~~Mis.~~

Dated 12th August 1819.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, from 6th to 12th August 1859.

No. 37. Read the following Proceedings of the Madras Government in the Financial Department; dated 2nd August 1859, No. 429.

Submitting, with certain remarks, Mr. Breck's report on the Account Department of Coimbatore. (Vide Financial Proceedings from 30th July to 5th August 1859, Nos. 10-11.)

No. 38. ORDER THEREON, 11th August 1859, No. 1071.

Ordered to be communicated to Mr. Pelly.

(Signed) J. D. BOURDILLON,
Secretary to Government.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from J. W. BREEKS, Esq., on Special Duty; to THOMAS PYCROFT, Esq., Chief Secretary to Government, Fort St. George, dated Coimbatore, 24th June 1859.

1. In continuation of my letter to your address, dated April 27th 1859, I have the honor to submit my Report upon the Account Department of the Coimbatore District and upon the result of the Bengal system of account therein.

2. The new Forms of account were brought into use last year, in July 1858, at which time also in accordance therewith the work of account underwent a certain re-distribution, both departmentally and individually.

3. The system was carried out honestly and without inconvenience and since its introduction appears to have worked satisfactorily. Some difficulty was at first anticipated in respect of punctuality in the despatch of certain periodical Returns to the Central Offices, for, as I have often informed you the Forms under the new system were framed generally in harmony with the Talook Manual Rules and in such a way that any delay in the Despatch from the Talooks of certain of the Manual Returns would directly retard the despatch of similar Returns from the Huzoor.

4. As was anticipated, there has I find, been delay in the transmission of some of the periodical Returns, both to the Board of Revenue and to the Accountant General. The reason lies in the distance and inaccessible position of the Kolligaul Talook. The Cusbah is distant 112 miles from the Huzoor, and the road thereto running through a jungly tract of country usually delays the Tappaul Peons so that an account leaving the Cusbah on the 1st or 2nd seldom reaches the Huzoor before the 10th or 11th. The Post Master General has been written to, to allow of Public communications *to* and *from* Kolligaul being sent by Regular Post *vid* Mysore and Ootacamund. If permission be granted the Kolligaul Talook Returns will reach the Huzoor in about 4 or 5 days and there will then remain no bar to punctuality in the despatch of the Huzoor Returns.

5. Before speaking of the revision of the Establishment and of the reduction practicable thereupon, I have usually taken the Departments seriatim and mentioned the more important points in connection with the accounts to which I have drawn the attention of the Collectors, as, however, I have been relieved* of my duty and the Accountant General has to make arrangements to carry on the work in the remaining Districts, I have thought it best to append to my Report my Memos. (enclosures A, B and C,) upon the several Departments, entire, so as to exhibit the nature of my enquiries and the course I have pursued with each District.

* Vide *Proceedings of Government, dated June 1st 1859, No. 309.*

6. When furnished with a List of the accounts and work of a miscellaneous nature of each of the Departments—Cash, Native Account and English—I have always gone carefully over the List with the Head of the respective Departments, and made such Memoranda for the Department's future guidance, as are entered in enclosures aforementioned. At the end of each Memo. I simply note the reduction I think feasible and my reasons and talk the matter over with the Collector.

7. In this my report I have little therefore to remark which will not be found written in one of the enclosures A, B, or C.

8. Eleven persons from what is called in the Establishment List the Treasury Department of the Office, *viz.*,

Designation.	Name.	Salary.
Cash keeper	T. D. Kristna Row	100
Deputy Treasurer	C. Vencataramaniah	60
1 Goomastah	M. Sashiah	50
2 Do.	Chelooviah	40
3 Do.	V. Streenevassiengar	33
4 Do.	V. Vencatasiengar	30
5 Do.	P. Vencataramaniah	27
6 Do.	A. Soobba Row	20
Head Shroff	S. Chuckrapany Chetty	50
2 Do.	Soobbaraya Chetty	34
3 Do.	Soobbe Chetty	25
		469

Of these individuals, on the re-distribution of the work *departmentally* alluded to in para. 2, *ante*, the following were formed *temporarily* into a Cash Department, *viz.*,

Cash-keeper	100	
5th Goomostah	27	
6th Do.	20	(*a*)
Head Shroff	50	
2nd Do.	34	
3rd Do.	25	
	256	

NATIVE ACCOUNT DEPARTMENT.

* *Deputy Treasurer*	60
1st Gomastah	50
2nd Do.	40
3rd Do.	33
4th Gomastah	30
	213

In the same manner the remainder* under the Deputy Treasurer were formed into a Native Account Department.

9. In my Memo. upon the Cash Department (enclosure A) I have shown, that putting aside the Shroff's Accounts (for which the Head Shroff is responsible) the Cash-keeper's work will in future consist of a certain Daily and Monthly routine as follows, *viz.*,

Daily.

1. Cash Book—averaging 4 entries on Receipt side and 6 on Disbursement side per diem.
2. Postage Label Cash Account.
3. An occasional Urzee or Yadast.

Monthly.

1. Jadathee Puttee (Printed Lists to be furnished.)
2. Sâderward Puttee.
3. Certain Postage Label Returns.

This, with some miscellaneous details such as filing orders, &c., will form the whole work of the Department, which as in other Districts the Cash-keeper with one Gomastah ought to find no difficulty in accomplishing. I have therefore recommended a reduction of one hand in this Department, *viz.*, the one on a salary of 20 Rupees marked (*a*) in my List of the Cash Department.

10. Moreover, with reference to para. 26 of Report* upon North Arcot, wherein it is stated, that the pay of the Cash keeper's Gomastah should not exceed the rate usually paid in the District for the lowest grade of Vernacular Writer, I have recommended that the pay of the Cash keeper's Gomastah, which now stands at 27 Rupees in this District, should on the next vacancy be reduced to 17 Rupees.

* *Dated 30th April* 1858.

11. One reason for fixing the rate at the amount mentioned in the North Arcot Report was with a view to regulate the salaries of the Vernacular Account Department in a sort of scale, to enable a man to look for preferment *in* the Department. It appeared to me that the minimum rate in such a scale, with successive expectancies in prospect, might very well be considered a sufficient remuneration for the simple nature of the services now required of the Cash keeper's Gomastah. I think so still. To get efficient service good pay must be offered, but this does not apply to the last post of a series. I think it better to offer a small remuneration to a Beginner, if he can see his way to liberally paid appointments hereafter, for, finding he has little in hand he may possibly work for promotion. The Cash keeper's Gomastah should look to rise in the Native Account Department and the salaries of that Department should run in a progressive scale accordingly.

12. In talking over the reductions with the Collector, as we could not come to any agreement, I begged him to write down his views and objections and I would submit them to Government. I do so in original in enclosure (D.) Side by side with the Collectors objections I have written my views thereupon as ordered in Extract Minutes of Consultation, dated 8th November 1858, No. 724, Financial Department.

13. Should my recommendations meet with the approval of Government, the reduction effected in the Cash Department of this Office will amount to 30* Rupees, and the Department in future will stand as a distinct department on the Establishment List of the Office as follows:

* *One hand on 20 Rupees to be struck off the strength of the Establishment*	20	
Cash-keeper's Gomastah to be reduced on next vacancy from 27 Rupees to 17 Rupees	10	
	30	

Cash Department.

Cash-keeper	100	
Gomastah	17	
Head Shroff	50	To be reported on hereafter, *vide* Extract Minutes of Consultation 23rd June, No. 422 para. 4.
2 do	34	
3 do	25	
	226	

14. The following individuals of the Treasury Department were formed *temporarily* into a Native Account Department as mentioned in para. 8 *ante*, *viz.*

Deputy Treasurer	60	
1st Gomastah	50	
2nd do	40	
3rd do	33	
4th do	30	(*b.*)
	213	

15. In my Memo. (enclosure B.) I have gone fully into the work of this Department and given in *extenso* my reasons for recommending a reduction of one hand, *viz.*, the last on a salary of 30 Rupees, marked (*b.*) in the list above. I need not herein travel over the ground again. The Accounts prepared in the Department, (*vide*, enclosure B.) number 61 out of these I have shown that 12 will cease to be prepared in the Department, while in the preparation of others, by proper management, by printed lists and other means labor and time can be economized, formerly too before the introduction of the new system this Department had the preparation of the monthly Journal, the discontinuance of which even though they now have to keep the Day Book must be some relief—I have given in my Memo. (enclosure B.) each man's work and shown the way in which I propose to provide for the work now done by the Gomastah, who as last in the Department falls to be struck off the Establishment.

I have explained that in no District I have hitherto visited has the Native Account Department consisted of more than 4 persons, and I see no reason why it should consist of more in this District, and finally I may state that with any sort of management I consider the work of the Native Account Department in any District light for four.

16. It is possible of course, where no principle of order is observed and where affairs are not attended to one by one and in some sort of routine, to be often in arrears with the simplest accounts. I have generally found that the whole of the work of the Native Account Department is done by one or two Gomastahs, the others doing little or nothing. This arises in most cases from the duties of the Department not being strictly distributed, either because Gomastahs are appointed to the Department without much enquiry into their fitness or because the Head of the Department has no habits of business and no faculty of management. He may apply hard himself but has no idea of his *causative* power and of operating through others, and is therefore always in a hurry with an efficient Head and a proper distribution of the work I feel confident, as I said before, that 4 individuals will be found ample for the Native Account Department of any District.

17. With regard to the salary of the Native Accountant and of the Gomastahs under him, I refer you to para. 34 of my Report* upon Rajamundry. Therein I stated that after what had passed between Mr. Harrison and myself on the subject, I considered 30 Rupees a fixed rate of pay for the Office of Native Accountant in all Districts, excepting perhaps in those wherein exceptional circumstances might make a higher rate advisable. I see no such exceptional circumstances in this District to justify a departure from the principle, and therefore on the next vacancy I have recommended that the Native Accountant's salary, which stands at 60 Rupees in this District, should be reduced from 60 to 30 Rupees. The pay of the Gomastahs under the Native Accountant will of course on the same principle have to undergo like reduction when reported on as directed in Extract Minutes of Consultation 23rd June 1858, No. 422 *para.* 4.

* *Dated 27th April* 1859.

18. The Collector, it will be observed from enclosure (D.) considers that the reduction of one hand as proposed in para. 15 *ante* will cripple the Native Account Department, and suggests for reasons given that the Department should remain as it is at present in point of numbers, and that the pay of the 5th hand in the Department should be reduced from 30 Rupees to 15 Rupees. In the margin, of the enclosure I have referred to my Memo. (B.) and to paras. 15 and 16 *ante* and I have stated generally my reasons for not supporting the Collector's suggestion.

* *One hand on 30 Rupees to be struck of the establishment*	30
Native Accountant's salary reduced (on next vacancy) from 60 Rupees to 30 Rupees	30
	—
	60

19. Should my side of the question meet with the approval of Government the reduction effected in the Native Account Department of this Office will amount to 60* Rupees and the Department in future will stand as a district Department on the Establishment List as follows:

Native Account Department.

Native Accountant	30	
1st Gomastah	50	To be reported on hereafter as per Extract Minutes of Consultation 23rd June 1858, No. 422 para. 4.
2nd do	40	
3rd do	33	
	153	

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

Designation.	Names.	Salary.
Head Accountant	C. Vencatasiah	100
Deputy do	Mr. C. Assistant Martin	60
Translator	A. Seetaramiah	50
Writer	P. Vanoogopaul Naidoo	45
do	B. Vencata Row	40
do	J. D. Kistnasawmy Naidoo	30
Record-keeper	T. Rongasawmy Naidoo	28
Writer	G. Venkiah	22
do	A. Canagasabay Moodelliar	22
do	Ramiah	20
do	R. Dorasawmy Pillay	18
Moochee	T. Kavaty Runga Razoo	12
do	T. Alagherry Razoo	12
		459

* *Cuddapa*	365
Kurnool	360
Ganjam	370
Rajamundry	375
‡*South Arcot*	352
Guntoor	352
Bellary	356
North Arcot	326
Chingleput	355

21. I have nothing to say upon this Department beyond what I have written in my Memo. (enclosure C.) without Translator, Record-keeper, and Moochies, the total charge of the Department amounts to 357 Rupees. This is a sum smaller than what has been sanctioned as the total charge of the English Department in some* Districts, and so little in excess of what has been sanctioned for other‡ Districts that I cannot recommend any reduction.

22. It only remains to speak of the designation of some of the individuals of the Department so as to carry out the principle I had in view in the changes in that respect suggested in my former Reports.

23. Government having generally approved of the union of the two Offices of Head Accountant and Head Writer in one person under the name of Head Clerk, I would suggest that the same arrangement be carried out in this District. The duties of the Head Clerk will then embrace not only the supervision of the Accounts as Head Accountant but also the other important duties which are now discharged by the Head Writer.

24. With regard to the rest of the individuals of the Department, I recommend as in other Districts that they be called indiscriminately "Writers." The result will be that the English Department of this Office will in future stand on the establishment list as follows:

English Department.

Head Clerk	100
1st Writer	60
2nd do.	45
3rd do.	40
4th do.	30
5th do.	22
6th do.	22
7th do.	20
8th do.	18
	357

Brought forward...	357
Translator	50
Record-keeper	28
Moochy	12
do.	12
	459

25. The following Tabular Statement exhibits in one view the result of all the alterations I have suggested for this District, as they affect the different Departments of the Coimbatore Revenue Establishment in the Civil Auditor's Book of Civil Establishments for the 1st of May 1857.

TABULAR STATEMENT.

Present scale as per Civil Auditors List.			Proposed scale.			Increase.	Decrease.
			COIMBATORE.				
			Cash Department.				
1	Treasurer	100	1	Cash-keeper	100		
1	Deputy do.	60	1	Goomastah...	17		
1	Goomastah...	50	1	Head Shroff	50		
1	do.	40	1	Deputy do....	34		
1	do.	33	1	Shroff...	25		
1	do.	30	4	Gollahs on 8 Rupees each	32		
1	do.	27					
1	do.	20					
One on 15 taken up for printing Press.							
1	Head Shroff...	50					
1	Deputy do.	34					
1	Shroff.....	25					
4	Gollahs on Rupees 8 each.....	32					
15		501	9		258	0	243
			Native Account Department.				
	NONE.		1	Native Accountant...	30		
			1	Goomastah...	50		
			1	do.	40		
			1	do.	33		
			4		153	153	...
			English Department.				
1	Head Accountant	100	1	Head Clerk...	100		
1	Deputy do.	60	1	Writer	60		
1	Translator...	50	1	do....	45		
1	Writer...	45	1	do.	40		
1	Do.	40	1	do....	30		
1	do.	30	2	do. at 22 Rupees each	44		
2	do. at 22 Rupees each ...	44	1	do.	20		
1	do.	20	1	do....	18		
1	do.	18	1	Translator	50		
1	Record keeper	28	1	Record keeper...	28		
2	Moochies at 12 Rupees each...	24	2	Moochies at 12 Rupees each ...	24		
13		459	13		459	...	
				Total...		153	243
28	Total Individuals		26	Total Individuals. Deduct Increase.		...	153
				Net Decrease.....		...	90

26. Before concluding my Report I may mention that in looking over the accounts I observed an item on the Disbursement side, varying from about 40 to 70 Rupees per mensem, for expenses incurred by Government in remitting money to the Hills. The total charges* on this account in 1858-59 amounted Rupees 747-4-0. It struck me from a request made me by one of the leading Parsee Firms on the Hills, that if permission were granted the Coimbatore Collector to draw upon the Accountant General of Bombay for money paid into the Ootacamund Talook Treasury some of these monthly remittances to the Hills might be avoided, while such permission would undoubtedly promote the mercantile interests of Ootacamund and relieve them of much care and anxiety concerning *their* remittances and be a benefit to the community generally. I spoke to the Collector on the subject and he quite agreed with me in opinion.

* *Not including Batta for Peons accompanying the Remittances.*

27. Nearly every article exposed for sale upon the Hills comes from Bombay. The Parsee assured me, from his own knowledge of the amount of business done by the different Firms at Ootacamund, and from the frequent application made to him for Bills on Bombay, that if Government would grant Bills at 6 or 8 days sight, probably not less than 7 or 8000 Rupees per mensem would be paid into the Ootacamund Treasury in exchange for them, and this too even though 3 or 4 days should intervene between the payment of the Coin into the Ootacamund Treasury and the receipt of the Bill from the Collector. The usual course of remittance observed by the Hill Firms now is through the shroffs *at* Coimbatore, whose charges vary according to circumstances, the inconvenience still remaining to the Firms of a remittance in some shape or other to Coimbatore.

28. The amount remitted from Coimbatore to the Ootacamund Talook Treasury in Fusly $\frac{1267}{1857\text{-}58}$ amounted to Rupees* 1,48,758-11-11. Supposing a lac of this had been received in exchange for Bills it would have saved the Government some expence, some risk and a good deal of trouble, and at the same time would have been a great boon to the Trade and greatly facilitated their operations.

* *This does not include remittances made in the same period to Jackatalla Coonoor, Kotagherry and to the Officer Commanding the Hills. The Remittances to the Hills on every Account amounted in Fusly 1267 to more than 8½ lacs as follows.*

	Rs.	As.	Ps.
To Officer Commanding... ... ... To Ootacamund ... ... Talook Treasury ... ... To Jackatalla... ... ... and Coonoor ... ... To Kotagherry	3,39,749	8	3
	1,48,758	11	11
	3,63,745	12	6
	15,128	0	0
	8,67,382	0	8

29. If it be thought advisable to grant permission, the Talook Authorities will have ot keep a kind of Receipt Book, wherein each leaf might consist of Blank Forms in triplicate, printed after this manner.

(A)	(B)	(C)
No.	No.	No.
Received from.....and credited in Cash Chitta this..... day of 1859 Rupees.....	Do.	Do.
Rupees (Signed) Tahsildar.	Rupees (Signed) Tahsildar.	Rupees (Signed) Tahsildar.

(A) to be retained in Talook by way of Cheque Margin.
(B) to be despatched to Huzoor by way of advice.
(C) to be given to party requiring Bill.

The last (C) would be sent by the party to the Huzoor, with a letter requesting a Bill in so and so's favor, and on arrival would be compared with (B) the advice, and the Bill given accordingly. The entry of the amount on the Receipt side of the monthly Talook Account Current would be compared with (B) File and the Huzoor Bill Book.

30. I have brought this to the notice of Government chiefly at the request of the Parsee. If Government think it worth while moving in the matter they might perhaps refer it to the Accountant General whose experience in such matters would enable him to decide upon its advisability or otherwise. Considering the large amount* that has now to be remitted to the Hills in one year that Officer might think it expedient to form the Ootacamund Talook Treasury into a subordinate Treasury, like Honore and Chicacole, placing it under the charge of the Covenanted Civil Officer there. This would so far be an advantage as to permit of the collections of the Suttimungalem and adjacent Talooks being remitted straight to Ootacamund instead of to the Huzoor, and so save the necessity of a Remittance of any kind from the Huzoor to the Hills. It would moreover have this further advantage, in that the notes of the Madras Bank are receivable at subordinate Treasuries in discharge of Government dues which receipt, if any such were the case at Ootacamund would be a convenience to the Residents there, and a gain to the visitors by diminishing if not removing the present agio on silver when given in exchange for notes which they often bring up with them.

* 8½ *Lacs vide margin to para.* 28 *ante.*

31. I am aware that there are objections to the receipt of money at Talook Treasuries generally, in exchange for Bills. These objections however might not hold good in regard to the Ootacamund Talook Treasury, wherein the disbursements are now as regular and periodical as the receipts, and are moreover likely to exceed the receipts from whatever source drawn. Furthermore the position of the Ootacamund Treasury, situated as it is in the midst of a European population and with a European Regiment at Jackatalla, so far as security is concerned, would seem to render any amount of money safer at Ootacamund than in the Coffers of the Coimbatore Treasury, or rather than in the state of transit large amounts are now kept between Coimbatore and the Hills.

D.

MEMO.

In reply to Mr. Breek's memo. on the Cash and Native Accountant's Departments, I have only to observe, (what he was not aware of probably,) that a Goomastah on 15 Rupees, had only lately been taken from the Treasury, and given to the Press Department, thereby crippling the above Department. I would also advert to the large disbursements, 32 lacs, as well as receipts of this District. To the prospective reductions and to the immediate abolition of one Goomastah in the Cash Department, I would offer no obstacle, but I would earnestly request that I be allowed to retain 15 Rupees of the 30 proposed to be at once struck off the Native Accountant Department, reducing the other 15. The allotments of the accounts and work to be attended to by the Native Accountant and the three Goomastahs proposed to be left under him are heavy, and I fear that without a fourth Goomastah the accounts can hardly be prepared with such punctuality and speed as could be wished for. Besides the prescribed periodical accounts, there may be occasional calls from the Accountant General or other authorities for special accounts the preparation of which would occupy much of the Native Accountant's time,

I was not aware of this ;—but does it affect the question which seems to me to stand thus ?

I find two Goomastahs in the Cash Department of Coimbatore, all other Districts have but one. The work being the same, should not therefore Coimbatore have but one?

(Sd.) J. W. B.

The same occur in other Districts. The average daily entries in the Bellary Cash Book are greater than in the Coimbatore Cash Book. Bellary Cash Department has but one Goomastah.

(Sd.) J. W. B.

The Collector however would appear to offer no objections to the reduction I have proposed for the Cash Department.

(Sd.) J. W. B.

I find five hands in the Coimbatore Native Account Department; I propose to reduce the Department to four hands and so put it on a par with other Districts. The Collector desires to retain the five hands, (reducing the pay of the 5th from 30 Rupees to 15 Rs.) to ensure punctuallity and speed, to meet special calls, to assist in writing yadasts and miscellaneous matters and to perform certain work connected with Postage Labels which he proposes to transfer from the Cash Department to the Native Account Department.

I disapprove of the transfer for reasons given further on, and in respect of the other points I can say no more than I have already said in my memo (B) and in paras. 15 and 16 of my report.

(Sd.) J. W. B.

to the detriment of the necessary work allotted to him. The examination of the accounts connected with the sales of Postage stamps in the several Local Depôts, and the compilation of the general monthly statements of the receipts and sales thereof to be sent to the Superintendent of Stamps, have hitherto been performed by the Goomastahs in the Cash Department, but such should not be the case in future, as the one single Goomastah left under the Cash keeper will be fully engaged in writing the daily Cash chittahs of receipts and disbursements, and the daily issues of the Postage stamps. Consequently the examination of the accounts of the Local Depôts and the compilation of the monthly general statement to the Superintendent of Stamps should be transferred to the Native Accountant's Department which will be an additional work—as a help to the Native Accountant in these and other miscellaneous works, such as preparing yadasts or memos, from the English Head Accountant to the Tahsildars, in matters of accounts, the Goomastah on 15 Rupees is, I think, absolutely necessary as suggested above.

(Signed) E. B. THOMAS.
Collector.

Coimbatore, 22nd June.

The Postage Labels are specially under the charge of the Cashkeeper. The responsibility arising out of the charge rests entirely with him. If the transfer takes place the responsibility will be divided and in a measure lost.

The Cashkeeper himself in most Districts, having little manuscript labor of any kind conducts the Postage Label Accounts and examinations. Perhaps the Coimbatore Cashkeeper might find time to do likewise.

(Sd.) J. W. B.

I would most willingly support this view, if I could consisten ly with what I think and what I have written in my reports upon other Districts.

It just amounts to this if five hands are absolutely necessary in Coimbatore five hands are absolutely necessary in the other Districts.

(Sd.) J. W. B.

ORDER THEREON, 2nd August 1859, No. 429.

The foregoing report upon the Account Department of the Coimbatore District calls for few remarks from Government. The new system has now been in operation for a year, and appears to have worked satisfactorily since its introduction.

2. The reductions proposed by Mr. Breeks in the Collector's Establishment consist of the abolition of two Offices, *viz.*

Paras. 8 and 9.	1 Gomastah	in the Cash Department.....	Rs.	20
Do. 14 and 15.	1 do.	in the Native Account do.	„	30
		and of the reduction of the salaries of two servants, *viz.*		
Para. 10.	Cash-keeper's Gomastah from 27 to 17 Rs.....		„	10
Do. 17.	Native Accountant from 60 to 30 Rs.....		„	30
		Total saving Rs.		90

3. It appears from the Collector's Memorandum D., submitted in original by Mr. Breeks that he offers no obstacle to the prospective reductions of salary and to the immediate abolition of one Gomastah in the Cash Department. This last appointment will therefore at once be dispensed with, and the reductions will be carried out on vacancies occurring. Mr. Thomas however, earnestly requests, for the reasons stated at length in his Memo. that he may be allowed to retain the Gomastah, proposed to be dispensed with in the Native Account Department, but on the reduced pay of 15 instead of 30 Rupees per mensem. Mr. Breeks in reply states that he would most willingly support the Collector's view, if he could, consistently with what he thinks and what he has written in his reports upon other Districts.

4. The Government have under date the 17th June last, in the Revenue Department, nominated Mr. C. Pelly to the duty of giving effect to the measures proposed for the general revision of the Collectors' Establishments in this Presidency ; and by this it was intended that Mr. Breeks' partial operations for the same end should be put a stop to. They resolve therefore to communicate Mr. Breeks' present report, with its original enclosures, to Mr. Pelly, and to leave it to him to decide whether the 4th Gomastah in the Native Account

See Memorandum, para. 29.

Department, shall be abolished altogether as proposed by Mr. Breeks, or be retained on the reduced salary of Rupees 15 as desired by the Collector.

5. Mr. Pelly's duty will include the revision of the Cash, Account, and English Establishments, in the several Collectorates. This part of his task he will of course perform in communication with the Accountant General. So much of the reference made to the latter Officer under date 1st June last, No. 309, as relates to the revision of the Cash, &c., Establishments in the Districts not visited by Mr. Breeks, will not therefore need to be replied to. Copies of all Mr. Breeks' reports and of the orders of Government in review of them will be communicated to Mr. Pelly, with a copy of the order of the 13th ultimo, No. 383. It is remarked that in the Collectorates which he did visit, Mr. Breeks reserved for future consideration two questions, *viz.*, on the pay of the Shroffs and that of the Gomastahs under the Native Accountant.

6. Para. 26 to the end of Mr. Breeks' letter will be communicated to the Accountant General for his report on the suggestions therein submitted, with reference to the large amount of remittances made yearly from the Coimbatore Treasury to the Hills, and the expense incurred on that account.

(True Extract.)

Chief Secretary.

To the Revenue Department, for communication to Mr. C. Pelly. √ with three orig: Enclosures and copy of the Papers referred to in para 5.
„ Accountant General.
„ Board of Revenue.
„ Collector of Coimbatore.

To be substituted for the last two pages of the Proceedings of the same No. and date. Communicated on the 4th instant.

Exd. A. P. W. Begbie.

Revenue 1859 Dept.

Pro: of Govt. 12th Augt.

No 1427

Proceedings of the Madras Govt in the Financial Department.

Dated 2nd
Rec. 5th } August 1859.

4 Encls.

Dup: of Govt in Mil Fin. Dept. No 1705. in No. 17

Submitting, with certain remarks, Mr Breeks' report on the account Department of Coimbatore.

No 1071

Ordered to be comm. to Mr Kelly.

H Reed.

Fort St. Geo: 1st Aug. 1859.

Copy to Mr C. Kelly with 4 Encls. Desp. No 11

No 37 & 38.

No. 1071. 11th August 1859.

Write an order