Revenue Department

Minutes of Consultations

from 21st to 10th June 1859

Book No 70 & 71

Order No. 772 dt 10th June 1859

Proceedings of the Madras Government, Revenue Department, from 1st to 10th June 1859.

No. 70. Read the following Proceedings of the Madras Government in the Financial Department, dated 3rd June 1859, No. 314.

Passing orders on Mr. Breeks' report on the Account Department of Rajahmundry and on the result of the Bengal System of account therein. (Vide Financial Proceedings from 1st to 10th June 1859, Nos. 10-11.)

No. 71. ORDER THEREON, 10th June 1859, No. 772.

Ordered that the foregoing Proceedings be recorded.

(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 T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated Bangalore, 27th April 1859.

1. In continuation of my letter to your address, dated the 26th ultimo, I have the honor to submit my report upon the Account Department of the Rajahmundry District, and upon the result of the Bengal System of Account therein.

2. The new Forms of Account were brought into use in July last year. Since the introduction of the system little seems to have gone amiss to impede its satisfactory progress. The Clerks quite understand it and work it with as much facility and celerity as they did the old system.

3. I have gone carefully into all the accounts and subordinate books of the different Departments, Cash and Account. Where I have met with deviation, either in form or principle, from the Rules and Forms submitted by Mr. Harrison and myself, or from the Talook Manual, in harmony with which our Rules were framed, I have left instructions with the Office how to proceed in each case and I have informed the Collector of the most important of these cases.

4. Before speaking of the revision of the Establishment and of the reduction that seems practicable thereupon, I will, as I have done in other reports, take the Departments seriatim and inform you of some of the points in connection with the accounts to which I have drawn the attention of the Collector.

5. As I found in Vizagapatam, I found also in this District that the money advanced for Contingencies was kept in a lump in the Hoozoor Treasury, so that when money was required for contingencies in the Talooks, the Tahsildar had to get an order from the Collector authorizing him to take the money from his Talook Treasury and to debit the head "Suspense Account" in his Chitta, a per contra credit to the same head being made in the Hoozoor Cash and Day Books. This course† necessitates the keeping of a Contingent Chitta in the Hoozoor Cash Department and burdens the Cash and Day Books with numerous adjustment entries which it is the object of the "Permanent Advance Fund" as explained in the Talook Manual (*vide* paras. 44 to 47) to do away with.

† *Introduced on receipt of the Circular Order from the Accountant General, dated 8th November* 1856.

6. I have pointed out to the Office the course to be pursued in future. I have already explained that course in para. 7 of my report upon Vizagapatam, dated 26th March.

7. I understood from the Collector that the Permanent Advance Fund, as explained in the Manual, would have been put in operation long ago had it been clear to him how para. 45 of the Manual was to be construed under the new system. The para. directs the Collector to examine and pass the Bill of Actual Contingent Charges sent in by the Tahsildar and to send him an order for the amount, but it does not state to what head the Tahsildar is to debit the amount. It could not of course be debited to its proper head in his Chitta because under the new system it would appear under that head in the Talook Account Current, and from thence find its way into the Treasury Account of the District, wherein a bill for the amount, passed by the Civil Auditor, would be required as a Voucher.

8. When the Talook Manual was framed there prevailed a different system in every District in respect of bringing to account payments made in the Talooks. In all the Districts, however, all such payments, found their way by some course or other into the Hoozoor Cash Book, now on the contrary, each Talook Treasury is as much an independent Treasury as the Hoozoor Treasury, and renders an independent account which is abstracted in Form E, simply as it stands, and is incorporated with the Hoozoor Account, into the monthly Treasury Account of the District. I mention this merely to bring to notice incidentally, that in consequence of this change in the mode of account observed between the Collector and the Tahsildar, and in consequence of certain alterations in the designation of some of the individuals on the Collector's Establishment, the Talook Manual would be better for some verbal corrections here and there.

9. I brought to the notice of the Collector what appeared to be a running account of a large amount of unshroffed money unnecessarily detained in that State in the hands of the Cash-keeper; from the 1st to the 22nd of March the amount varied from 23,000 Rupees to 3 Lacs and more.

10. There are 3 Shroffs on the fixed Establishment, besides one temporary Shroff engaged Annually for 3* months and one extra Shroff on the additional Establishment.† In one day (the 7th of March) these men Shroffed 80,408‡ Rupees although the payments made on that day amounted to the large sum of 1,22,675 Rupees. On several other days they Shroffed as much as 50, 40, and 30 thousand Rupees, while on other days they Shroffed comparatively little or nothing. In one day (the 17th) they Shroffed 435* Rupees, on another day (the 18th) they Shroffed 42 Rupees still leaving a balance of 35,900 Rupees unshroffed, although the payments made on the 18th amounted only to 1,724 Rupees and on the 17th to 27,006 Rupees.

* *February, March and April.*

† *Sanctioned for the management of the Pitapore Estate.*

‡ *Consisting of* 80,616 *pieces leaving a balance unshroffed of* 2,41,342 *Rupees.*

* *Consisting of* 534 *pieces, leaving a balance unshroffed of* 28,928 *Rupees.*

11. Such an amount of unshroffed money in the hands of the Cash-keeper, if allowed to remain, is in some respects open to the same objection as a separate Deposit Fund.

It was not however, on this account only that I called attention to it, but for the further reason that the existence of such a practice virtually renders of no effect, the chief excellence of the new system, *viz.*, the entire separation of the Cashier's Department from the Accountant's Department.

12. The practice moreover is objectionable as saddling the Native Accountants Department with extra Works, for, I found they were keeping a Book called the "Number Book" or "Register of Irasalnamahs," in which they registered by way of Memoranda all the receipts as they came to hand. They could not, they told me, enter them at once in the Day Book, as the Rules direct, because they could not tell whether the money would be Shroffed and brought to account in the Cash Book, and if not so Shroffed and brought to account they would have to erase the entries from their Day Book.

13. I pointed out to them that para. 26 of the Rules provided for such occasional erasures. It appears that they followed this, the proper course, at first but the erasures became so numerous that they eventually gave it up and took to the plan of copying the receipts from the Cash Book into the Day Book, at the close of the evening, and keeping the "Number Book" abovementioned. This plan as far as the receipts are concerned removes the check that the Accountant's Department ought to exercise upon the Cash Department and *vice versâ*, and leaves the control of the accounts, as it were, as well as the care of the Cash still in the hands of one Officer, the Cash-keeper.

14. For the sake of neatness and perspicuity it is of course desirable that erasures in the Day Book should occur as seldom as possible. This end will be attained if the following plan is pursued with receipts which arrive in large amounts. Take for example a Talook remittance of 2 or 3 lacs. The Shroffs cannot possibly Shroff it on one day.

The Native Accountant should therefore enter the whole in the body of his Day Book, but not carry out any amount into the Cash column until the evening, when on comparison of his Day Book, with the Cash-keeper's Cash Book, he will see *what* amount has been Shroffed and brought to account in the Cash Book, and will carry out *that* amount into the Cash column of his Day Book.

15. The only other point I need bring to the notice of Government is the state of the Revenue Deposit Registers. The Registers are still very much in arrears and, as kept in the Native Account Department are full of corrections and in much confusion.

The Collector has frequently had to notice this. The fault seems chiefly to lie in the Talooks.

16. In the Repayment Register, as each repayment is made neither, the receipt number to which it belongs nor the balance on hand is entered in the great majority of cases. This omission destroys all the advantage of the New Forms.

The object of each deposit being separately entered and numbered is to enable the Collector to see how much of each deposit has been repaid, how much is still in hand and whether it has been repaid to the right parties. All this is impossible as the Registers are kept now.

17. In regard to the Deposit Receipt Register, para. 41 of Rules should be carried out. There should be entered in the Remark Column in Red ink against each number the date on which the whole or part of the Deposit was repaid. The Collector could then by running his eye up the Remark column tell at a glance the state of his deposits and regulate there repayment either by transfer to Government or refund to the proper parties.

This course also if followed with the Advance Registers will be found to increase the Collectors, control over those items considerably.

18. It has been customary up to this time to send a Tri-monthly Abstract Report of the balance in the Rajahmundry Treasury to the Collector of Masulipatam. This practice had its origin, I fancy, in the time when Masulipatam was the General Treasury, to which Remittances were made periodically from this and other subordinate Treasuries in the neighbouring Districts. No remittance however has for 10 years past been made from this District to the Masulipatam Treasury, and Steamers so constantly ply up and down the coast now that could any remittance be spared it would in all probability be despatched to the General Treasury at Madras. Seeing then no closer connection between this Treasury and Masulipatam than this and any other Treasury, I see no use in the Report and would recommend its discontinuance.

19. The Cash Department of this Office is composed as follows:

Cash keeper, M. Vencata Row	80 0 0
Deputy do. C. Rotnub Row	17 8 0
Assist. do. S. Perog	10 0 0
Head Sharoff	35 0 0
Assist. do.	16 0 0
Do. do.	14 0 0
	172 8 0.

* *Management Goomastah of the Pitapore Estate.* 10 0 0
Do. do. Sharoff } 10 0 0
of do. do. .....}
Additional Sharoff engaged annually for the months of February, March and April..... 8 0 0

I have left out of my list the individuals in the margin* as they are not borne upon the Roll of the fixed Establishment of the Office.

* *North Arcot,*
South do.
Chingleput,
Guntoor,
Kurnool,
Cuddapah,
Bellary,
Ganjam,
Vizagapatam.

20. I mentioned to the Collector that when the Contingent Chitta and Hookum Register were discontinued his Cash-keeper would be left with exactly the same number of accounts as were kept by the Cash-keeper in each of the Districts enumerated in the margin.* I pointed out that in all of these Districts one Goomastah for the Cash-keeper in accordance with para. 26 of Report upon North Arcot had been recommended and sanctioned under the new system, and that as an average of 5 years fixed the Revenue of 2† of these Districts at a larger figure than that of Rajahmundry, I had no other course left but to place his Cash Department on the same footing as the others and to recommend a reduction of the Ten-Rupee-hand.

† *Bellary,*
South Arcot,
Revenue for Fuslies 1262-66.

21. The Collector remarked that the Madras Almanac gave the Bellary Revenue for Fusly 1267, Rupees 25,66,000 and South Arcot for the same Fusly, Rupees 24,80,000 while Rajahmundry for the same Fusly, was 27,18,000 and would this Fusly be quite 29,00,000 and annually

increase. "If however" he continued "you think the proposed Establishment sufficient I "dare say the work will be done."

22. In reply to this I pointed out that an average struck for the 5 Fuslies 1262-66 fixed the respective Revenues of Bellary South Arcot and Rajahmundry as follows:

* *These totals with their component parts were supplied me Officially by the respective Offices.*

Bellary, 32,29,721*
South Arcot, 27,99,568
Rajahmundry, 25,56,423.

I stated morcover that I myself thought one Goomastah ample for the Cash Department.

The Collector then remarked that he did not object to the reduction.

23. I have frequently pointed out in my Reports that the Cash-keeper's duties of account are so simplified and curtailed under the new system that in many Districts the Cash-keeper's Goomastah in my opinion will scarcely find employment for the regular working hours; I need not therefore allude to this matter again.

24. It may however be expected that I should refer to what the Collector remarked of the Revenue of Rajahmundry in Fusly 1267, *viz.*, that it was greater than that of Bellary then and was likely to increase annually. The immediate inference that may be drawn from this is that the services of 2 Goomastahs may be wanted by and by in the Cash Department. I have not with me any statistics to institute a comparison for Fusly 1267, but I take it for granted that the Revenue of Rajahmundry was greater than that of Bellary for that year, and for argument's sake I will premise that it will shortly rise to 40 Lacs, still the conclusion will not have been established that the Cash-keeper's work of account will have increased in the same ratio, under the new system the Cash-keeper's Cash Book contains no Talook transactions,* no transfer and no coin account; moreover all the entries that are made in it are made in a very concise form and without detail. For example, a remittance of one Lac from Talook A, to the Hoozoor is entered in the Cash Book; Suspense Account Talook A Rupees 1,00,000, were the Revenue of the District doubled and the remittance two Lacs the entry would be; Suspense Account Talook A Rupees 2,00,000. I do not say that this illustrates exactly the extra amount of work that will fall upon the Cash-keeper's Goomastah in consequence of a great increase of Revenue. There may be a few more payments to be made to Officers of the Department Public Works and therefore a few more entries to correspond. But this I say, that the extra amount of work relatively to the increase of Revenue will be wholly insignificant.

* *These in most Districts formed* 9-10*ths of the entries of the old Hoozoor Cash Chitta.*

25. A large business can always be conducted with a less *proportionate* number of hands than a small one, granting this and that every District will require one Goomastah in the Cash Department, the most that can be urged on the side of 2 Goomastahs for Districts wherein the Revenue is really very large and increasing is, that the Cash Book entries will shew large amounts, and the operations of "balancing" and "casting up" may take somewhat more time and care.

26. I may however be allowed perhaps to draw the attention of Government to the rate of remuneration received by the Cash-keeper of this District. His pay is 80 Rupees per mensem a sum that appears to me inadequate to his responsibilities and one that will not bear comparison with the salaries enjoyed by Cash-keepers of other Districts, wherein the annual average amount of public money received, disbursed and under custody is less than in Rajahmundry.

27. I had occasion very recently in my Report upon Ganjam, to enter fully into the reasons which operated in determining me to recommend an increase to the Cash-keeper there. All the reasons urged then are applicable in the present case. I need not recapitulate them but will refer you to paras. 9, 10, 11, 12 and 13 of Ganjam Report.

Revenue Fusly 1267.	*Cash-keeper's Salary.*
25	100
28	100
25	100
24	100
15	100
27	100
14	100
21	100
22	100
25	100
56	150
36	100
27	80

28. I have explained in para. 18 *ante* that this Treasury cannot in fact be looked upon as subordinate to Masulipatam whatever it may be in theory or may have been formerly. I will therefore only add the names and Revenues of those Districts of this Presidency in which the Cash-keeper receives 100 Rupees per month or more, and solicit a comparison of them with Rajahmundry by way of support to my recommendation that the Rajahmundry Cash-keeper's pay be raised to 100 Rupees. In conclusion I will remind Government that now nearly 30 lacs pass annually through his hands. If therefore an addition of 20 Rupees to his Salary adds to his Station and influence, quickens his zeal and strengthens e an outlay of Capital which will prove a profitable investment.

he foregoing suggestions meet with the approval of Government, the Cash Office will in future stand in the Civil Auditor's Establishment Book as

	Cash-keeper	100 0 0
	Goomastah	17 8 0
	Head Shroff	35 0 0
on hereafter, Vide *Extract* *	Asst. do.	16 0 0
ltation, 23rd June 1858, *No.*	Do. do.	14 0 0
		182 8 0

e introduction of the new system the work of the Native Account Departformed by the following Goomastahs:

	Salary	Dept.
U. Mulliah	40	Sherista.
A. Lukshmapully.	20	do.
G. Seetaputty Row.	15	do.
B. Cbristna Doss...	10	Moonshee.
	85	

have felt greater difficulty in forming e subject of the pay to be allotted to ountant under the new system. The re- ld apparently be on the same scale as e Officer who has hitherto prepared the counts, but information on this point red with any certainty from the Geshments, inasmuch as no such Dears upon the List and it cannot be m it by whom the duties are per- three Districts we have visited we have formed the rates as per margin an average of the rates of pay of the Officer next to the Cash-keeper in the Cash Department (excluding Shroff) taken from the Statement† annexed to s 32 Rupees, the range running from Trichinopoly to 60 in Coimbatore. The 30 suggested tenta-tively in our report t appears higher than that prevailing in nd exceeds by 8 Rupees the rate general t may perhaps therefore be looked upon e for this Presidency in which we believe d necessary to offer some-what higher re- an is usual in Bengal.*

31. I suggested to the Collector that it would be as well to leave the Department as it stood with the exception of U. Mulliah whom with reference to para. 29* of report upon South Arcot, I recommended the Collector to re-transfer to the Sherista Department, selecting another Goomastah on 30 Rupees to be the Native Accountant.

32. The Collector stated in reply that if I did not think the additional work as compared with other

Dstricts, consequent on the large outlays on Public Works, sufficient grounds for continuing a Native Accountant on 40 Rupees he would endeavour to make the arrangement but there was but one 30 Rupees Goomastah and he was employed on special work.

33. An increasing Revenue and large outlays of the nature the Collector alludes to will undoubtedly increase the labor of this Departmemt and for that reason I suggested that the *number* of hands (four) in the Department should be left as I found them, to place the District on the same footing in that respect as North Arcot, South Arcot and Bellary ; whereas three hands have been considered sufficient for the Districts in the margin.*

* *Ganjam, Vizagapatam, Cuddapah, Kurnool, Guntoor, Chingleput, Madras.*

34. Were I of opinion however that the Rajahmundry Native Accountant should receive 40 Rupees per mensem a rate of remuneration considerably higher than the Native Accountant receives in any other District I should not think I was at liberty to make such a proposal. 30 Rupees was fixed upon by Mr. Harrison as a fair remuneration* for the Office, after instituting a comparison with the prevailing rate in Bengal and with the average rate received by the Clerks employed upon the same sort of work in our District.

* *Vide para.* 29, *of Report upon South Arcot given in margin to para.* 31 ante.

The Government of India have so frequently urged the importance of assimilation of practice, uniformity and economy that I conceive a Native Accountant on 30 Rupees to be a fixed principle of the new system which in revising an establishment unless the circumstances are very exceptional I am not allowed to depart from.

35. I stand therefore by my original proposal and if that is approved of the effect when carried out will be to form 3 Goomastahs of the Sherista Department and one of the Moonshee Department into a new Department to be called the Native Account Department and to stand upon the Establishment List of the Office as follows :

Native Account Department.

Native Accountant	30	
1 Goomastah	20	
1 Do.	15	*
1 Do.	10	
	75	

* *To be reported on hereafter, Vide Extract Minutes of Consultation, 23rd June* 1858, *No.* 422, *para.* 4.

36. The English Department of the Office is as follows :

1 Head Accountant	100	
1 Deputy do.	60	
1 Asst. do.	38	
1 Do. do.	30	(*c*)
1 Do. do.	25	
1 Writer...	10	
1 Do.	10	
1 Do.	10	
1 Head Writer	50	(*c*)
1 Deputy	40	
1 Do. do.	17-8	(*a*)
1 Do. do.	15	(*a*)
1 Stationary keeper	10	
13	415-8-0	

Besides these there are a Translator on 50, an English Record-keeper on 40 and Moochees, &c., that do not enter into my calculation.

37. Of these 13 individuals forming the English Department on a total charge of 415-8-0, two of them, one on a Salary of 50 Rupees the other on a Salary of 30 (marked (*c*) in my List) are entirely employed in the Current or Correspondence Branch of the Department. But (as I have mentioned in former* Reports) it is nearly impossible to say how far a reduction of what is nominally the Account Branch of the Department is practicable in consequence of a reduction of work in connection with the accounts, the work of the Clerks of the Account Branch not being solely confined to accounts. I can only therefore institute a comparison between the entire English Department of one District with that of another, bringing under review the ordinary work of the Correspondence Branch as well as that of the Account Branch and notifying any exceptional circumstances that seem to point to an increase or otherwise in the establishment under revision.

* *Para.* 32. *Report upon North Arcot and* 26 *Report upon Kurnool.*

38. I annex a Tabular Statement of the present and proposed charges of the English Department in the Districts I have hitherto visited.

English Department without Translator, Record-keeper and Moochees, &c.

Revenue in lacs from all sources for 5 years 1262 to 1266.			Present Charge.	Proposed Charge.	Increase.	Decrease.
	23	North Arcot	381	326	.....	55
	28	South Arcot	497	352	.....	145
	13	Chingleput	446	355	.....	91
	20	Guntoor	352	352	.....	...
	15	Kurnool	405	360*	.....	45
(Estimated).....	20	Cuddapah	365	365	.....	...
	32	Bellary	356	356	.....	...
	15	Ganjam	387-8	370*	.....	17-8
	15	Vizagapatam	307	307*	.....	...
	25	Rajahmundry	415-8			

* *Note.*—Not yet Sanctioned.

39. As regards the number and form of of actual accounts rendered to the Central Office they are very much the same in all Districts though there is considerable disparity in the Subordinate books or processes used in their preparation. As I have gone along I have introduced uniformity as far as possible. In regard to correspondence the return furnished me for 1857-58 shews a larger amount in Rajahmundry than in the other Districts I have visited, Bellary excepted.

Bellary	Letters received ...	4,141
	do. sent ...	1,863
Rajahmundry ...	Letters received ...	3,157
	do. do. ...	2,467

40. Under the circumstances I proposed to the Collector to reduce the total charge of his English Department to 365-8-0 by absorbing the 40 Rupees appointment, which is now vacant and has been so for the last 4 years, and by dismissing the last writer on 10 Rupees.

41. In reply the Collector informed me that Government had already sanctioned, sometime ago, the absorption of the 40 Rupees vacant situation with the view to enable him to secure the services of an efficient Head* Writer on 70 the remaining 20 Rupees to be given to 2 other writers marked (*a*) in my list.

* *The present pay of the Office is* 50 *Rupees.*

42. Owing to the difficulty of getting a fit man for the Head Writer's place the arrangement had not been carried out. The Collector now proposes that he should be allowed 375

Rupees as the total charge of his English Department and that the salary scale should run as follows through the Department.

Present Scale.	Propoed Scale.
100	100
60	70
50	40
40	
38	35
30	30
25	25
17-8	20
15	15
4 at 10 (each 40	4 at 10 (each 40
415-8	375

43. The Collector's proposal seems to me reasonable and the sum fixed upon for the total charge of his Department is so little in excess of what has been proposed and sanctioned for other Districts that I recommend his proposal for the sanction of Government.

It results in a reduction of Rupees 40½ upon the whole Department. The 40 Rupees vacant situation may be struck off at once, Rupees 2½ of it may be added to the 17½ Rupees situation (which is also vacant) so as to enable the Collector to offer 20 Rupees to the next incumbent Ten Rupees also of the 40 Rupees might be taken to raise the present 60 to the proposed standard 70, if the Collector thinks the services of the present incumbent worth the increase. The reduction of the 50 to 40 and the 38 to 35 will not I hope be allowed to affect the present occupants of those places.

44. To carry out the principle suggested in my former reports, I have further to recommend that the Head Accountant be designated Head Clerk, and that his duties embrace not only the Supervision of the accounts, but also the other important duties discharged in the current or correspondence branch of the English Department.

45. With regard to the rest of the individuals of the English Department I recommend as in other Districts that they be called indiscriminately writers.

46. If the foregoing suggestions are approved of and sanctioned, the English Department will henceforth stand in the Civil Auditor's book of Civil Establishments as follows:

1	Head Clerk	100
1	Writer	70
1	do.	40
1	do.	35
1	do.	30
1	do.	25
1	do.	20
1	do.	15
1	do.	40
1	do. at Copee	
		376
	Translator	50
	Record-keeper	40
	Moochees, &c.	

47. In continuation of the Tabular Statement submitted with my report upon Vizagapatam I sub-join a similar* Statement for this District. It exhibits a net Decrease of 30-8-0 upon the whole Establishment, and gives in one view all the alterations I have suggested in the different Departments of the Revenue Branch of this Office, as the Departments stand in the Civil Auditor's Book of Civil Establishments for the 1st of May 1857.

* *Enclosure A.*

ENCLOSURE A.

								Increase.	Decrease.
					RAJAHMUNDRY.				
					Revenue Establishment.				
					Sherista Department.				
1	Head Sheristadar	280 0 0		1	Head Sheristadar	280 0 0			
1	Deputy do.	175 0 0		1	Deputy do.	175 0 0			
1	Head Madutgar	50 0 0		1	Head Madutgar	50 0 0			
1	Do.	48 0 0		1	Do.	48 0 0			
1	Do.	45 0 0		1	Do.	45 0 0			
1	Do.	40 0 0		1	Do.	40 0 0			
1	Do.	30 0 0		2	Do. at 25 each	50 0 0			
1	Do.	50 0 0		2	Do. at 18 each	36 0 0			
2	Do. at 25 each	20 0 0		2	Do. at 15 each	30 0 0			
1	Do.	36 0 0		2	Do. at 12 each	24 0 0			
2	Do. at 18 each	45 0 0		3	Do. at 10 each	30 0 0			
3	Do. at 15 each	24 0 0							
2	Do. at 12 each	30 0 0							
3	Do. at 10 each						808 0 0	0	65- 0
20		873 0 0	17						
		Moonshee Department.							
1	Head Jawabnevis	70 0 0		1	Head Jawabnevis	70 0 0			
1	Do.	25 0 0		1	Do.	25 0 0			
1	Assistant do.	17 8 0		1	Assistant do.	17 8 0			
3	Do. at 15 each	45 0 0		3	Do. at 15 each	45 0 0			
2	Do. at 10 each	20 0 0		1	Do.	10 0 0			
							167 8 0	0	10- 0
8		177 8 0	7						
		Cash Department.							
1	Cash keeper	80 0 0		1	Cash keeper	100 0 0			
1	Assistant do	17 8 0		1	Goomastah	17 8 0			
1	Do. do	10 0 0		1	Head Sahroff	35 0 0			
1	Head Sharoff	35 0 0		1	Do.	16 0 0			
1	Assistant do	16 0 0		1	Do.	14 0 0			
1	Do. do	14 0 0							
							182 8 0	10	0- 0
6		172 8 0	5						
					Native Accountant Department				
				1	Native Accountant	30 0 0			
				1	Goomastah	20 0 0			
	None.			1	Do.	15 0 0			
				1	Do.	10 0 0			
							75 0 0	75	0- 0
				4					
					English Department, (Omitting Translator Record-keeper and Moochees, &c.)				
		English Department.		1	Head Clerk	100 0 0			
1	Head Accountant	100 0 0		1	Writer	70 0 0			
1	Deputy do.	60 0 0		1	Do.	40 0 0			
2	Assistant do.	38 0 0		1	Do.	35 0 0			
1	Do. do.	30 0 0		1	Do.	30 0 0			
1	Do. do.	25 0 0		1	Do.	25 0 0			
3	Writers at 10 each	30 0 0		1	Do.	20 0 0			
1	Head Writer	50 0 0		1	Do.	15 0 0			
1	Do.	40 0 0		4	Do. at 10 each	40 0 0			
1	Do.	17 8 0							
1	Do.	15 0 0							
1	Do.	10 0 0							
1	Do.						375 0 0	0	40- 8
13		415 8 0	12						
							Total...	85	115 8
							Deduct Increase...	0	85 0
							Net Decrease...	0	30 8

ORDER THEREON, 3rd June 1859, No. 314.

The foregoing report treats of the Account Department of the Rajahmundry Collectorate, and of the changes proposed therein, consequent on the introduction of the Bengal system of Account.

2. There is little that calls for particular remark. The new Forms of account were brought into use in July last, and since then the system appears to have made satisfactory progress. "The Clerks," Mr. Breeks remarks, "quite understand it and work it with as much facility and "celerity as they did the old system."

The Government approve of the attention of the Collector having been drawn to the more important points in connection with the Accounts noticed in paras. 4 to 17 of the report; and also of the discontinuance, as recommended in para 18, of the tri-monthly Abstract report of the balance in the Rajahmundry Treasury hitherto furnished to the Collector of Masulipatam. They also sanction the revised organization of the Establishments of the different Departments of the Revenue Branch of the Collector's Office as proposed by Mr. Breeks and exhibited in the Statement appended to his report.

4. The changes involved in the above arrangements consist chiefly of the reduction in the Cash Department of one hand (Assistant Cash-keeper) on 10 Rupees to which
Paras. 19 *to* 22. the Collector does not object, and the addition of 20 Rupees to the Salary of the Cash-keeper, raising it thereby from 80 to 100 Rupees per mensem, which for the reasons stated in paras. 26 to 28 is approved.

5. In the Native Account Department it is proposed to reduce the pay of the Native Accountant from 40 to 30 Rupees per mensem, which is also approved. There
Paras. 31 *to* 35. seems no sufficient grounds in the present case for departing from the principle already laid down, by which the remuneration of this class of servants has been fixed at the lower rate.

6. In the English Department of the Office the changes are those suggested by the Collector himself and adopted by Mr. Breeks in modification of his original pro-
Paras. 40 *to* 43. posal to that Officer, and result in a decrease of Rupees 40-8-0 in the cost of the present Establishment. The reductions of pay will of course, as a general rule, not affect existing incumbents. The increase of Salaries may be carried out at once from the available sum of 40 Rupees the pay of the vacant situation proposed to be abolished.

7. The arrangements now sanctioned involve a net reduction of Rupees
Para. 47. 30-8-0 per mensem on the whole Establishment of the Revenue Branch of the Collector's Office.

8. The alteration in the designation of the servants is approved and
Paras. 44 *and* 45. ordered to be adopted at once.

(True Extract.)

Chief Secretary.

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

Exd. A. P. W. Begbie.

10 spare copies

Revenue 1859 Depart.
Consn 10th June

No. 1029

Proceedings of the Madras
Govt. in the Financial Dept.

Dated 3d } June 1859.
Rec'd 7th }

Passing orders on the
Brooks report on the Account
Department of Rajahmundry
and on the result of the
Bengal System of Account
therein.

No. 772

Recorded.

10th June 1859.

No 70 & 71.