Revenue Department

Minutes of Consultation

27th July 1858.

Book No. 40 & 41.

Order No. 1027 & 24th July 1858

No. 40. Read the following Extract from the Minutes of Consultation in the Financial Department under date the 31st May 1858, No. 360.

Read the following letter from Messrs. E. F. HARRISON and J. BREEKS; to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated 18th May 1858.

Sir,

1. In continuation of our letter of the 30th Ultimo, we have the honor to report our proceedings in reference to the Office of the Collector of Madras.

2. It is hardly necessary to refer to the circumstances which make the money transactions of this Collectorate different in their nature from those of other Districts, such as, for example, the absence of Talook Treasuries, the peculiar nature of the Revenue and of the mode of bringing it to account, the difference in the Abkary system, the nature and extent of the salt transactions, and on the other hand the absence of many descriptions of charge which in Madras are borne by the General Treasury, all of which together with the facilities for remitting surplus accumulations of Cash to the Central Treasury combine to render the nature of the Accounts different and the responsibility connected with the custody of Treasure less than is the case in other Offices.

3. We shall proceed therefore to describe very briefly the system of Accounts hitherto in use in this Office.

Cash Keeper	70
Head Shroff	28
2nd do	14
Assistant Sampretty attached to Sampretty's Department but employed here.	10-8
	122-8

4. The Cash-keeper's Department consists of the individuals in the margin.* One of the Shroffs prepares daily a Cash Chittah of Receipts and Disbursements in Teloogoo, from which at the close of the day the Cash-keeper himself prepares a Cash Chittah in English. In this Chittah, which is signed each day by the Collector, the receipts are first entered and then the charges.

5. The Cash-keeper prepares also the Tri-monthly balance Report in English, and a Book in which the particulars of the Balance in the Treasury are entered on the occasion of the monthly examination of the Treasury by the Collector. He likewise keeps an Invoice Book in English of the Remittances which are usually made weekly to the General Treasury. An Assistant Sampretty is attached to the Cash-keeper's Department to conduct the sales of Postage Labels, the sales being numerous and the Books connected with the receipt and issue of the Labels being kept in this Department.

6. The strength of the Sampretty's Department which corresponds to the Native Account Department is shown in the margin.* The Head Sampretty or native Accountant keeps a Tamil Chittah in which Receipts and Payments are entered indifferently on the same page, the amounts being carried into separate contiguous columns. As to receipts, the Chittah is prepared from memoranda received from the several Departments, Quit Rent Department, Certificate Department, Stamping Department, Abkaree Department, Salt Department, &c., and as to payments, from the orders of the Collector after comparison with the Books of the Cash Department. This system goes far towards the attainment of that separation between the Departments of Cash and Account which it has been one of our first objects to secure.

* *Head Sampretty.*	28
Deputy do.	17-8
Assistant do.	12-4
	57-12

7. In this Department also is kept a Daily Abstract similar in Form as regards Receipts to the one we have provided for in the Rules submitted with our letter of the 30th Ultimo. The Abstract of Charges is kept in a different Form with the view apparently of economizing space; the Form however is far from clear and should be replaced by the more systematic one provided for in the Rules.

செப்பனிடுபவர் பெயர்
செப்பனிடுவதற்காக எடுக்கப்பட்ட நாள்
செப்பனிட்டு முடித்த நாள்
சரிபார்க்கும் முதல் மு.பா.எ. கையொப்பம்
சரிபார்க்கும் இரண்டாம் மு.பா.எ. கையொப்பம்
ஒப்புநோக்கி உதவியாளர் கையொப்பம்

* *Journal.*
Balance Report with Estimate.
Demand, Collection and Balance.
Statement sent monthly to the Board.
Salt do. sent to do.
Comparative Statement of Demand, Collection and Balance sent to do.
Quarterly Statement of fines, &c.
Do. do. of demand.
Collection and Balance sent to the Accountant General.
Account Particular of Advances, Deposit &c.,
FINANCIAL RETURNS *viz.*
Prospective Estimate.
Regular do.
Anticipation Sketch do.
Comparative Statement.

† *Head Accountant*	100-0
Assistant do.	35-0
Do. do.	24-8
Do. do.	21-0
Do. do.	17-8
Do. do.	14-0
	212 0

8. This Department prepares also in the first instance all other* Accounts which leave the office, with the exception of the Ledger and closing entries. It makes up also rough Lists of the Establishment and of Pensioners, according to which payment is made upon the order of the Collector by the Cash-Keeper.

9. The English Accountant's Department† prepares the following original Accounts, *viz.*,

MONTHLY ABSTRACT.

Ledger.

and *closing entries*, also the *Contingent Bill* and *Statement* of *Leave* of *Absence*. All other returns sent from this Department are merely transcripts of those previously prepared in Tamil in the Sampretty's Department.

10. We have carefully explained the method of keeping the new Accounts and believe that no difficulty will be felt in this respect. As regards the effect of the new system, the Cash-keeper's Department will be relieved of the necessity for keeping the English Chittah, and all transfers and adjustments which have hitherto been entered in the Shroff's Chittah, will be excluded from it. We cannot however recommend any reduction in this part of the Establishment, which we consider to be on a moderate scale.

11. The Sampretty's Department will be relieved altogether of the preparation of the Journal, and in one respect also labor will be saved the Department in the preparation of the daily Abstract. In order to ensure the correctness of the Abstract it has been usual in this office to close it three times a month. This will be unnecessary now, as the correctness of the Abstract will be secured from day to day by the daily English Abstract for which we have provided in the rules.

We think that the changes we have introduced in this Department will be found to have afforded considerable relief and to have provided for a record of the transactions of the Treasury more methodical in arrangement and better adapted for reference.

12. The work however of this important Department could not in our opinion be performed with efficiency by less than the present number of hands, although we have not overlooked the fact that this Office, not being dependent on distant Subordinates for the materials of which the Accounts are framed, possesses a great advantage in this respects over other Districts, and entitles us to look for an earlier and more punctual submission of the several periodical Returns.

13. In the English Department of this Office we find the Head Accountant attached exclusively to the work of account. We think that the new system does not require that there should be a Head Accountant distinct from the Head Writer or Manager of the general correspondence Department, and that advantage should be taken of any opportunity by which the two appointments might be united under some such designation as Head Clerk and on the pay of the present Head Accountant. The pay of the Head Writer is at present 70 Rupees per mensem, which would be saved by this arrangement.

14. The time of the 4th, 5th and 6th Accountants is taken up almost wholly in the work of transcription, which will be greatly decreased by the change of system, the services of the 6th, therefore may, we think, be properly dispensed with, and the 5th, who makes fair copies of one monthly, two quarterly, and four annual Statements, and whose time cannot be fully occupied with this work, should we think be attached as a general copyist to the English Department. If this arrangement is carried out it will leave the strength of the branch of the English Department specially devoted to Accounts as per margin.*

	Present pay per mensem.
* *2nd Accountant*	35-0
3rd do.	24-8
4th do.	21-0
	80-8

15. We have the honor, in elucidation of this Report, to submit a Memorandum† of the distribution of the work of Account, as prepared in the Office for our information. We annex also a Statement in a Tabular Form exhibiting in one view the reduction of hands we consider practicable in this Office.

† *Vide Enclosure.*

Present Scale.	Present pay per mensem	Proposed Scale.
Cash Keeper's Department.		*Cash Keeper's Department.*
1 Cash Keeper...	70	Cash Keeper.
2 Head Shroffs	28	Head Shroff.
3 2nd do.	14	2nd do.
4 Assistant Sampretty ...	10-8	Assistant Sampretty.
	122-8	
Sampretty's Department.		*Native Account Department.*
1 Head Sampretty...	28	Native Accountant.
2 Deputy do.	17-8	Assistant do.
3 Assistant do.	12-4	Assistant do.
	57-12	
English Department.		*English Department.* — Present pay.
1 Head Accountant	100	Head Clerk... 100
Head Writer	70	2nd Assistant Accountant 35
2 Assistant do.	35	3rd Do. do. 24-8
3 Do. do.	24-8	4th Do. do. 21
4 Do. do.	21	'6th Do. do. to be dispensed with.
5 Do. do.	17-8	5th to be deemed a general copyist in En-
6 Do. do.	14	glish Department... 17-8
	282	198
		Saving 84 Rupees.

The Government resolve to communicate the foregoing report to the Accountant General, and the Collector of Madras, and to direct the latter Officer to carry out the arrangement recommended in para : 13 on an opportunity occurring, and to make the reduction and changes proposed in para : 14 on the new system taking effect.

(True Extract and Copies.)
(Signed) T. PYCROFT, *Chief Secretary.*

No. 41 ORDER THEREON, No. 1027; dated 24th July 1858.

Ordered to be communicated to the Board of Revenue for information.

(Signed) T. PYCROFT,
Chief Secretary.

No. 300.

Extract from the Minutes of Consultation under date the 31st May 1858.

Read the following letter from Messrs. E. F. HARRISON and J. BREEKS ; to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated 18th May 1858.

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Deputy do.	17- 8	
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* *Head Accountant*	100-0
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5/1027

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4 Assistant Sampretty.....	10- 8	Assistant Sampretty.
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Sampretty's Department.		*Native Accountant Department.*
1 Head Sampretty.....	28	Native Accountant.
2 Deputy do.	17- 8	Assistant do.
3 Assistant do.	12- 4	Assistant do.
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English Department.		*English Department.*
1 Head Accountant.....	100	Head Clerk.....
Head writer.....	70	2nd Assistant Accountant.....
2 Assistant do.	35	3rd Do. do. .....
3 Do. do.	24- 8	4th Do. do. .....
4 Do. do.	21	6th Do. do. to be dispensed with.
5 Do. do.	17- 8	5th to be deemed a general copyist in
6 Do. do.	14	in English Department.....
	282	

Present pay.
100
35
24- 8
21
17- 8
198

Saving 84 Rupees.

The Government resolve to communicate the foregoing report to the Accountant General and the Collector of Madras, and to direct the latter Officer to carry out the arrangement recom-

mended in para : 13 on an opportunity occurring, and to make the reduction and changes proposed in para : 14, on the new system taking effect.

(True Extract and Copy.)

Chief Secretary.

To the Accountant General.
" Collector of Madras.
" Civil Auditor.
" Messrs. Harrison and Brooks.
" *Revenue Department Ryt.*

Exd. J. A. Wilson.

Revenue 1858 Septr.
Dy. to Cons. 27th daily

No. 1143

Extract from the
Mins. of Cons. in the
Financial Depart.

Dated 31st May 58
Recd. 16th July 1858.

Communicating to the
Accomt. Genl. & the Collectors
Madras the report of Messrs.
Harrison & Brett on the intro-
duction of the new system
of accounts in the Madras
Collectorate and directing
the latter officers to carry
out the arrangements recom-
mended by them in regard
to the reduction of certain
Servants in this office on any
occurring opportunity.

With an order
No. 1027. 24th July 1858.

No. 4041.

No. 1027

Ordered to be commu-
nicated to the Board of Revenue
for information.

Fort St. George
24th July 1858

J. Dyson to Rec. D. of Rev. & Dept. 26th
with a Copy of P.R.C.