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Revenue Department

Minutes of Consultation
2nd July 1858

Bach nos 8 & 9

Order no: 8897 24th June 1858

89

பாதுகாப்பு பிரிவு

செப்பனிடுபவர் பெயர் : [illegible]

செப்பனிடுவதற்காக எடுத்துக்- 07/05
கொள்ளப்பட்ட நாள்.

25/12/58
சரிபார்க்கும்
முதல் முறியாள
கையொப்பம்

19/1/59
சரிபார்க்கும்
2ம் முறியாள
கையொப்பம்

19/1/59
ஆராய்ச்சி
உதவியாளர்
கையொப்பம்

Fort Saint George, Revenue Consultation of 2d July 1858.

No. 8. Read the following Extract from the Minutes of Consultation in the Financial Department under date the 12th May 1858, No. 318.

Read the following letter from Messrs. E. T. HARRISON, and J. BREEKS; to T. PYCROFT, Esq., Chief Secretary to Government of Fort Saint George; dated 30th April 1858.

1. *Letter, No. 783, from Financial Secretary to Government of India, to the Chief Secretary to the Government of Fort Saint George, dated 29th January* 1858.
2. *Extract from Minutes of Consultation of the Government of Fort Saint George, No.* 196, *dated 19th March* 1858.

SIR,

With reference to the orders conveyed in the papers noted in the margin, regarding the introduction of the Bengal system of Account into the Madras Presidency, we have the honor to submit the following report of our proceedings.

2. We arrived at the District of North Arcot on the 7th Instant, and proceeded to make a careful enquiry into the existing mode observing in the Office of the Collector of keeping the Accounts both in respect to the nature of the subordinate Books, &c., maintained, their adaptation to the purposes for which they were designed, and the method of distributing the work among the writers or others employed in the duty.

3. Before proceeding to describe in some detail the old system, as we found it in operation, it seems proper to refer briefly to the principles of the Bengal system which we have kept in view in the changes we have introduced into this District, and which we now recommend for general adoption.

4. The most obvious feature of the change is the form in which the Collector's Accounts are to be submitted to the Accountant General, namely, that of a classified and balance monthly "Treasury" or "Cash Account" in place of the Journal, and on this point we feel that no remarks are required from us.

5. The points however to which our attention has principally been directed, and probably the most important in themselves have been those connected with the internal economy of the Account Department in the Collector's Office. We have endeavoured to provide

First, for the complete separation of the Account from the Cash Department.

Secondly, for a more methodical distribution of the work of Account between the Native Account Department, and the English Department of the Office.

Thirdly, for connecting the Accounts of Tahsildars with those of the Collector in the simplest and most effective manner, so as to combine security with the avoidance of all unnecessary repetition and to bring the Collections of Land Revenue into the Public Accounts at an earlier date than is at present the case.

6. We should notice here the two points in which the circumstances of a Collector's Office in this Presidency differ from Bengal so as to render rules framed for one Presidency inapplicable in some measure to the other.

These are First,—that in Madras almost the whole of the receipts are received at and a large proportion of the disbursements of the District are made through the Talook Treasuries, to which there is nothing analogous in Bengal.

Secondly,—that owing to the frequent absence of the Collector in this Presidency from the Hoozoor Station it is necessary in certain cases that orders for the payment of money should be issued before the occasion for the disbursement has arisen; this is particularly the case with Pensioners. At the beginning of the month, orders are prepared authorizing the Cash-keeper to disburse the pensions which have become due, the actual payments being made, possibly, two or three months subsequently as the Pensioners present themselves. In Bengal when a Collector is absent from his Treasury it is the practice for his Assistant or a Deputy Collector to be placed in charge with authority to carry on the ordinary duties in connection with the receipt and payment of money.

[illegible] with any [illegible]
modifications

	Rs.	A.	P.
* *Cash-keeper*	100	0	0
Head Shroff...	40	0	0
2nd do.	17	8	0
2 *Gomashtahs at* 19 *each*	38	0	0
* *Postage Label Gomastah on the Contingent List.*	10	0	0
	205	8	0

7. The Department of the Cash-keeper in this District (North Arcot) may be said to consist of the individuals named in the margin.

8. The Accounts kept in the Department are as follows :

No. 1. *Cash Chittah.* This is prepared in Cash Book Form with English figures, it contains transfers and adjustments of all kinds mixed up indiscriminately with Cash entries. All transactions of the Talook Treasuries find their place in this Chittah, and are introduced in a form which we cannot but consider as artificial and complex. The Chittah is kept in loose sheets which are afterwards stitched into a Book. Each sheet is initialed by the Cash-keeper.

No. 2. *Duplicate Chittah.* A duplicate of the above prepared daily for the use of the Sheristadar's Department.

No. 3. *Irasalnamah Puttees.* This is a file of Invoices or Vouchers for the receipt of money, they are pasted into a Skeleton Book.

Nos. 4 and 5. *Sign Puttees.* Files of the Collector's original orders for disbursements. Two files are kept, one for payments made at the Hoozoor, the other for payments to be made at the Talooks. The orders are on printed forms, and are filed as in No. 3. A Book is also kept in which the party actually receiving the money enters his name.

Nos. 6, 7 and 8. *Index Books.* These are short abstracts of all "Sign Puttees" and "Takeeds" or miscellaneous orders received by the Cashkeeper.

No. 9. *Bakee or Balance Report.* Prepared every ten days, it is required for the Cash Balance Report sent thrice a month to the Accountant General.

No. 10. *Jadathe Puttee or Examination Statement.* In this is entered a list of coins as exhibited in the certificates of the Examination of the Provincial Treasuries sent once a month to the Accountant General.

No. 11. *Quarterly List of Fines.*
No. 12. *Bank Note Register.*
No. 13. *Saderwared Puttee or Statement* of miscellaneous contingent expenses.
} required no particulars remark.

No. 14. *Yeomiahdar Register* or Register of payments of certain allowances chargeable on the Revenues. Entries in this are made quarterly.

No. 15. *Avalconda or Superannuation Pension List.* Entries are made monthly. There are about 20 Pensions on this list.

	Rs.
* *Deputy Cash-keeper.*	45
1 *Goomashtah.*	22
2 ,,	19
3 ,,	10
	96

The Deputy Cash-keeper's Department.

9. This Department* is under the charge of the Deputy Cash-keeper and consists of 3 Gomastahs from the Sheristah Department. The Accounts kept in the Department are as enumerated below.

No. 1. *An Abstract Daily Receipts and Disbursements.* Is an Account burdened with unnecessary detail and is kept in a manner very little susceptible of verification. A month's transactions fill about a quire of foolscap. At the end of the month before the sums under each head are totalled up, the whole is compared with a similar Account kept in the English Department.

No. 2. *Tamil Journal.* Compiled from No. 1, an English Journal is prepared separately in the English Department. The Demand Sheet only being copied from the Deputy Cash-keeper's Department.

No. 3. *Account Particulars of Advance,* &c. From these are prepared the Account Particulars submitted monthly in English to the Accountant General. The outstanding balances of advances made on account of the service of Government remaining unadjusted are not brought

forward in the monthly Account Particulars of those advances. A separate Statement of advances outstanding under this head is despatched annually to the Accountant General, and seems somewhat deficient in information as to the period for which its component parts have remained unadjusted.

Nos. 4 and 5. *Demand, Collection and Balance Statement* and *Comparative Statement of Ditto.* prepared from No. 1, and sent monthly in English to the Board of Revenue.

No. 6. *Quarterly Abstract of Demand Collection and Balance* sent to the Accountant General.

This account contains the same information for 3 months as is exhibited monthly in No. 4, but under a somewhat different arrangement, and in a greater detail of years. This difference necessitates a fresh process of abstracting from No. 1; the same preparatory materials used in the compilation of No. 4 being of no assistance in the compilation of No. 6. If No. 6 could be made to correspond in form and detail with No. 4 some labour would be saved this Department.

No. 7. *Mozin Zabitah* or monthly abstract of the Establishment.

No. 8. *Half Yearly Statement,* for the Accountant General estimates of probable receipts and disbursements for ½ the calendar year.

No. 9. *Extra Revenue Statements,* furnished annually to the Accountant General.

No. 10. *Arrears of Land Revenue* for 15 years do. do. do.

Nos. 7, 8, 9 and 10. Require no particular remark.

No. 11. *General Fusly Abstract.* A separate Auverza or Abstract book in much detail is kept in this Department to assist in its preparation. The Accountant General has it in contemplation we understand to do away with this return.

No. 12. *Prospective Estimate.*

No. 13. *Regular Estimate.*

No. 14. *Comparative Statement Actual with Estimate.*

No. 15. *Comparative Statement of Financial Review.*

* *Nos.* 12, 13, 14 & 15. These* are annual accounts furnished to the Accountant General. In Bengal they are compiled exclusively in the Accountant General's Office. There seems however a difficulty in applying the same system to this Presidency in consequence of the necessity of taking into consideration certain local circumstances such as the season, &c., which unknown to the Accountant General might considerably affect the return from certain sources of revenue.

There are one or two other subsidiary accounts kept by the writers of this Department chiefly to enable them to check the annual talook accounts.

10. With the exception of the introduction of the Day Book (for description of which *vide* Rules, para. 11,) and the discontinuance of the Journal we have made little alteration in this Department.

In the room of No. 1 a printed form of abstract (*Vide* Form E. Nos. 1 & 2,) has been adopted, which will admit of the items being daily posted into it without detail.

A new form (Vide Form H.) of Account Particulars of Advances, after the Bengal system, has been introduced in the place of No. 3. It differs somewhat in form and arrangement from the present account, and gives additional information in respect to the progress made towards adjustment. We think that an Extract from this register sent monthly to the Accountant General's Office in the place of the present returns, would be found very serviceable, in enabling that Office to control these advances.

The English Correspondence Department.

	Rs.
Head Accountant,	100
Head English Record keeper,	63
Deputy Accountant,	49½
Writer,	45
"	36
"	31½
"	25
"	22
"	18
"	18
"	15½
"	12½
"	10
"	31½
"	70
Magistrate Writer,	
Translator,	
	545½

11. This Department consists of 15 individuals as shown in the margin, their salaries per mensem amounting to Rupees 545-8.

As a part of the general duties devolving upon this Department, the number and description of accounts (properly so called) which leave the Department will be seen by referring to Enclosure No. 1.

The great majority of them, it will be observed, are merely transcripts of similar accounts prepared in the Native Department, and some of them under the new system will be dispensed with altogether; as, for instance,

1st. The monthly Journal.
2nd. The monthly Register of Vouchers.
3rd. The Rough Ledger.
4th. The Draft copy of the adjusting and closing Entries.
5th. The Duplicate Journal.
6th and 7th. The Fair closing Entries and Duplicate Ledger.

12. Before explaining the changes we have introduced into each Department, it may be as well to describe briefly the system of account between the Collector and the Talook Treasuries, as we found it in operation.

13. A code of instructions for the guidance of Talook Officers has recently been published under authority. We found however that the rules relating to accounts therein laid down had not been acted upon in this District, (North Arcot,) as owing to the non-receipt of the corresponding instructions for the Hoozoor account Department, difficulty had been felt in arranging the necessary details.

14. To assist in rendering the following description clear, we have annexed to this Report a copy in English of the Trevatore Talook Account Current for January 1858, (Enclosure, No. 2,) and of the corresponding Irasalnamah of the 6th February (Enclosure, No. 3).

15. Towards the end of each month the Collector authorizes a certain sum being retained in each Talook Treasury to meet expected disbursements in the ensuing month. This sum is ordinarily treated as the opening balance of the following month's account, the amount so authorized towards the end of December 1857, to be retained in the Trevatore Talook Treasury, was Rupees 931. Payments are made from time to time on the Collector's orders out of the sum so retained, and the order for payment as soon as the amount of it is discharged is forwarded to the Hoozoor to be debited in the Hoozoor Chittah to its proper head of charge, the amount being credited *per contra* under the head of "to meet estimated advances."

16. The sum authorized to be retained is frequently insufficient to cover the amount of all the orders for payment received from the Collector, in such cases the Tahsildar pays the amount from the current collections in his hands, and when returning the order marks on the reverse the source of revenue from which the money is considered to have been taken. On the arrival at the Hoozoor of the order the charge is entered in the Chittah as before, and the amount credited to the particular description of revenue indicated. Some Tahsildars appear to have been in the habit of marking the amount of orders paid as having been taken from the sum retained in their hands or from current collections indiscriminately.

17. At the end of the month when the Tahsildar makes up an account* of his collections for the expired month, he adds in the unexpended portion† of the amount retained at the beginning of the month and omitting the amount already remitted‡ by means of transfer payments as above described, he deducts the sum retained for the next month§ and sets aside the balance for remittance in cash to the Hoozoor.

The collections covered by this remittance are brought to account in the Hoozoor Chittah when the money is ‖ received.

* *See Irsalnamah of 6th February.*
† *In this case Rupees* 76-9-8.
‡ *In this case Rupees* 6, *viz., difference between Ryotwar collections of Fusly* 1267 *shown in Account Current Rupees* 11,155-9-9 *and in Irsalnamah* 14,149-9-9.
§ *Rupees* 1,291.
‖ *In this case sometime in February.*

It will be seen from the above that a portion of the Land Revenue collected in a Talook Treasury may be (when remitted by transfer on orders for payment) brought into the Collector's, and thereby into the General Public Accounts for the month in which the collection is made, while the remainder will not come into the Collector's accounts till the following month. The amount brought into its proper month's Account may, as in the present instance, bear a very insignificant proportion to the whole amount collected, or it may (if, for instance, considerable payments are made for Public Works) include the greater part, or the whole of the collections for the month, the causes affecting this point being wholly irrespective of any question affecting the collection of the Revenue demand.

18. We have probably said enough to justify our remark that the existing system is an artificial and complex one, but it appears desirable to refer to what we consider the objectionable way in which the system operates in regard to the monthly Cash Balance Reports sent to the Accountant General.

These Reports in which perhaps from their form it may be thought that the balances of Cash in the Talook Treasuries are included, is made up wholly irrespective of them.

In the Cash Balance Report of the Collector of North Arcot for the 1st of February 1858 appeared as "amount retained in the Talook Treasury of Trivatore for local disbursements up to the 31st January 1858, Rupees 87-1-8." This sum may be searched for in vain in the Talook Account Current and Irsalnamah and is in reality incorrect, as Rupees 10-8-0* of it had been actually disbursed in the Talook before the 31st of January, although the order had not been received back at the Hoozoor by that day; but it will be seen moreover on referring to the Talook Account Current that the actual Cash in the hands of the Tahsildar on the 31st January was Rupees 12,045-8-10, although the Account is made up in such a way as to shew a balance of Rupees 1,294-3-6, which Balance again differs from that shown in the Irsalnamah, owing to the mode adopted of treating certain collections of Postage made on account of another Talook.

* *Rupees*	87-1-8.
Less ,,	10-8-0.
	76-9-8
Amount shewn in Talook Irsalnamah.	

20. A system of Account which gives such discordant results as we have described, and which excludes from the general returns large amounts of Public money collected and in the hands of responsible Officers, and which are actually and immediately available for the Public Service, can hardly we think admit of defence.

	Rs.	As.	P.
Amount of Talook Balance on 31st Jany. as shown in Collector's Cash Balance Report.....	87	1	8
Corresponding amount as reported by Tahsildar.....	76	9	8
Actual Cash in Talook Treasury on the 31st of January.....	12,045	8	10
Balance of Talook Account Current for January.....	1,294	3	6
Corresponding amount as shown in Tahsildar's Irsalnamah.....	1,291	0	0

21. We have perhaps dwelt at unnecessary length on a system, the supersession of which, by a correct method of Account, has already been directed in the Talook Manual recently issued. A description however of the exact method observed in one District may be of use in showing the value of the

change now being made. The Rules which we have framed on this part of the subject we should observe merely carry out with an unimportant modification the suggestions contained in a valuable Memorandum by Moorgasum Moodelly, the Head Uncovenanted Assistant in the Accountant General's Office, which has already been before the Right Honorable the Governor in Council.

22. The new scheme of Account may be described as consisting of a *Cash Book* confined exclusively to the Cash transactions of the Treasury. A *Day Book* kept by the Native Accountant for all transactions, Cash and Transfer of the Hoozoor Treasury. A *Daily Abstract* in which the transactions of the day will be classified under the various heads of Account prescribed by the Accountant General and in which also will be entered the tranactions of the Talook Treasuries extracted from their several Accounts Current, a monthly balanced *Treasury Account* prepared from the abstract for the use of the Accountant General's Office, and also an *Annual Treasury Account*, copy of which will be sent to the Honorable Court with Territorial Journal.

23. Annexed to this Report we have the honor to submit a set of Forms of Account with Rules for their introduction. We would suggest that these Rules should (with the approval of the Accountant General) be circulated at an early date for the use of the several Collectors. We have provided in them for the complete separation of the Cash from the Account Department, all orders for payment by transfer in account are to be addressed in future to the head of the Native Account Department, instead of to the Cash-keeper, and all orders for payment in Cash are to be entered in the Native Accountant's Day Book, before being discharged by the Cash-keeper, whose duty will be simply that of Cashier.

24. Of the Books described in para. 8 as maintained in the Cash-keeper's Department, Nos. 1 and 2, (the Chittah and Duplicate Chittah) will be discontinued. The Cash Book that is to take their place will be far less bulky and much simpler. Not only will all the Talook transactions (probably not less than $\frac{9}{10}$ths of the whole) with the exception of Cash Remittances be omitted, but the transfers forming no inconsiderable portion of the Hoozoor transactions will also be excluded and those entries which will remain to be made, will be in less detail than at present.* Nos. 3 and 4 which are mere files of document will be maintained, but will be less bulky than formerly. No. 5, a file of orders on Talook Treasuries, will cease to be kept in this department.

* *To make this clear we have annexed a copy (Enclosure No. 4) of the Treasury transactions of the 1st of March as brought to Account by the Cash-keeper in his Chittah under the old system, and to afford a comparison we have entered the same transactions in enclosure No. 5, as they would appear in the Cash Book under the new system.*

Nos. 6 and 7 appear unnecessary, as the Cash Book itself forms a complete index to all orders for payment. No. 8, an Index Book of Miscellaneous orders, can be kept, the remainder either contain only occasional entries or are mere rough books for containing the signatures of Pensioners as acknowledging the receipt of their allowances, &c.

25. We have provided for the institution of a Book similar to one kept in Bengal, which we have called the *Daily Balance Statement*. Each day will be entered the opening balance, total receipts, total charges and closing balance, forming a convenient abstract record of the business in Cash of the Treasury.

26. We think that under the proposed system one Gomashta will amply suffice for keeping the Books required in the Cash-keeper's Department, and it appears to us that this Gomashta should be looked upon as merely the amanuensis of the Cash-keeper, under whose immediate supervision he would make the necessary entries. Moreover, as these entries would not have to be in any technical form, his rate of pay we consider should not exceed that usually paid in the district for the lowest grade of vernacular writer.

27. We have already (in paras. 9 and 10) referred to the changes to be made in the Native Accountant's Department. It has not hitherto been recognized at a distinct department of the Office, but has long in practice been composed of the individuals enumerated in the margin t

para. 9, we recommed that they be formed into a distinct department, the designation of Deputy Cash-keeper being exchanged for that of Native Accountant.

The pay of this Officer is, we observe, considerably higher than that of the person holding the corresponding* appointment in the Office of the Collector of Madras, and a reduction might be proper on the occurrence of a vacancy. We think however that we are hardly in a position yet to form a judgment as to the rate of pay to be allowed to the Native Accountant in the several Collectors' Offices, until we have ascertained the existing rates of pay in other districts.

* *Head Sampretly, Rupees* 28.

28. The preparation of the Journal in this department will be dispensed with, but as a set of the Day Book will have to be kept. The Day Book will much resumble the old Cash-Chittah, but with this material difference that the exhibition of most of the disbursements made in the Talooks will be excluded, and these disbursements, as we have said before, form a very large proportion of the entires of the old Chittah.

29. The form of Daily Abstract which we have given will, we hope, tend to facilitate reference and to economize time and labor, and though we are unable to recommend any reduction of the hands employed in this important department, we think we are warranted in looking for a more punctual transmission of the several periodical returns.

30. The preparation of a Vernacular Treasury Account is unnecessary as the Daily Abstract is kept with English figures and assumes at the end of the month the exact arrangement required for the English Treasury Account.

31. In the English Department the English Chittah will be dispensed with, its place being taken by a daily abstract in a very condensed form. This abstract will be found sufficient, we apprehend, for the information of the Collector, the Vernacular Accounts being of course available for reference as to detail, if necessary. It will also be valuable as an aid to the preparation of the Treasury Account, forming in fact the skeleton of that Account.

The Treasury Account, the form of which should be printed, will give less trouble in its preparation than the Journal. The rough Ledger will be displaced by the monthly Abstract, and the closing entries by the Annual Treasury Account. The labour of preparing the Duplicate Journals for the 12 months and the Duplicate Ledgers will be altogether saved.

Saving in the labour of transcription will also follow on the substitution (which has been directed) of a printed for the present manuscript Pension Abstract.

32. We now come to the question of reduction, and have to state how far any is practicable in North Arcot under the present change of system. In the English Department in which the Writers engaged upon Accounts are liable to be called upon for other duties, it is obviously difficult to say definitely, how far reduction of establishment may be made in consequence of a reduction of work in connection with the Accounts.

33. We consider, however, that with a proper distribution of work, the system now introduced will admit of a reduction of hands in this District to the extent pointed out in the following Statement.

Present Scale.				Proposed Scale.	
No. of Hands.	Designation.	Rs.	A. P.	No. of Hands.	Designation.
	Cash-Keeper's Department.				*Cash-Keeper's Department.*
1	Cash Keeper	100	0 0	1	Cash Keeper.
1	Head Shroff	40	0 0	1	Head Shroff.
1	2nd Shroff	17	8 0	1	2nd Shroff.
2	2 Gomastahs at 12 Rs. each	38	0 0	1	Gomastah.
5				4	
	Deputy Cash Keeper's Department.				*Native Account Department.*
1	Deputy Cash Keeper	45	0 0	1	Native Accountant.
1	Gomastah	22	0 0	1	Gomastah.
1	Do.	19	0 0	1	Do.
1	Do.	10	0 0	1	Do.
4				4	
	English Department.				*English Department.*
1	Deputy Accountant	49	8 0	1	1st Writer.
1	Writer	45	0 0	1	2nd Do.
1	Do.	25	0 0	1	3rd Do.
1	Do.	22	0 0		
1	Do.	10	0 0		
5				3	
14				11	

34. That the work of the Account Department will be considerably reduced under the new system is, we think, unquestionable, and eleven, Number of hands proposed in the Statement, ought we consider to be found sufficient to carry on the duties of the Department efficiently.

35. In connection, however, with this part of our Report, there seems to us another point of some importance which will have to be taken into consideration, *viz.*, the rate of salary which should attach to the several Writers employed in the different departments of Account. We have slightly alluded to this subject in paras. 26 and 27, and have mentioned the difference observable in the relative rates of pay enjoyed at present by parties holding corresponding situations in the Offices that have already come under our notice.

36. With the view therefore of assimilating the rates of pay in all Districts, we annex a proposed scale exhibiting a further reduction in North Arcot, the rates being liable to modification after comparison with those prevailing in other Districts.

Present Scale.				Proposed Scale.			
Cash-Keeper's Department.				*Cash-Keeper's Department.*			
Cash-Keeper	100	0	0	Cash Keeper	100	0	0
Head Shroff	40	0	0	Head Shroff	40	0	0
2nd Shroff	17	8	0	2nd Shroff	17	8	0
2 Gomastahs at 19 each	38	0	0	1 Gomastah	10	0	0
	195	8	0		167	8	0
Deputy Cash Keeper's Department.				*Native Account Current Department.*			
Deputy Cash Keeper	45	0	0	Native Accountant	30	0	0
Gomastah	22	0	0	Gomastah	22	0	0
Do.	19	0	0	Do.	19	0	0
Do.	10	0	0	Do.	10	0	0
	96	0	0		81	0	0
English Department.				*English Department.*			
Deputy Accountant	49	8	0	1st Writer	49	8	0
Writer	45	0	0	2nd Do.	25	0	0
Do.	25	0	0	3rd Do.	22	0	0
Do.	22	0	0				
Do.	10	0	0				
	151	8	0		96	8	0
Grand Total.				Grand Total.			
Present Scale...	443	0	0	Proposed Scale...	345	0	0
				Saving 98 Rupees.			

37. In conclusion, we have to recommend that the alteration in the designation of the Officers indicated in this Report should be adopted. That the Deputy Cash Keeper should be borne on the List of the establishment as Native Accountant, and that the Gomastahs employed under him as well as the one under the Cash-Keeper should be shown separately in the Establishment Abstract, instead of being included as at present in the General Establishment under the Sheristadar. The designation of the Head of the English Department should also, we think, be changed to that of Head Clerk, instead of Head Accountant, the latter term being calculated to convey an incorrect idea of the nature of his position.

The Officers who have been appointed to superintend the introduction of the Bengal system of Accounts into the Madras Presidency report their Proceedings to the 30th Ultimo. These would seem to have been hitherto confined to the collectorates of Madras and North Arcot. The present report applies to the latter district.

2. The introduction is being carried out under the orders of the Supreme Government. It does not therefore appear to be within the province of this Government to pass any opinion upon the changes recommended by Messrs. Harrison and Breeks. These would seem to have been proposed after careful consideration of the Madras practice as followed in one District,—North Arcot,—and it is to be presumed that they are necessary for the due introduction of the Bengal system. The Right Honorable the Governor in Council will confine himself to issuing such instructions as may be needed in furtherance of the arrangements which have been advised.

3. Copy of the report and a set of Forms of Account with rules for
Report para. 23. their introduction alluded in this para. 23, will be furnished to the Accountant General in view to their being, with his approval, circulated at an early date for the use of the several Collectors. A copy will likewise be communicated to the Revenue Department for information.

to be objected with any re-
modification

Paras. 27, & 9, 10. 4. The Deputy Cashkeeper's department will, as recommended, be formed into a distinct department, the designation of Deputy Cash-keeper being exchanged for that of Native Accountant. The pay of this Officer in the North Arcot Collectorate is considered to be too high, and it is suggested that it might be reduced on a vacancy. The Commissioners, however, think that they are hardly in a position yet, to form a judgment as to the rate of pay to be allowed to the Native Accountant in the several Collectors' Offices, until they have ascertained the existing rates of pay in other districts. The Government will await any further recommendation which may be made by the Commissioners on this head on being furnished with this information.

Paras. 32 *to* 36. 5. In these paras. the Commissioners consider how far any reduction may be practicable in the Account Department of North Arcot under the present change of system. In para. 33 they contrast the present with the proposed scale in the three departments.

I. That of the Cash-keeper,

II. Deputy Cash-keeper, or as he is henceforward to be termed Native Accountant, and

III. The English Department.

The number of servants will be reduced from 14 to 11, *viz.* from 5 to 4 in the Cash-keeper's Department, and from 5 to 3 in the English Department. The number in the Native Account (Deputy Cash-keeper) Department will remain unaltered. The reduction in question will be made on the Government being informed by the Accountant General that the new system has been so far brought into operation as to admit of its being done.

6. It is proposed further to reduce the salaries of some of the servants according to a scale given in para. 36. The total saving arising both from reduction of Officers and salaries is, in North Arcot, Rupees 98 monthly. The changes as regards the salaries of the servants to be retained, will be as per margin. The saving in these will amonut to Rupees 47. The rates are however to be liable to modification after comparison with those prevailing in other districts, and as it is presumed that further report will then be made, no immediate orders are called for from Government. The reductions of salary will not however in any case affect existing incumbents.

Cash-keeper's Department.
1 *Goomastah from* Rupees 19 *to* 10.
Deputy Cash-keeper's Department.
For Deputy Cash-keeper on Rupees 45.
Native Accountant on ,, 30.
English Department.
1*st Writer from* 45 *to* 25.
2*nd do.* ,, 25 *to* 22.

7. In the last para. of their report the Commissioners propose alterations in the designations of some of the Officers of the Department and in the manner in which they are shown in the Establishment Abstract. The Accountant General will instruct the several Collectors to make these changes.

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

No. 9. ORDER THEREON, No. 869; dated 24th June 1858.

Ordered to be communicated to the Board Revenue for their information. The Government will be prepared to consider any remarks they may have to offer on the suggestions offered by Messrs. Harrison and Breeks for the reduction of the Establishment of the Collector of North Arcot and the revision of the rates of salary of certain servants on that establishment.

2. The forms of account and instructions contained in the report of Messrs. Harrison and Breeks will be embodied with any modifications that may be found necessary in the Hoozoor Manual which is under preparation.

(Signed) W. H. BAYLEY,
Acting Secretary to Government.

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N° 869

Extract from the Minutes of Consultation
Under date the 24th June 1858

Read the following
Extract from the Minutes of
Consultation in the Finan-
-cial Department

Received 12 May /58 N°. 318

Ordered to be com-
-municated to the Board of
Revenue for their information
The Government will be
prepared to consider any re-
-marks they may have to
offer on the suggestions of-
-fered by Messrs. Harrison
and Breeks for the reduction
of the Establishment of the
Collector of North Arcot and
the revision of the rates of
salary of certain servants on
that establishment.

2 The forms of account
and instructions contained
in the report of Messrs.
Harrison and Breeks will
be embodied with any re-
-modifications

modifications that may be found necessary in the Hoogvor Manual which is under preparation

W H B
11 h

3 Copies to the Bd of Rev. Dispd 25th with an Origl Encl

3 — Finl Dep.s

678

Revenue 1858 Depart.t
Dft to Comrs. 2d July.

1858.

6

Extract Minute of Counc.l
Dd 24th June 1858.

Ex: from Mins Cons in the Fin.l Depart.t
dated 23 June 1858 C. N.o 1029

Fin Cons 19 July
Ex. Pro. Bd of Rev. 2379 dd 17/7/58 C. N.o 1465
Cons 28

Communicating to the Board of Revenue Extract Minutes in Financial Dep.t regarding of the introduction of the Bengal System of Accounts into the Madras Presidency and calling for their opinion in respect of the reductions proposed by Messrs Harrison & Pr[illegible] the establishment [illegible] Collector of North Arc[illegible]

N.o 849

11 June 18[illegible]