Revenue Department

Minutes of Consultation

20th July 1858

Book No 5760

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(Brown)

பாதகாப்பு பிரிவு-1

செப்பமிடுபவர் பெயர்: R. கோபாலன்

செப்பமிடுதற்காக எடுத்துக்-
கொள்ளப்பட்ட நாள்: 09/07

சரிபார்க்கும்
முதல் நிலை
கையொப்பம்

சரிபார்க்கும்
2ம் நிலை
கையொப்பம்

இணையாளர்
கையொப்பம்

99/7

Fort Saint George, Revenue Consultation of 20th July 1858.

No. 59. Read the following Extract from the Minutes of Consultation in the Financial Department under date the 23rd June 1858, No. 422.

Read the following letter from Messrs. E. F. HARRISON and J. BREEKS; to T. PYCROFT, Esq., Chief Secretary to the Government of Fort Saint George, dated 24th May 1858.

SIR,

In continuation of our letter of the 18th Instant, we have the honor to report that in accordance with our instructions we proceeded to the District of South Arcot and arrived at Cuddalore on the 2nd Instant.

2. We were in hopes on our arrival, after the minute enquiry we had made into the way the Accounts were kept in North Arcot, to have been able to set the new system in operation at once in this District and to have returned to Madras by the 8th or 9th Instant; we found, however, that though the system of Account in this Collectorate resembled in the main that which prevailed in North Arcot, there were yet certain points into which it seemed desirable to make particular enquiry, and that on the whole the few days that we had proposed staying would not admit of our witnessing the operation of the new system so as to enable us to judge of the practicability or otherwise of a reduction in the Establishment. We did not therefore leave Cuddalore, till the 17th Instant.

3. One of the first things that attracted our attention in connection with our investigation into the Cash and Account Department of this district was the numerical strength of some of the Departments compared with those of North Arcot, and the higher rate of salary enjoyed generally by the Subordinate Gomstahs of the several Departments which has not resulted as far as we can see in procuring greater efficiency and intelligence; for notwithstanding every assistance rendered us by the Acting Collector we found the subordinate Gomstahs to be slow in comprehending the new system and generally to display less intelligence and aptitude for business than was displayed by the same class of Officials on lower salaries in North Arcot.

4. Before proceeding to speak of the several Departments in order, we may mention here that a practice exists in this district by which considerable sums of money on certain Accounts, though not actually disbursed, are charged as disbursed in the public Accounts, and are brought to a separate Deposit Account and kept in a separate Deposit Chest under the charge of the Cash keeper.

5. In Extract Minutes of Consultation, dated 25th September 1852, Revenue Department, No. 949, an order was passed for the discontinuance of separate Deposit Funds in Collector's Treasuries and provision was made by opening a head of Deposit in the public accounts that no money should be charged in them till it had been actually and *bonâ fide* disbursed. It was reported at the same time by the then Accountant General that a practice obtained in some Districts of debiting to "Ain" (*i. e.* charging in the public Accounts) the full amount of the Collector's order and of crediting the undisbursed portion to the head of Deposit, this portion still appearing as part of the Cash balance in the Treasury, which practice, though not "incorrect", was in the opinion of the Accountant General "not so good as the practice in North Arcot where the portion only of the order actually paid appears as a debit in the Treasury Chittah." The practice however as we found it in this district goes further than that described by the Accountant General in so far as that though the full amount of the Collector's order is charged at once in the Accounts, the portion undisbursed is not carried to the credit of Deposits in the "ain" Accounts, but to a separate Deposit Account as we have said above and does not appear as a part of the General Cash Balance of the Treasury. We annex a List* of such Deposits as they existed on the 8th Instant.

* *Enclosure* 1.

6. The practice seems to have been introduced into this District some two or three years ago at any rate subsequent to 1851; for we find by the reply† of the Collector of that year to the Circular letter of the Board, of Revenue, dated 9th June 1851, that no such practice obtained *then*.

† *Dated 7th July* 1851, *No.* 45.

7. At our suggestion the Acting Collector has arranged for bringing all these Deposits (with the exception of the Balances of the personal Accounts) regularly to account, so as to form a part of the regular Cash Balance of the Treasury. By this arrangement the Cash keeper's

Department will be relieved of keeping a separate Deposit Chittah and the English Department will be relieved of the labor of transcribing the same for the Collector's information.

8. In this District the following individuals are actually employed in the Department under the Cash-keeper.

Cash-keeper	100	0	0
1 Gomastah	35	0	0
2 do	24	0	0
3 do	21	0	0
Head Shroff	60	0	0
Do	24	8	0
Do	17	8	0
	282	0	0

9. The Accounts kept in this Department do not differ materially from those kept in the corresponding Department of the North Arcot Office, with the exception of the separate Deposit Chittah, (now to be discontinued) and of certain Accounts showing the manner in which the salaries, &c., of the Collector and his Subordinates have been disposed of. As au thority for the maintenance of these latter Accounts we were referred to Circular Order of the Board of Revenue, dated 14th April 1851.

10. The only other point deserving mention is, that it has not been usual, we observe, to write up the Chittah till the end of the day, the transactions as they occur being entered on loose sheets from which the Chittah is compiled afterwards. This practice will be quite unnecessary with the simple form of Cash Book kept by this Department under the new system.

11. For the reasons given in our Report on the North Arcot District we think that the services of one Gomastah will be sufficient to enable the Cash-keeper to keep the Books prescribed for his department under the new system. The pay of this Gomastah on the principle suggested in the 26th* para : of our Report above referred to should apparently be Rupees 15.

* "*His rate of pay we consider should not exceed "that usually paid in the District for the "lowest grade of Vernacular Writer.*"

12. The Department corresponding to what under the new system we have called the Native Account Department, is in this Office under the direction of the Senior Gomastah of the Cash Department, as borne on the Establishment's Books, and consists of the following individuals

1 Gomastah	35	0	0
2 do	28	0	0
3 do	21	0	0

13. In this department are prepared in the Vernacular the several Accounts enumerated in our letter, of the 30th Ultimo, as prepared in the Deputy Cash-keeper's department in North Arcot, we need not describe again the nature of these Accounts, but shall confine ourselves solely to a notice of those whose preparation or existence will be in any way affected by the change of system.

14. Under the old established system the preparation of the journal which is now to be discontinued was one of the principal duties of this department. To facilitate its preparation we found four books kept.

1st *Katawary of Receipts* in which the entries are made daily ; first in order came the receipts of the different Talooks, then those of Salt, Customs, Abkarry, Bills Payable, Revenue and so on. Some sort of order is said to be observed in regard to its manifold entries but to any one but the Clerk who makes the entries it cannot be an easy matter to trace out a particular receipt on a certain account on any given day.

2nd. From the Katawary an *Awarza of Receipts* is compiled at the end of the month. The names of the Talooks are entered down the side of the page and the different heads of Account run horizontally along the top of several pages. At the end of the Book in the form of a supplement is entered a Memo : of the receipts at the Hoozoor.

3rd. A *Katawary of Disbursements* in which the entries are made daily from the Chittah under their appropriate heads. A couple of pages or so are devoted to each head and the entries as they occur are extracted from the Chittah.

4th. the *Baki Book* in which is exhibited in detail of years the balances outstanding under Land and sundry sources of Revenue. This Book is necessary to regulate the Journal entries of Demand from these sources and will have to be continued for a similar purpose in reference to a Memo : of Demand provided for in the form of Treasury Account prepared by the Accountant General. In the place of Books No. 1, 2 and 3 a Daily Abstract, simple in form and more systematic in arrangement, will have to be kept by this department under the new system as laid down in para : 31 of the Rules submitted with our letter of the 30th Ultimo.

15. An annual Katawary prepared from the Journal is also kept by this department, one Book for Receipts and one for Disbursements. The names of the months are entered down the side of the page twice over, one set for Cash transactions and one for Transfers, and the heads of Account are carried along the tops of the pages horizontally. By para : 53 of the Rules above referred to we have provided for this Account being kept in the English department under the name of the monthly Abstract.

16. A new form of Register has been prescribed for recording Advances which can hardly be said to have affected the work of this department one way or the other. This cannot however be said of the Day Book, which, as it is henceforward to be kept in this Department, will, as far as itself is concerned, throw additional labor upon the department, though the work of abstracting will be in some measure facilitated by the same arrangement. Hitherto the Abstracts alluded to in para. 14 have been prepared in this Department from the Chittah kept in the Cash Department. Under the new system the Clerks who write the Day Book will also have to abstract it, and this arrangement coupled with the improved forms of Day Book and Daily Abstract ought we think to render the abstracting process a much easier task now than formerly.

17. That an easier process of abstracting has been secured may in itself be said to be a matter of minor importance, but if it be taken in connection with the fact that the preparation of the Journal and annual *Katawary* will henceforward be discontinued in this Department, the *total* work of the Department, even with the additional labor of the Day Book, can hardly be said to have been rendered greater under the new system than it was under the old system. On careful consideration however and with reference to the number of hands we found occasion to recommend in North Arcot we would suggest, in order to maintain this department in complete efficiency, that it be strengthened by the addition of one Gomastah, making four altogether, instead of three as at present.

18. The following list shows that branch of the English Department of the Office, which is engaged upon the work of Account.

Head Accountant	100	0	0
Deputy do.	70	0	0
1st Assistant do.	40	0	0
2nd do. do.	35	0	0
3rd do. do.	28	0	0
4th do. do.	17	8	0
5th do. do.	17	8	0
6th do. do.	17	8	0

There are besides in the English department the following Writers whose duties may be said to belong to the general correspondence branch :

Head Writer	55	0	0
Do	28	0	0
Do	24	8	0
Do	22	0	0
Do	17	8	0
Do	14	0	0
Do	10	8	0
Do			

19. Annexed is a Statement* showing the distribution of work in the Account branch of the English Department. Some of the Accounts, it will be observed are, as was the case in North Arcot and Madras, only transcripts of similar Accounts prepared in the Vernacular, while others such as the Ledger, Journal and closing entries will now be discontinued.

* *Enclosure No. 2.*

20. It will be observed that in this District the English Department is divided into two distinct branches, one of Account, composed of 8 persons, *viz.*

Head Accountant and 7 Assistants.

And the other of Current work or general correspondence, composed of 7 persons, *viz.*

Head Writer and 6 Assistants.

No such division existed in North Arcot and this we are inclined to think is an advantage in the English Department, where the work of Account is chiefly a work of transcription and where on certain days of the month there must be a considerable pressure of business and on other days little or none. Were the hands therefore under the Departmental Head termed indiscriminately Writers, opportunity would be afforded the Collector to distribute the work of Account or correspondence to individuals as he finds them best qualified, while at the same time the idea would be avoided, which we believe to be not uncommon, that because a Writer is termed an Accountant his services when unemployed are not therefore available for other emergent or ordinary duties.

21. We are of opinion that under the new system of Account which does not require such special qualifications in the Head Accountant as are called for in a system where a complete set of Books on the double entry principle are maintained, the distinction of a Head Accountant and Head Writer is unnecessary, and that, as we have already recommended in the case of the Office of the Collector of Madras, the two appointments may with advantage be united on the occurrence of the first favorable opportunity. This plan which is practically in operation in North Arcot, and probably in other Districts, appears calculated to increase the efficiency of the English Department generally, inasmuch as it places a higher rate of pay at the disposal of the Collector to secure the services of a well educated and intelligent individual as Manager of the English Department of his Office. His duties as Manager would consist not like the present Head Accountant in merely exercising supervision over the Accounts, conjointly with the Deputy Accountant, but would include the other important duties of a current and general nature which are now discharged by the present Head Writer.

The number of subordinates whose time would ordinarily be taken up upon the Accounts in this District would be about four, and in regard to their selection the principle, as laid down in para. 51 of Rules, submitted with our letter of the 30th Ultimo, should as far as practicable be observed. This is one more than we have recommended for North Arcot, the addition appearing necessary with reference to the existence in this District of certain additional Accounts in connection with Sea Customs Revenue, and Salt Manufacture.

We have not considered any enquiry into the work of the Writers of this Office, as distinct from those called Accountants, to fall within the scope of our instructions. We presume that there is work of some nature for the 6 individuals employed under the Head Writer.

24. If the arrangements suggested in the above paras: with reference to the English Department be carried into effect, the result, it will be observed, will be a reduction of 4 hands in the Department, and yet a sufficient number of hands will be left, in our opinion, to ensure complete efficiency. Were further proof wanting of this beyond what we have already said, it would appear to be only necessary to state that the number of hands still left in the Department is greater than the number at present employed in the English Department in the District noted in the margin.*

* *Canara, Chingleput, Coimbatore, Ganjam, Kurnool, Madras, Madura, Malabar, Masulipatam, Nellore, Salem, Tinnevelly, Trichinopoly, Vizagapatam.*

25. The subjoined Abstract in Tabular Form shows the changes we have proposed departmentally throughout the Account Department of this Office, without including the question of rate of remuneration.

Present.	Proposed.	Increase.	Decrease.
	Cash Keeper's Department.		
1 Cash Keeper	1 Cash Keeper	0	0
3 Shroffs	3 Shroffs	0	0
3 Gomastahs	1 Gomastah	0	2
	Native Account Department.		
	1 Native Accountant	0	0
3 Gomastahs	3 Gomastahs	1	0
	English Department.		
1 Head Accountant	1 Head Clerk	0	0
7 Accountants	4 Writers	0	3
1 Head Writer	Absorbed	0	1
6 Writers	6 Writers	0	0
		1	6
	Deduct Increase	0	1
	Net Decrease	0	5

26. We have given our careful consideration to what appears to us the very difficult question alluded to in para : 36 of our Report on North Arcot, namely, the rate of salary to be attached to the different appointments in the 3 branches of the Account Department of a Collector's Office. We have prepared a Statement* from the Civil Auditor's List of Civil Establishments which may be of use in connection with our remarks upon this subject.

* *Enclosure No.* 3.

27. The pay of the Cash keeper does not appear to call for remark and it is indeed already nearly uniform in amount throughout the several districts. Into the work and position of the Shroffs we have made but little enquiry, not considering the question strictly within our province. It is perhaps right however that we should notice that great differences are observable in the rates of pay attached to these appointments. The Head Shroff of North Arcot receives a higher rate of pay than the Head Shroff at the General Treasury. The Head Shroff of South Arcot is paid on a still higher scale and receives *more* than double the amount enjoyed by the person holding the similar appointment in the office of the Collector of Madras, and *nearly* double the salary of the Head Shroff at the General Treasury.

28. With respect to the amount of the salaries to be assigned to the Gomastah attached to the Cash-keeper's department, we have already expressed our opinion.†

† *Para* : 11.

29. We have felt greater difficulty in forming an opinion on the subject of the pay to be allotted to the Native Accountant under the new system. The remuneration should apparently be on the same scale as that fixed for the officer who has hitherto prepared the Vernacular Accounts, but information on this point cannot be gathered with any certainty from the General list of Establishments, inasmuch as no such department appears upon the list and it cannot be ascertained from it by whom the duties are performed. In the three districts we have visited we have found the rates as per margin.‡ An average of the rates of pay of the officer next to the Cashkeeper in the Cash Department, (excluding Shroffs) taken from the statement§ annexed to this letter, gives 32 Rupees, the range running from 17 Rupees in Trichinopoly to 60 in Coimbatore. The rate of Rupees 30 suggested tentatively in our report on North Arcot appears higher than that prevailing in 10 districts, and exceeds by 8 Rupees the rate general in Bengal, it may perhaps therefore be looked upon as a proper one for this Presidency in which we believe it is considered necessary to offer some what higher remuneration than is usual in Bengal.

‡ *North Arcot*	45
Madras	28
South Arcot	35

§ *Enclosure No.* 3.

30. With reference to the rate of pay to be assigned to the Gomastahs under the Native Accountant we note in the margin* the rates now paid for the corresponding work in the districts which have come under our notice. We cannot doubt but that a well defined and uniformly graduated scale of pay, if practicable, would be found to act very beneficially, but with the present scanty information before us we feel that we are not in a position to suggest any one definite scale that we could confidently recommend for every District. We would therefore respectfully wish to leave the question in the hands of the Government with this remark that if afterwards such a general scale should appear proper and practicable, and if our suggestion fixing the remuneration of the Native Accountant at Rupees 30 be approved of, the rates of the subordinate Gomastahs under him should be graduated with reference to that amount.

	N. Arcot.	*Madras.*	*S. Arcot.*
* 1*st Gomastah*,.....	22	17-8	28
2*nd* do.	19	12-4	21
3*rd* do.	10	*none*	*new*

31. Viewing the district of South Arcot by itself we think the pay of the third Gomastah may be properly fixed at Rupees 15, the amount already suggested for the Cash keeper's Gomastah on the new footing.

32. In respect to the English Department we hesitate to propose the question of any general rate to be made applicable to every District, inasmuch as the English Department differs from the Vernacular Departments in this material point, *viz.* that English Writers possessed of any qualifications are not always procurable in all parts of the country with equal facility. In some Districts apparently good and effective men can be obtained for whose services a higher rate of salary is paid, and economy in the Establishment charged is preserved by diminishing the number of hands, while in other Districts a certain efficiency in the office can only be secured by increasing the number of hands, who being individually less effective are paid less.

33. Under these circumstances we would prefer to confine any suggestions that we may be expected to make as regards a scale in the English Department to those Districts which have come immediately under our notice. As regards the three branches of the Account Department in North Arcot we see no reason to depart from the scale as proposed in para : 36 of our Report upon that District. As regards Madras, in para : 15 of our Report upon that office, we have annexed a scale for the English Department which we still approve of, and we think the Cash and Account Department of the office, being on a very moderate scale may stand as we found† them with the exception of the Native Accountant, whose salary we would raise to 30 Rupees.

† *Vide para* : 15.

34. As regards the English Department of South Arcot we would suggest the alterations indicated in the margin‡ as compatible with the complete efficiency of the Department.

‡

Present.		Proposed.	
Head Accountant.....	100	*Head Clerk*.....	100
Do. do.	70	*Writer*.....	55
1*st Asst.* do.	40	*Do.*	35
2*nd do.* do.	35	*Do.*	28
3*rd do.* do.	28	*Do.*	28
4*th do.* do.	17-8	*Do.*	24-8
5*th do.* do.	17-8	*Do.*	22-0
6*th do.* do.	17-8	*Do.*	17-8
Head Writer.....	55-0	*Do.*	17-8
Do	28-0	*Do.*	14-0
Do	24-8	*Do.*	10-8
Do	22-0		352-0
Do	17-8		
Do	14-0		
Do	10-8		
Do	17-8		
	497-0		

35. The scale given shows the reductions in number indicated in a former para : (No. 24,) with the substitution of the pay of the present Head Writer for that of the present Deputy Accountant. This reduction, if approved, should not, we think, be made to effect the present incumbent.

36. For the sake of clearness we append to this letter a Statement* exhibiting the result of all the alterations we have suggested in the three Districts.

* *Vide Enclosure, No.* 4.

37. Before concluding our Report on this District we may perhaps be permitted to refer again to the Rules and Forms submitted with our former letter of the 30th Ultimo. Many of these Rules embrace points not necessarily connected with the introduction of the Bengal system of Account, as, for instance, the Rules relating to the Talook Accounts Current and such like. We felt it however to be impossible to ensure the successful working of the new system unless we made some provision for these points, and we therefore thought it better to submit for the consideration of the Accountant General through the Government a set of Rules embracing these points, and we trust that the Rules will be referred to that Officer for approval or otherwise, and that they will be merely taken on their own merits. The same remark applies to certain of the Forms particularly those for orders for payment of money. The forms in question are not taken from any in use in Bengal. We tried at first to provide for the order being given by enforcement on the original voucher in the manner we have since found to have been suggested in the introductory Memo. prefixed to the Talook Manual.† This plan however was not found to be acceptable so we abandoned it in favor of the forms we have submitted, and which nearly accord with the forms hitherto in use in the Districts of North and South Arcot.

† *Vide para.* 17.

Enclosure No. 1.

Particulars of the Balances in the separate Deposit Box, on the 10th of May.

		Rs.	A.	P.
Mr. Taylor's	money	131	4	0
Mr. Hall's	do.	42	0	0
Mr. McDonell's	do.	1,237	10	6
Printing Office	do.	98	0	0
Mr. Puckle's	do.	908	6	3
Mr. Banbury's	do.	372	0	3
Hoozoor Sibbundy	do.	385	14	0
Vecloopooram Schools	do.	0	0	0
Town Improvement	do.	18	1	2
Dispensary	do.	0	2	8
Museum	do.	19	8	9
Electric Telegraph	do.	10,930	12	6
Do. Mr. Brooking's	do.	227	14	11
Mr. Lane's	do.	150	0	0
Security	do.	250	0	0
Maramut	do.	400	0	0
District Gazette	... ...	383	10	3
Contingent of Revenue Settlement Office money	... ...	746	13	2
Chaitput Yomiah	do.	5	4	0
The money for curing the Tiger skin	... ...	1	0	0
	Total.....	16,308	6	5

ENCLOSURE No. 2.

MEMO: shewing the work performed by the Head, Deputy and Assistant Accountants of South Arcot.

Names.	Situation.	Monthly Salary.			Description of work performed.
P. Cundasawmy Moodelly.. ..	Head Accountant....	100	0	0	Assisting in the preparation of all the Monthly, Quarterly, Half yearly, Official year, Fusly year and Calendar year's Accounts.
					Comparing, examining and checking do. do. with the assistance of the Assistant Accountants.
					Preparing necessary Remarks and drafting letters connected with Accounts, &c.
					Preparing Ledger and closing entries of 1857-58, and comparing the Duplicate Journal of that year.
					Preparing Miscellaneous Accounts.
					Exercising general supervision over the works performed by the Assistant Accountants.
C. Vurdarajooloo Naidoo... ...	Deputy Accountant.	70	0	0	Translating the Ain and Deposit Chetta Account daily.
					Abstract of do. while the Collector is on circuit.
					Cathavany of the receipts and Charges in the monthly Journal.
					Register of Promissory Notes.
					Monthly Statement in Duplicate of the payment of Interest.
					Do. Account Current with the Military Paymaster.
					Quarterly Statement of refund of Stamp duty.
					Do. Stamp Account Current (assisted by the Assistant Accountants.)
					Half yearly Estimate of Receipts and Disbursements and the necessary details.
					Statement of deceased and existing Yeomiahdar of Polyemcottah for Calendar year.
					Prospective Estimate of Receipts and Disbursements with details (assisted by the Head Accountant) official year.
					Regular Estimate of Receipts and Disbursements with details (assisted by the Head Acccountant) official year.
					Comparative Statement of do. do. (assisted by do.)
					Do. of do. for 3 years.
					Register of Interest paid (In Duplicate.)
P. C. Sashachella Naidoo... ...	Assistant do... ...	40	0	0	Reply to certain Items of Maramut Charges assisted by the Head and Assistant Accountants.
					Fusly Abstract of Receipts and Disbursements assisted by the Assistant Accountant.
					Abstracting the daily Receipts and Charges in the Chetta Accountant.
					Monthly Journal.
					Do. 4 Accounts Particular } assisted by the Head and Assistant Accountant.
					Do. Military Fund Account.
					Do. Register of Vouchers.
					Reply to the Memo: of Remarks on the Accounts (assisted by the Head Accountant.)

					Details for the monthly Collection of Land Revenue, &c., and Salt transactions.
					Translating a portion of the Jummahbundy Accounts.
					Do. do. of Miscellaneous Accounts.
					Account particular of advances outstanding on 30th April.
					Statement of Receipt and Charges of Public Instruction for March and April.
					Fair copying certain Accounts and letters.
T. Nagalinga Pillay.....	Do. do...	35	0	0	Translating Chetta Accounts on some occasions.
					Memo. of Light dues.
					Preparing the 10 days Report of Balance of Cash.
					Statement of deceased Pensioner.
					Account of Vaccinators.
					Some of the Monthly Accounts of Contingent Charges, &c., to be submitted for Audit.
					Assisting in the preparation and examination of Monthly, Quarterly, Half yearly, Official, and Fusly Accounts.
Seenevassa Iyengar...	Do. do...	28	0	0	Some of the Miscellaneous Accounts.
					Register of all audited bills and abstracts paid and received for Adjustment, Office Copies of do. do.
					List accompanying the bills, &c., submitted for Audit.
C. A. Wurdarajooloo Naidoo...	Do. do...	17	8	0	Assisting in the preparation, examination and fair copying of Monthly, Quarterly, Half yearly, Official, and Fusly Accounts.
					Fair copying Accounts and letters, preparing Bills of exchange and advices.
					Monthly abstracts of the Hoozoor District and Traveller's bungalow establishment, Saderward charges and talook Post Office Accounts submitted for Audit.
					Statement of leave of absence granted to Public Servants.
					Statement of Payment made for the salary, &c., of Civil Engineer's Department.
					Indent for Postage Labels, and the monthly Account of the receipts and sale of the Labels.
T. Veerah Chettyar.....	Do. do...	17	8	0	Assisting in the preparation of Monthly, Quarterly, Half yearly, Official Fusly and Miscellaneous Accounts.
					Monthly Accounts of all pensionary allowances and monthly Accounts of Contingent Charges, &c. to be submitted for Audit.
					Register of Exchange Bills presented for payment.
					Do. of Drafts drawn by the Military Paymaster.
					Demand Collection and Balance Statement and its enclosure and Salt Account Current.
B. Runganada Naidoo.....	Assistant Accountant.	17	8	0	Assisting in the preparation, examination and fair copying Monthly, Quarterly, Half yearly, Official and Fusly Accounts.
					Fair copying Accounts-keeping Stationery Accounts, preparing Stationery Indent, Quit Rent Bills and their Register, assisting in the preparation of Monthly, Quarterly, Official, Fusly, and Miscellaneous Accounts and in taking Office copies of Audited Abstracts.

ENCLOSURE No. 3.

	Bellary.	Canara.	Chingleput.	Coimbatore.	Cuddapah.	Ganjam.	Guntoor.	Kurnool.	Madras.	Madura.	Malabar.	Masulipatam.	Nellore.	North Arcot.	Rajahmundry.	Salem.	South Arcot.	Tanjore.	Tinnevelly.	Trichinopoly.	Vizagapatam.
Cash keeper, ...	100	100	70	100	100	50 / 50	80	70	70	100	100	100	100	100	80	100	100	150	100	85	80
Deputy do.	...	...	...	60	35	15	28	...	...	...	...	24	40	45	17–8 10–8	...	...	...	25 17–8 17–8 17–8 14 10–8	17	25
Gomastah, ...	26	30	35	50	35	...	20	30	40	35	35	24	40	...	...	25 21 20 20	28 35 28 24 24–8	...	...	...	...
Do.	21	28	24–8	40	25	...	10	18	25	28	21	10	20	...	...	...	...	...	...	...	...
Do.	21	21	17–8	33	21	...	...	16	25	17–8 17–8 17–8 10–8 10–8	14	...	...	...	...	...	...	...	...	...	...
Do.	18	12	...	30	21	...	...	...	25	...	...	...	...	...	...	...	...	...	...	...	...
Do.	18	10	...	27	17	...	...	...	25	...	...	...	...	...	...	...	...	...	...	...	...
Do.	18	9	...	20	17	...	...	...	25	...	...	...	...	...	...	...	...	...	...	...	...
Do.	18	...	...	15	10	...	...	...	25	...	...	...	...	...	...	...	...	...	...	...	...
Head Shroff, ...	50	35	35	50	40	25	40	30	28	35	50	22	40	40	35	21	60	35	35	20	40
Do.	20	25	24–8	34	21	25	14	18	14	21	30	15	28	17–8	16	14	14	14	17–8	15 10–8	17–8 10
Do.	20	...	...	25	17	...	...	18	...	...	20	25	18	14	14	14	17–8	14 10–8 10–8	17–8	...	...
Do.	18	...	...	14	100	100	...	...	...	100	14	140	120	100	100	100	100	100	92	100	100
Head Accountant, ...	100	120	...	100	100	60	85	85	100	...	122–8	50	70	49–8	60	70	70	50	62–8	50	
Deputy do.	53–8	50	70	60	45	50	60	50	40	40	80	40	50	45	50	70	35	40	50	40	35
Accountant or Writer, ...	40	50	35	45	70	35	70	45	25	25	70	35	35	36	40	35	40	35	50	21	35
Do.	40	30	35	40	35	35	40	35	25	25	70	30	28	31–8	38	35	50	35	45–8	20	25
Do.	35	30	35	30	35	35	30	30	35	24–8	38–8	26	21	25	30	25	35	30	35	17–8	21
Do.	31	25	35	22	28	35	17–8	25	21	17–8	35	21	22	30	25	24	28	25	17–8	20	
Do.	28	20	35	22	22	35	17–8	25	17–8	15	21	70	20	25	30	20	17–8	25	17–8	15	
Do.	25	10	31–8	20	20	25	17	20	14	17–8	17–8	26	18	18	17–8	15	17–8	25	17–8	17–8	
Do.	14	...	21	18	20	20	...	20	14	12	12	24	...	13–8	15	15	28	20	14	14	
Do.	10–8	...	21	20	20	17–8	...	20	14	...	...	15	...	12–8	10	...	24–8	20	10–8	...	
Do.	10–8	...	...	15	15	20	...	15	14	...	...	...	...	10	10	...	22	20	...	...	
Do.	10–8	...	...	10	10	20	...	10	14	...	...	...	...	...	10	...	17–8	20	...	...	
Do.	7	...	...	...	10	...	17	10	14	...	...	...	...	...	...	...	14	...	...	...	
Do.	...	...	...	...	...	...	...	...	14	...	...	...	...	...	...	...	10–8	...	...	...	
Do.	...	...	...	...	...	...	...	...	14	...	...	...	...	...	...	...	...	...	...	...	
Do.	...	...	...	...	...	...	...	...	14	...	...	...	...	...	...	...	...	...	...	...	
Translator, ...	70	70	85	50	40	50	70	50	70	70	35	45	80	...	50	50	70	35	40	...	
English Record keeper, ...	...	...	50	28	40	60	35	25	10	...	...	35	...	...	40	...	70	...	...	...	

Enclosure No. 4.

Present Scale as per Civil Auditor's lists.					Proposed Scale.					Increase.			Decrease.		
North Arcot.															
Gomastahs of Serishta Department.															
1	Gomastah		45	0	1	Gomastah		45	0						
1	Do.		36	0	1	Do.		36	0						
2	Do. 22	each	44	0	1	Do.		22	0						
5	Do. 19	each	95	0	2	Do. 19	each	38	0						
5	Do. 15–12	each	78	12	5	Do. 15–12	each	78	12						
4	Do. 12–8	each	50	0	4	Do. 12–8	each	50	0						
1	Do.		12	0	1	Do.		12	0						
2	Do. 10	each	20	0	1	Do.		10	0						
21			380	12	16			291	12	.....	.....	.....	89	.....	.....
Cash Department.															
1	Head Cash keeper		100	0	1	Cash keeper		100	0						
1	Deputy do.		45	0	1	Shroff		40	0						
1	Do.		17	8	1	Gomastah		17	8						
	Gollars not included.				1	Gomastah		10	0						
4			202	8	4			167	8	.....	.....	.....	35	.....	.....
Native Account Department.															
None.					1	Native Accountant		30	0						
					1	Gomastah		22	0						
					1	Do.		19	0						
					1	Do.		10	0						
					4			81	0	81	.....	.....	.....	.....	.....
English Department.															
1	Head Accountant		100	0	1	Head Clerk		100	0						
1	Do. do.		49	8	1	Writer		49	8						
1	Writer		45	0	1	Do.		36	0						
1	Do.		36	0	1	Do.		31	8						
1	Do.		31	8	1	Do.		25	0						
1	Do.		25	0	1	Do.		22	0						
1	Do.		22	0	2	Do. 18	each	36	0						
2	Do. 18	each	36	0	1	Do.		13	8						
1	Do.		13	8	1	Do.		12	8						
1	Do.		12	8											
1	Do.		10	0											
12			381	0	10			326	0	.....	.....	.....	55	.....	.....
										Total Decrease			179	.....	.....
										Deduct Increase			81	.....	.....
										Net Decrease			98	.....	.....

Enclosure No. 4, *(Continued.)*

Present Scale per Civil Auditor's list.			Proposed Scale.			Increase.			Decrease.		
MADRAS.											
Gomastahs of Serishta Department.											
1 Serishtadar's Gomastah.	17	8	1 Serishtadar's Gomastah.	17	8						
1 Head Sumpretty	28	0									
1 Deputy do.	17	8									
1 Assistant do.	12	4									
1 Do. do.	10	8									
5	85	12	1	17	8				68	4	
Cash Department.											
1 Cash keeper	70	0	1 Cash keeper	70	0						
1 Head Shroff	28	0	1 Head Shroff	28	0						
1 Do.	14	0	1 Do.	14	0						
			1 Gomastah	10	8						
3	112	0	4	122	8	10	8				
Native Account Department.											
None.			1 Native Accountant	30	0						
			1 Gomastah	17	8						
			1 Do.	12	0						
			3	59	12	59	12				
English Department.											
1 Head Writer *	70	0	1 Head Clerk	100	0						
1 Do.	40	0	1 Writer	40	0						
1 Do.	25	0	1 Do.	35	0						
1 Head Accountant	100	0	1 Do.	25	0						
1 Do.	35	0	1 Do.	24	8						
1 Do.	24	8	1 Do.	21	0						
1 Do.	21	0	1 Do.	17	8						
1 Do.	17	8									
1 Do.	14	0									
9	347	0	7	263	0				84		
						70	4		152	4	
								Deduct Increase	70	4	
								Net Decrease	82		

* The pay of the Head Writer and Record keeper is entered in printed lists for 1st May 1857, as "vacant" with salary Rupees 210. The Collector's detailed establishment Statement for the same date gives it as here stated.

99°/d

Enclosure No. 4, *(Continued.)*

Present Scale as per Civil Auditor's list.			Proposed Scale.			Increase.			Decrease.		
SOUTH ARCOT.											
Gomastahs of Serishta Department.											
1 Head Gomashta	55	0	1 Head Gomastah	55	0						
3 Do. 28 each	84	0	3 Do. 28 each	84	0						
2 Do. 24–8 each	49	0	3 Do. 24–8 each	73	8						
2 Do. 24 each	48	0	2 Do. 24 each	48	0						
2 Do. 21 each	42	0	1 Do.	17	8						
1 Do.	17	8	2 Do. 17 each	34	0						
2 Do. 17 each	34	0	1 Sumpretty	28	0						
1 Sumpretty	28	0	1 Do.	15	0						
1 Do.	15	0	1 Do.	13	0						
1 Do.	13	0	1 Do.	17	8						
1 Do.	17	8	1 Do.	17	0						
1 Do.	17	0									
18	420	0	17	402	8				17	8	
Cash Department.											
1 Cash keeper	100	0	1 Cash keeper	100	0						
2 Gomastahs 35 each	70	0	1 Head Shroff	60	0						
1 Do.	28	0	1 Do.	24	8						
1 Do.	24	0	1 Do.	17	8						
1 Do.	24	8	1 Gomastah	15	0						
1 Head Shroff	60	0									
1 Do.	24	8									
1 Do.	17	8									
9	348	8	5	217	0				131	8	
Native Accountant Department.											
None.			1 Native Accountant	30	0						
			1 Gomastah	28	0						
			1 Do.	21	0						
			1 Do.	15	0						
			4	94	0	94					
English Department.											
1 Head Accountant	100	0	1 Head Clerk	100	0						
1 Deputy Do.	70	0	1 Writer	55	0						
1 Assistant Do.	40	0	1 Do.	35	0						
1 Do.	35	0	2 Do.	56	0						
1 Do.	28	0	1 Do.	24	8						
3 Do.	52	8	1 Do.	22	0						
1 Head Writer	55	0	2 Do. 17–8 each	35	0						
1 Do.	28	0	1 Do.	14	0						
1 Do.	24	8	1 Do.	10	8						
1 Do.	22	0									
1 Do.	17	8									
1 Do.	14	0									
1 Do.	10	8									
15	497	0	11	352	0				145		
						94			294		
								Deduct Increase	94		
								Net Decrease	200		

1. The report now submitted relates to the system of Account observed in the District of South Arcot, and the measures taken for setting the new system in operation in that Collectorate.

2. The changes involved in the arrangements recommended by Messrs. Harrison and Breeks are principally the union of the two distinct branches of the English Department *viz.*, of Account and of General correspondence, and the reductions in the numerical strength and cost of the Establishment of that Department, from 15 to 11 servants and from Rupees 497 to Rupees 352 per mensem, or a decrease of Rupees 145. Also a Native Account Department proposed to be constituted, with an Establishment of one Accountant and three Goomastahs at a monthly charge of Rupees 94 and a reduction in the number of servants in the Cash Department from 9 to 5, and in the cost from Rupees 348-8-0 to Rupees 217, being a decrease of Rupees 311-8-0 a month. Besides a reduction of one servant, pay Rupees 17-8-0, among the Goomastahs of the Serishta Department.

3. The net result of the entire arrangements when carried into effect will be a diminution of 5 in the number of servants and of Rupees 200 a month in the cost of the Establishment. The Government authorise these arrangements, as specified in Statement No. 4, as well as those for the Collectorates of North Arcot and Madras as shown in the same statement, the abolition of the Offices suggested being carried out as the new system is introduced; but the reduction of salaries is not in any case to affect present incumbents. The Offices of Head Accountant and Head Clerk on the Collector's Establishment will be united on the occurrence of the first favorable opportunity, as proposed in para: 12 of the report.

4. The question of the rate of pay to be assigned to the Goomastahs under the native Accountant, adverted to in para: 30, as also that of the pay of the Shroffs noticed in para: 27, will be reported on further by Mr. Breeks, when he has completed his circuit of the several Collectorates; and the Government will then be prepared to take the subject into consideration.

5. The Government quite approve of the discontinuance of the practice brought to notice in paras: 4 to 7 of the report, as existing in the District of South Arcot, of having separate Deposit Funds in the Collector's Treasury; and of the arrangement made for bringing all these deposits regularly to account.

6. In the concluding para: Messrs. Harrison and Breeks refer again to the Rules and Forms submitted with their former letter of the 30th April last, and observe that many of these are not necessarily connected with the introduction of the Bengal system of Account. They trust that the Rules will be referred to the Accountant General for approval or otherwise, and that they will be merely taken on their own merits. The Government remark that the Forms of Account with Rules for their introduction were furnished to the Accountant General with Extract Minutes of Consultation of the 12th Ultimo, No. 318, in view to their being, with his approval, circulated for the use of the several Collectors.

(True Extract and Copies.)

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

No. 60. ORDER THEREON, No. 990; dated 19th July 1858.

Messrs. Harrison and Breeks in their report which has been the subject of the Extract Minutes of Consultation in the Financial Department above recorded, bring to notice that the stringent orders prohibiting the keeping of separate deposit funds which were issued from this Department in 1851 and 1852*, in consequence of the extensive defalcations discovered in the Cuddapah Huzzoor Treasury, and have been approved† of

* *Ex. M. C. 22d May* 1851, *No.* 478 *para.* 21.
,, *25th Sep.* 1852, *No.* 949 *paras.* 2 *to* 3.

† *Vide Ex. M. C. dated 9th Feb.* 1855, *No.* 179.

by the Honorable Court of Directors, have not been observed in the District of South Arcot The prohibited practice appears moreover to have been introduced into the South Arcot Treasury subsequent* to those orders. Resolved therefore that explanation be called for on the subject from the Acting Collector through the Board of Revenue. Mr. Taylor has been in the district only for a short period; he will require his Head Serishtadar to state in writing at what time and under what circumstances these orders were departed from.

* *Vide para.* 6 *of Messrs. Harrison's and Breeks' report.*

2. The Government also desire to be informed of the charges on which the Cash-keeper of the South Arcot Treasury who appears in the return of dismissed servants for the 4th Quarter of 1854, was removed from the service.

3. The Board of Revenue and the Accountant General will also be called upon to explain whether the returns furnished to them by the Collectors do not give them the means of discovering the existence of separate deposit funds in the Mofussil Treasuries. It was specially required in para. 21 of Extract Minutes Consultation dated 22d May 1851, No. 478, that the periodical returns furnished to those authorities should be so prepared as to shew clearly "all the money in the Treasury under whatever denomination on the date on which they were made."

(Signed) T. PYCROFT,
Chief Secretary.

990/10

Rev. Dept

№ 990.

Extract from the Minutes of Consultation
Under date the 19th July 1858

Read the following
Extract from the Minutes of
Consultations in the Financial
cial Department.

(Here insert 25th June 1858 ch 422)

Hopes Harrison
and Brooke in New Report
which has been the subject
of the Short Minute of Coun-
cil in the Financial Depart-
ment above recorded bring
to notice that the stringent
orders prohibiting the re-
keeping of Separate Deposit
Funds which were issued
upon

from the Department in
1851 and 1852 in connec-
tion with the extensive
defalcations discovered
in the Cumberland Treasury
[1] referred to by the Honorable
Court of Directors have not
been observed in the District
of South West Scot. The practice
which previously appears more
or less to have been introduced
into the South West Treasury
[2] to suggest to those orders.
Resolved therefore that the
plaintiff be called for
on the subject from the
Acting Collector through
the Board of Revenue
Taylor has been in the
District only for a short
period;

[1] Minute Comm. 28th May 1851 to
26th Sept 52. R.

[x] Vide Ft Mem Comm. of 9th July

[2] Vide para 6 of letter
Harrison and Cuttle

period, he will express his
Hon. views to the Board to state
in writing at what time
and under what circum-
stances [illegible] these orders
were departed from.

3 The Government
also desired to be informed of
the charges on which the
Cash Keeper of the South
West Treasury was suspen-
ded from the return of Establish-
ments for the 4th Quarter
of 1851, was removed from
the Service

5 The Board of Rev-
enue and the Accountant
General will also be called
upon to explain whether
the returns furnished
to them by the Collectors
do

...not give them the powers
...relative to the existence
...of separate deposit funds
...the Deposit Treasuries.
...terms especially required
...para 21 of G. Servis Circ
...dated 22nd May 1857 No 1973
...that the periodical returns
...required to them with the
...Officers should be so framed
...and made as to show clearly
...all the Money in the
...Treasury under whatever
...denomination or Head
...it be on which they were
...made."

Copies to the Bds of Revd Dated 20th
" Assamb Pubs

Rec. 2d July/58 & 8-9

Extract Mc Friend
dtd 2/ 16th Sept/58 in ens
& Secty No 64-5

Revenue 1858 Sept.
Dr to Cus 20th July.

No. 990.

Extract Letter of Cus.
Df 19th July/58.

Ex. Ors. Bds Rev 8/27 Sept/58
& No 1038 pr Cars
Exs from Treas. Dept. 19th Oct
8/9 Sept/59 Cash. 849 in C

Calling upon the Collector of South. Depot thro the Bd. of Revenue to explain when and under what circumstances the orders of Govt. prohibiting the keeping of separate deposit funds in the Mofussil Treasuries have been departed from, in his District - and also to furnish information as to the charges on which the Cash Keeper of the District was removed from the service

No. 59 & 60.

Cs/12 & July 1816