M.R.O. 1—32 400—22-11-30

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 725 Press
724 ~~Mis.~~

Dated 28. 11. 1858

Bnd. 4-5-

Not to be folded or roughly handled

Fort Saint George, Financial Consultation, 9th Nover. 1858.

No. 4. From J. W. BREEKS, Esq. ; to THOMAS PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated 6th October 1858.

Sir,

In continuation of my letter to your address, dated August 27, 1858, I have the honor to submit my report upon the Account Department of the Cuddapah District, and upon the result of the introduction of the Bengal Syetem of Account therein.

2. This District had not up to my arrival brought into operation the new Forms of Talook Accounts nor in consequence of certain objections and difficulties which they had anticipated, and referred to the Accountant General had they brought into operation at the Hoozoor on the first of July, with a view to introduce the Bengal system of Account, the new Forms and Rules as directed by Circular from the Accountant General's Office, dated 22nd June 1858.

3. As the new system cannot be brought into operation at the Hoozoor until the Talook Manual Rules are observed in drawing up the detailed Cash Acounts of the Talooks, orders were issued to the Tahsildars to draw up their Cash Accounts from the 1st of October agreeably to the Forms given in the Appendix to the Manual.

4. I have no doubt they will accomplish this easily, in as much as 3 copies of the Manual were several months ago sent to each Talook, and the directions in the book are so plain and full that with ordinary care they can scarcely go wrong.

5. With regard to the introduction of the new Forms of Account at the Hoozoor, I sat as usual several days in the Treasury and in the Accountant's Cutcherry and got the Books made up in proper forms and saw the Goomastahs make entries in them before me. I also enquired into the several subordinate Accounts and Abstracts each man kept, and the uses he made of them, in order to see what were to be given up and what to be retained under the new system.

6. With the permission of the Collector, the Goomastahs of the Treasury Establishment were at once divided, with reference as much as possible to the Accounts they kept, into a Cash and an Account Department, and I explained in detail to each Department their separate duties under the new arrangement.

7. Neither the Cash keeper, I observed, nor any of the Goomastahs were conversant with the new Forms and Rules lately submitted, and knew nothing of the Accountant General's Circulars issued in elucidation of them.

8. In mentioning this to the Collector, he explained to me that there was no Translator attached to his Office, and that the work of translation had to be done as it could.

9. It appears to me of importance that an early translation of many of the Letters and Circulars respecting Accounts should reach the Native Account Department from some source or other, otherwise errors against which the Office has been once cautioned are likely to occur again and again, and cause needless correspondence. For, as I have already explained in para: 26 of Report upon Guntoor, although there is nominally a Head Accountant in every District and an English Department under him, the real Accountant who pass the transactions through the Books to their different heads of Account are the native Goomastahs.

10. In this Office there has hitherto been no distinction maintained in the work of the Treasury so as to form an Account Department separate from the Cash, neither am I able now to drawn such a distinction, with reference to the Accounts each individual prepares. For, though the subordinate Books are as numerous and redundant as those in other Districts, the work is so nicely distributed here that all the Goomastahs more or less seem to take a part as it were in what will henceforth form the work of the Cash Department as well as in what will henceforth form the work of the Account Department.

11. One Goomastah keeps the Receipt book and abstracts it in one way, another keeps the disbursement book and abstracts it in another way. These abstracts are converted into Talabunds and undergo scrutiny and another process of abstraction by the Goomastah who makes the Journal. The 4th Goomastah keeps the Cash Book of the amount advanced to meet contingencies, and they all, as I have side above, seem to take a part in what under the new system will form exclusively the work of the Native Account Department.

12. I shall therefore consider that there is nothing answering to a Native Account Department in this Office but that all the Goomastahs form one large Cash Department as entered in the Civil Auditor's Establishment Book. The Department includes the following persons:

	Cash Keeper.....	100
	1st or Head Goomastah (Neelacunta Row).....	35
	2nd ..... do. ..... (R. Vencoba Row)	25
	3rd ..... do. ..... (M. Vencatasamy Naidoo.)	21
	4th ..... do. ..... (Bhagavunth Row)	21
	5th ..... do. ..... (J. Soobba Row)	17
	*6th ..... do. ..... (R. Streenevassa Row)...	17
	Head Shroff...	40
	2nd do.	21
	3rd do.	17
	4th do.	14
		328.

* *This 6th Goomastah does duty in the Magistrate's Department and the Magistrate's Goomastah, G. Vencoba Row, on 10 Rupees does duty in the Cash Department for him.*

13. There is no material difference in the Accounts themselves of this District, from what obtains in other Districts to render a detailed notice of them necessary.

14. The 1st, 3rd and 4th Goomastahs sit in the Treasury. The 1st Goomastah's duties appear to be chiefly confined to keeping a pension list or two and making a quarterly list of old Flintlocks in the Treasury. The rest of his time is taken up, he tells me, in examining and supervising the work of the other Goomastahs. The 3rd and 4th Goomastahs keep the Cash Books and abstract them in more than one way. The 2nd and 5th Goomastahs sit in the Accountant's Cutcherry and prepare the Treasury Account, the Fusly abstract, the Demand, Collection and Balance Statements, and some other accounts.

15. The Magistrate's Goomastah who is doing duty for the 6th Goomastah sits in the Sherista Department, and in conjunction with H. Krishna Row of that Department prepares the Hoozoor and Talook Barâvards, the fixed Saderward and Contingent Bills and keeps the Cash Book of advances made to meet contingent expenses.

16. With the consent of the Collector I proposed that the 1st Goomastah on 35 Rupees should be made the Native Accountant, the pay of the appointment to be reduced to 30 Rupees on the next vacancy, and that the 2nd and 4th Goomastahs should be placed under him to complete the Native Account Department. This will leave the Department as follows:

	Native Accountant...	30
*	1st Goomastah...	25
*	2nd do.	21
		76.

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

17. Of the Cash Keeper's Department I have little to add beyond what was written in para: 26 of Report upon North Arcot. One Goomastah under the Cash-keeper will be found, I consider quite sufficient to keep the few* Books required of him under the new system.

* *The most important of these will be*

1. *The Cash Book, divested of all transfer entries of the Naniwâry or Coin Account and of all the Talook disbursements which swelled the old Cash Chittah.*
2. *The Cash Book for amount advanced for Contingencies to be called "Permanent advance Fund."*
3. *The monthly Zada thee Pathee, or Statement prepared for the monthly examination of the Treasury.*
4. *The Naniwâry or Coin Account, furnished every* 10 *days for the Cash Balance Report and prepared by the Shroff.*

18. I recommend therefore that the 3rd Goomastah on 21 Rupees be retained as the Cash keeper's Goomastah the pay of the appointment to be reduced on the next vacancy to 15 Rupees. This will leave the Cash Department as follows:

	Cash keeper	100
	Goomastah	15
*	Head Shroff...	40
*	2nd do.	21
*	3rd do.	17
*	4th do.	14
		207.

* *To be reported upon hereafter,* (vide) *Extract Minutes of Cons. 23rd June* 1858, *No.* 422, *para:* 4.

19. The 5th and 6th Goomastahs, if Government approve of this arrangement, will have to be struck off the strength of the Establishment.

20. It is true that the Magistrate's Goomastah, who has been doing duty for the 6th Goomastah, has been detached, since the pre-audit system was introduced, to assist H. Krishna Row, a Goomastah of the Sherishta Department, in preparing the monthly Baravards, the Contingent and Saderward Bills and in keeping the Contingent advance Cash Book as explained in para: 15 (*ante*). This last* Book will now be kept in the Cash keeper's Department, and the preparation of the Half yearly Statement, of the Prospective, the Regular, and the Comparative Estimates having been transferred from the Sherishta Department to the Native Account Department, if H. Krishna Row still wants assistance he might now probably be able to procure it in his own Department.

* *Vide margin to para:* 17, (ante) *Book No.* 2.

21. The total charge of the English Department of this Office (excluding a Record keeper on 40 Rupees and 2 Moochies on 14 and 10 Rupees respectively) amounts to 435 Rupees as follows:

	Head Accountant...	100
	Head Writer	70
	Deputy Accountant	45
	do. Writer	35
	do.	30
	do.	28
	do.	22
4	do. at 20 Rupees each.	80
	do.	15
	do.	10
		435.

22. Of this amount, Rupees 283 are taken up by the salaries of the Writers who form what is called the Account Branch of the English Department, as follows :

Head Accountant...	100
Deputy do.	45
Writer	30
do.....	28
4 do at 20 Rupees each	80
	283.

The remaining Writers from the correspondence branch, *viz.*

Head Writer	70
Deputy do....	35
do.	22
do...	15
do.	10
	152.

23. The Writers of the Account Branch, I may observe here, are certainly more immediately under the Head Accountant, and sit moreover in a separate Cutcherry from the other Writers, who under the Head Writer form the correspondence Department. But after consultation with the Collector, and on a review of the work expected from each individual as detailed in Enclosure No. 1 annexed to this report, it appears that many Statements and Returns not necessarily connected with the Accounts are prepared, as in other Districts, in the Account Branch, so that to judge fairly of what reduction in the English Department may follow the introduction of the Bengal system of Account, I am obliged, as in Kurnool, and elsewhere, to pass the whole of the Department under consideration and to compare it as a whole with the same Department in other Districts.

24. The total charge of the English Department of Cuddapah (excluding the Record-keeper and Moochees) amounts, as I have already stated, to 435 Rupees, and as this is about 70 or 80Rupees more than has been sanctioned for the Districts, I have hitherto visited, it may be inferred that I should recommend a reduction to that extent, the more especially as this District has been relieved lately by the transfer of 3 Talooks to Kurnool.

25. With reference however to paras : 7 and 8 *ante*, wherein I mentioned that no Translator was attached to this Office, and that the work of translation had to be done as it could, it appears to me before reducing the Department that provision ought to be made as in other Districts to meet the work of translation.

26. In every District, save this, that I have visited, there has been a Translator, and except in Chengleput, where the pay is 85 Rupees, a salary of 70 Rupees is uniformly attached to the Office. Had Cuddapah in like manner a Translator on 70 Rupees to do what is now nobody's work and therefore sometimes left undone, it would reduce the total charge of the English Department (excluding Translator, Record-keeper and Moochees) to 365 Rupees, a sum so little in excess of what has been recommended for other* Districts, that I do not think it prudent for the sake of so trifling a reduction to disturb the present Establishment.

* *English Department excluding Translator, Recordkeeper and Moochees.*

South Arcot	352
Guntoor	352
Kurnool	360

Enclosure No. 1.

Memorandum shewing the Names and the Salaries of the Writers, &c., attached to the Account Department, as well as the extent of Work performed by each.

Name.	Designation.	Salary.			Duty.	Remarks.
P. Soondrum Moodaliar.	Head Accountant.	100	0	0	To examine all Accounts, Statements, &c., prepared in the Department, to prepare Drafts on subjects connected with the Accounts, to prepare replies to the Remarks made on the Accounts by the Accountant General as well as explanation of the cause of variations between Estimated and Actual Charges in the Statements furnished to the Accountant General and the Board of Revenue monthly, half yearly and annually, and to prepare replies to the retrenchments made on the Accounts of this District.	
C. Seetaputty Row.	Deputy Acct....	45	0	0	Occasionally prepares the Office copies of the monthly Treasury Account, the several Bills and Account particulars of Contingent and variable charges ; the Annual Return of Tahsildars, and the Stationery Indent. Has the superintendence of the working of the Printing Press, keeps the several Accounts connected with it and also those of expenditure of the Stationery, prepares Memorandums or Translations if necessary, of letters received from the different Authorities regarding Accounts, &c., for the information of the various Telooguo Departments. Assists the Head Assistant Collector and Magistrate's Office in preparing the several reports, letters, and Bills required. Further more attends to the occasional calls from the Sherishtadar and other Departments for information regarding Accounts, &c.	
T. Moonesamy Moodeliar.	English Writer....	30	0	0	Prepares rough or Office copies of the following returns, &c. 1 Pensionary Abstract of the several Pensions. 1 Contingent Bills with details, both of the Revenue and District Dak Department. 1 Account Current with the Military Pay Master. 1 Monthly Pay Abstract of the Revenue Department, &c. 1 Quarterly Statement of Stamp Papers, &c., sold. He attends further to any additional work which the Head of the Department gives him. Also examines the additions and calculations of some of the Accounts, &c., sent to the higher Authorities.	
D. Teroovengalum Naidoo.	Do.	28	0	0	Is engaged in preparing the various periodical Returns and Statements and also part of Annual Statements for transmission to the proper Authorities, examines the additions and calculations of most of the Accounts prepared in the Office.	
V. Narainasamy Moodelly.	Do.	20	0	0	Employed in the preparation of the monthly Accounts particular to accompany the Treasury Account to the Accountant General, the periodical Cash Balance reports to the same authority, the Muster Rolls and other Accounts on account of Military Pensioners to the Pay Master C. D. Fair copies most of the Statements and Accounts in the Office, and generally attends to the urgent preparation of any Account required.	

ENCLOSURE No. 1.

MEMORANDUM shewing the Names and the Salaries of the Writers &c.—(*Continued.*)

Name.	Designation.	Salary.	Duty.	Remarks.
Mahomud Woosman Saib.	English Writer....	20 0 0	Prepares fair copies of the Cash Balance reports to the Accountant General, the Duplicate copy of the Journals to the Court of Directors, and Ledgers to the Accountant General, for the Official year. Continually engaged in fair copying any Statement or Account which the Head of the Department gives him. Examines also the additions of the Balance reports, &c.	
M. Vencatasamy Naidoo.	Do.	20 0 0	Prepares the Office copy of the monthly Statements of Demand, Collection and Balance together with the Price Current for transmission to the Board of Revenue, the Annual Statements sent to the same authority with the Jamabundy report. Also prepares the various Contingent Bills of fixed Sauderward Charges of the Revenue and Magisterial Departments, the monthly Accounts particular of the Salaries, Establishment and Contingencies of Public Works Department. Further employed in fair copying the monthly Treasury Account and other Statements which the Head of the Depa tment gives him. He is able to examine the additions and calculations with accuracy and which he continues to do occasionally.	
M. Narainsamy Moodelly.	Do.	20 0 0	Fair copies the several monthly Pensionary Abstracts and Pay Abstracts, to be passed by the Civil Auditor. Writes the Daily Cash Chittah or Receipts and Disbursements. Also prepares the Account of Sale and Stock of Postage Labels, the Fusly Statements of Sales of Stamp Paper. Principally engaged in fair copying letters and Statements. Occasionally examines the additions in the Accounts prepared.	

Fort Saint George, Financial Consultation, 9th Nover. 1858.

27. Whether it would contribute more to the general efficiency of the Establishment to have a specific Office of Translator, and if so what particular Clerks should be abolished to provide for his salary, or whether it were better to continue the present arrangement, and consider the 70 Rupees as distributed to a number of hands who can be called upon to discharge other duties in addition to that of translation, are questions which the Collector, I think, is more competent to deal with than I am.

28. I would only point out that as a general rule it is desirable that every writer should have fixed duties to perform and that every duty should be assigned to some particular writer whether as in this case he be called Translator or not. If this is not so and duties are not very strictly distributed or are assigned in common to two or three, neglect will often occur and nobody is ever to blame.

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

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

31. With regard to the rest of the Individuals in the English Department, I would recommend as in other Districts, that they be called indiscriminately writers. The result will be to leave the Department (excluding Recordkeeper and Moochees, but including Translator) as follows:

Head Clerk	100
Writer	70
do.....	45
do...	35
do.	30
do.....	28
do...	22
4 do. at 20 each.	80
do...	15
do.	10
	435.

32. The following Statements exhibits the total charge present and proposed of the Cash Department, the Native Account Department, and English Department of this District.

Name of District.	Cash Department.			Native Account Department.			English Department, excluding Record keeper and Moochees, but including Translator.			
	Present charge.	Proposed charge.	Increase.	Decrease.	Present charge.	Proposed charge.	Increase.	Decrease.	Present charge.	Proposed charge.	Increase.	Decrease.
Cuddapah....	328	207	...	121	None.	76	76	...	435	435	...	...

Net Decrease. 45

33. I have only further to add the following Tabular Statement exhibiting in one view the result of all the alterations I have suggested for this District as they affect the different Departments of the Cuddapah Establishment in the Civil Auditor's Book of Civil Establishments for the 1st of May 1857.

Present Scale as per Civil Auditor's List.		Proposed Scale.		Increase.	Decrease.
		CUDDAPAH.			
		Cash Department.			
1 Cash keeper	100	1 Cash keeper	100		
1 Goomastah	35	1 Goomastah	15		
1 Do.	25	1 Shroff	40		
2 Do. at 21 Rupees each.	42	1 Do.	21		
2 Do. at 17 Rupees each	34	1 Do.	17		
1 Shroff	40	1 Do.	14		
1 Do.	21	3 Gollars at 7 Rupees each	21		
1 Do.	17				
1 Do.	14				
3 Gollars at 7 Rupees each	21				
14	349	9	228	0	121
		Native Account Department.			
None.		1 Native Accountant	30		
		1 Goomastah	25		
		1 Do.	21		
		3	76	76	0
		English Department.			
1 Head Accountant	100	1 Head Clerk	100		
1 Head Writer	70	1 Writer	70		
1 Deputy Accountant	45	1 Do.	45		
1 Record keeper	40	1 Record keeper	40		
1 Deputy Writer	35	1 Writer	35		
1 Writer	30	1 Do.	30		
1 Do.	28	1 Do.	28		
1 Do.	22	1 Do.	22		
4 Do. at 20 Rupees each	80	4 Do. at 20 Rupees each	80		
1 Do.	15	1 Do.	15		
1 Do.	10	1 Do.	10		
1 Moochee	14	1 Moochee	14		
1 Do.	10	1 Do.	10		
16	499	16	499	0	0
			Total	76	121
			Deduct Increase		76
			Net Decrease		45

No. 5. ORDER THEREON, No. 724; dated 8th November 1858.

In the above letter Mr. Breeks reports upon the Account Department of the Cuddapah Collectorate and the steps taken by him for the introduction of the Bengal system of Account into that District, where it would appear the new Forms and Rules lately prescribed had not, to the date of his arrival, been brought into operation.

2. Mr. Breeks, with the permission of the Collector, proceeded at once to divide the Treasury Establishment into a Cash and an Account Department, fixing the Establishment of Servants for each on the following scale:

Cash Department.

1 Cashkeeper	Rupees 100
1 Goomastah	,, 21
1 Shroff	,, 40
1 do.	,, 21
1 do.	,, 17
1 do.	,, 14
3 Gollars at 7 Rupees each	,, 21
	Rupees 234.

Para: 18. The pay of the Goomastah is proposed to be reduced on the next vacancy to 15 Rupees a month, which will make the eventual cost Rupees 228, or, as shown in para: 18, Rupees 207 per mensem, exclusive of the pay of the Gollars.

Native Account Department.

1 Native Accountant	Rupees 35
1 Goomastah	,, 25
1 do.	,, 21
Total	Rupees 81.

Para: 16. With the consent of the Collector, Mr. Breeks has proposed that the 1st or Head Goomastah of the Treasury Establishment on 35 Rupees should be made the Native Accountant, the pay of the Office being reduced to 30 Rupees on the next vacancy. This will make the eventual cost of the Establishment of the Native Account Department Rupees 76 per mensem.

2 Gomastahs on 17 Rupees each	34
Pay of Cashkeeper's Gomastah reduced from 21 to 15 Rupees	6
Pay of Native Accountant reduced from 35 to 30 Rupees	5
Total Reduction, Rupees	45

Para: 19. 3. It is further proposed that the 5th and 6th Gomastahs on 17 Rupees each, should be dispensed with, thus making the entire reduction in the Establishment, Rupees 45 per mensem.

4. Mr. Breeks does not consider it advisable to disturb the present Establishment of the English Department for reasons stated in paras: 24 to 26 of his report; but the question submitted in para: 27 regarding the Office of Translator will be referred to the Collector, who will report what arrangement he would recommend for providing for the work of translation with the means at his disposal.

5. The changes suggested in para: 29 to 31 in regard to the union of the two Offices of Head Accountant and Head Writer and the designation of some of the servants in the English Department seem to be unobjectionable and may be carried out at once in conformity with the principle adopted in the Districts which have been visited by Mr. Breeks. The total charge on account of the Establishment of this Department, including the Recordkeeper and Moochees, will be Rupees 499 per mensem, the same amount at which it now stands.

6. Before according their sanction to the other arrangements recommended by Mr. Breeks, the Government resolve to transmit his report to the Collector of Cuddapah for his opinion, which he will submit through the Board of Revenue.

Fort Saint George, Financial Consultation, 9th Nover. 1858,

7. The arrangements proposed in para : 16 of Mr. Breeks' letter in regard to the Native Account Department are said to have the consent of the Collector, but the same is not stated as respects the propositions in paras : 17, 18, 19, 20, for the revision of the Civil Department. It would save time if in his reports Mr. Breeks would state distinctly whether the several changes which he recommends have been explained to the Collector and have been assented to by him, or, if he dissents, what are his objections and what Mr. Breeks' views upon them.

(Signed) W. H. BAYLEY,

Acting Secretary to Government.

Exd. J. A. Wilson.

Financial Depart 18

No 724

Extract from the Proceedings of Consultation
Under date 8th November 1858.

Read the following
letter from F. Breeks Esqr.

Dated 6th October 1858. No 467

In the above letter
Mr Breeks reports upon
the Account Department
of the Cuddapah Collectorate
and the steps taken by
him for the introduction
of the Bengal system of
Account. He states that Dr.
Best, to whom it would ap-
pear the new Forms &
Rules lately prescribed
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his arrival, been brought
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2. Mr Breeks, with
the permission of the Col-
lector, proceeded at once
to divide the Treasury Es-
tablishment into a Cash
and an Account Depart-
ment

Department, fixing the Establishment of Peons for each on the following scale:

Cash Department

1 Cashkeeper	Rs: 100 —
1 Goomastah	21 —
1 Shroff	40 —
1 Do	21 —
1 Do	17 —
1 Do	14 —
3 Collars at 7 Rs: each	21 —
	Rs: 284 —

p. 18. The pay of the Goomastah is proposed to be reduced on the next vacancy to 15 Rs: a month, which will make the eventual cost Rs: 228 - or as shown in para 18 Rs: 207 per mensem, exclusive of the pay of the Collars.

Statue Account Department

1 Statue Accountant	Rs: 45 —
1 Goomastah	25 —
1 Do	21 —
Total	Rs: 91 —

p. 16. With the consent of the Collector, Mr Brooke has proposed that the 1st or Head Goomastah of the Treasury Establishment on 35 Rs: should be made the Statue Accountant the pay of the Office being reduced to 30 Rs: on the next vacancy. This will make the eventual cost of the Establishment of the Statue Account Department Rs: 76 per mensem.

p. 17. 5. It is further proposed that the 5 Goomastahs on 17 Rs: each should be dispensed with thus making the entire reduction in the Establishment Rs: 45 per mensem.

2 Goomastahs on 17 Rs: each
Pay of Cashkeepers Goomastah
Postmaster from 21 to 15 Rs:
Pay of Statue Accountant
Postmaster from 35 to 30 Rs:
Total Reduction Rs: 45 — 5 —

Mr Brooke does not consider it advisable to disturb the present Establishment of the English Department for reasons stated in paras 24 & 26 of his report; but the questions submitted in para 27 regarding the office of Translator will be referred to the Collector, who will report what arrangement he would propose, recommend

recommend for providing for the work of translation with the means at his disposal.

5. The changes suggested in paras 29 & 31 in regard to the union of the two offices of Head Accountant and Head Writer and the designation of some of the servants in the English Department seem to be unobjectionable and may be carried out at once in conformity with the principle adopted in the Districts which have been visited by Mr Rees.

The total charge on account of the Establishment of this Department, including the Record Keeper & Storekeeper, will be Rs. 499 per mensem - the same amount at which it now stands.

6. Before awarding their translation to the other arrangements recommended by Mr Rees, the Govt desire to transmit his report to the Collector of Cuddapah for his opinion, which he will submit through the Board of Revenue.

7- The arrangements proposed in para 16 of Mr Rees letter in regard to the Native Account Dept. are such as seem to have the concurrence of the Collector - but it is not stated in respect to proportions in paras 17. 18. 19. 20 for the division of the Cost Dept - It would seem to me if in his report Mr Rees would state distinctly what the saving changes which he recommends have been explained to the Collector and have been assented to by him - or if he dissents what

To J. Rees Esq
- Collector of Cuddapah
- Board of Revenue
- Revenue Department
- Acct Genl
- Civil Auditor

Dept. Sir

on his objections &
what Mr Brooks'
views upon them

JJ

Dpy: to Govt: 9th Nov 1858.

Financial 1858. Depart.

No. 724

Extract Mins: Cons.

Dated 8 November 1858.

Receiving Mr Brooks report on the Accounts Department of the Cuddapah District and changes proposed by him.

Fmi. Lr. to Govt. 11th March No. 4 of 1859 Para 13