M.R.O. 1—30,000—16-10-59.

MADRAS RECORD OFFICE.

Government of Madras.

Judicial **DEPARTMENT.**

G.O. No. 395 Press ~~Mis.~~

65-66

Dated 13.3.1863 ~~19~~ .

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Not to be folded or roughly handled

No. 65. Read the following letter from H. A. MANGLES, Esq., Acting Accountant General; to the Chief Secretary to Government, Fort Saint George, dated 23rd December 1862, No. 325.

Book and Adjustment Department.

1st. I have the honor to submit, for the consideration and orders of Government, the following circumstances connected with the over-drawing of Rupees 659-1-3 on account of the pay of a Detachment of the late Kurnool Irregular Horse (since incorporated with the Mofussil Police) which served in North Canara, between November 1859 and April 1860.

2nd. From the Accounts of the Collector of North Canara for March and April 1860, it appears that the five sums noted in the margin, amounting to Rupees 3,317-6-5 were disbursed to Captain W. S. Drever (the Superintendent of Police of the District in charge of the Sowars serving in North Canara) now Deputy Inspector General of Police, Western Range. The first two sums were paid on Bills of Exchange drawn by the Collector of Kurnool, and the last three on regular pay Abstracts of the Sowars, for the months of December 1859, and February and March 1860, duly audited by the Civil Paymaster. Out of Rupees 3,317-6-5, thus received by Captain Drever, he has paid these Sowars only Rupees 2,658,-5-2 for four months, namely, December 1859, and January, February and March 1860, thereby leaving Rupees 659-1-3 unaccounted for.

Rs.	A.	P.
670	0	0
659	1	3
670	0	0
659	1	3
659	3	11
3,317	6	5

Rs.	A.	P.
3,317	6	5
2,658	5	2
659	1	3

3rd. On the 9th January 1862, Mr. Lushington wrote to Captain Drever and requested him to state how the sums drawn from the Collector's Treasury were disposed of by him, to which he replied, on the 18th February following, that the "amounts marginally noted therein, "were, as far as I recollect, drawn by me, or one of my subordinates, and paid to the Native "Officer of the party for distribution among the Sowars throughout the District, and that the "amounts, were duly paid the men, I have every reason to know and believe;" observing at the same time, that "all that could then be done was done, but if errors are now discovered I must "accept the responsibility."

4th. As the above explanation was not satisfactory, and as the pay of the Sowars for November 1859, and April 1860, the preceding and succeeding months of the period mentioned in the latter part of paragraph 2 of this communication, namely, from December 1859 to March 1860, had been paid by the Collectors of Bellary and Kurnool respectively, I wrote to Captain Drever on the 23rd June 1862, and requested him to refund the sum of Rupees 659-1-3, remaining unaccounted for, to the Collector of Coimbatore.

5th. Captain Drever replied in his letter of the 27th July 1862, which is herein enclosed in original,* for the information of Government. In this letter, he observes that he is not responsible for the sum remaining unaccounted for "as neither the Bills nor Abstracts were made out by him," that if the Sowars were not paid, they would have complained, and that he has received more money than they were entitled to. It is clear from paragraph 4 of his letter, that he drew the several sums alluded to, which he asserts to have paid to the Sowars; if so, he may probably have taken receipts from them, the production of which, would at once explain the matter under reference. As to the Sowars not complaining about their pay, I beg to observe, that if they received the salaries due to them, no complaint could be expected, but the circumstance of there being no complaint, does not account for the excess sum received by Captain Drever, and if more money was received by him than the Sowars were entitled to, he has only to account for the excess, which he has failed to do.

* To be returned.

6th. Neither the Collector of Kurnool nor the Superintendent of Police of the District is able to account for this sum. In reply to a reference made to him on the subject, the latter Officer observes that he had nothing to do with the pay of the Kurnool Irregular Horse, until it was

actually incorporated with the new Police, adding "that the Sawars of the Detachment that "served in North Canara, distinctly deny having received from Captain Drever any amount in "excess of what was due to them, and state that only four months' pay was paid to them while in "Canara District, *exclusively* of an advance of Rupees 700 made to the first party at the time "of leaving the District, after having been relieved by a second party, which amount (of Rupees "700) was recovered from the men on their return to Kurnool, and remitted to Captain Drever "by a Bill of Exchange."

7th. Under these circumstances, I request that Government will be pleased to decide how far Captain Drever is responsible for Rupees 659-1-3. The five sums noted in the margin of paragraph 2 of this letter, were advanced on documents duly receipted by him, and I think that he is the proper Officer to explain how these sums were disposed of afterwards.

8th. I beg to state here, for the information of Government, that the correspondence attached to Captain Drever's letter now sent to Government, has nothing to do with the sum of Rupees 659-1-3 under notice. It relates to sums of Rupees 700 and 670, regarding which, there is no demand against him in the Books of this office.

No. 66. ORDER THEREON, 13th March 1863, No. 395.

1. This matter has not been brought before Government in a very clear manner. So far, however, as can be gathered from the defective information now before them, the case appears to stand as follows.

2. In November 1859, a Detachment of the Kurnool Horse was placed under the orders of Captain Drever, then Superintendent of Police in North Canara. It appears to have consisted of two parties. The first arrived in Canara on the 7th November. It is not stated when the second party arrived, nor whether it was sent as a relief or a reinforcement. Possibly nothing more is meant than that the Detachment marched in two parties, the one a few days after the other.

Paragraph 7 of Captain Drever's letter to the Accountant General.

3. The Acting Accountant General states that the pay of the Sowars for November was *disbursed* by the Collector of Bellary, but the Government are not informed to which of the two parties he refers or whether he includes both. If the latter be the case, the fact that a Detachment that arrived in North Canara early in November, received pay for that month at Bellary requires explanation.

4. In the middle of April apparently* the south-west monsoon being close at hand, the troops were directed by Captain Drever to return to Bellary. Thence they seem to have proceeded straight to Kurnool, at any rate their pay for April is stated by the Accountant General to have been disbursed by the Collector of the last named District.

* Letter No. 12 in the correspondence submitted by Captain Drever.

5. In the interval between 7th November 1859, and the middle of April 1860, Captain Drever appears to have cashed at the Treasuries of North Canara the following Bills, the dates of which are not given, for the pay of the men, viz:—

A Bill of Exchange drawn by the Collector of Kurnool... ...	Rs.	670	0	0
Do. do.	„	659	1	3
A regular Pay Abstract for December 1859...	„	670	0	0
Do. February 1860...	„	659	1	3
Do. March „	„	659	3	11
	„	3,317	6	5
Of this sum he is said to have disbursed only...	„	2,658	5	2
Leaving unaccounted for... ...	„	659	1	3

Proceedings of the Madras Government, Judicial Department,
13*th March* 1863.

6. The Accountant General has omitted to state by whom the three Pay Abstracts for December, February and March were prepared, but it is asserted by Captain Drever* that "neither the Bills nor Abstracts were made out by himself." By whom then? The Government presume by the Officer Commanding the Kurnool Horse, who "had the entire control of the accounts of the Force." The same Officer, the Government presume, must also have prepared the Abstract for November, and have remitted the amount to Bellary where it would appear from the Accountant General's letter it was disbursed to the men from the Collector's Treasury. Pay for April was drawn from the Kurnool Treasury on an Abstract, as the Government again conclude, prepared by the same Officer.

* Paragraph 5.

7. If the facts stated above are correct, it appears to the Government that the Officer responsible for the amount, which has been overdrawn, is not Captain Drever, but the Officer Commanding the Force. Captain Drever's refusal to give a last pay Certificate, and his assertion, in a letter to the Commandant, that "the months for which pay was drawn were not mentioned in three or four of the Bills" sent by the latter Officer, both tend to the same conclusion.

See correspondence, No. 12.

8. In the present state of the case, therefore, the Governor in Council is clearly of opinion that Captain Drever was only responsible for the due disbursement of all the money actually remitted to him. If on the return of the Detachment to Kurnool, the Officer Commanding discovered, or had any reason to suppose, that a month's pay which he had remitted, had been withheld from the men, it was his duty at once to require a full explanation before making any further payments. His omission to do this, in the face of Captain Drever's statement that he could not "help thinking that more Bills had "come to the Collector of Canara than the parties were entitled to," would seem to relieve Captain Drever from any further responsibility.

Correspondence, No. 12.

9. Before, however, passing final orders on this matter, the Governor in Council desires to have before him any explanation which the Commandant may have to offer on the subject, and he directs that this explanation may be submitted through the Accountant General with as little delay as possible. Copies of all the correspondence on the subject procurable from the Collector's and Commandant's records should also be furnished, and the Accountant General will avail himself of the same opportunity to supply the details which are wanting in his present report.

(Signed) A. J. ARBUTHNOT,
Chief Secretary.

Exd. T. McMootry.

Judicial Department. 3rd

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following
letter from the Accountant
General -

(Here enter 23rd December 1862 No. 325)

Order thereon of 13th March 1863 No. 395.

1 This matter has not
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At

Para 7 of Captain Drever's letter to the Accountant General

It appears to have consisted of two parties. The first arrived in Canara on the 7th November. It is not stated when the second party arrived, or whether it was sent as a relief or a reinforcement. Possibly nothing more is meant than that the detachment marched in two parties, the one a few days after the other.

3 The Acting Accountant General states that the pay of the Stewards for November was disbursed by the Collector of Bellary but the Government are not informed to which of the two parties he refers or whether he includes both. If the latter be the case the fact that a detachment that arrived in North Canara early in November received pay for that month at Bellary requires explanation.

4. In the middle of April apparently, the S.W. monsoon being close at hand, the troopers were directed by Captain Drever to return to Bellary. Thence they seem to have proceeded straight to Kurnool. At any rate their pay for April is stated by the Accountant General to have been disbursed by the Collector of the last named District.

* Letter 12 in the correspondence submitted by Captain Drever.

5 In the interval between 7th November 1859 and the middle of April 1860 Captain Drever appears to have cashed at the treasuries of North Canara the following bills, the dates of which are not given, for the pay of the men viz:-

A bill of Exchange drawn by the Collector of Kurnool	670	—	—
Do Do	659	1	3
A regular pay abstract for December 1859	670	—	—
Do February 1860	659	1	3
Do March	659	3	11
	3317	6	5
Of this sum he is said to have disbursed only	2658	5	2
leaving unaccounted for	659	1	3

The

6 The Accountant General has omitted to state by whom the three pay abstracts for December, February and March were prepared, but it is asserted by Captain Drever that "neither the Bills nor abstracts were made out by himself." By whom then? The Government presume by the officer Commanding the Kurnool Horse, who had the entire control of the accounts of the force. The same officer, the Government presume, must also have prepared the abstract for November, and have remitted the amount to Bellary, where it would appear from the Accountant General's letter it was disbursed to the men from the Collector's Treasury. Pay for April was drawn from the Kurnool Treasury on an abstract, as the Government again conclude, prepared by the same officer.

7 If the facts stated above are correct, it appears to the Government that the officer responsible for the amount, which has been overdrawn, is not Captain Drever, but the officer commanding the Force. Captain Drever's refusal to give up last pay certificate, and his assertion, in a letter to the Commandant, that "the months for which pay "was drawn were not mentioned in three or four of "the bills" sent by the latter officer, both tend to the same conclusion.

8 In the present state of the case, therefore, the Governor in Council is clearly of opinion that Captain Drever was only responsible

responsible for the due disbursement of all the money actually remitted to him. If on the return of the detachment to Kurnool, the officer Commanding discovered, or had any reason to suppose, that a months' pay, which he had remitted, had been withheld from the men, it was his duty at once to require a full explanation before making any further payments. His omission to do this, in the face of Captain Drever's statement that he could not "help thinking that more "bills had come to the Col. "lector of Canara than the "parties were entitled to, would seem to relieve Captain Drever from any further responsibility.

Before however passing final orders on this matter the Governor in Council desires

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W.R.

To The Inspector General of Police with Enclosures
" Accountant General
" Civil Paymaster

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Judicial 1863. Department.

No. 195

PROCEEDINGS OF GOVERNMENT,

Dated 13 March 63

Fol. 1271—1272

With advertence to an overdrawing of Rs. 559-1-8. on account of the pay of a Detachment of the Nuwuggul Horse which served in North Canara between November 1859 & April 1860 further explanations called for from the Commandant.

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