MR. O. 1—32,000—18-10-20.

MADRAS RECORD OFFICE.

Government of Madras.

Political DEPARTMENT.

G.O. No. 817 Press Mis.

Dated 23 - 12 - ~~19~~ 1862

Not to be folded or roughly handled

Proceedings of the Madras Government, Political Department, 23rd December 1862.

No. 63. Read the following letter from CLEMENT DALE, Esq., Receiver of the Carnatic Property; to the Honorable A. J. ARBUTHNOT, Chief Secretary to Government, dated Madras, 15th December 1862, No. 218.

Para. 1. With reference to the Order of Government, under the date and number noted in the margin, I have the honor to forward a copy of correspondence which has since passed between myself and the Accountant General.

Order of Government 21st July 1860, No. 443, Political Department.
On my letter to Government dated 12th July 1860, No. 133, printed copy enclosed.

2. It is to be deplored that the letter of the 19th March 1860, No. 3,002 should have been couched in the terms in which it is written, and that a more careful investigation of the Accounts was not previously made, I feel fully convinced however that it was in error, that the three sums named by Mr. Mangles were paid to me. In my letters dated the 29th April 1861, No. 81, and 4th September 1861, No. 142; I have pointed out the difficulties which might arise, and the disadvantage under which Government might be placed, consequent on the letters from the Accountant General should the administration of the Nabob's Estate become a subject of litigation under the provisions of Act No. 30 of 1858. Having done this I feel it unnecessary to enter into the subject in this communication.

3. The whole of the Rupees 70,380-7-0, now desired to be refunded, was paid by me to Government on the 28th July 1860, having been included in a sum of Rupees 1,19,000 transmitted by me to the Sub-Treasurer on that date. If therefore His Excellency the Governor in Council should be of opinion, that the former sum should be refunded as required by the Accountant General, I have the honor to request that the Accountant General may be ordered to repay me that amount so paid by me to Government, when I will replace the same amount to the credit of Government with the Bank of Madras; no money actually will pass, the transaction will amount in fact to little more than book entries, I shall in my books give the Estate of the Nabob credit for that amount as repaid to me by Government, at the same time debiting the Estate with the same amount as refunded by me to Government.

4. I think it right to mention that on the 2nd August 1861, I was with Mr. Harrison on another business, when he entered into the present question, and it was fully canvassed, after which he stated that he thought the best way would be to adjust the books by writing off the whole Rupees 1,23,613-12-0, and he decided to speak to the Chief Secretary (Mr. Pycroft) on his return to the Presidency. Mr. Harrison, however, left Madras prior to Mr. Pycroft's return, and on delivering over charge to Mr. Lushington be referred him (as I was informed) to my letter of the 4th September 1861, No. 142, stating that the business would require his attention, but without expressing his own views on the subject.

No. 64. ORDER THEREON, 23rd December 1862, No. 517.

Ordered that the foregoing letter, *without* its enclosures, be communicated to the Accountant General, with a request that if the required refund of the sums mentioned in his letter to the address of the Receiver of the Carnatic Property, dated 30th June last, can be effected by an adjustment of account as proposed by Mr. Dale, he will issue instructions to that effect to the Receiver and the Secretary and Treasurer of the Bank of Madras. Should the Accountant General however see any objection to this arrangement, he will be so good as to suggest the particular course that should be adopted.

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

Exd. T. McMootry.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from CLEMENT DALE, Esq., Receiver of the Carnatic Property, to THOMAS PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated 12th July 1860, No. 133.

Paragraph 1. I do myself the honor of enclosing for the information of the Honorable the Governor in Council, copy of a correspondence that has taken place between the Accountant General at this Presidency, the Government Agent at Chepauk, and myself, on the subject of a sum of Rupees 1,23,613-12-0 which it appears was received by the Dewan of the Durbar subsequent to the death of his late Highness the Nabob of the Carnatic, and has not been accounted for to me.

2. I understand this sum was expended by the Dewan under the sanction of Government, with the view of preventing large sums accumulating in the Dewan's Treasury, pending the contemplated arrangements for the ultimate disposition of the late Nabob's affairs; and that if such sum had not been so disbursed, a corresponding amount would have been required from the General Treasury.

3. The Accountant General is of opinion, that under the circumstances this sum "ought "to be refunded to me from the Public Treasury;" he is also desirous "that a speedy adjustment should be made," and informs me that I "should apply to Government direct for the refund," I therefore do myself the honor of soliciting, that His Excellency in Council will be pleased to issue the necessary Order for the Sub Treasurer to pay to me the sum of Rupees 1,23,613-12-0 (one lac, twenty-three thousand, six hundred and thirteen Rupees and twelve Annas) the amount so realized by the Dewan of the Carnatic Durbar.

From R. P. HARRISON, Esq., Accountant General, to the Government Agent at Chepauk, dated 19th March 1860, No. 3,002.

General Department.

I have the honor to observe that on comparing the credits in the account current furnished by the Dewan to this Office with the debts on his account in the Sub Treasurer's Accounts from 1855-56 to 1858-59 over credits of Rupees 1,23,613-12-0 appear in the Dewan's account current. This is composed of the Cash balance found in the Sircar Treasury at the time of the Nawaub's death, sale proceeds, &c., of articles, and collections of assets of the Nawaub's Estate. I have the honor to request that you will ascertain from the Dewan and report to me on what authority he has appropriated this sum to the disbursements made through him, instead of paying it over to the Receiver: and also whether the Dewan has furnished the Receiver with any information regarding this appropriation. This information is required to enable me to make the necessary entries in the Books of this Office for 1858-59. In the accompanying memorandum are given the particulars of the items that compose the difference in question, with remarks on all such items as require explanation which I request may be returned to me with the necessary particulars filled in opposite each of the items at your earliest convenience.

(True Copy.)

(Signed) J. W. RAYNOR,
2nd Assist. Accountant General.

Forwarded to the Receiver of the Carnatic Property for information and guidance.

From CLEMENT DALE, Esq., Receiver of the Carnatic Property, to E. G. BALFOUR, Esq., Government Agent at Chepauk, dated 26th March 1860, No. 45.

With reference to the letter from the Accountant General to your address of the date and number noted in the margin, I do myself the honor of requesting that you will furnish me with full information on the subject.

19th March 1860, *No.* 3,002.

From CLEMENT DALE, Esq., Receiver of the Carnatic Property, to the Accountant General, Fort Saint George, dated 26th March 1860, No. 46.

19th March 1860, *No.* 3,002.

I have the honor to acknowledge the receipt of a copy of your letter to the address of the Government Agent at Chepauk under the date and number noted in the margin, and to inform you that the Dewan did not report to me regarding the sum of Rupees 1,23,613-12-0 mentioned in your letter. I have now addressed the Government Agent at Chepauk on the subject.

From E. G. BALFOUR, Esq., Government Agent at Chepauk, and Paymaster of Carnatic Stipends, to C. DALE, Esq., Carnatic Receiver, dated 26th March 1860, No. 300.

The Government Agent at Chepauk and Paymaster of Carnatic Stipends has the honor to present compliments to the Carnatic Receiver and to mention that his letter with that of the Accountant General have been sent to the Dewan of the Durbar.

From Surgeon EDWARD G. BALFOUR, Government Agent at Chepauk, and Paymaster of Carnatic Stipends, to CLEMENT DALE, Esq., Receiver of Carnatic Property, dated 7th April 1860, No. 370.

I have the honor to mention that the letter from Mudar Ool Oomrah, Dewan of the Durbar, in reply to that dated 19th ultimo, No. 3,002, from the Accountant General, and which was *expected*, in yours of 26th ultimo, No. 45, was this day received and forwarded by me to the Accountant General.

From CLEMENT DALE, Esq., the Receiver of the Carnatic Property, to the Accountant General, Fort Saint George, dated 10th April 1860, No. 70.

26th March 1860, *No.* 46.

In continuation of the letter I had the honor to address to you under the date and number noted in the margin, I have the honor to enclose a copy of a reply received from the Government Agent at Chepauk dated 7th April 1860, No. 370 of 1860, and to solicit that if the letter which the Government Agent has forwarded to you contains any information of which I ought to be in possession that you will kindly favor me with it.

From R. P. HARRISON, Esq., Accountant General, to CLEMENT DALE, Esq., Receiver of the Carnatic Property, dated 18th April 1860, No. 2,464.

With reference to your letter No. 70, dated 10th instant, I have the honor to transmit to you, herewith, two original statements from the Dewan of the Carnatic, through the Government Agent at Chepauk. One of these shews the total amount of doubtful items in detail with the Dewan's remarks thereon, the other is an extract of the items which the Dewan is of opinion should be accounted for to you as forming a part of the late Nawaub's assets. I have also to request that these statements may be returned to this Office when no longer required by you.

From CLEMENT DALE, Esq., Receiver of the Carnatic Preperty, to the Accountant General, Fort Saint George, dated 26th April 1860, No. 94.

18th April 1860, *No.* 2,464.

I have the honor to acknowledge the receipt of your letter to my address of the date and number noted in the margin, and to return as requested the 2 original Statements which accompanied your letter now under acknowledgment.

From F. LUSHINGTON, Esq, Acting Accountant General, to CLEMENT DALE, Esq., Receiver of the Carnatic Property, dated 4th July 1860, No. 518.

With reference to the letter No. 2,464, dated 18th April last, from this Office, I have the honor to request, that you will be good enough to inform me, whether you have received from the Chepauk Agent the amount due to the Estate of the late Nabob of the Carnatic, stated to have been realized by the Dewan in his statement of particulars forwarded to you with the letter under reference. This information is required, in order to the adjustment of the amounts realized by the Dewan on account of the late Nabob's Estate, in the Books of this Presidency. The amount having been expended for public purposes, evidently under the express Orders of Government, ought to be refunded to you from the Public Treasury. It is, as already observed, very desirable that a speedy adjustment should be made.

From CLEMENT DALE, Esq., Receiver of the Carnatic Property, to F. LUSHINGTON, Esq., Acting Accountant General, dated 6th July 1860, No. 129.

4th July 1860, *No.* 518.

I have the honor to acknowledge the receipt of your letter to my address of the date and number noted in the margin, and to inform you that I have not received from the Government Agent at Chepauk the amount due to the Estate of the late Nabob of the Carnatic realized by the Dewan of the Durbar; indeed from correspondence which I have seen, and from other information obtained I apprehend it is now totally out of the power of the Dewan to pay to me the Rupees 1,23,613-12-0 mentioned in the letter from your Department under date the 19th March 1860, No. 3,002, as I am informed that money has been already expended by the Dewan under the Orders of Government. That course having been adopted by Government with the view of preventing large sums accumulating in the Dewan's Treasury during the time arrangements were being made for the ultimate disposition of the late Nabob's affairs; and at the same time saving an unnecessary withdrawal of funds from the General Treasury; under these circumstances I apprehend the view taken by you is the correct one and that the amount ought to be now refunded to me from the public Treasury.

From F. LUSHINGTON, Esq., Acting Accountant General, to CLEMENT, DALE, Esq., Receiver of the Carnatic Property, dated 10th July 1860, No. 563.

With reference to your letter, No. 129, dated 6th instant, I have the honor to inform you, that you should apply to Government direct for the refund of the amount realized by the Dewan of the Carnatic Durbar out of the Estate of the late Nabob of the Carnatic, as it would seem from the concluding clause of your letter, that you expect that I should move in the matter.

ORDER THEREON, 21st July 1860, No. 443.

Upon a consideration of the correspondence submitted with the foregoing letter, the Government have no doubt that the course suggested by the Accountant General is the correct one, and they resolve accordingly to authorize the Sub-Treasurer to refund to the Receiver of the Carnatic Property the sum of Rupees (1,23,613-12-0) one lac twenty-three thousand six hundred and thirteen, and Annas twelve, realized by the Dewan out of the Estate of the late Nawaub of the Carnatic and applied to the public disbursements made through him.

(True Extract.)

(signed) T. Pycroft.

Chief Secretary.

To the Receiver of the Carnatic Property.
" Government Agent at Chepauk.
" Accountant General.
" Civil Auditor.
" Sub-Treasurer.

Exd. F. Cartledge.

№ 443

Proceedings of Government
Pol. Dept.
Date 21st July 1860
Read 24th July 1860

(Share Copy)

№ 145

Clement Dale Esquire The Receiver of the Carnatic Propa
Cushington Esquire Acting Accountant General

Madras 28 July 1860

Sir,

With Reference to the Correspondence noted in the Margin, I have the honor to inform you that I have received from the Sub Treasurer of the Government of Fort St. George under Order of Government dated 21st July 1860 № 443 Politica Department the Sum of Rs 123613-12-a (One lac Twenty Three Thousand Six hundred and Thirteen and Annas Twelve) being the amount Realized by the Dewan of the Carnatic Durbar out of the Estate of the late Nabob of the Carnatic and applied to public Disbursements made through him.

I have the honor to be
Sir,
Your Most Obedient Servt
(Signed) Clemt Dale
The Receiver of the
Carnatic Propa

Letter from Actg Accountt Genl to the Receiver of the Carnatic Property 4th July 1860 № 578
Letter from the Receiver to Actg Accountant General 6th July 1860 № 129
Letter from the Actg Accountant Genl to the Receiver of the C.P. 10th July 1860 № 563.

General Department

Fort Saint George
Accountant General's Office
12 March 1861.

No. 2731

From

R. P. Harrison Esquire
Accountant General

To

The Receiver of the Carnatic Property

Sir,

With reference to the Order of Government No. 443 dated 21st July last Political Department, I request that you will have the goodness to inform me why you applied to Government to Refund to you on account of the Estate of the late Nawab of the Carnatic, the Sum of Rs. 123613-12-0 instead of Rs. 41039-11-3, which latter Sum was shewn in the Dewan's statement forwarded to you with my letter No. 2464 dated the 18th April last, as the amount Realized by him out of the Estate of the late Nawab of the Carnatic, since the death of the late Nawab up to 30th April 1859. In my letter above referred to, I forwarded to you two Original Statements from the Dewan of the Carnatic, which were thus described:- "One of these "shows the total amount of doubtful items in "detail with the Dewan's Remarks thereon, the "other is an Extract of the items which the Dewan "is of opinion should be accounted for to you, as forming "a part of the late Nawab's assets." - Further in the Lushington's letter No. 578 dated 4th July last, you were asked whether you had received, the Amount "stated to have been Realized by the Dewan "in his ~~letter~~ statement of particulars forwarded "to you with the ~~letter~~ under reference," - i.e. No. 2464 Dated 18 April 1860. The Sum which this Office referred to in the letters of 18 April and 4 July last, was not Rs. 123,613-12-0 but Rs. 41,039-11-3.

I have the honor to be
Sir,
Your Obedient Servant
(Signed) R. P. Harrison
Accountant General

No. 81

...n Clement Dale Esquire The Receiver of the Carnatic Pro...
...P. Harrison Esquire Accountant General

Madras 29th April 1861

Sir,

Para 1 I do myself the honor of acknowledging
the receipt of your letter to my address
...ch 1861 No. 2731 of the date and Number noted in the Mar...

and of informing you in reply that my application to Government for the Refund to me of the Sum of Rupees 1,23,613–12–0 on account of the Estate of the late Nawab of the Carnatic was founded principally on the Correspondence with your Department as marginally noted.–

From Acty Sectt to Govt 4th July 1860 № 518
To —— do —— do 6th July 1860 № 129
From —— do —— do 10th July 1860 № 563

2 It may however be convenient to state that although I had heard that between the death of His late Highness and the passing of Act № 30 of 1858 the Dewan of the Carnatic Durbar had been in the receipt of very considerable Sums of Money belonging to the Estate of His Highness I was unable to obtain any satisfactory Explanation of the matter, but was told it had been all Expended under Orders received from Government.–

3 A copy of your letter of the 19th March 1860 № 3002 to the Government Agent at Chepauk, forwarded to me for information and guidance, was the first Communication I received from your Department on the Subject; from this I learnt that on comparing the Credits and debits in the account Current furnished by the Dewan, a balance of Rs 1,23,613–12–0 appeared, which was "Composed "of the Cash balance found in the Circar Treasury "at the time of the Nawab's death, Sale proceeds &c

"of articles, and Collections of Assets of the Nawab's "Estate.–

4 In your letter of the 18th April 1860 № 2464, you forwarded me 2 Original Statements made by the Dewan of the Carnatic Durbar one shewing "the items "which the Dewan was of opinion should be accounted "for to me as forming a part of the late Nawab's Assets" while the other statement shewed the total amount of doubtful "Items in detail with the Dewan's "Remarks thereon".–

5 As regards the Items contained in the first of those Statements it is quite clear that the Sums there Enumerated belonged to the Estate of the late Nawab.–

6 But as regards the Items Contained in the 2d of those Statements, you Characterised them as "doubtful items"; Now it is quite clear that all Assets belonging to the Estate of the late Nawab were payable to me, and no "opinion" of the Dewan could alter their Character; you offered no opinion regarding them, but simply requested me to return the Statements when no longer required. It is quite evident that a Court of Equity would not be guided by the opinion of the Dewan as to what did or did not Constitute

Assets of the Nabob; nor would a Court of Equity hold me Exonerated from responsibility, had I, on the mere dictum of the Dewan, Consented to receive one third of what did so belong to the Estate; - Before however moving further in the matter I awaited a further Communication from your Department; for if your Department arrived at the proper Conclusion Regarding the Character of those Sums there would be no necessity for my meeting on the Subject.

7 Thus matter stood when I received Mr. Cushingtons letter of the 4th July 1860 N°. 518; from it, and the Correspondence which ensued, I learnt that your Department had arrived at the Conclusion that the Sums so received by the Dewan should be accounted for to me as representing the late Nabobs Estate, but that as they had been Expended by the Dewan, under the orders or Sanction of Government, with the view of preventing large Sums accumulating in the Dewans Treasury pending the then Contemplated arrangements for the ultimate disposition of the Nawabs affairs the Sums ought to be refunded to me from the Public Treasury; nothing therefore remained to be done, Except for me to address Government on the subject,

which I did on the 12th of July 1860 Enclosing a Copy of the whole Correspondence Commencing with your letter of the 19th March 1860.

8 You now appear to infer that I sought to have Confined my request to Government to the Sum of Rs. 41039-11-3; on what grounds I do not very clearly understand; The Sums Contained in the other Statement you yourself designated as "doubtful Items," while Mr. Cushingtons Letter of the 4th July did not Confine his Enquiry to any particular portion of the "Dewans "Statement of particulars," but his enquiry was general, from which I inferred he was satisfied of the totally untenable Character of the distinctions which the Dewan had thought proper to make, and I replied also, in general terms, (I however observe I have mentioned the Sum Rs. 1,23,613-12-) but if I had entertained a doubt of Mr. Cushington limiting his enquiry to the smaller Sum, I should have refused to receive it, as it is clear beyond all doubt that Assets of the description mentioned in your letter of the 19 March 1860 N°. 3002 - ought to be accounted for to me, and without making any deductions for Sums Expended by the Dewan.

9 It is of the utmost importance that in my dealings with this Estate I should so act

as to prevent (as far as lies in my power) the possibility of any body who may, from any motive whatever, be induced to institute a Suit under the provisions reserved to them by Act N. 30 of 1858; This becomes of still greater importance where the question arises with Government; In the case now under consideration the Dewan had dealt with the funds received by him under the orders of Government in a manner which a Court of Equity would not sanction, and if ever it had come before a Court Consequences might have ensued which it would be desirable to avoid; under such Circumstances if there had been the slightest doubt as to the right of the Estate of the Nabob to have the full sum of Rs. 123,613-12-0 accounted for (my doubt is whether a larger Sum should not have been accounted for) I should have laid the matter before Government with the view of Government determining whether to prevent question the Sum received by the Dewan had not better be paid to the Estate.-

10 The whole Sum of Rs. 123,613-12-0 has been disbursed by me principally by payments to the Sub Treasurer in repayment of Sums previously advanced to me by Government. If therefore you should ultimately be able to satisfy me that the Estate of the Nabob was really entitled to only a portion of the Sum, (and I shall require more than the Dewan's dictum in fact similar evidence to that which I should have to address to a Court of Equity should I as Receiver be made a Defendant in a Suit) I shall have to ask Government to give orders to the Sub Treasurer to refund to me the amount on which we may ultimately agree.-

I have the honor to be
Sir,
Your Most Obed.t Servant
(Signed) Edmd Dale
The Receiver of the C.A.

Adjust.t Deptt

Fort St. George
Accountant General's Office
14 June 1861

N.o 544

From
R. P. Harrison Esquire
Accountant General

To
The Receiver of the Carnatic Property &c.&c.

Sir,

I have the honor to acknowledge the receipt of your letter N.o 81 dated the 29 of April last, and in reply to inform you, that though when I addressed you in my letter of the 12 March N.o 2731, there appeared to be no doubt as to the amount which should properly have been paid to you by the Dewan, and for the refusal of which your application to Government stated,

have been limited, I have again had the accounts carefully Examined; and in order to shew to you that out of the Sum of Rupees 1,23,613-12-0, Received by you from the General Treasury you were entitled to only so Rupees 410†70-3-3, I enclose a Memorandum Exhibiting the several items Composing the said Sum of Rs 1,23,613-12-0, from which you will perceive that the items of Rs 6880-7-0 Rupees 37500-0-0 and Rs 26000-0-0 were disbursed by the Sub Treasurer and Collectors of North Arcot and Trichinopoly respectively - They were, in fact, advances from Govt Treasuries, for payment to the Servants &c of the Carnatic Circar, and, as such, cannot be so considered as Assets of the Estate of the late Nabob, and are therefore claimable by you as Receiver - The above Sums were appropriated by the Dewan to the purposes for which they were so advanced, and have been accounted for to this Office with a view to their being Exhibited in the Books of this Office as Charges of the State, as directed in the Order of Government No 409 dated 23 July 1859 Financial Department -

† The Trifling difference of Rs 30/8 between this amount and that stated in my letter of 12 March 1861 is attributable to an error since discovered in the accounts -

2 The item of Rs 7406-12-9 is the amount deducted by the Dewan from the Monthly allowance of Her Highness Khyrunnissa Begum for the payment of Salaries of the Circar Servants of the Dewan which the Dewan States he was ordered to do by the late Nabob, as the Begum did not regularly pay them -

3 Rupees 4428-15-9 is the amount Received subsequent to the death of the Nawab on account of Revenues derived from the Dewany Mall Deptt (i e of the Circar Gardens and Dail Rent &c) and Expended in payment of Salaries of the Servants attached thereto The Charges of this Department Exceed very considerably the Income derived from it, which is therefore appropriated as a Set off against the Expenditure

4 The Sum of Rs 327-5-3 Consists of Stoppages and fines &c realized by the Dewan since the Nawab's death, and is properly taken in reduction of the Charges incurred out of advances made to him by Government -

5 From the nature of the 3 last mentioned items, it is evident that they cannot be claimed as Assets pertaining to the Estate of the late Nabob, and that Consequently they are not payable to you as Receiver of the Carnatic Property -

6 Deducting therefore the Six items above noticed, the remaining Sums which

make up a total of Rupees 41070-3-3 are

Rs 75-11-0	Stated to be the value of Gold, Silver & Copper Coins already sent by the Dewan to the Receiver of the E. P.
Rs 358-1-3	Irrecoverable balance from advances
Rs 433-12-3	made during the Nabob's life time written off as a Charge in his Account Current

payable to you, but from the latter amount the sum of Rs 433-12-3 as particularised in the Margin should be deducted thereby reducing the net amount now payable to You to Rs 40636-7-0

7 I regret that through an oversight in this Office the entire amount Rs 123613-12-0 as stated in my letter No 2302 dated 19 March 1860 to have been composed of the Cash balance, Sale proceeds of articles, and Collections of assets of the Nawab's Estates; whereas a large portion thereof Consisted of advances from Government and Sums derived from other Sources. In my letter No 2464 dated April 18 1860 in describing the two statements furnished by the Dewan, it was stated that one of them shewed the total amount of doubtful items in detail the word doubtful was incorrectly (and unfortunately as it appears to have misled you) used as the statement Exhibited all items composing the Sum of Rs 1,23,613-12-0 distinguishing in the Column of remarks those which did, and those which did not, belong to the Estate the other statement shewed only the several Sums making up Rs 41039-11-3 which the Dewan admitted to belong to the Estate and which ought to have been paid to the Receiver. Both Statements were however sent to you in Original and it was supposed that they would have been understood

8 Under the Circumstances now Explained I request that you will take the necessary steps measures for refunding to the General Treasury the Sum of Rs 82977-5-0 being the difference between the amount received by you under the order of Government No 443 dated 21st July 1860 and Rs 40636-7-0 payable to You as Receiver of the Carnatic Property, as above Explained.-

I have the honor to be
Sir,
Your Obedient Servant
Signed R. P. Harrison
Accountant General

P&C/62 No 576

Memorandum of Particulars of the Sum of Rupees 123,613-12-0 paid to the Receiver of the Carnatic Property

Amount received by the Dewan from the Lab Treasurer	6880-7-0	
Do by do from the Collr of North Arcot	37500-0-0	
Do by do from the Collr of Trichinopoly	26000-0-0	
		70380-7-0
Do by do from H H Nabob Kyroon Nissa Begum for the payt of Salaries &c, which were disbursed accordingly	7,406-12-9	
Do from the Dewan Mall Deptt for the payt of the Servants of that Deptt disbursed accordgly	4,428-15-9	
Do from Do Stoppings fines &c in the different Departments	327-5-3	
		12163-1-9
Amount Realized by the Dewan of the late Nabob on account of his Estate		
Balances of Cash in the Circar Treasury on the 8th October 1855	16628-7-6	†
Value of 2 Gold Mohurs Received from Mercantile Mint Department	30-8-0	
Sale proceeds of the Articles & Horses &c of the Circars &c	20072-7-0	
Advances made during the life time of the late Nabob since recovered Except Rs 358-1-3	3562-14-0	†
Surplus Amount of advance made by H H to repair the Circar Bungalow repaid	266-12-0	
Revenue of the Bategues & house attached to Khader Vully's Jundah, or flag Staff in part payment of a loan taken from the Circar on Mortgage of that property	215-0-0	
Accumulation in the Circar Treasury for Dedications to Nagore	158-1-9	
From the Durgah of Khader Vully on account of do	5-0-0	
Sale proceeds of paper, rice, forage of Elephants and other Sundry Articles	91-1-0	
Received from the Sadarat Deptt on account of the Salary of Abdool Guffoor	40-0-0	
		41070-3-3
Company's Rupees		123613-12-0

† This includes Rs 75-11-0 value of Gold Silver & Copper Coin stated to have been already sent to the Rent of the C. P.

× This item includes Rs 358-1-3 amt of irrecoverable balances written off as a Charge in the accounts rendered by the Dewan & therefore not payable to the Rent of the C. P.—

(Signd) R. P. Harrison
Accountant General

From Clement Dale Esquire The Receiver of the Carnatic Property
To R. P. Harrison Esquire Accountant General

Madras 4 September 1861

Sir,

Para 1

14 June 1861 N° 544

I do myself the honor of acknowledging the receipt of your letter to my address of the date and number noted in the Margin, and of informing you that since its receipt I have made a careful Examination of the accounts, so far as they are in my possession, as also attentively considered the correspondence that has passed between the Government and your Department with myself.-

2 If this were an account now to be adjusted by me in my own individual Capacity, and in which I solely was beneficially interested, I doubt not an adjustment could readily be arrived at; for although much Explanation is still required, and in some respects I am (as at present advised) quite satisfied your Department is in Error, yet I anticipate that you could readily afford much Explanation which would be satisfactory to my mind, and on which without strict legal proof, I should in all probability be quite contented to refund several of the Items contained in the Statements which I have received and forming

part of the Rs 123,613-12-0 paid to me by order of Government under sanction of your Department But unfortunately I am not acting in this matter on my own behalf, I am acting in a fiduciary Character, and no admissions or acts on my part will bind the parties beneficially interested; I have no power to bind them, although any act of mine may be brought up hereafter to my prejudice, should I not be in a position to satisfy a Court of Equity by strict legal Evidence that I was justified, in the course which I may pursue; moreover the Government may be in a similar manner implicated, and in all probability to a more serious Extent than myself; If your present position is the correct one, and that on which we ought to have acted, it is certainly to be regretted that it was not put forward in the Earlier stage of the correspondence when information might have been Elicited and a correct conclusion arrived at, on which it might be hoped we could have, acted without fear of the step being questioned; whereas now, should any Suit be instituted by a Creditor or any person interested in the Estate under the power given by the 8th Section of Act No. 30 of 1858, the correspondence which has passed may cause very serious difficulty,

and be brought to bear most prejudicially, & more Especially against the Government if a Suit should be instituted, the writing back of any sum in my account must necessarily draw particular attention to the transaction, and with the facility there is in this Country for obtaining Copies of any papers which parties may require, it is not unlikely but that Copies of all the correspondence will be obtained by the party prosecuting that Suits, or if not obtained openly surreptitiously, the party prosecuting that Suit might readily obtain information, and force Govt and myself to state the facts relating to the transaction, which in all probability would Elicit information regarding the correspondence and you should bear in mind that an opponent is at liberty to use against his Adversary any admissions or Statements made by such Adversary although such Adversary cannot use any Statements made by himself.-

3 Now bearing that in mind, look attentively at your letter of the 19th March 1860 No. 302 That was penned apparently immediately after Completing the Comparison of the Credits in the account Current furnished by the Dewan to your Office, with the Debits on his account in the Sub

Treasurers accounts from 1855/56 and in that letter you state that over Credits of Rs 123,613-12-0 appear in the Dewans account, and you ask on what or authority he had appropriated that Sum to the disbursements made through him, instead of paying it /i e the whole Rs 123,613-12-0/ over to the Receiver, and also whether the Dewan had furnished the Receiver with any information regarding that appropriation - Of course this letter is open to the observation that it was written immediately after the Comparison of the accounts, and consequently at a time when you were the most likely to be in a position to form a correct judgment upon the different items of which those accounts were composed, and it is very apparent that the subject was not lightly treated by you, for you enumerated the Sources from whence the Rs 123,613-12-0 were derived, and stated they were Assets of the Nabob's Estate; You do not appear at that time, and that was immediately after the Examination of the accounts, to have entertained the slightest shadow of doubt as to the Sources from whence the Sum had arisen, nor of the whole entire Sum forming part of the Assets belonging to the Nabob's Estate nor that the whole Sum should have been paid to me;-

4 The next letter is yours of the 18th April 1860 N° 2464, in which, in alluding to the two statements Enclosed, you certainly say "One of these shews the total amount of doubtful items in detail, with "the Dewans Remarks thereon" here although you designate the items as doubtful you do not appear to have them formed a decided opinion on them the Dewans Remarks, (as I gathered from your letter at the time of receipt and as it still appears to me) were intended to be considered and disposed of by you, but most assuredly you did not in any manner qualify the admissions contained in your letter of the 19th March 1860; probably if nothing further had transpired the letter of the 18th April could not be used very prejudicially-

5 But this was followed by the letter from your Department of the 4th July 1860 N° 518; This letter refers to the amount due to the Estate of the late Nabob in general terms it certainly does not name the Sum, but it does not make any distinction, does not even refer to what you had designated "doubtful items"- I certainly read that letter as referring to the whole Sum and in my reply I name it, and to which no Exception is taken by Mr Lushington in his letter of the 10th July 1860

№ 563, so that if these letters are brought forward as admissions by officers of Government I apprehend it will be urged as being clear and beyond dispute that your Department at that time also were satisfied and admitted that the Rs 123613-12- formed part of the assets belonging to the Nabobs Estate and I think the Court would take that view of the correspondence

6 The whole of the correspondence was then laid by me before Government who "upon a consideration of the correspondence had no doubt "that the course suggested by the Accountant Genl "was the correct one"-

7 This Order with Copies of the whole correspondence was forwarded in the usual course to your Department moreover Sir my letter of the 28 July 1860 № 145 apprised the Accountant General that I had received the sum, yet no objection was offered that the Government were in error-

8 A more complete admission on the part of your Department, and which was afterwards adopted and approved of by Government, could scarcely be made-

9 Much may be said on both sides as to Mr Cushington having been the writer of the letter in July 1860; on the one hand that the subject was new to him, and therefore he might have been led into error; while on the other it might be contended that he had the advantage of the Establishment that were then in the Department when your letters were penned, in fact the very persons who, drafted the letters, and moreover he brought to the consideration, of the subject a mind free from all former considerations and therefore more likely to form a clear judgment and to detect any misapprehensions had any arisen-

10 Doubtless admissions may be capable of Explanation particularly if shewn to have been made by mistake or under an erroneous knowledge of the facts; The question is whether these admissions are capable of being so Explained as at present advised I fear it will be very difficult; I submit however that before request Government to give orders to the Sub Treasurer to Refund to me any portion of the Rs 123613-12- for the purpose of being paid back to you, I ought to be put into possession by you of the Evidence by which these admissions could be met, mere assertion would not, I need hardly Remark, be of any avail before a Court, and the information and data afforded

to me ought to be of such a quality as would enable me to get rid of the effect of the admissions to which I have before referred; of what that evidence should consist, I am not in a position to point out, as I have not been informed of the precise circumstances but what at present occurs to me as being necessary would be, full Translations of the whole of the Dewans accounts in which the different items forming the Rs 123613-12- appear, portions of or Extracts from such accounts would not suffice as I must be prepared to shew that no other Items or statements in the accounts qualify the Items which will have to be brought under Consideration - Also a full statement and Explanation of the circumstances under which you in your letter of the 19th March 1860 No 3002 stated with reference to the Rs 123613-12- "This is composed of the Cash balance found in the "Circar Treasury at the time of the Nawabs death, "Sale proceeds &c of articles, and collections of effects "of the Nawabs Estate" shewing in what respects that statement is incorrect and how that portion which you now believe to be a mistake was at that time misconceived, likewise in what way you would Explain the use in your letter of the 18 April 1860 No 2464 of the term "doubtful items" and reconcile the use of that term at

that time, with the opinion now Expressed that no doubt ever Existed, and that clearly those items do not and never did form part of "the Effects of the Nawabs Estate" - It will require to be shewn why the Sums of Rs 1000 Rs 700 and Rs 800 were paid monthly by the Collectors of Trichinopoly and North Arcot; On inspecting the old accounts I observed these Sums have been regularly disbursed for a great Number of years I believe I am correct in saying for upwards of 50 years this would lead, without Explanation, to the inference that the amounts were paid from some source of Income belonging to the Nabob; The Remarks by the Dewan do not afford the information that is required; Since the receipt of your letter now under acknowledgment a more careful Examination of the Accounts has shewn to me that 2 of the Sums have been already deducted in the account furnished by your Department with reference to the Penjum Kistbut - So far as I can at present form an opinion I incline to think the Rs 6880-7- stated to have been disbursed by the Sub Treasurer should not have been paid to me This I doubt not can be Explained - As regards the Rs 7406-12-9 full Explanations of

of date &c must be afforded, from the information at present before me it appears to me as not at all unlikely, but that it may turn out that that Sum does belong to the Nabob's Estate - The Sum of Rs 4428-15-9 I apprehend clearly and without any doubt must form part of the Assets of the late Nabob's Estate - As also the Rs 327-5-3 Further Explanation may shew I am in Error, but as at present informed I see no reason to doubt I have arrived at a correct Conclusion regarding them - I am at a loss to understand why the Rs 358-1-3 should be sought to be deducted. I observe I did receive on the 27th June 1859 four gold Coins from the Dewan which have been sold by me; I am willing to take the Dewan's Statement that the Coins delivered to me were included in the Rs 16628-7-6 as mentioned as the "balance of Cash in the Circar "Treasury on the 8 October 1855" I observe you propose to deduct Rs 75-11-0 as their value whereas the Dewan states their value was Rs 48-3-0 whatever was actually realised would be the Sum to be deducted -

From my Examination of the accounts then it appears to me that the term "doubtful Items" used in your letter of the 18 April 1860 was not an inappropriate one, most of the Items require Explanation to me while with regard to others I apprehend that further Consideration will shew that they should properly be classified under the head of Assets of the late Nabob's Estate...

I have the honor to be &c

(Signed) Edmd Dale

The Receiver of the C. P.

Book and Adjustment Dept.

Fort St George

Accountant General's Office

30 June 1862

Rs 7548

From

H. D. Maingay Esqre
Actg Accountant-General

To

The Receiver of the Carnatic Property Madras

Sir,

With reference to para 10 of your letter of the 4th Sept dated 4th September last, I have the honor to enclose two Certificates from the Collectors of Trichinopoly and North Arcot, as desired by you at the personal interview you had with Mr Lushington, on the 3rd May last, declaring, that the Sums of Rs 2000 and 3,500 respectively, disbursed from their Treasuries to the Dewan of the Carnatic Circar, at the time of

death of His late Highness the Nabob of the Carnatic, belongid to Government alone, and to no one else.-

2. Out of the Amount of Peujum Kisa of the late Nabob, Rs 70,000, 1500 and 1000 used to be advanced by the Sub Treasurer, and the Collector of North Arcot and Trichinopoly respectively, the first direct to the Nabob, and the two last, to his retainers, on account of his gardens, Family Tombs &c at those places- At the end of each year, the aggregate of these advances (including Rs 87½ on account of His Highness' monthly donation to the Moneagar Choultry, which was likewise disbursed by the Sub Treasurer) was deducted from the Peujum Kisa and the balance only, paid to the Nabob.-

3. In the order of Government dated 17th November 1855, the Government directed, that the Monthly allowance drawn by the Nabob at the time of his death, should continue to be issued, until further orders, to the Dewan, to be disbursed by him, on his own responsibility; and the advances at North Arcot and Trichinopoly continued accordingly to be made (as also those by the Sub Treasurer) until Counter ordered, the former, by order of Government dated 9th October, and the latter, under date 7th December 1857.-

4. The Amount of Peujum Kisa due to the Nabob up to the date of his death, namely Rupees 425711-8-1, was claimed by, and paid to you as Receiver of the Carnatic Property, agreeably to Orders of Government No 170 dated 11th May 1859.-

5. From the foregoing it is clear, that the sums of Rupees 37500 and 26000 disbursed by the Collectors of North Arcot and Trichinopoly, were advances from Government Treasuries, and, as such, cannot be considered as a part of the Estate of the late Nabob, and are not therefore claimable by you as Receiver

6. Under these Circumstances, I request that you will take the necessary steps for the recovery to the Treasury of Madras, the two Sums mentioned in the preceding para and also Rupees 6880-7- paid by the Sub Treasurer (which you are of opinion, as expressed in para 10 of your letter under reference, should not have been paid to you) aggregating Rupees 70380-7- as shewn in the Margin

Collector of North Arcot Rs 37500-
" Trichinopoly 26000-
Sub Treasurer 6880-7
Total Rs 70380-7

7. Deducting the above sum from Rupees 82977-5- Claimed in para 8. of Lt Harrisons letter of the 14th June 1861, No 5744 the difference is Rupees 12596-14-, the further explanation required by you (at your personal interview with Mr Cushington above adverted to) regarding the several items Composing it, and the Copies of accounts rendered by the Dewan to the

called for in your letter above quoted, will be forwarded to you, as soon as a reply is received to a reference made to the Dewan on the subject.

I have the honor to be
Sir
Your Obedt Servant
(Sd) H A Maynes
Acting Accountant General

I hereby Certify that the Sum of 26000 Rupees paid from this Treasury at the rate of 1000 Rupees monthly to the Dewan of the Carnatic Sircar through the Sircar Agents Mahomed Kaleel Nawaz Khan Behadur and Mahomed Syed Khan from the date of the death of his late Highness the Nabob of the Carnatic (which took place in October 1855) to November 857, belonged to Government alone and to no one else at the time the Money was so paid, and I further declare that no Assets of any description belonging to the Nawabs Estate were in this Treasury at the time of the said Nawab's death, and that further no money or property on this Account has been subsequently received into this Treasury save and Except the Money realized by the Sale proceeds of the Carnatic property, the said Sums having been duly paid over to Clement Dale Esquire Receiver of the Carnatic Property

(Sd) A R M Donell
Collector

Trichinopoly
13th May 1862

I do hereby Certify that the Sum of Rupees 37500 disbursed from the North Arcot Treasury to the Dewan of Carnatic Circar at the Monthly allowance of 1500 Rupees from October 1855 to October 1857 belonged to Government alone and to no one else, that no Assets of any description belonging to the Estate of the late Nabob were in this Treasury at the time of his death and that no money or other property was received at this Treasury on that Account.

(Sd) J R Loche
Deputy Collector

North Arcot
Collectors Office
Chittoor 4th June 1862

(Sd) T Fraser
Act Collector

Political Department

Proceedings of the Madras Govt.

Read the following
letter from the Receiver
of the Carnatic Property.

(Dated 15th Decr 1862. No. 218)

Order thereon - 23d December 1862 No. 517

Ordered that the fore-
-going letter, without its
enclosures, be communi-
-cated to the Accoun-
-tant General, with a re-
-quest that if the re-
-quired refund of the sum
mentioned in her letter
to the address of the Re-
-ceiver of the Carnatic Pro-
-perty dated 30th June last
can be effected by an ~~the~~
~~the~~ adjustment of ~~the~~ ac-
-counts as proposed by Her Lds
-ship, he will issue
instructions to that effect
to the Receiver and the
Secretary & Treasurer of
the Bank of Madras.

Should

Should the Accountant General however see any objection to this arrangement, he will be so good as to suggest the particular course that should be adopted.

To the Accountant General
as Receiver of the Carnatic Property.
and Secy & Treasurer of the Roads by Madras.

Decr 26th

Sikkim 13 Jany

Pol. 1862 Depart

№ 517

Proceedings of Govt

Pol Dept

D/23 Dec/62

Accountant General requested to arrange for the refund of Rupees 70.380-7-0 to the receiver with the view of adjusting his accounts

63 & 64