

1. Number of pages 14
2. Date of receipt 27-1-19
3. Initials of Receiver
L. C. 1-1000-10-10-10

MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No.	Press M/s
Dated	19/1/19

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Department,
27th September 1869.*

Read again the following papers :—

From G. VANSAGNEW, Esq., Acting Collector of Cuddapah, to the Chief Secretary to Government, Fort Saint George; dated Cuddapah, 2nd February 1869, No. 4.

In the letter, copy of which I have the honour to enclose, my Acting Sub-Collector, Mr. Storr, addressed me on the subject of the establishment of a branch Civil Dispensary at Madanapulli.

2. Mr. Storr having adverted, in paragraphs 9 and 10, to certain diversions of the general Dispensary funds to educational purposes, I think it advisable to preface the scheme I am about to submit to Government by an account of the operations of the Fund.

3. From the form of the annexed taluqwar statement of account prepared in my office, the Government will not fail to observe that the voluntary element entered little, if at all, into the constitution of the Fund. If the Rupees 4841 under the "Miscellaneous" head of the "Demand" may be termed "Subscriptions," "Cess" would obviously be the appropriate term for the Rupees 58,718 entered as the "Ryotwar demand," and, in fact, it was levied on every ryot's puttah just as the Road Cess now is. "Remissions" have been granted, and there is an uncollected "Balance" of Rupees 2952 in course of collection to this day. This balance falls under the head of "Ryotwar," not "Miscellaneous."

4. Columns 5 and 6 show the total actual collections to have been Rupees 59,879, of which the Government will observe that the sum of Rupees 8000, shown in column 6, has been diverted to schools. Now there is no doubt that the whole fund was originally levied for the establishment of dispensaries, and if the Standing Circular of the Board of Revenue, No. 288, (page 293,) quoting the Resolution of the Government of India, dated 10th December 1861, had been obeyed, these monies would have been formally brought to account under their legitimate head, and such subsequent alienations thereof as have been made would have been impossible without the express sanction of the Government.

5. As far as I can gather—in an office where the correspondence has not been properly registered—not a line has ever passed between this and the Educational Department on the subject of this Rupees 8000. It appears that the late Collector, Mr. Smith, anxious to establish schools at Proddatur, Jammalamadugu, Palivendla, and Rayachoty, called upon the residents to subscribe for that specific purpose, to which they made response that a large sum of money had already been paid by them for Dispensary purposes; that they could not afford to pay any more; and that, if schools must be established, it must be done out of the funds already collected.

6. Accordingly upon this vague and partial mode of ascertaining the wishes of the general body of payers, and without the knowledge or consent of the Dispensary Committee, about fourteen per cent. of the collections for the dispensary in Proddatur taluq, about twenty-two per cent. in Jammalamadugu, about sixteen per cent. in Palivendla, upwards of fifty per cent. (!) of those in Rayachoty were made over to certain native trustees for the schools at these respective localities.

7. I must add that, as far as I have ascertained, these grants have been properly appropriated, and schools have, by their means, been duly opened.

8. The fifth and last alienation for school purposes, at Madanapulli, was made by the late Acting Collector as recently as September last. No doubt that gentleman had reason to believe at the time that he was acting in accordance with the wishes of the majority of the local public. To show, however, how utterly unreliable are any expressions of native opinion on such subjects, I quote the following passage from a letter from Mr. Storr:—"I have had a meeting of the influential inhabitants of the place, (Madanapulli,) and they are most anxious that a dispensary should be established, and also consider it was very improper diverting their money from its specified object."

9. This sum of Rupees 1500 has not been touched yet, and I request the sanction of the Government to recredit it to the Dispensary funds.

10. I now turn to the Cuddapah Dispensary. Of the Rupees 51,879 shown in column 5, Rupees 46,000 are invested in a Government bond yielding, at five per cent. interest, an income of Rupees 2300 per annum. In cash there are Rupees 3214. If to this be added the Madanapulli Rupees 1500, which I have above requested permission to recover, the actual available cash balance will be Rupees 4714.

11. Now it has been ascertained that the outside sum required annually for the efficient up-keep of the Cuddapah Dispensary is Rupees 1800, and thus there remains an available annual balance, from income from invested capital, of Rupees 500.

12. For evidence of the urgent necessity for a dispensary at Madanapulli, I beg to refer the Government both to Mr. Storr's remarks, and to the accompanying extract from a communication from the Reverend J. Chamberlain, M.D., in which the project is most ably and convincingly advocated.

13. With reference to a building, the number of *bona fide* travellers using it in the course of the year being quite insignificant, I see no occasion for retaining the public bungalow at Madanapulli as a public bungalow; but I am in doubt whether the Government would feel themselves at liberty to make the building over to the public for a dispensary, without payment of its value being credited to the Bungalow Fund. Its value is, I believe, about Rupees 1500, and its acquisition, whether by gift or purchase, I regard as indispensable to the dispensary scheme.

14. Assuming that the Government will make over the building without payment, I would propose to invest Rupees 4000 out of the cash balance, which at five per cent. would yield an income of Rupees 200, and this sum added to the Rupees 500 referred to in paragraph 11, would give an assured annual income of Rupees 700, or nearly Rupees 60 per mensem; and this, I have no doubt, would be made up to Rupees 100, a sum sufficient for the efficient maintenance of the establishment by monthly subscriptions from the European and a few of the chief native residents.

15. Under these circumstances, I trust the Government will sanction the undertaking, and will provide the necessary medical aid and medicines.

16. Considering that the dispensary would only occasionally have the benefit of the supervision of the Reverend J. Chamberlain, M.D., the importance of its being placed in charge of a thoroughly competent medical subordinate will be obvious to the Government. It is not too much to say that its success depends upon the appointment made. It is, therefore, earnestly hoped that a competent *Apothecary* may be appointed.

17. And I would further beg that the Reverend Mr. Chamberlain may be authorized to assume medical charge of the institution whenever, being at Madanapulli, it suits him to do so, and that upon all such occasions the medical subordinate in charge be directed to place himself under Mr. Chamberlain's orders, and generally to follow all instructions which Mr. Chamberlain may lay down for his guidance during the periods of that gentleman's temporary absence.

18. Finally, I would draw the particular attention of the Government to the great desirability of the dispensary being opened by the 1st April, so as to admit of our acceptance of Mr. Chamberlain's kind offer to give it a good start during that and the following month, during which he expects to be continuously resident at Madanapulli.

From E. STORR, Esq., Acting Sub-Collector of Cuddapah, to the Acting Collector of Cuddapah, dated Madanapulli, 12th December 1868, No. 263.

I have the honour to address you on the subject of the establishment of a branch Dispensary in this town, which would be available for the Sub-division of this district.

2. At present owing to the great distance between here and Cuddapah, and the dislike the people in the taluqs about the ghauts have to go to that town, the dispensary which has been established there is practically useless as far as they are concerned.

3. I believe out of the subscriptions made for the dispensary at Cuddapah, a fair* proportion was raised in the Sub-division taluqs, and the inhabitants do not reap any advantages from their liberality, and are very anxious that a branch Dispensary should be established here.

* Rupees 20,000.

N.B.—Actual collections in Sub-division, Rupees 16,157.

4. How much the natives appreciate medical aid is, I think, shown by the fact that when Dr. Chamberlain, an American Missionary, is in Madanapulli, his house is daily beset by numbers of people who come to him for treatment from every part of the Sub-division. He told me he has treated as many as fifty patients in one day.

5. If a dispensary were once established, I believe we should have no difficulty in obtaining monthly subscriptions sufficient to provide the necessary contingent expenses of furniture, food, &c., and in part defray the salaries of the Medical Officers attached to it.

6. The principle upon which dispensaries are established is, I believe, that the Government provide the medical aid and medicines, while the local public have to supply other necessities.

7. I think it would only be fair if a certain portion of the money subscribed in the Sub-division was made available for this purpose, and I should be much obliged if you would inform me whether this can be done, and if so what amount could be handed over.

8. As regards a building, I propose that the travellers' bungalow be given over for this purpose. In some instances they have been given up as school-houses, and I think a dispensary is quite as useful in its way as a school. The bungalow is but little used by travellers, (I believe about three *bona fide* travellers in a year halt there,) and with certain alterations might be made into a suitable building.

9. I understand that a sum of 1500 rupees subscribed for the dispensary has been given over as a fund for building a school here. This sum, at all events, might be retained for the original purpose for which it was subscribed. I consider the establishment of a dispensary a matter of far more immediate necessity and usefulness than the building of a school, and when the new Taluq Cutcherry is completed the old building would do admirably for the latter purpose.

10. I understand that out of the money originally subscribed, a sum of Rupees 2000 was expended on the purchase of a bungalow at Rayachoty for school-purposes. This has now been given up as unsuitable, and is used for no

The school has now been re-opened. No one would buy the bungalow.—G. VANSIA.

*Proceedings of the Madras Government, Public Department,
27th September 1869.*

purpose whatever. If resold, it would probably, in its present condition, bring in Rupees 1000, which might also be given to the Madanapulli Hospital Fund.

11. As regards Medical Establishment, a good Apothecary and a Dresser would, I think, be required.

12. Should my propositions meet with your approval, I hope you will obtain the sanction of Government for their being carried out.

No. 167.

OFFICIAL MEMORANDUM.

In reply to his Memorandum of the 18th February, the Under Secretary to Government is informed that no Proceedings of the Board have passed on the subject of a Dispensary cess in Cuddapah.

2. From the Collector's letter it would appear that the Circular Order, prohibiting funds from being administered without entry in the public accounts, has been disregarded.

(By order,)

(Signed) A. MACGREGOR,

Acting Secretary.

REVENUE BOARD OFFICE,
MADRAS, 24th February 1869.

To the Under Secy. to Govt., Fort St. George, with original letter returned.

From G. VANSAGNEW, Esq., Acting Collector of Cuddapah, to the Under Secretary to Government, Fort Saint George; dated Cuddapah, 9th March 1869, No. 9.

Adverting to your Memorandum, Public Department, dated the 6th instant, No. 93, I have the honour to state that the total amount of capital invested on account of the Civil Dispensary is that mentioned in paragraph 10 of my letter of the 4th ultimo, viz., Rupees 46,000.

2. There is nothing in my office to show the number of subscribers among the ryots, or, consequently, the average amount of their puttahs. I shall, however, endeavour to obtain this information from the taluqs, although I am led to believe that it is very doubtful whether it will be forthcoming.

3. I find that in stating, in paragraph 3 of my former letter, that the levy was raised "on every ryot's puttah just as the Road Cess now is," I was not quite accurate. I now learn that some villages—not many as far as I can ascertain—refused to pay at all, and no collections were made in them.

4. In the rest of the villages the collections were made, not on the assessment entered in every ryot's puttah, as in the case of the Road Cess, but on the acreage so entered, at one anna per acre of wet, and half-an-anna per acre of dry land.

5. My Sheristadar, moreover, informs me that these collections were not intrusted to the village officers, but under the impression that fraud would be likely to be thereby diminished directly from the ryots by the Revenue Inspectors, I cannot say that I share that impression.

6. I beg again to draw the attention of the Government to the great desirability of opening the branch Dispensary early in next month.

*Proceedings of the Madras Government, Public Department,
27th September 1869.*

From G. VANSAGNEW, Esq., Acting Collector of Cuddapah, to the Chief Secretary to Government, Fort Saint George; dated Gurramkondah, 10th May 1869, No. 19.

Adverting to the Under Secretary's Official Memorandum, Public Department, of the 6th March last, No. 93, and to my letter of the 9th idem, No. 9, to his address, I have the honour to submit a statement showing that, out of a total number of ryots in the district of 1,44,228, 1,33,594, or all but 10,634, ryots "subscribed" to the Civil Dispensary Fund. The average amount of their puttahs is about Rupees 10.

From G. VANSAGNEW, Esq., Collector of Cuddapah, to the Chief Secretary to Government, Fort Saint George; dated Madanapulli, 28th May 1869, No. 23.

In connexion with the correspondence noted in the margin, I have the honour to transmit, in original, a letter from the Reverend Dr. Chamberlain, M.D., the American Missionary at this place, from which the Government will perceive that, in the expectation that a Government Dispensary would be opened here not later than the 1st April last, and under the stress, so difficult to resist, of importunity by the sick, Dr. Chamberlain resumed his medical labours on the 13th February last, and is prepared to carry them on until the end of June, when he will feel obliged positively to close his dispensary.

2. Dr. Chamberlain has already spent, in the purchase of medicines and necessities, Rupees 169-15-11 in excess of his receipts from local subscriptions, and he has already ordered medicines to the additional estimated value of Rupees 100 to enable him to carry on till the end of June.

3. I may mention that in relation to the Mission Society, Dr. Chamberlain is, like the Reverend Mr. Chester at Dindigul, simply a Missionary, and receives no pecuniary aid whatever from the Society for medical purposes.

4. I should have followed Dr. Chamberlain in requesting the sanction of Government to make him a grant of Rupees 269-15-11 out of the surplus Dispensary funds of the district, but that it appears to me that, as this outlay has been incurred for medicines, which, had the branch Dispensary been sooner established, the Government would have supplied at the public cost, it is a charge of which the Government will be willing and glad to relieve both Dr. Chamberlain and the local Dispensary Fund.

5. In Dr. Chamberlain's very interesting communication, the Government will find additional evidence to the urgent necessity to afford proper medical treatment to the population of this part of the country.

6. Dr. Chamberlain's aid, whenever he is resident in Madanapulli, will be invaluable to the dispensary; at other times he will be either at Palmanair or itinerating in the surrounding country, and though he may not lay himself out for medical work, no doubt with the reputation he has acquired over so large a

1. Letter from the Acting Sub-Collector of Cuddapah, to the Acting Collector, No. 233, dated 12th December 1868.
2. Letter from the Reverend Dr. Chamberlain, to the Acting Collector of Cuddapah, dated 19th January 1869.
3. Letter from the Acting Collector of Cuddapah, to the Chief Secretary to Government, dated 2nd February 1869, No. 4.
4. Official Memorandum from the Under Secretary to Government, to the Collector of Cuddapah, dated 6th March 1869, No. 93.
5. Letter from the Acting Collector of Cuddapah, to the Under Secretary to Government, dated 9th March 1869, No. 9.
6. Do. do. to do. dated 10th May 1869, No. 19.

tract of country, he will be sought out by many of the sick and suffering, and he will relieve them.

7. May I venture to suggest to the Government to acknowledge Dr. Chamberlain's benevolence and skill by offering to furnish him in future, at the public cost, with medicines for distribution during his absence from Madanapulli. It must be considered that he has practised medicine with great skill and success for several years in this neighbourhood out of pure charity, regarding it all the while as a detriment to his regular duties, and not, as some Missionaries consider it, an aid to the object he has in view.

Order, 3rd July 1869, No. 903.

From the foregoing papers the Government learn that a sum of Rupees 59,879-10-5 has been raised as an endowment for the Civil Dispensary in Cuddapah up to the end of the year 1868. The sum is made up as follows:—

	RS.	A.	P.
Ryotwar demands...	55,038	7	3
Miscellaneous.....	4,841	3	2
Total...	59,879	10	5

2. The sum entered under the first head was realized by a cess imposed by order of the late Collector, Mr. H. G. Smith, assessed on the acreage entered in the puttahs of 1,33,594 out of the total number 1,44,228 of ryots in the district, at one anna per acre of wet, and half-anna per acre of dry land. The amounts thus obtained in each taluq are noted in the margin. A sum of Rupees 727-7-9 was remitted in the whole district, and there is an outstanding balance of Rupees 2952-2-0 in course of collection.

	RS.	A.	P.
Budvail.....	3,168	5	2
Proddatur.....	6,753	13	8
Sidhont.....	1,906	12	4
Pullampet.....	4,432	11	2
Cuddapah.....	8,021	4	1
Jammalamadugu.....	8,637	11	2
Palivendla.....	8,996	8	7
Rayachoty.....	3,589	12	2
Kadiri.....	3,892	2	2
Volipad.....	3,472	10	2
Madanapulli.....	2,175	12	7
Total...	55,038	7	3

3. Of the sum raised a portion was invested in a five per cent. bond for Rupees 46,000, which yields interest Rupees 2300 per annum; Rupees 8000 were diverted by the late Mr. Smith for the establishment of schools in certain taluqs, as shown in the margin; and there is cash in hand amounting to Rupees 3214. Of the money appropriated to schools a sum of Rupees 1500, allotted to the Madanapulli taluq, has not yet been expended.

	RS.
Proddatur.....	1,000
Jammalamadugu.....	2,000
Palivendla.....	1,500
Rayachoty.....	2,000
Madanapulli.....	1,500
Total...	8,000

4. The present correspondence has arisen out of a request preferred by Mr. Storr, the Acting Sub-Collector, for the establishment, and at least partial support out of Dispensary Funds, of a branch Dispensary at Madanapulli. As this place, the Sub-Collector's head-quarters, is seventy-six miles from Cuddapah, the inhabitants of the Sub-division obtain at present but little benefit from their subscriptions to the Dispensary funds; and from the letters of the Reverend Mr. Chamberlain, a Missionary who has most philanthropically treated gratuitously all sick persons

brought to him, it appears that the ryots of the Sub-division of Cuddapah, and the adjacent tracts of North Arcot and Mysore, have learned to appreciate European medical treatment, and that an average attendance of fifty patients per diem at the proposed dispensary might safely be counted on.

5. The District Officers propose that the travellers' bungalow at Madanapulli, which is rarely used by travellers, and is well-suited for a dispensary building, should be made over to be so used free of cost; and to provide for the support of the dispensary, Mr. Agnew proposes to transfer to it a sum of Rupees 500 annually from the interest of the invested capital belonging to the general fund; to replace to the credit of the fund the unexpended Rupees 1500 allotted for the Madanapulli school; and to invest Rupees 4000 of the cash balance of Rupees 4714 thus obtained, in Government securities. By these means he calculates on a certain income of Rupees 700 per annum, representing 14,000 rupees of invested capital against Rupees 16,157-4-10 raised in the Sub-division, or nearly Rupees 60 per mensem for the Madanapulli Dispensary. This, it is stated, can, without difficulty, be raised by local subscription to Rupees 100 per mensem, a sum sufficient for all purposes. Mr. Agnew and the Reverend Mr. Chamberlain both strongly recommend that a well-qualified Apothecary have charge of the dispensary, and the latter gentleman has consented to look after, and superintend the working of, the dispensary when present at Madanapulli.

6. The Government agree in the opinion of the Collector that it is unnecessary to maintain the travellers' bungalow at Madanapulli, and will make it over without payment for the dispensary. They approve and sanction the steps which Mr. Agnew proposes to take for providing means for the support of the institution. The Inspector General of the Indian Medical Department will be requested to nominate, if possible, a competent Apothecary to have charge of the dispensary. The Government thankfully accept the Reverend Mr. Chamberlain's offer to exercise a general control over the Dispensary management when present at the station. The medical subordinate in charge will be placed under Mr. Chamberlain's orders, and the Government fully appreciate the advantage which the institution will derive from being opened under his auspices, in consequence of the trust and confidence which his gratuitous and valuable services have inspired in the people.

7. While recognising the benevolent intentions of the late Mr. Smith, the Government cannot but express their dissatisfaction that that gentleman should, without reference to any higher authority, have taken it upon himself to levy an impost of this kind, and to divert a portion of the funds so raised to purposes other than that for which they were contributed.

8. It appears from paragraph 4 of the Collector's letter that the large sums raised were not entered in the Collectorate accounts, in direct contravention of standing orders on the subject; and that consequently the levy and the subsequent alienation of the Dispensary funds from their original purpose escaped the notice of the controlling authorities. The Accountant General is requested to report whether these collections ever appeared as deposits in the Cuddapah Treasury, and if not how the fact that a large amount of money remained in the Treasury without being brought to account escaped the notice of the officers who periodically examined the Treasury.

9. The Government conclude, although nothing positive on this point is contained in this correspondence, that no further collection is made of the unauthorized cess imposed by the late Collector, Mr. H. G. Smith.

10. The Government learn from Mr. Agnew that no correspondence on the subject of the money appropriated to the schools has passed between the Collector's office and the Educational Department. The Collector is requested to report, in communication with the Inspector of Schools, as to the nature of the schools, the mode in which the money has been expended, and whether, if the schools are such as would be entitled to aid from State Funds, it would be possible by a grant in aid of such amount as may under the rules be admissible, to liberate any portion of the capital, which might then, without affecting the present position of the schools, be restored to the Dispensary endowment.

11. From Mr. Agnew's letter of the 7th May, the Government learn that Mr. Chamberlain has, during the past year, expended from his private means a sum of Rupees 269-15-11 in the purchase of medicines which he has distributed among the people, and Mr. Agnew requests Government to refund this sum. The Government consider that the charge should properly be borne by the Cuddapah Dispensary Funds, to which the Sub-division ryots have so largely contributed, and direct that the abovementioned sum be disbursed to the Reverend Mr. Chamberlain from that source.

(True Extract.)

(Signed) R. S. ELLIS,
Chief Secretary.

No. 149. Read also the following letter from the Officiating Accountant General, Madras, to the Chief Secretary to Government, Fort Saint George; dated Fort Saint George, 10th September 1869, No. 169.

Book Department.

With reference to paragraph 8 of the Order of Government, dated 3rd July last, No. 903, Public Department, I have the honour to report that the collections on account of the Civil Dispensary at Cuddapah were never exhibited in the public accounts of that district, and that the Cuddapah Treasury was never examined by an officer of this Department until last April.

2. Mr. VansAgnew says, "the funds in question raised for the Civil Dispensary at Cuddapah were never exhibited in any of the public accounts of this office, the impost not having been authorized by order of Government, and that consequently the Government Promissory Note of Rupees 46,000 value, ordered by the late Collector Mr. Smith to be deposited for safe custody in the Treasury, was not included in the list of Government Promissory Notes attached to the Treasury account. The fact of the Promissory Note and a small cash balance having been kept separate in the Treasury was, for this reason, not brought to the notice of Mr. Trevor, when inspecting the Treasury in April last, any more than was the fact that the Municipal cash chest was kept in the Treasury."

3. The existence of the Promissory Note referred to was noticed in Mr. Trevor's report, but he made no observation regarding any cash.

4. I have no hesitation in saying that the Collector was in the wrong throughout, in having received money and a security for a purpose not authorized by

Government, and in not having informed this office of these being under his charge officially.

5. The amount mentioned in the Government Order is Rupees 59,879-10-5, whereas the Collector in his letter to me, No. 1183, of 20th August last, states that, exclusive of Rupees 8000 diverted for schools, (Rupees 3000 of which have been reccredited to the Dispensary,) the balance of the Fund is Rupees 52,033-4-3, and he declares his inability to explain the difference. It is, therefore, evident that the accounts in connexion with the Fund cannot be kept in a satisfactory way.

No. 150. ORDER THEREON, 27th September 1869, No. 1340.

The Government request the Collector of Cuddapah to cause the accounts of receipts and disbursements connected with the Cuddapah Dispensary endowment Fund to be carefully examined and audited, in order that the amount standing to credit of the Fund may be accurately ascertained, and the discrepancy, now brought to notice by the Officiating Accountant General, if possible cleared up.

2. No further orders in so exceptional a case need be issued at present; but the Government direct that copies of these Proceedings and of those dated the 3rd July 1869, be forwarded to all Collectors for information and guidance.

(True Extract.)

Actg. Secy. to Govt.

To the Collector of

- „ Revenue Department.
- „ Accountant General.
- „ Inspector General of the Indian Medical Department.

Exd. J. Wright.

16
M. Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the
Officiating Accountant Gene-
ral.

/Here enter 10 Sept 1869 No. 169/

Order thereon. no 1340 - 27 Sept 69

The Government request the
Collector of Cuddapah to cause
the accounts of receipts and
disbursements connected ^{with} the
Cuddapah Dispensary Endow-
ment Fund ^{to be} carefully exam-
ined and audited, in order
that the amount standing
to credit of the Fund may be
accurately ascertained, and
the discrepancy, now brought
to notice by the Officiating
Accountant General, if
possible cleared up.

A. A.
W. D. N.

Govt. of 1869 *Journal*.

PUBLIC.

To

THE COLLECTOR OF

Ac., Ac., Ac.

Dated September, 27th.

Recd.

Encl.

G. O., 27th September 1869, No. 1340.

DEPARTMENT.

Nos. 140-150.

Requesting the Collector of Cuddapah to cause
the accounts of receipts and disbursements con-
nected with the Cuddapah Dispensary Endowment
Fund to be carefully examined and audited, in
order that the amount standing to credit of the
Fund may be accurately ascertained, and the dis-
crepancy brought to notice by the Officiating
Accountant General cleared up if possible.

2. No further orders in
so exceptional a case need
be issued, at present; but
the Government direct that
copies of ^{and} ~~the~~ Proceedings of ~~Government~~
~~their~~ ^{the} ~~subul~~ ^{under date} the 3rd July
1869, be forwarded to all
Collectors for information &
guidance.

bes

[Faint, illegible handwritten text, possibly bleed-through from the reverse side of the page.]

To the Collectors of ~~all~~ ^{the} ~~districts~~ ^{districts} including } despatched 4/10
" Res. Dep. Secy. }
" Acct. Genl. }
" Insp. Genl. }
" Insp. Genl. }
" Insp. Genl. }

Bot. of 1863 **ENDING**

Public

To
The Collector of

4 No 599 of 1870
F No 2175-2474.

Dated Sept. 29 }
1869, No.
Recd. 1340.

Nos. 149. 150.

be accurately ascertained
and the discrepancy brought
to notice by the Officer
Genl. charged up if
possible.

Regarding the collector of
collected to cause the
accounts of receipt and
disbursements connected
with the Land Revenue
Department to be
very minutely examined &
audited, in order that
the amount standing to
credit of the fund may be

Boon DEPARTMENT.

No. 169

Fort Saint George,
Accountant General's Office,

10 September 1869.

From

The Offr

ACCOUNTANT GENERAL,

TO THE GOVERNMENT OF MADRAS.

To THE

Chief Secretary to Government

SIR,

With reference to para 8 of the Order of Government dated 3^d July last N^o 903 Public Department, I have the honor to report that the collections in account of the Civil Dispensary at Cuddapah were never exhibited in the Public Accounts of that district, and that the Cuddapah Treasury was never examined by an Officer of this Department until last April.

Mr Vair Agnew says "the funds in question raised for the Civil Dispensary at Cuddapah were never exhibited in any of the Public Accounts of this Office, the imp^r not having been authorized by Order of Government and that consequently the Government Promissory Note of Rs 4,000 value ordered by the late Collector Mr Smith to be deposited for safe custody in the Treasury was not included in the list of Government Promissory Notes

"Notes attached to the Treasury Account. The
"fact of the Promissory Note and a small
"Cash balance having been kept separate
"in the Treasury was for this reason not
"brought to the notice of Mr. Trevor when in-
"specting the Treasury in April last, any
"more than was the fact that the Muni-
"cipal Cash Chest was kept in the Treasury".

The existence of the Promissory
Note referred to was noticed in Mr. Trevor's
report, but he made no observation regard-
ing any Cash.

I have no hesitation in saying
that the Collector was in the wrong through-
out, in having received money and a security
for a purpose not authorized by Government
and in not having informed this Office of
this being under his charge officially.

The amount mentioned in the
Government Order is Rs 59,879. 10. 5 whereas
the Collector in his letter to me No 1183 of
20 August last, states that exclusive of
Rs 8,000 diverted for Schools (Rs 3,000 of
which have been recredited to the Dis-
pensary) the balance of the Fund is
Rs 52,033. 4. 3 and he declares his inability
to explain the difference. It is therefore
evident

evident that the accounts in connection
with the Fund cannot be kept in a
satisfactory way.

I have the honor to be
Sir

Your most Obedient Servant

W. H. D. D. D.
offy Accountant General

Accepted
L. J. S.

No 32 July 1889 No 308

1340

CCY

Office - 200-24-174
1889 Department

Trans of the Off. Accountant

Marine

to the Chief of Dept.

and 18-1 } Sept 1889
Dec 11

No. 1340.

No. 189

No. 2044

Report that the collection
on account of the Civil Disobedience
at Washington was more than
had in the Public Accounts
of that District, with statement.

219-2-1889
124-2-1889

149.