M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 73	Press ~~Mis.~~
Rec—142	
Dated 13-1-1864	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 13th January 1864.

No. 141. Read the following Proceedings of the Board of Revenue, dated 15th December 1863:—

Read again letter from the Collector of Madura, dated 26th September 1863, No. 203, in Board's Proceedings of 5th October 1863, No. 6,333.

Read also the following letter from V. H. LEVINGE, Esq., Collector of Madura, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras, dated Madura, 27th October 1863, No. 247.

Sir,

I have the honor to submit a written statement from the Deputy Collector Cornelius Pillay in explanation of his conduct, with my remarks thereon, as called for in the Board's Proceedings of the 5th instant, No. 6,333.

1. Ordered that the above papers be submitted to Government, with the Board's opinion that although the Deputy Collector has evidently been careless in the discharge of his duties and disingenuous in his explanations, the facts stated are not sufficient to justify the very strong terms in which the Collector stigmatizes his conduct.

2. It is to be regretted that Mr. Levinge was so strongly biassed by Mr. Dykes against Cornelius Pillay on his first appointment to Madura, but under all the circumstances, the Board consider it necessary that the Deputy Collector should be removed to another District.

No. 142. ORDER THEREON, 13th January 1864, No. 73.

The Governor in Council agrees with the Board in considering it necessary to remove Cornelius Pillay to another District. Arrangements will accordingly be made for his early transfer.

(True Extract.)

(Signed) J. D. SIM,
Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

No. 6,333.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 5th October 1863.

Read the following letter from V. H. LEVINGE, Esq., Collector of Madura, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated 26th September 1863, No. 203:—

1. I regret to have to report the following instances of misconduct on the part of the Deputy Collector, Cornelius Pillai, in charge of the Madura Treasury.

2. By anonymous petition, it was brought to my notice that sums of money, paid for work done for private parties in the District Press Office were, after collection, retained by a Clerk under Cornelius Pillai, named Kamatchi Row, and only paid into the Treasury after some days, and that the Memorandums given for the collection of the money after collection were destroyed by the said Clerk.

3. I directed the Assistant Collector, Mr. Nelson, to inquire into the matter. He began his inquiry on the 7th September, when it was discovered that Kamatchi Row was not in any way in fault, but that a sum of money, amounting to Rupees 49-7-0, was in the hands of the Treasury Deputy Collector, Cornelius Pillay's Clerk called Anundam Iyen, consisting of different items, which had been collected at different times (dates of collection except in one instance not known) on account of work done in the Press from March 1862 to September 1863.

4. This money was paid into the Treasury by Anundam Iyen in two different sums on the 8th and 10th September, which Cornelius Pillay ordered to be kept in deposit pending this inquiry.

5. I examined the Deputy Collector Cornelius Pillay, both of his Clerks Kamatchi Row and Anundam Iyen, a volunteer, Office Attendar Moideen Ali, the Treasurer, and the Head Compositor.

6. The depositions of* the Deputy Collector, Kamatchi Row, and Anundam Iyen, and, Head Compositor, are sent for the Board's information.

* Copies sent

7. When money is due by private parties for work done in the Press, the Head Compositor sends an Urzi to the Treasury Deputy Collector, stating the amount due, and the names of the persons by whom it is due; at the end of each month the Head Compositor sends an account showing the work done in the Press, and any amounts due by any persons.

8. The Urzees are read to the Deputy Collector by Kamatchi Row, the Deputy Collector initials them or puts the dates of receipt on them, and they are then turned over to Anundam Iyen.

9. In a letter† to me of the 9th September, in his own handwriting, Cornelius Pillay says, the amount *is then collected on bills* and handed over to Anundam Iyen. Cornelius Pillay when first questioned by me, told me that on receipt of Urzees showing money due, immediately Memorandums (bills) were made out in the names of the debtors, and were sent out for collection, but that no receipts were given to the payers. Cornelius Pillay made precisely the same statement to Mr. Nelson when he asked him if such was the case, and Cornelius Pillay told me no such Memorandums were preserved; that after the collection was made they were immediately torn off. I asked for these Memorandums to try and find out the dates of payment of the different items if possible as they were numerous.

† Copy sent marked A.

10. The following day when I took down Cornelius Pillay's statement in writing, he denied he had said anything of the sort; said that only on one or two occasions had Memorandums been sent for collection, and that *he heard* the money was collected by Anundam Iyen. On being asked by me what steps he took for its collection, he answered at the end of the year they give me an account of what money was received, and what balance was outstanding.

11. That even to the account furnished at the end of the year he pays no attention, is shown by the fact that an amount shown in the Press report for 1862 and 1863, as collected after the official year was not paid into the Treasury till September 1863.

12. Kamatchi Row deposed he read the Urzees to the Treasury Deputy Collector Cornelius Pillay, who passes no order on them. The Urzees are given to Anundam Iyen, because he collects the money due according to them: only on one occasion, because a sum was due for a long time by a Detchatar, did he prepare a list and got it signed by the Deputy Collector for the collection of the money. It was signed by him (the Deputy Collector) on 29th August last, and the money collected and paid to Anundam Iyen the same day. The Memorandum was destroyed, and no receipt given to the payer.

13. Anundam Iyen deposed the Urzees were handed over to him; that the Deputy Collector Cornelius Pillay gives no orders on them; that when he (Anundam Iyen) *sees the parties*, he collects the money from them.

14. All the different sums of money due, according to those Urzees, have been collected and paid into the Treasury after lying in Anundam Iyen's box, some of it for months; and there is no means of ascertaining from the records in the Office, or from the parties who paid, when these sums were paid into the Office.

15. Cornelius Pillay is clearly guilty of the grossest inattention to his duty, as regards the the said Urzees and what they relate to, and of falsehood about the issuing of bills or Memorandums for the collection of sums due according to the Urzees.

16. With reference to the monthly accounts sent to Cornelius Pillay by the Head Compositor showing the work done in the Press, Cornelius Pillay stated the accounts were kept back from him by Anundam Iyen and not shown to him; in fact he did not know anything about them till this inquiry began.

17. Anundam Iyen says, when he receives the accounts he informs the Deputy Collector of their receipt who remains quiet, that is, gives no orders, or takes no notice of them, as is abundantly proved by the result of this inquiry.

18. The above is not the only instance in which I have reason to doubt the veracity of Cornelius Pillay.

19. During this inquiry he produced before me a book which he stated he had ordered Anundam Iyen to keep purposely for the entry of money of all sorts, from January 1863, and that Anundam Iyen should have entered all the Press items in it as received, and brought the same to his notice; but that he had not made a single such entry.

20. Anundam Iyen declared the book was only kept for the entry of Magisterial fines, such is its designation at its head and I believe Anundam Iyen's statement. Up to the 5th August only Magisteral fines are entered in it. After I had reason to find fault with Cornelius Pillay for his mismanagement of the Dawk Department in August, receipts relating to it began to be entered in the book. The first Press item entered is 2 Annas collected on the 29th August; the next Press entry bears no date (should be 10th September) an entry of 38½ Rupees which had been lying with Annudam Iyen and carried to account after this inquiry began.

21. The book thoroughly condemns Cornelius Pillay if his account of it is to be accepted, that he kept it to enter all items. He saw it constantly, and sent it to the Treasury with money to be entered there from it, and yet he could not discover that no Press collections were being brought to account in it, from January 1863 to August 5th, and yet he knows, or ought to have known, that such items should be coming to account in it.

22. The keeping of this book was unauthorized and needless. I have ordered its discontinuance. Money sent to the Treasury Deputy should be sent on at once to the Treasury, to be entered there, and under its proper head in the accounts. I have ordered the Treasury Deputy to give receipts to parties paying money for work done in the Press, and to see the money is regularly collected.

23. I have not considered it necessary to punish Anundam Iyen in any way the blame for the money remaining with him rests entirely upon the Deputy Collector Cornelius Pillay, who should have attended to its collection and regular remittance to the Treasury.

24. Cornelius Pillay is disingenious and tries to put the whole blame of the irregularities off his own shoulders on to Anundam Iyen. I have had to give him warning on other previous occasions, which have had no effect on him. Had he at all admitted that he had not looked after his work as he should have done, instead of with falsehood tried to throw the blame on another, I would not have reported him but as I am finally answerable, and, in future can have no confidence in him, I have no other course to take than to report him. I can have no hope of his amendment, as he has shown himself to be a man who is not to be believed in any statement he makes. On his removal from Nellore to Madura, Mr. Dykes informed me, in a private note, that Cornelius Pillay could not be credited in any thing he said, but in more forcible language than I have used.

25. After this inquiry began I being in the District Cornelius Pillay wrote me a letter on the 9th September, a copy* of which is herewith sent. In the 1st paragraph he says, I brought to your notice on the 18th August that Anundam Iyen had in one instance retained with him money received in February without bringing the same to my notice with a view to its payment to the proper parties.

* Marked A.

26. The Yadast is to a different effect. A complaint was made to me that the Deputy Collector did not collect dawk money and send it to the Tahsildars to pay it to the bullock owners. I called on Cornelius Pillay for explanation. In one part of his explanatory Yadast, he says, 8 Annas which had been sent with a letter by the Inam Commissioner on account of his dawk through forgetfulness remained "ivadatil," *i. e.* in this place, or in his office, without being sent to the Tahsildar, so Anundam Iyen informs him (the Deputy Collector).

27. In answer I told him that if he properly supervised his office work such delays could not occur. His whole Yadast on the above subject shows utter inattention to the Dawk Department by him, and through his neglect some of the hire is irrecoverable, the travellers having left the country, and the bandy-men have lost their hire.

28. In the 2nd paragraph of his letter marked A he says having reason to doubt his Clerk's conduct, in regard to receipts in the Press Department, he called on the Foreman of the Press Department to furnish accounts. Cornelius Pillay only called for the account from the Foreman after this inquiry began.

29. His letter is artfully worded to make it appear that he had doubted Anundam Iyen, whereas up to this inquiry being made he showed no doubt, kept no watch whatever on him, neglected his own duty, and left Anundam Iyen to do as he pleased.

30. I have two more instances of Cornelius Pillay's want of truth. Some time ago the Board called on all Collectors to report how the Keys of the Taluk Treasuries were kept. Circulars to report were sent to all the Tahsildars in the District to explain. At office the Head Native Accountant brought me a draft answer to the Board by Cornelius Pillay stating how the Taluk keys were kept. I asked if all the Urzees had been received; he answered, No, the draft has been prepared as he knows how the keys are kept. I desired him to take the draft to the Deputy Collector, and tell him to come to me next day and explain how he could draft so important a letter without the proper information. Next day Cornelius Pillay himself brought me back the draft with a bundle of Tamil papers in his hand, saying the Head Accountant was wrong, the Tahsildars' Urzees had all been received, and the draft had been prepared only after their receipt, and assured me all

was right. I could not discredit him, seeing, as he called them, all the Tahsildars' Urzees in his hand; so I passed the draft. Some days after to my surprise, I received an Urzee from the Pulni Tahsildar reporting on the subject. On my calling on Cornelius Pillay for explanation, he stated his in accuracy had occurred either by oversight or by the circumstance not occurring to his mind. Under the circumstances he could not have made a mistake.

31. On another occasion I had reason to find fault with him because a stampt account was not prepared in time. He stated it was owing to one of the Clerks having done nothing, and that he had been obliged to send another Clerk to help him, whereas the whole of the account was written out and prepared by the man who he said had done nothing, though fair copied by his Clerk.

32. Cornelius Pillay was removed from Nellore because I believe he did not give satisfaction there. I find he has not the ability to manage the Office of Treasury Deputy. The Clerks under him don't respect, or fear him. He neglects his duty, and leaves them to do as they like, and he is so untrusworthy in what he says that he is a disgrace to the rank of Deputy Collectors, if he is to be retained as a Deputy Collector. I beg he may be moved, as his remaining in this Office after what has occurred is not advisable.

Vide also Board's Proceedings, No. 4,716, dated 21st July 1862, in which the Board express their dissatisfaction at Cornelius Pillay's want of truthfulness.

ENCLOSURE No. 1.

STATEMENT of the Deputy Collector CORNELIUS PILLAI regarding the irregularities in the paym ent, into the Treasury of the collections in the Press Department.

In the end of August I began tracing the books, and in September I asked the Compositor to give me a Memorandum of the Press receipts made in March, and he gave it to me on a slip of paper on September 5th or 6th I think.

I was looking at the book now produced to see if any Press receipts had been entered the book, and I did not find any. The book is kept by me for receipts of all kinds since the beginning of 1863. The book is kept by Anundam Iyen. If any money is paid to me, I direct Anundam Iyen to enter it in the book. The book is sent to the Treasury with the money for entry in the Treasury. If any money is paid to Anundam Iyen he enters it in the book and brings the book for my initials, and then takes it to the Treasury. When money is owing by parties for work done in the Press, the Compositor sends me an Urzee stating particulars; if due by gentlemen, a letter is sent to them, and the money collected and sent to the Treasury with the letter for entry in the accounts; if by others a Memorandum is sent signed by me. I remember *on one or two* occasions signing a Memorandum for collection of the money; at other times I hear the money is received direct by Anundam Iyen, whose duty it is to enter the money in the book, take my initials, and send it to the Treasury.

Only one was ever sent. Several other times money was collected and none sent, and he admitted Memorandums not sent.

What steps do you take to see the money is collected?

At the end of the year they give me an account of what money is received and what is the balance outstanding. I do not know the dates of Memorandum I signed; there is no register of them, and they are not kept in the Office and no receipts are given to the parties who make the payments, only to gentlemen as they ask for them. Besides the Urzees above-mentioned, the Compositor sends at the end of each month an account showing the work done in the Press, and the charges on that account; those accounts I now produce, they are since May 1862, when I came; they have been kept back from me.

He signed only one.

What made you begin to search the books in August, and at what time did you begin the search?

I cannot remember the date. I began the search on the end of August, because in a Yadast I sent you I brought to your notice that some dawk money that was received in February 1863 had not been sent to the Taluk up to August, so I thought some of the Press money may have been delayed in being sent to the Treasury. The dawk money is not entered in the book; I discovered it by examination of Urzees and letters of travellers who send the money; that money ought to have been entered in the book as other such entries, that 8 Annas money was sent by the Inam Commissioner with a letter. That money I ordered Anundam Iyen to send with an order to the Tahsildar; he kept it back. I tore up the Memorandum the Compositor gave me in September for the March accounts.

This is untrue he only began to examine the accounts after after this inquiry began.

What made you send to the Compositor for accounts of March only, when, from the Urzees and accounts of the Compositor, it was plain that money was due for subsequent months?

From March I wanted to see, so I asked for only one month; because he told me he did not furnish an account from May, I told him to furnish me accounts from May to August: this occurred some days after, and he delayed furnishing it, telling me Mr. Nelson had his book.

I found three items; the first item, Rupees 3-12-0 sent with an Urzee by the Compositor in March 1862, had been kept by Anundam Iyen and not paid till September 1863; the second item is Rupees 2-4-0; the third item is 15 Annas. Must have been collected in March 1862; not paid till September 1863. I don't know when collected. I asked Anundam Iyen when collected; he said he did not remember. The item of 3-12-0 paid in March, was it entered as a collection or an arrear in the Press report for 1861-62? I must see and explain.

Deputy Collector corrects this according to Anundam Iyen's statement.

You took charge in May 1862; up to your taking charge Seshagiri Row kept a book, why did you not keep a book from May 1862 to January 1863? No account was kept and Anundam Iyen never brought this book to my knowledge. I kept it from January as I thought it would be safer, and because large amounts were being received, so for security I kept it. Before this, money as received was at once sent to the Treasury.

Why did the Compositor discontinue sending monthly accounts from May 1862? He told me that as work done for the Public Departments was not to be charged and cash received, and as private work was being few, he did not consider it necessary to send in an account for that. I found out in September that he had discontinued, when Anundam Iyen brought to my notice and produced to me the accounts up to April 1863. Anundam Iyen did not tell me Seshagiri Row kept a book, and I did not know of such a book till four or five days ago when I told him to bring all the accounts and any book and I did not give him an order to send the money along with the Arzi, and that book not required. Then what orders did you give him? I told him a book should be kept from the commencement. Then why was no book kept till January 1863?

I told you before that owing to large money transactions coming to my Office I ordered a book should be kept. When he brought me Seshagiri Row's book I asked him why he had not brought the book to me before. He was quiet.

(Signed) V. H. LEVINGE, Collector.

(True Copy.)

(Signed) V. H. LEVINGE, Collector.

ENCLOSURE No. 2.

Statement of Kamatchi Row, Clerk.

I read the Press Urzees shown me to the Deputy Collector and take his initial or dates of reading on them. I put Anundam Iyen's name on them and give them to him. What he does with them, I don't know. Those Urzees show that money has to be collected for work done in the press. Regarding this what orders does the Deputy Collector give? The Deputy Collector does not give any orders; but as Anundam Iyen used to collect the money, I gave the Urzees to him, putting his name at the head of the Urzee.

Is no list given to Attenders or Peons to collect the money and receipts prepared for the payers. No such order was ever given; only on one occasion because Lachmana Dichadar, &c., did not pay for a long time, I informed the Deputy Collector. He told me to prepare a notice,

so I prepared it, took Deputy Collector's signature and sent it, collected the money by Mohideen Alli Attender on the 29th August. No receipt was given to the payer. I know nothing of the monthly press accounts. Some times they come to me. I give them to Aunundam Iyen. I know nothing of the book shown to me.

(Signed) V. H. LEVINGE, Collector.

The only money I have ever received was the Dichatar's 3-10-0, and I paid it instantly to Aunundam Iyen on the 29th August: some times money will be received from the Compositor with his Urzee and at once given it over to Aunundam Iyen.

(True Copy.)

(Signed) V. H. LEVINGE, Collector.

ENCLOSURE No. 3.

Anundam Iyen's Statement.

I don't read the Press Urzees to the Deputy Collector. Kamatchi Row reads them. The accounts are not read to the Deputy Collector or shown to him; he will be told the accounts are come and he will be quiet; he does not initial the accounts. The monthly accounts shown come some times to me and some times to Kamatchi Row. The Urzees shown come to Kamachi Row; he takes the Deputy Collector's signature to them; they bore his initials or are dated by him. The amounts to be collected according to those Urzees are collected by me; when I see the parties I ask them for the amounts. No receipts are given to the payers. The Deputy Collector does not give orders of any sort for the collection of those amounts. I some times get letters written when required for the collections; only once on No. 4 Arzi because the balance was owing a long time, the Deputy Collector in August gave a chit to Kamatchi Row to collect Rupees 3-10-0; it was collected by Attender Moideen I heard. Kamatchi Row gave me the money on the 29th August; I paid it in September; on this occasion only the Deputy Collector gave order to collect. Kamatchi Row will have asked him to sign the order. What is the reason you did not pay the money into the Treasury as collected? As I was employed in preparing a store account according to orders, I missed entering the different amounts as collected from the month of April. In the Press report, I entered all those items which were not sent to the Treasury as "since collected." The Press report was prepared about the 19th June.

As the money was collected why did you not inform the Deputy Collector and get his orders for entering in the Treasury accounts? When the Press report was being prepared, I told him the amount had been collected, but from pressure of business I neglected to remit to the Treasury; he did not tell me to send the money to the Treasury; when Seshagiri Row had charge he kept a book in which such collections were entered; when Cornelius Pillay came he told not to keep book; but to send money with Arzi to Treasury. The book kept by Cornelius Pillay since January 1863, was only for the Magisterial fines collected. Since August he enters Dawk (Tappal) accounts in it. The Rupees 3-12-0 Cornelius Pillay says belongs to March 1862, belongs to March 1863, Arzi No. 101, and was paid into the Treasury in September. The Rupees 2-4-0 belongs to 1862, Arzi No. 129, March 1st, and was a balance and collected by me in May 1863, and paid into Treasury in September. The 15 Annas belongs to March 1862, was collected in May 1863, and paid in the Treasury in September 1863.

The heading of the book supports the witnesse's statement.

The book was not kept by the Deputy Collector for receipts of all kinds as he says, only for Magistrate fines; it is in my handwriting and in my Assistants.

(Signed) H. V. LEVINGE, Collector.

(True Copy.)

(Signed) V. H. LEVINGE, Collector.

ENCLOSURE No. 4.

Periyanayagam Pilla, the Compositor's Statement.

When this inquiry was going on, about the 9th or 12th September, Deputy Collector asked me how much money was sent with Urzees in March. I said I would look at Urzee book, so I wrote a Memorandum and gave to him.

I gave the Memorandum same day, I was asked for it, which was the 9th. On the 8th I was examined by Assistant Collector, next day I gave it.

(Signed) V. H. LEVINGE, Collector.

(True Copy.)

(Signed) V. H. LEVINGE, Collector.

ENCLOSURE No. 5, A.

From T. CORNELIUS PILLAY, Deputy Collector of Madura, to V. H. LEVINGE, Esq., Collector of Madura, dated 9th September 1863.

1. I beg to inform you that in my Yadast of the 10th August last, I brought to your notice that Anundam Iyen, a Vernacular Clerk, doing duty under me, had in one instance retained with him money received in February, without bringing the same to my notice,* with a view to its payment to the proper parties.

* This money was sent direct to the Depnty Collector with a letter, and the Deputy Collector must have seen it, and it is initialled by him.

2. Having reason to doubt his conduct in regard to receipts in the Press Department, accounts relating to which are kept by him, I directed the Foreman of the Press to furnish me an account of the sums remitted by him in March last, which on being compared with the Chittah, I found the items, as per margin, had not been carried to credit, and on further inquiry there were other sums which had been kept back by him. Such of the items as have been received by him and not paid into the Treasury are as per margin, and amount to Rupees 49-7-0.

Did not make any inquiry till after this inquiry began.

Rs.	A.	P.
3	10	0
1	4	0
3	12	0
20	0	0
1	0	0
3	3	0
3	3	0
1	0	0
2	8	0
0	9	0
3	4	0
0	15	0
1	4	0
1	8	0
5	0	0
49	7	0

3. Being informed that out of the above sum Rupees 11-3-0 had been paid by him into the Treasury to be credited in the accounts, I have directed the Cash-keeper to keep the money in Anamut pending your orders. The remaining sum Rupees 38-4-0 is with Anundam Iyen who states that he kept the money as the Urzees of the Head Compositor relating to the same had not been delivered to him. The practice existing in this Office of collecting and crediting the Press receipts is, the Foreman of the Press after printing work sends in his Urzee specifying the charge for the work. The amount is then collected on bills and handed over to Anandam Iyen to be paid into the Treasury after entering the same in his accounts, and to obtain the signature of the Cash-keeper for the payment. Anundam Iyen on being asked states that owing to much work he has not been able to look into the several items and pay them into the Treasury immediately. This is far from being a plausible one, as I have repeatedly directed Anundam Iyen to pay immediately into the Treasury whatever amount is collected either on account of Press receipts, Magisterial fines, &c., entering the same in the book kept by me in the Office for the purpose, and obtaining the

Now in Anamut in the Treasury.

In his deposition he says bill only sent on one or two occasions.

It is his duty to see these were paid into the Treasury.

signature of the Cash-keeper for the payments. Such of the items as have been paid before me have been entered in the book kept in the Office, and the Press receipts which have not been brought to account are those which have been received direct by Anundam Iyen from the collecting peons, and have been entirely kept back from my knowledge.

No Peons ever were employed to collect. Once only an Attender collected Rupees 3.12.0. In his deposition the Deputy Collector said he heard Annadam Iyen collected, who said, he collected when he saw the parties.

(True Copy.)

(Signed) V. H. LEVINGE, Collector.

The Collector will please to take a written statement from the Deputy Collector in explanation of his conduct, and forward it to the Board with his own remarks.

(True Copies and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To V. H. Levinge, Esq., Collector of Madura.

Ed. J. Wright.

Enclosure in the Proceedings of the Board of Revenue, dated 5th October 1863.

1863. Department.

No.

Rec'd 30th Oct. 1863

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 5th October 1863.

Despatched

Received

No. 6,333.

Requesting to forward a written statement from Deputy Collector Cornelius Pillai in explanation of his conduct.

Madura
20th October 1863

To

W. S. Hudleston Esquire
Secretary to the Board
of Revenue
Fort Saint George

Sir,

In obedience to the order of the Board dated 5th October 1863 which was received by me on the 13th idem, I have the honor most respectfully to submit for their Consideration my explanation of the Charges brought against me by Mr Levinge in his letter of the 26th ultimo: I beg to express my regret that Mr Levinge should have thought it necessary to report me seeing that I am in no way to be blamed and that the instances noticed by him have resulted from mere oversight or from want of recollection.

2. Mr Levinge alludes to certain press receipts which he was informed by an anonymous petition had been retained by one Ramatchi Row, and that after Collection the Memos given for Collection were destroyed by him; that on an enquiry into the matter by Mr Nelson, it appeared that Ramatchi Row was not in any way in fault; and that

Anundam Iyen

Anundamiew had retained with him a sum of Rupees 49-7-. Consisting of certain items (dates of Collection except in one instance not known) on account of work done from March 1862 to September 1863.

3. In reply I beg to state that the anonymous petition to the address of the Collector furnished information regarding Rupees 3-10-. only as having been misappropriated by Ramalichi Row, and that he had done it contrary to my express order to send the money to the Treasury, which order was given by me after I had heard the purzi read- The sum of Rupees 49-7-. having been returned by Anundamiew was brought to light by me in my letter to Mr Levinge dated 9th September 1863 and not by the enquiry made by Mr Nelson as stated in Para 2 of the Collectors letter. After my letter was written Ramachi Row and Anundamiew (fearing discovery) paid the money into the Treasury without my knowledge;- when informed of it I directed the Cash Keeper not to bring it to account pending the orders of the Collector.

4. From Para 9 I am blamed for making contradictory Statements. It is stated that in my letter of the 9th September, I said that the amount is

1 Deputy Collector does not have given the anonymous Petition correctly. Petition is sent marked A

2 Mr Nelson began his enquiry on the 8th. continuing them on the 9th. it was only after Mr Nelson's enquiry had begun, that the Dy Collector on the 9th began his enquiries when of course he discovered the 49 Rupees had not been paid into the Treasury as collected.

3 It is not so, the Dy Collector's letter which is written on the 9th the Rs 11-3- is paid into the Treasury on the 8th after Mr Nelson's enquiry & not after the Dy. Collector's letter was written on the 9th. In his letter the Dy. Collr says Anundaw Aiyan paid the money into the Treasury which was right- how he wrongly included Ramatchi Row-

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Rs 11. 3

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What the Dy. Collector reported to me as the general practice was shewn by the enquiry the contrary to the real practice of his office. The uselessness & ignorance of the Dy Collr. is here plainly shewn, even at such a time, he could not discover & write me a correct Statement or he wrote wrongly to me to deceive me. 4

What does he mean by saying he believes I took down his Statement in writing. He saw me take it down with my own hand. This Statement was several times read over to him; he was offered a Copy of it but would not take it. 5

is then collected on Bills and handed over to Anandamiew; that when first questioned by Mr Lewinge I stated that on receipt of Chits shewing money due Memos or Bills were made out and sent for Collection; that no receipts were given to the Payees: that no such Memos were preserved that after the Collections were made, they were immediately flown off; that on the following day when my Statement was taken, I denied having paid any thing of the sort, but said that on one or two occasions only had Memos been sent for Collections and that I heard the money was Collected by Anandamiew.

5. I beg to explain that in my letter of the 9th September I brought to notice what I considered to be the general practice with regards to the Work done in the press both public and private which is charged for; that on receipt of the Chits from the Head Compositor in which the Charge for each work is prohibited, Memos or Bills are sent for the Collection of money, which when Collected are handed over to Anandamiew to be entered in the Accounts and Sent to the Treasury. In my statement which I believe Mr Lewinge took down in writing, I gave details concerning the practice to the effect that 4 5

that letters or Memos were sent both to European and Native Officials, and on receipt of money alone the same with the letters received from them were given to Anundaraw, for the purpose of entering them in the Accounts and sending them to the Treasury and receipts were given to these parties; that as regards money for private work Sometimes Memos are sent, and the money Collected, and that Anundaraw had informed me that he also received money from some private parties; that I did not remember giving receipts to private parties as they did not ask for them; and that the Memos I was given to understand were not all preserved. Some of the Statements I made I then said were from recollections and Consequently might be a little inaccurate. It may be asked why the money as received was given to Anundaraw's hands, and I reply that he is the Clerk under me whose duty it is to furnish me with all the Accounts required for the preparation of the press reports, and Consequently it is necessary that he should see the money received and enter them under the several headings to enable him to furnish me the press Account in the Vernacular. From the above explanations the honorable Board will judge whether there was any untruth in my statements. If I explained myself how one occasion

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6 The Dy. Collector's reason for giving receipts to those parties only Europeans & native officials was, that they would not pay without getting them.

7 This is all contrary to his Deposition.

8 This is all nonsense, it is not necessary for Anundaraw Aiyan to see the money, to enable him to prepare the Press report; the Dy. Collector should see that the money as collected is paid into the Treasury and entered in the accounts.

The Board must Judge of this.

Certainly.

9 in such a manner, that any previous Statements were corrected – Am I to be accused of having told a falsehood.

6 Again it is stated that according to the Depositions of Ramatchee Row and Anundamien, it would appear that Orzies received from the Head Compositor are read to me by Ramachi Row, that I give no orders on them, that the Orzies are given to Anundamien, because he collects the money due according to them, when he pays them –.

7. The Collector states that all the different sums of money due according to those Orzies have been collected and paid into the Treasury after lying in Anandamien's box, some of it for months. and there is no means of ascertaining from the records in the Office or from the parties who paid when these sums were paid, and hence Mr Lewinge pronounces

10 me guilty of the grossest inattention to my duty as regards the said Orzies and what they relate to and of falsehoods about the issuing of Bills or Memoranda for the Collection of Sums according to the Orzies.–

8. I beg to state that when Ramatchi Row and Anandamien have deposed that I dont give any orders on the Orzies read to me, it is to be

understood

understood, that nothing is required to be done on them and in that case: the Argzies should not have gone on to Arundamiew nor should he have collected any money without my orders. If I did not give orders it is the duty of Ramakeri Pleas to have asked for them and acted according to them. There are now in the Records of my Office. Several letters V/c signed by me which have been sent to Several persons requesting them to remit to me the Charges for printing according to the Argzies received from the Compositor. If no orders are given on the Argzies, how came these several letters to be signed by me and money Collected. Again if as stated by the aforesaid 2 Individuals I donot give any orders on the Argzis read to me; there are several hundred of Argzis read to me from the Tasildars, Vendors, Sub Magistrates and other Officials, on which it can be equally stated that I pass no orders. The number of Compositors Argzis as compared to these is nothing. Reference has only to be made to the record in my Office and the utterly false Statements of the aforesaid individuals will be proved and the Board will perceive that they had given such false

11 × Office copies

Vide	606	dated	7: June/62
	869		11: July
	412		30: Do
	419		31: "
	424		5: Aug
	426		5: "
	427		6: "
	434		22: "
	455		22: "
	469		26: "
	470		26: "
	476		27: "
	494		8: Sept.
	504		16: "
	505		16: "
	514		18: "
	515		18: "
	557		14: Oct.
	532		14: "
	590		30: "
	265-6		28: Nov.
	694		17: Dec.
	9		15: Jany/63
	13		17: "
	38		28: "
	80		14: Feby
	91		26: "
	173		30: March
	174		" "
	175		" "
	252		2: May
	258		2: "
			10: Aug.
Mems.			4: Sept.
			4: 534.

13

They were deposing to what had been done in the Dy Collectors office regarding the Argzees relating to the 49 Rs. They said the Dy. Collector gave no order regarding the collection of that money & that Arundaw Aiyan collected the money (& kept it) whenever he saw the parties. There is no order of any sort for the collection issued by the Dy. Collector & he did not know it was collected. The statement as to the way money was collected was contradictory; the statement of the collector Arundaw Aiyan as to the mode of collection must be accepted

11

Very easily explained, with 2 exceptions, the letters referred to are to Europeans & Native officials to whom, both the Dy. Collector and Arundaw Aiyan said, letters were written. The truth is, care was taken

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in

in dealing with such persons while with unofficial natives the system was half hazzard. The above exceptions are Rs 426 a sum to our English Shopkeeper to remit the cost of printing his price lists. & Rs 534 to the translator of the Appellate side of the High Court who by the bye is a native official.

12

12
continued

11

The Deputy Collector knows that these statements only referred to the Arzees relating to the 49 Rs. press money & the Dy. Collector has not shewn that these statements regarding those Arzees were false.

13

The Dy. Collector is to blame for not looking after the collections & seeing them carried to credit, it was his fault that he did not see that the amount referred in the Press report prepared in June 1863 amounting to Rs. 38-4-- which is entered in that report as since collected, was not paid them into the Treasury, into which it was not paid till the 10th September after this enquiry began. If he really looked after the work, he would have discovered this omission & he does not know how this money was collected, almost the whole was collected by Anandam Aiyan in the way stated by him & Kalavatchi Row in their Depositions. 14.

They would not have dared to retain it, if the Dy. Collector had not negligently permitted such a practice 15

false Statements to defend each himself and that they had no other alternative but to have recourse to such Statements in order to escape.

9. The aforesaid two individuals had each his duties assigned to him and they are expected to discharge those duties with fidelity. If they fail to do their duty and retain the money received without at once sending it to the Treasury which they knew it was their duty to do and failed to bring to my notice the money collected, who is to blame but themselves? 14

10. I at first thought that Kamatchi Row was not in fault, but according to his admission in his deposition, he had collected an item of press receipts on a Memo signed by me and did not inform me that the money had been collected, and the Board will see that Kamatchi Row and Anandamiew acted alike in retaining money. As regards the Book which was kept in the Office and in which it was intended that money of all Sorts should be entered, I beg to state that such a Book was kept and Anandamiew appears to have neglected to enter in it the press receipts which came to him, such an item is entered 15

in

in it on the 27th August though not from the Commencement and not since the enquiry Commenced. In fact if the book were intended for the entry of fines only according to its designation given at its head by Ananda view, why should press Receipts be entered in it at all even on the 27th August and the Dak money from the 5th August.

16

11. In the 20th para, it is stated that after Mr Levinge had reason to find fault with me for my mismanagement of the Dak department in August receipts relating to it began to be entered in the Book. This I respectfully beg to submit is not at all the case. Mr Levinge did call on me for an explanation on the Complaints of bullock owners whose bullock were posted for travellers. But why should this induce me to enter the Dak money in the Book. The Complaints made was for money due after the Traveller had availed himself of the Dak which money is permitted to me by the Traveller on my writing to him, after receiving the accounts from the Tasildars. This money instead of being entered in the Books should at once have been

17

The heading of the book shews it was not for general entry of receipts, but for Magisterial fines only, the book was always with the Dy. Collr. Press Sazees constantly coming & money being received, why did he not notice no press receipts here being entered. The entry of press receipts for August 27th & should be 2½ being 2 annas the price of a Gazette bought for ready money out of his office & not upon one Sazi the Dak money is only entered after I cautioned him for his bad management.

16

Because he found at that time he had Dak money unaccounted for & therefore I fancy he determined hereafter to enter in the book any such money coming to him. In August I discovered he had 8 annas in his possession not entered in any account for 4 months which he should have paid the Bandy man in February. tho' the Dy. Collector admits he kept his book from January 1868 this 8 annas was never entered in it at all. It was sent to the Dy. Collr. direct with a letter to his address which is instead by him. Upto the 5th August nothing except Magl. Fines is entered in the book.

17

18

18 After this, enquiry began

19 "The Dy. Collector has been 15
months in the office & does not know
what accounts are sent to him direct
in a Department for which he is
personally responsible.

been sent to the Tahsildar for payment
to the parties. But the entries in the Book
have reference to the money deposited by
Travellers whose applying for Dak which
can only be adjusted on receipt of actual
charges from the Tahsildar or other Officers.
That there was no mismanagement of the
Dak department will be shewn by me
in the proper place.

Vide Nos 17, 29 & 30.

12. As regards the monthly
Accounts received from the Head Compositor
which Anandamiew produced only in the
beginning of September. I asked Ananda-
miew why he had kept them without bringing
them to my notice, whose as stated by
the Head Compositor the account was
sent every month; he had no answer to give,
he now considers himself fortunate in having
been pronounced innocent by replying in
this effect. "When the accounts are received
"they are not read to the Deputy Collector
"or shewn to him, he will be told that the
"accounts are come and he will remain quiet.
"The amount to be collected according to
"those Slips are collected by me." Mr
Lewinge supports this statement by
adding that the Deputy Collector
does not take notice of them as is
abundantly proved by the result of this
enquiry. In regards to this point I beg
to

to submit that these accounts are received in a cover to my address as the Cazis are received and should have been opened and read to me by Ramakshi Row, and not by Anandamiew; and it was the duty either of, Ramakshi Row or Anandamiew to have obtained my initial on each of those accounts with all necessary instructions. The lack of my initial and the dates of their receipt not having been obtained on any of them is itself sufficient evidence to prove that the accounts had been purposely kept back from me to enable them to retain a portion of those receipts for any length of time they pleased. Or had the accounts been brought to my notice. I would have questioned Anandamiew and Ramakshi Row regarding the collections of those sums each month and their malpractices would sooner have been checked.

13. Again in each of the accounts sent by the Head Composition columns are opened with the headings viz "Charge for each description of work" "when collected" "when paid into the Treasury.

Even

The Deputy Collector admits he is useless in the office he does not know what is going on in one im-
portant duty which he is placed
strictly to supervise.

even supposing that I took no notice of the accounts - it was clearly the duty of Anundaram seeing that he had been keeping the Accounts to note under each heading the date of Collection of each item and the date of payment into the Treasury: No such entry is given to any single item, and this is another proof that their object was to keep back the money to suit their convenience. If, as Anundaram and Ramakrishna Row state I kept quiet and did not give orders either on the Cargis or Accounts, that afforded them no reason for keeping the money. If I did not give orders, how were other peons receipts paid into the Treasury as soon as collected in the same month in which some had been kept back by the Clerk Anundaram. Still Mr. Lewinge states that my giving no order or taking no notice of the Cargis is abundantly proved by the result of the enquiry. But the honorable Board will clearly see that it is not at all borne out by the result of the enquiry, beyond the mere groundless self

defending

21.

21.

This was all fully explained - money collected from Europeans and officials was at once paid into the Treasury also that collected by the Conjeeveram direct. the only money not paid as collected & regarding the collection of which the Dy Collr was perfectly ignorant was that collected from unofficial natives. The fact he knows nothing about its collection shews as stated by the Clerk that he took no notice of the Accounts sent by the Conjeeveram regarding it.

defending statements of Arundamiew and Ramabehi Row.

14. The statements of the Writer of the anony mous petition who appears to have been an eye-witness to the malpraties of these Clerks are sufficient for all purposes, and bring the truth to light. The Writer states "the Head Compositor sends the "press hire with Ezzis to the Deputy "Collector and the Ezzi will come to the "Clerk Ramabehi Row with money, he "reads the Ezzis to the Deputy Collector, "who orders the paid Clerk to send money "to the Treasury, and the Clerk without "sending the money to the Treasury takes "the money home." I beg that the anony = mous petition to Mr Levinge may be sent for and perused. 22 23

15. On the Statement given by me Mr Levinge has remarked that only one Memo was ever sent by me and that I signed only one Memo," thereby endeavouring to prove that I was wholly inattentive to the duty of taking measures for the Collection of Press receipts. I have already given the dates of the several letters and Memoranda written by me for the Collection of Press money, both for Public and Private works executed

22. The Deputy Collector's duty is every evening to cast his eye down the entries in the Treasury Cash Book & Native Accountants Day book & to initial them. If this inspection of these books had been real & if Ramatatee Row took money home instead of paying it into the Treasury the Dy Collector might have discovered some times at all events that such & such a press receipt had not been carried to account but he never made any such discovery & there is no proof whatever Ramatatee Row took money home & the Dy Collector told to Mr Nelson, Ramatatee Row was in no way to blame.

23. Letter marked A.

The Dy. Collector knows that I was alluding to the Argies which related to the 44 Rs. regarding the collection of the items forming that circumstance only, only one Memo was sent for the money owed by the Detectives; there is no inadvertence, inaccuracy or falsehood in my statement. The memorandum in English to Appavoo Pillai is No 424 before alluded to the English Clerkkeeper, he would not pay without a regular demand & Pantavarathe keyark is the Translator on the Appellate side of the High Court, a native official. 24.

The Deputy Collector is responsible for the correct collection & entry in the accounts of the Press earnings & which is specially under him & to him were the Compositors Argies addressed & they bear the Dy. Coll's initials showing he had received them. 25.

19

executed in the Press. Besides the Memo referred to by Mr. Levinge, there are 2 Memoranda on record of the Office which were signed by me. One to Shop. Keeper Appavoo pillay, and another to one Parthasarady Naick. I would remark that an inadvertent Statement such as the one made here by Mr. Levinge does not constitute a falsehood and yet when made by me he designates it as such. 24

16. With reference to para 23rd I beg to submit for the impartial Consideration of the Board whether for an offence committed by a clerk the Head of the Department should be blamed.

17. Ramatchi Row and Arandamiem admit that after the Argies are read to me they are handed over to Arunda-miem for the collection of the money. From this moment his responsibility Commences and I have to confide in his assurance that only certain sums are collected. How can I possibly know that he keeps back several small sums extending over a period of several months? Magisterial fines and other monies paid before me for which I am directly responsible and immediately paid into the Treasury, and if he had informed me that these 25.

sums

sums had been collected, they too would at once have been transferred to the Treasury.

18. Anandamiew himself admits in his statement that owing to pressure of business he neglected to do so. This excuse is not a plausible one, for both before and afterwards he found time to pay sums into the Treasury. If I had suspected either Ramakrishna Row or Anandamiew I would have adopted measures for the security of the money.

19. This practice of Anandamiew retaining the pareas receipts for some months with them appears to have existed long before I came to this District in May 1862, for I find the items of pareah receipts sent by the Head Comptor as per margin paid into the Treasury some months after their collection, and there are other items making a total of Rupees 44-13-0 the dates of the collection of which though not traceable have been collected from May 1861 and paid into the Treasury on the 17th October Several months after the execution of the work. No memos or letters appear to have been sent for their payments and Anandamiew had

Rs	As	Ps	To Sums Paid By Comptor.	Paid To Treas
-	5	.	29th July 1861	17th Oct
"	8	.	1st August 61	-
"	14	.	12th August 61	-
3	12	.	28th Augt	-
1	.	.	11th Septr	-
.	12	.	17th Septr	-
2	4	.	21st Septr	-
1	8	.	6th Janry 62	31st Mar

26

If his predecessor acted so, it was no reason for his irregularity, carelessness & ignorance of his duty, but his predecessor is not here to explain, at all events, he could tell by his book when the money was paid into his office, while the Dy. Collector cannot tell when the different sums were paid into his Choukies' Lands & he was not permitting a Memorial however improper, for he did not know what was going on.

26

All explained before.

27.

had been collecting them.

20. In para 24, it is stated that I am disingenuous and try to put the whole blame of the irregularities off my own Shoulders on to Anandamien. I do admit that I am to be blamed for the confidence I placed on Anandamien and Ramatchi Row which they betrayed. If I did not give orders to pay the money into the Treasury, how have all other fees receipts been carried to account and only a few items making a total of Rupees 49-7-0 kept back.

27

21. Mr. Levinge speaks of certain instances of warning he has given me on previous occasions which he says had no effect on me. There are two instances and they are alluded to in paras 30 and 31 and on perusal of my explanations in regard to those 2 instances the Board will see whether I was to be blamed. In all these the Board will see that Mr. Levinge's mind has been strongly influenced and prejudiced by the private note from Mr. Dykes which he speaks of having received on my transfer from Nellore. It appears that Mr. Dykes wrote

to

to him in forcible language that I could not be credited in any thing. I respectfully beg that the Board will be pleased to call upon Mr. Dykes to give instances in which I have given false statements; Mr. Dykes in writing against me to the Board and Government does not appear to have brought to their notice a single instance of the kind, but on the contrary I thoroughly vindicated myself by my explanation, and proved to the Board and Government that in each instance Mr. Dykes had no reasonable ground to blame me, and the Board in their proceedings dated 21st November 1861 expressed their satisfaction with my explanation and called on Mr. Dykes to make a reply if he had any. Mr. Dykes preferred silence and no reply was offered. 17

22. Mr. Levinge appeared to think that I came to know of Anandamien's conduct only after the enquiry began and not till then. The enquiry commenced about the beginning of September, and it was in August preceding I brought to the notice of Mr. Levinge in submitting explanation regarding Dak money that Anandamien } 28

28 } Mr. Nelson began the enquiry by my order on the 8th September 1863.

This money was sent direct
to the Dy. Collector with the Inam
Commissioner's letter & it lay nearly
for 7 months in the Dy Collector's office
See the Dy. Collector's letter to me of the
9th September 1863. He falsely said
Anandam Aiyan kept this money
without bringing to his notice. the day
the Dy. Coll:r got it he should have
sent it on to the Sazeldar.

34

29

Inamdar in view told me that 8 annas
sent by the Inam Commissioner in
February had been through forgetful-
ness kept back, and that I cautioned
him to be careful in future. I had
repeatedly instructed Anandam in
that when money is received from the
Travellers for hire due the same should
be remitted without delay to the Sazeldar
for payment to the parties. The honorable
Board are aware of the several duties
assigned to me as Treasury Deputy,
added to which the duties connected
with the Military Pensioners in Madura
Ramnad and Dindigul have increased
the responsibilities the number and
nature of my duties — In cases where
general directions are to be given to be
acted up to in all similar cases I give
them, and expect that my subordinates
should attend to them; if I had not
exercised proper and strict supervision
how would it be possible to get thro'
such numerous and various duties in
all their details?

29

23. I do not mean thereby
that

that there are no oversights and failures on my part. For they are common to all but I make it my object to avoid them, I owe it to the Government and myself that I should do the best of my power to discharge the important and numerous duties entrusted to me with fearlessness, and diligence and I expect my subordinates to do the same.

24. Mr Venning further states that the whole Gadsal shewn either in allusion to the Distt Department I beg to inform the honorable Board that the only instances in which any delay was made are the two in the margin Rupees 2-13- has since been collected and paid. There were other items which were due and letters and reminders had been written to them to remit the money when accounts were received from the Tehsildars. From the time I came to this District in May 1862 upto August 1863 the Number

30

† Mr. Grenadier Rs 2-3- Collected since
Mr. Kindersly - 2 13 - Since collected & paid.
* Mr. Davidson - 3 - 6 Collected
Mr. Ross - - 1 - - Collected & paid
Capt. Hearn - 1 . 8 . 1 .
Mr. Kindersly - 1 . 11 . 1 Collected
Mr. Pangborne - 3 - 7 - 6 Paid.
Collected & paid

there is no occasion for any delay whatever. There was nearly 7 months delay in paying the 8 annas 6 months delay in calling on Mr Grenadier & Mr Kindersly to pay & it was not till I called on the Dy Coln in July 1863 to explain that he wrote to those people to pay. if I had not called on him, because the Bandy men complained to me & because the Tahsildar told me that he could get no answer to his repeated letters, the Dy. Collector would not have moved in the matter. and Mr Grenadier's money is not yet collected. In Mr Davidson's case there was a delay of half a month in writing for the Tile due by him. In Mr Ross's case more than 3 weeks delay. In Capt. Hearn's case there was 9 days delay in writing to him. The letter was written on the 6th December 1862 but the Dy. Collector got no answer & he did not send any reminder or bring the matter to my notice

notice. In May it was discovered that Capt. Pearn had left the country in April, consequently the money could not be collected. There was ample time between December & April for the Dy. Collector to have collected the money. Again in Mr. Kindersley's case one month's delay occurred & in Mr. Vans Agnews case 16 days.

30 continued

31 — Of the letters given in the margin which are 37 in number. 36 are letters to Dy. Collectors & Joint Bullocks- 31 are letters to different authorities on Dâk subjects. 20 are letters calling on parties to pay. I give below dates of Travelling Agents requesting payment & the dates on which letters were sent to the Travellers with a column shewing the delay in calling for payment.

Attention is particularly requested to Mr. Farmer's case. The Travelling Agent wrote 7 letters, after the 7th letter two

31 continued — two months delay was made in writing.

Date of Subscriptn Mss &c.	Date of Letters	Delay in calling for payment	Name of the Gentlemen to whom letters are sent.
Madura, 6th May 1862	8th May 1862	2 days	Lieut. Partons.
Dindigul, 12th Do	15th Do	3 Do	Mr. Goldingham.
Letter from Salem Dy. Coltr 12th Do ..	20th Do	7 Do	Do Wilson.
Pulney Subscriptn 10th June	16th June.	6 Do	Ensign C.J. Dyke.
Madura Do 8th July	24th July.	16 Do	Mr Lyndsay.
Do Do 28th Augt	5th Septr	13 Do	Capt. Parton.
Melur 8th November Madura 12th Do ..	28th Novr	25 Do	Mr Rose.
Tinnevelly 8th Do	28th Do	20 Do	Mr J. Montgill.
Do 18th Do	28th Do	10 Do	Mr R.C. Budd.
Madura 12th Do Tinnevelly 21st Do	28th Do	16 Do	Mr O. Rattigan.
Madura 27th Do	6th Decr	9 Do	Capt. Pearn.
Do 17th Do	6th Do	19 Do	Mr Garretson.
Tinnevelly 29th	6th Do	7 Do	Mr J. Montgill.
Madura 17th Jany 1863	28th Jany 1863	11 Do	Mr Farmer.
Do 20th Do	28th Do	8 Do	Inam Commissioner.
Madura 17th Do. 13th Feby 10th. 16th. 19th & 21st March & the last Letr 18th April. Tinnevelly 16th & 17th March & the remainder 6th June - Melur 9th April & the remainder 27th May	9th June	150 Do	Mr Farmer.
Madura 23rd July -	6th Augt	14 Do	Mr Agnew.
Do 6th Do	6th Do	30 Do	Mr Kindersley.
Do 17th Feby .. Melur 23rd Do ..	10th Do	180 Do	Do
Madura 17th Do ..	10th Do	180 Do	Mr Grimadeer.

Last 8 days

15 " "
20 " "
26 " "
24 " "
11th June " "
16 " "
24 " "
28 " "
9th July "
22 " "
24 " "
24 " "
6 Sept " "
8 " "
15 " "
16 " "
30 and " "
31 " "
1st Nov " "
3 " "
8 " "
28 " 3/
28 " "
28 " "
6 Dec " "
6 " "
6 " "
6 " "
11 " "
19 " "
24 " "
25 " "
2 Jany 1843
7 " "
7 " "
14 " "
19 " "
26 " "
28 " "
28 " "
6 Feby "

number of Oats laid for Travellers both in and out of the District may be stated to be about 200, and payments or hire due on them are regularly collected and paid except in the very few instances shewn above nearly all of which has since been collected and paid. Letters are written to the Travellers to remit hire only on receipt of the Assistants accounts and any little delay in this and in receipt of money from the Travellers is unavoidable and taking into Consideration the difficulties attending the laying off Oats and recovering hire due. I beg to submit to the Board whether this may be Considered as mismanagement.

None of the Landymen appear to have lost their hire except in the case of Captain Stearns to whom a letter was written immediately after the accounts were received, but Captain Stearns had left for England.

25. I beg to submit in the margin

the

			Letter dated 9th July 1863
The dates of several letters written to the		10th	
several individuals requesting to remit money		17th	
and lay Dak, and the Board will		28th	
determine whether I had spared any pains		2nd month	
in doing my duty in the Dak Depart=		10th	
= ment.		18th	
		19th	
		26th	
		27th	
		28th	
26. In the 30th para of		30th	
Lovings, brings to notice the fact of my		30th	
not having informed him of the non-receipt		9th Apl	
of the Palany Tahsildar's Engn regarding		11th	
the Greasing Keys. I beg to submit		14th	
that I had already informed him that		14th	
the mistake arose from oversight, and begged		15th	
to be excused; and I beg to submit		21st	
for the Consideration of the honorable		29th	
Board whether that can be cited as	32	5th May	
in instance of want of truth in me.		5th	
		6th	
		10th	
		16th	
		23rd	
		23rd	
		9th June	
		10th	
		29th	
		4th July	
		20th	
27. In regard to the		3rd Augt	
31st Para of the Collector's letter I		5th	
beg to bring to the notice of the Board		6th	
that the Cash-Keeper not having		6th	
furnished the Vernacular Stamps Return		10th	
for June last due by the 12th July		10th	
even up to the 25th of that month. I reported		10th	
		10th	
		19th	
		21st	
		27th	
		29th	

ib

32 Considering the circumstances there could be no oversight. The letter was returned to the Dy. Collector because the Collector was informed by the Accountant that all the Sezees had not been received. Next morning the Dy. Coler himself brought the Collector the letter saying the accountant was wrong & that all the Sezees had been received - so the letter was sent to the Board & the Palny Tahsildar's Sezee was received afterwards.

On the 25th July the Dy. Collector wrote to me saying the monthly Return of Stamps for June due by the 12th July had not been prepared & the annual return of Stamps due within the current (July) month had not been furnished by the Cashkeeper & that the Gumastas were sick (Streeniwasa Row was sick & unable to work from the 14th) (Vasudeva Pillai had sore eyes & sent in a Certificate from the Native Surgeon on the 25th & could not see), he had been ailing several days before, on the 22nd the Native Surgeon gave the Certificate. I blamed the Dy. Collector for not having earlier in the month seen that the Cashkeeper's Gumastas had been working & told him to take a Deposition from the Cashkeeper & to get the work done by other Gumastas. The Dy. Collector reported to me on the 1st August that he had taken a Deposition from the Treasurer who deposed there had been an unusual amount of work which the Dy. Collr. agreed to in consequence of recall of all old Stamps & issue of watermarked paper & the Dy. Collector says the work was one of great responsibility & the Treasury servants being engaged in the work till 9 O'Clock at night. and owing to this that he waited till the 24th to bring the matter to my notice. The Treasurer wrote to me that his Deposition had not been properly written, I sent it to the Dy. Collector for explanation. On the 10th August the Dy. Collector said, the Deposition had been properly taken & he sent the Depositions of his 2 clerks to support his statement. he also stated that the monthly Return was sent on the 27th July & the Annual Return on the 1st August instead of 31st July the day on which it should have been sent & that Vasudeva Pillai had not done anything in the matter of preparing those accounts.

33

33 continued

On my return to Madura I enquired

inquired & learnt that the Dy. Collector had not written all the Treasurer wanted to say in his Deposition, the subject did not seem to me to require any further notice - and that the monthly Stamp return had been prepared by Venkat Rao from the accounts almost wholly prepared by Vasudeva Pillai & so informed the Treasury Deputy Collector he was inaccurate in saying Vasudeva Pillai had nothing to do with the accounts as he had prepared the ground. The Annual account was not due till the 31st ult. was prepared in 2 days, after Vasudeva Pillai was sick by 3 men employed by the Dy. Collector from the accounts in the office which were kept by Vasudeva, Pillai & other Treasury Servants. There was no delay except one day in its despatch, I had therefore no remark to make. My remark alluded to the monthly account which was delayed in despatch, the ground of which

Vasu-

45

33 continued

Vasudeva Pillai prepared while the Deputy Collector said he had nothing to do with it. The account is kept marked B.

The Dy. Collector had been found fault with for the delay in sending the monthly account. The Treasurer had asked him early in the month for assistance as there was a pressure of work in that month owing to recall of old stamps, & issue of New marked papers & to the preparation of the Annual account. one Gumasta had reported sick & another was ailing. The Treasury Dy. Collector took no notice of the Cashkeeper's request, when found fault with the Dy. Collector he, in answer, in his first letter of the 1st August & excused the Cashkeeper & accountants, but when the Treasurer said his Deposition had not been precisely taken, the Dy. Collector in answer in his 2d. letter of the 10th August in

33 continued

his

his anger at the Treasurer's assertion, said that the Treasurer & Accountant Vasudevapillai had done nothing in the preparation of the accounts. } 33 continued

In his letter dated the 1st August, the Dy. Collector said he had seen the Gomastas (Vasudevapillai & Sreenivasa Row) working till 9 o'clock at night: either one Statement or the other must be false. the one written on the 1st is probably the false one as Sreenivasa Row did not come to office from the 14th July which absence the Dy. Collector did not in any way notice. } 34

6.

it to the Collector who directed me to suspend him of the Treasury Accountants Vasudevapillay and Sreenivasa Chetty and to send him a deposition taken from the Cash. Keeper in explanation of the delay. I accordingly sent a deposition taken from the Cash. Keeper under his signature. The Cash. Keeper on that same day wrote to the Collector direct to the effect that the deposition was not given by him and that it was written as dictated by me. On being informed of this, I took the Statements of 2 individuals 33 } who were present when the deposition of the Cash. Keeper was taken and requested the Collector to enquire into the charge preferred against me by the Cash. Keeper. At the same time I submitted to him the Stamp Returns for June and the Annual Returns which were prepared by others, to prove thereby that Vasudevapillai and Sreenivasa Chetty the Treasury English and Vernacular Accountants, did not prepare them but were idle regardless of my orders though 34 } assigned daily to prepare the returns. For this purpose, I often visited the Treasury and I knew perfectly well that Vasudevapillai and Sreenivasa Chetty

did

did not exert themselves, I therefore got the Returns prepared by others; but the Collector without taking a proper notice of my letter turned against me and wrote to me to the effect that Vasudeva Pillai prepared the grounds of the Accounts and that the individuals employed by me merely made a fair Copy of it. I beg to submit that this was not the case. For even those accounts which Mr. Lewinge calls the Grounds of the accounts have all been prepared with the exception of 2 by Venkatarow and others and not by the Accountants in the Treasury who should have prepared them. The returns which should have gone by the 12th July was delayed even beyond the 25th which is a proof that the Treasury Officials did not do their duty, the only excuse of the Cash-Keeper for the delay being the press of business attending the issuing of watermarked stamps to the Vendors. The return furnished by the Cash-Keeper and signed by him as well as many of the ground accounts are in the hand writing of Venkatarow and others and not of the Treasury Accountants.

If the Board were pleased to send for the accounts prepared by Venkatarow and others and those alleged to have been

35 Vasudeva Pillai & Sreenivasa Row are the Treasury Gumastahs, to say they did not prepare the grounds of the monthly Returns & Annual Returns is to say they did no work whatever such as are now in the Treasury, while the accounts which Venkata Row & others say are in Vasudeva Pillai's & Sreenivasa Row's hand writing, which those men alleged to have produced the accounts in their hand writing.

36. The accounts the Dy. Collector alludes to here are abstracts from the monthly accounts made for the preparation of the annual accounts. They were made by others as stated by the Dy. Collector in 2 days after Vasudeva Pillai was laid up with sore eyes & had sent in his Certificate.

37. Venkatarow prepared the monthly Returns marked B and Kunderasamy Chetti prepared one abstract

abstract for the preparation of the Annual Return. This abstract was prepared from the monthly Returns of the whole year - one of the last months accounts of which only was prepared by Streenivasa Aiyan & an Attender - Vasudava Pillai & 2 others partly prepared 2 of that months accounts. the remaining parts of which 2 accounts were written by Alagiri Row & Kunda-sawmy Chetty. The Annual Return was prepared from this abstract after Vasudava Pillai was sick, in 2 days by Streenivasa Aiyan & Kunda-sawmy Chetty.

37 continued

The Treasurer wrote to the Dy. Coller on the 1st July 1863, asking for transfer of one his Gumastas, as Streenivasa Row was new to the Department and unable to prepare his accounts. On the 20th he wrote again saying that the above Gumastas had not attended office for

38

for several days & asked for the appointment of a substitute as the accounts were delayed. The Dy. Collector took no notice of the 1st letter, he did not notice that the Gumastas was absent sick, without leave from the 14th & on the 23rd Deputy Collector appointed a substitute by tube. When the Deputy Collector by my order took a Deposition from the Treasurer regarding the delay in the preparation of the accounts, the Treasurer wanted to allege the above in his Deposition as the cause of delay - it was his good & valid excuse it is not given in his Deposition - he says the Deputy Collector would not let it be written down. I believe the Treasurer and I was right in telling the Deputy Collector that when the Treasurer had to give a

38 continued

defence

defence, every word he desired to say should have been recorded. } 57. 38 continued

been prepared by Vasudeva pillai; the honorable Board themselves could judge whether I had made a false statement. Mr. Levinge made no enquiry into the charge brought against me by the Cash Keeper of having dictated a deposition and enforced his signature although I urgently requested him so to do. He contented himself by replying to the written statements of the two individuals present when the Cash-Keeper's deposition was taken which I had forwarded to the effect that "he has no doubt that "the Deputy Collector did not fully "take down the Treasurer's deposition, as "the Treasurer was called on to make "an explanation in his defence the whole "of his words should have been recorded."
This appears to be Condemning me in spite of clear proof to the Contrary.
In this whole of the enquiry the bias of the Collector's mind has been in this direction. When such aspersions are cast upon my character without a proper vindication how can my subordinates be expected to have respect for me or I enjoy Confidence and discharge proper Control.
Yet Mr. Levinge in his letter to the Board Condemns me because he Considers

38

I

I am unable to command the respect and
fear of the Clerks under me. A circumstance
which has just transpired illustrates this
want of fear and respect and proves the
source from which it is derived. On
September 28th I directed Anandamiren
to furnish me in three days with a memo
of the outstanding balance of press money
if any — in order to enable me to take the
necessary steps for its collection. Day
after day he procrastinated until on
Oct 10th when I having insisted upon his
compliance, he wrote to me refusing to furnish
the information I required without the
order of the Collector. This conduct on
the part of Anandamiren I have reported
to the Collector.

28. I am charged with want of
ability. This statement appears to be
grounded on the partial representations
contained in Mr Lewingis letter. The
want of proof to support this grave charge
will I trust be clear to the honorable
Board. I write with diffidence on
this subject yet it may here be observed
that besides the numerous and much respon-
sible duties of the Treasury Account,
Stamps and Dak Departments as well

as

The Deputy Collector's Sentences were so unsatisfactory that at last I had to take Magisterial duty from him - of course when I have been absent, he has performed the ordinary routine work for me in the English correspondence Department only & no other Revenue work, have I ever trusted to him

57

39

as the Military and Magisterial work. I have discharged the duties of Mr Levinge's Office during his frequent and lengthened absences from the Station and appended my signature for the Collector. The conduct of the Collector in this respect appears to be at variance with the strong assertion of his letter, for had my want of ability been apparent to him he would scarcely have added to my ordinary duties those connected with his Office.

29. In conclusion I cannot fail to express the feelings of deep pain with which I read the concluding paragraph of Mr Levinge's letter. Those strong and sweeping charges so deliberately made will not I trust be credited in the opinion of the Honorable Board by any Statements made by Mr Levinge in the body of his letter. My position and character as an Officer of Government would be alike blighted were a portion of these charges true. The paragraph wholly, proves the extent of the prejudice against me which the Collector entertains, and I beg of the Honorable Board if they think I have cleared myself from

these

these aspersions to comply with the closing request of the Collector in forthwith removing me from the District. } 40

I have the honor to be.
Sir,
Your most obedient and
humble Servants.

H. Robertson
Treasury. Deputy Collector

40 ... And any Collector who has the misfortune to have the Deputy Collector under him will find that his D. answer to any question always flatly contradicts his first.

B. Lewis
Collector

Madura
27th October
1863.

1863 Depte

Enclosure No 1
in a letter

From the Collector of Madura
To the Secretary to the
Board of Revenue Madras
Dated 27th October 1863

Revenue Department

No.

Proceedings of the Board of Revenue
dated 15th December 1863

Read again letter from
the Collector of Madura, dated 31st October
1863 No 293, in Board's Proceedings of 5th Octo
ber 1863 No 3333.

Read also the following

No 247.

From

W. H. Lewis Esqr
Collector of Madura

To

W. Hewlett Esqr
Secretary to the Board of Revr
Madras

Sir

I have the honor to submit a cop
-ies Statement from the Deputy Collector
Cornelius Pillay in explanation of his conduct,
with my Remarks thereon, as called for in the
Board's Proceedings of the 5th Instant No 3333.

I have &c
(Signed) W. H. Lewis
Collector

Madura
27th October 1863

Orders

Dy Collr Cornelius Pillai
Treasury Dy Collector

To W. Hewlett Esqre
Secretary to the Board
of Revenue
Fort St. George

Dated 27th October 1863

Rev=3075/63.

No. 247

Report of the Treasury
Dy Collector of Madura
in explanation of his
conduct.

Lr to 7059 Dated
Enclosure Statement.

Rec'd 1st Nov 1863
Read 11th-12th

Ordered that the above papers be submitted to Government with the Board's opinion that although the Deputy Collector has evidently been careless in the discharge of his duties and disingenuous in his explanations, the facts stated are not sufficient to justify the strong terms in which the Committee stigmatises his conduct:

It is to be regretted that Mr. Jennings was so strongly biassed by Mr. Dykes against Cornelius Pillay on his first appointment to Mepadura, but under all the circumstances the Board consider it necessary that the Deputy Collector should be removed to another District.

/A true Copy and Extract/

Secretary

To

J. D. Lewis Esqr.
Secretary to Government R.D.
with Enclosures 3.

Rec 15 April/62 No 246-24

Rev. 1863 Oct 4
No. of Govt for January 30/62/64.

Proceedings of the
Board of Revenue

Dated 15th December 1863
Susp. 15th do
Rec 16th
S.I. & 30 Encl 2

For Orders.

Submitting certain papers
relating to the conduct of
Cornelius Tilley, Deputy
Collector, Cobadua District,
& considering it necessary
that he should be removed
to another District.

No 1473 - 13 Jany 64
Fit Cockburn

No 1461 & 1462.

No 1473

The Governor in Council
is not agreed with the Board in
considering it necessary to remove
Cornelius Tilley to another Dis-
trict. Arrangements will ac-
cordingly be made for his
early transfer.

Fort St George
13th January 1864

The Secy to the
Board of Rev
with 3 Encls

Civil No 13.

No 1473 - 13 Jany 64
Fit Cockburn