M.R.O. 14—18,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1761 Press ~~Mis.~~

022.594

Dated 28-7. 1860.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
28th July 1865.

No. 522. Read the following Proceedings of the Board of Revenue, dated 30th June 1865, No. 3,646.

Read the following letter from J. I. MINCHIN, Esq., Collector of Kurnool, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated 9th June 1865, No. 74 :—

A.

SIR,

1. I have the honor to forward copy of correspondence which has passed between the Accountant General and myself, concerning the irregularities in the charge of the Treasury, committed by Nursimha Puntulu, the Deputy Collector, now on leave.

2. The fact of the existence of certain irregularities in the issue of Currency Notes was brought to the notice of the Accountant General by the present Acting Deputy Collector, Coomaraswamy Mudaliar, who forwarded a copy of his communication to myself, (I was then away from head quarters,) together with copies of correspondence between the Accountant General and Nursimha Puntulu, which the latter had concealed from my cognizance.

3. The letter from Coomaraswamy Mudaliar being forwarded to me for report, I addressed the Accountant General on the 1st May pointing out that the Deputy Collector had culpably kept from my knowledge an important correspondence that had passed between him and the Accountant General direct, and that, while I was at head-quarters, in direct opposition to the orders of the Accountant General, in his letter, dated 25th January 1865, he had continued to sell Currency Notes largely to Soukars for the purpose of remittance; that he had introduced a practice of granting to Soukars orders on Talook Treasuries for cash received at the Huzur Treasury, which appeared to me unauthorized and improper; and that finally, he had purchased and sold Currency Notes to a very large extent on his own account.

4. I forwarded a copy of this letter to Nursimha Puntulu, absent on leave. for him to submit his reply direct to the Accountant General.

5. This explanation, dated 17th May, was forwarded to me by the Accountant General with his letter of the 26th idem, in which he pointed out, that if after a searching local inquiry I found that in the issue of Currency Notes by Nursimha Puntulu, or his other transactions in the Treasury, he had his own interests, or those of his friends, more in view than the interests of Government, I should report the circumstances for the consideration and orders of the Board of Revenue.

6. Having returned to head quarters when this letter was received, I have instituted a personal inquiry into all the above transactions, and have now the honor to report the result.

7. In Nursimha Puntulu's explanation, he defends the withholding of certain important correspondence with the Accountant General from my cognizance, on the ground of the right of the Treasury Deputy Collector to correspond direct with certain authorities on matters connected with the Accounts. Copies of the correspondence alluded to are forwarded for the consideration of the Board: it will be borne in mind that I was in Kurnool at the time the letters from the Accountant General were received; that in the

B.

letter of the 10th February, the Deputy Collector was directed to prepare a revised estimate in communication with me; and that I was unaware of the existence of the correspondence until copies of it were sent to me while I was in the District by the present Acting Deputy Collector.

8. The remarks in paragraph 4 of the Accountant General's letter of the 26th May, will, I think, be concurred in by the Board of Revenue, as to the unsatisfactory nature of Nursimha Puntulu's explanation; and from the examination into the subject I have now instituted, I am of opinion that these letters were purposely concealed from me in furtherance of the Deputy Collector's system to retain in his own hands the whole issue of Currency Notes throughout the District, which he had introduced with a view to his private advantage.

9. With regard to the issue of Currency Notes to certain Soukars, and the withdrawal of the same from the Talooks for issue to the same individuals, Nursimha Puntulu states that this occurred in the ordinary routine of practice, and that "it was his duty to sell them with the least possible delay to the first applicants, who are and must be merchants."

10. There is no doubt that Currency Notes are always much sought after by the Soukars in Kurnool, for the purpose of remittance, and I regret to say that the inquiry I have now instituted shews that Nursimha Puntulu has taken advantage of this to advance his private interests, granting the Notes to those Soukars with whom he had private pecuniary dealings.

C. 11. Statements taken from the five Soukars, who have purchased Currency Notes to the largest extent, shew that with one of these men only Nursimha Puntulu had no pecuniary transactions.

12. Naraina Kishtaya states, that he has on two occasions lent money to Nursimha Puntulu without interest, amounting to Rupees 950, for the building of his house, and that the same was repaid before the Deputy Collector went away on leave.

13. Malle Tippanna states, that he has on three occasions lent sums amounting to Rupees 1,400, without interest, to Nursimha Puntulu since he came back to the station as Deputy Collector; that Rupees 900 have been repaid him; and that Rupees 500 were still due, for which the Deputy Collector gave him an acknowledgment, dated 1st March 1865, which was produced before me.

14. Yelkoor Venkataseshaya states, that Nursimha Puntulu owed him Rupees 1,700 on leaving the station, for loans advanced to him and merchandise received; that he charges interest on the amount at one per cent. per mensem; and that the Deputy Collector had given him, before leaving, an acknowledgment for the amount, which was produced. Neither this acknowledgment, nor that produced by Mallee Tippanna were on Stamp paper, but are ordinary notes in the hand-writing of the Deputy Collector.

15. The Statement of the remaining Soukar, Medam Venganna, shews the conduct of the Deputy Collector in an even worse light. He states that in order to procure the Currency Notes he required, he was compelled to give two Notes of Rupees 500 each to the Deputy Collector as a loan, without interest or bond, and

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by referring to his accounts he gave the date of the transaction as the 17th November 1864, and the numbers of the Notes as 5,961 and 5,830.

D. 16. The Treasury accounts prove that on that date Currency Notes to the value of Rupees 21,000 were issued to Medam Venganna, and his statement is supported in all material points by the evidence of the Cash-keeper, Anantaram Sing.

17. All these Soukars state, that they could not procure Notes by purchase in the Treasury, except on the special order of the Deputy Collector; and the Cash-keeper states that he was ordered by Nursimha Puntulu not to sell Notes to any one without his express permission.

18. Nursimha Puntulu in his explanation states, that he re-called Notes from the Talooks to issue to the Soukars in Kurnool, because there was no demand for them at the out-stations: this is not the case: there is a limited but steady demand for Currency Notes at several of the Talook stations on the part of Officers of the Irrigation Company, and even Ryots; and Currency Notes to the extent of Rupees 17,550 were sold in the Nandial Treasury at the very time that Notes to the value of Rupees 12,950 were re-called by the Deputy Collector for issue to these Soukars.

19. Statement appended will shew the sales in all the Talooks at the time that the Deputy Collector withdrew the Notes from those Treasuries; while indents for a further supply were left disregarded until the time of his departure on leave.

E.

20. The inquiry I have instituted proves clearly that Nursimha Puntulu retained the issue of the Currency Notes as a monopoly in his own hands, in order to increase his influence with the Soukars of the station; that with all the most wealthy of this class he had money dealings, obtaining from them loans in all but one instance without interest; and that in one case he raised a compulsory loan of Rupees 1,000 from a Soukar in return for issuing to him Currency Notes to a large amount.

21. The practice of issuing orders on the Talooks to parties for cash paid at the Hoozoor Treasury was doubtless introduced with the same object of extending his influence amongst the trading community. Nursimha Puntulu's statement that the practice exists in the Kistna and other Districts may be correct; but it was unknown in Kurnool; and when brought to my notice by the Acting Deputy Collector as practised by Nursimha Puntulu appeared to me so objectionable that I at once prohibited its continuance.

22. I now proceed to the last irregularity brought to the notice of the Accountant General: the large amount of Currency Notes brought and sold by the Deputy Collector on his private account. In his explanation on this point, Nursimha Puntulu endeavours to induce the impression that most of these transactions were for other parties, although entered in his own name: the private notes of gentlemen, alluded to by him, are filed in the Cash-keeper's Office, and in no way affect the amount of Notes purchased and sold by the Deputy Collector on his own account. Revised statements of these transactions have been prepared in the Cash-keeper's Office, and are now

F. G.

submitted. These Statements have been prepared by the Cash-keeper, and are I believe correct; while those forwarded with my letter to the Accountant General, drawn up by the Acting Treasury Deputy Collector, while the Cash-keeper was absent on sick leave, somewhat understated the transactions really carried out by Nursimha Puntulu.

23. There is nothing *per se* objectionable in the purchase of Currency Notes to a moderate extent by any person; but as stated in my letter to the Accountant General, the extent of these transactions shew that Nursimha Puntulu carries on large money dealings, more than appears compatible with his position as a servant of the Government.

24. It may be right for me here to allude to the statement of Nursimha Puntulu, that I, as Head of the District, have myself purchased large sums. The fact here referred to is the purchase of Currency Notes to the value of about Rupees 9,000, for the purpose of remitting to Mrs. Nelson the proceeds of the sale of the property of her late husband, whose estate I wound up at her request. As silence on this point might lead to misconstruction, I have thought it better to make this personal explanation, though possibly none might have been considered necessary.

25. The circumstances that have compelled Nursimha Puntulu to raise such large sums of money, and purchase Notes so largely for remittance, appear to be explained by the statement made by Dhone Soobba Row, a Vernacular Accountant in the Office of the Treasury Deputy Collector of this District. This person has stated, that Nursimha Puntulu hearing he owned two Government Promissory Notes of Rupees 500 each, sent for him to his house, and asked him to lend them to him for a short time, as it was necessary for him to deposit Notes and other valuables as security for the rent of certain villages which he had taken up in the Kistna District. The Promissory Notes are in the name of Dhone Soobba Row's nephew, an infant in his charge, and Soobba Row pointed out that they would be useless as security for Nursimha Puntulu. The latter said they would answer his turn, and persuaded D. Soobba Row to lend them to him. They have not yet been returned, and Soobba Row being anxious to draw the interest upon them brought the facts to the notice of Coomaraswamy Mudaliar, who reported the case to me.

26. These Promissory Notes not being endorsed over to Nursimha Puntulu, are really of no value to him; but they have probably been accepted as security by the Zemindar of the Kistna villages in ignorance of this fact, and until returned to the owner the loss of interest during the interval causes him inconvenience. The transaction is obviously a most improper one to have taken place between a Deputy Collector and one of his own subordinates. It combines undue official pressure used towards Dhone Soobba Row, and an apparent design to trick some other party by palming upon him a valueless security.

27. I regret to say, that this does not close the list of the Deputy Collector's irregularities, as I am concerned to find, that he has made use on his own account of certain sums subscribed to the Municipal Fund of Kurnool, the payments into

II.

the Treasury being Rupees 615 less than the collections made, and, according to the statements made before me, paid to the Deputy Collector as Treasurer of the Fund.

28. The individual accounts of subscriptions and payments to the Municipal Fund have been laboriously examined by Chowdappa, the Sheristadar of my Office, and shew the above result; while payments to the Deputy Collector, Nursimha Puntulu, are proved by the Superintendent of Khandams and his establishment who collected these subscriptions from the Khandams of Kurnool.

29. I do not believe that Nursimha Puntulu had any intention finally to misappropriate this money: he was himself the largest subscriber to the Municipal Fund, having paid Rupees 750 for the erection of a fountain in the town; but I cannot doubt that under the pressure occasioned by the necessity of remitting largely to the Kistna District, owing to the injury done to his villages by the Cyclone, he made use of the Kurnool Municipal Funds, of which he was ex-officio Treasurer, in the building of his own house in Kurnool, intending hereafter to replace the money.

30. I beg now to recapitulate the various points which my inquiry has brought home to the Deputy Collector, Nursimha Puntulu.

First.—He concealed from me certain important correspondence with the Accountant General.

Second.—He maintained in his own hands a monopoly of the issue of Currency Notes, and sold largely to wealthy Soukars, with a view to his private advantage in money transactions with them.

Third.—He is indebted at this time to the three Soukars to whom Currency Notes were most largely issued to the extent of Rupees 3,200.

Fourth.—He obtained a compulsory loan of Rupees 1,000 from one of the above Soukars on the occasion of his applying for a large issue of Currency Notes.

Fifth.—He introduced the practice of granting orders on the Talook Treasuries to increase his influence with the trading community.

Sixth.—He has bought and sold Currency Notes on his own account to an extent incompatible with his position as a Government servant.

Seventh.—He made improper use of the influence of his Official position by inducing a subordinate to lend him Government Promissory Notes to the value of Rupees 1,000, in order to make use of the same as a security to be deposited by himself with a Zemindar in the Kistna District.

Eighth.—He made use of money paid to him as Treasurer of the Municipal Fund for his private purposes to the extent of Rupees 615.

31. Nursimha Puntulu is at present, I believe, in Madras, where he can give any further explanation he may be able to offer on the above transactions. It will be for the decision of the Board and Government whether any further steps should be taken, or whether his immediate removal from office will suffice.

32. Should further inquiry be decided upon, I must urge his immediate suspension from office as a necessary preliminary, for such is the terror he inspires amongst the natives in Kurnool, that few will be found to speak out in his presence, and it required unusual courage on the part of Coomaraswamy Mudaliar to bring his malpractices to light.

ENCLOSURE No. 1.—(A.)

From F. LUSHINGTON, Esq., Accountant General, to J. I. MINCHIN, Esq., Collector of Kurnool, dated Fort Saint George, 11th April 1865, No. 5,132.

I have the honor to enclose copy of your Acting Deputy Collector's letter, No. 21, dated 5th April 1865, and with reference to the statement therein made regarding M. Nursimha Puntulu, the permanent Deputy Collector, to request that you will be good enough to look into the matter, and let me know precisely what the said Puntulu has been doing in the matter of the Currency Notes, as the letter under reference is too vague for me to take any action upon it.

(True Copy.)

(Signed) J. I. MINCHIN, *Collector.*

ENCLOSURE No. 2.

From V. COMARASWAMY MOODALYAR, Acting Deputy Collector in charge of the Treasury, to F. LUSHINGTON, Esq., Accountant General, dated Kurnool, 5th April 1865, No. 21.

1. I beg to solicit your instructions for my guidance on the following subject.

2. It appears that M. Nursimha Puntulu received into Treasury on the 1st of this month Rupees 6,980 from Soukar Elcoor Venkatasashia, and] Rupees 3,000 from Medam Venganna on condition of giving them left halves of Government Currency Notes in anticipation of the receipt in this Office of the counterparts, or right halves of the Notes.

3. These merchants appeared before me, and asked me to give the halves of the Notes. Pending your orders, I issued instructions to the Treasurer to credit the above sum to deposit account, I therefore beg you will be pleased to instruct me how I am to act in this case.

4. This is not the only instance in which money was received into the Treasury immediately on the arrival of the first or left halves of Currency Notes at this office. Notes for large sums, on several occasions, were given to wealthy merchants for remittance to Madras, as shewn in the enclosed Memorandum, which I consider to be altogether at variance with the instructions conveyed in your letter, dated 25th January last.

5. In conclusion, I further beg to add, that the Deputy Collector, Nursimha Puntulu, seems to have been selling into and purchasing from the Treasury, on his own account, Currency Notes to the extent mentioned at the bottom of the above mentioned Memorandum.

(True Copy.)

(Signed) W. J. RAYNOR,
1st Assistant Accountant General.

(True Copy.)

(Signed) J. I. MINCHIN, *Collector.*

ENCLOSURE No. 3.

From J. I. MINCHIN, Esq., Collector of Kurnool, to F. LUSHINGTON, Esq., Accountant General, dated Vonkarem, 1st May 1865, No. 2.

1. I have the honor to reply to your letter, dated 11th April 1865, No. 5,132, requesting me to report precisely what the Deputy Collector, Nursimha Puntulu, has been doing in the matter of Currency Notes, as brought to notice in the letter of the Acting Deputy Collector, Coomaraswamy Mudaliar, dated 5th April, copy of which was at the same time forwarded to me by that Officer.

2. The subject attracted the attention of the Acting Deputy Collector from the application of two Soukars to receive the left halves of certain Currency Notes received by banghy previous to the receipt of the remaining halves, for which they had paid cash into the Treasury, before the Deputy Collector Nursimha Puntulu had given over charge.

3. The purchase of the left halves of the Currency Notes on their arrival from Madras previous to the receipt of the right halves, has been always practised in the Kurnool Treasury, and does not appear to me objectionable in itself. The gist of the charge brought by Coomaraswamy Mudaliar is, that almost all these Currency Notes were thus sold off on arrival to Soukars, for the purpose of remittance, and that even after the receipt of your letter, dated 25th January last, prohibiting the proceeding.

4. With reference to that letter, I must state that it was received by the Deputy Collector Nursimha Puntulu while I was at head quarters, and although he was specially instructed to reply to it in communication with the Collector, the correspondence of which this important letter formed a part was never submitted to me by him, and its existence would have been unknown to me had it not been brought to my notice by the present Acting Deputy Collector.

5. I consider that in withholding this correspondence from the knowledge of the Head of the District, the Deputy Collector Nursimha Puntulu was guilty of a gross dereliction of duty which ought not be lightly passed over.

6. There is no doubt that the greater portion of the Currency Notes sold in this District have been purchased solely for remittance, and the transactions have not, I believe, been injurious to the interests of Government, as the sale of Currency Notes has of late years enabled us to meet the heavy expenditure of the Irrigation Company, and without this resource it would have been necessary to remit treasure to Kurnool from other Districts.

7. Had the Deputy Collector Nursimha Puntulu laid before me your letter of the 25th January last, I should have submitted this point for your consideration; but the Deputy Collector contented himself with taking no notice of the letter, and in fact acting in direct opposition to the instructions he had received.

8. The annexed Statement *A* shews the extent of Currency Notes sold from October last to the 1st April to five Soukars of the town of Kurnool, and the large sales effected in March last are in direct contravention of the principle laid down for the Deputy Collector's guidance in your letter of the 25th January.

9. Statement *B* shews that the Deputy Collector sold additional Currency Notes to the extent of Rupees 10,000 each to two of the above Soukars out of the stock sent to the Talooks of Nundial, Nundikotkoor, and Pattikonda.

10. Another perfectly unauthorized proceeding of the Deputy Collector, Nursimha Puntulu, has been brought to my notice, which shews that he made use of his authority over the Government Treasuries to assist merchants in their pecuniary transactions.

11. An application was made by a Soukar to the Acting Deputy Collector to permit him to pay cash into the Huzur Treasury for an order payable in one of the Talooks which was submitted to me for orders.

12. It appears that the Deputy Collector, Nursimha Puntulu, had permitted this practice, and on the 7th March last received into the Huzur Treasury the sum of Rupees 12,000 from the Gumashta of the Ramullakottah Talook Abkarry Renter, payable in the Koilkoontla Talook Treasury. Before the end of the month, it became necessary to remit Rupees 10,000 from the Sirwell Treasury to Koilkoontla, to meet the current expenses in the latter Treasury, and the cost of this remittance was incurred solely for the benefit of a merchant whom the Deputy Collector, Nursimha Puntulu, apparently wished to assist.

13. It is unnecessary for me to point out how injurious an effect is produced by any Officer of Government making use of the Treasuries to assist the transactions of private traders. The power to grant money orders of this description, would, in the hands of a corrupt official, be made a potent means of profit to the individual.

14. The Acting Deputy Collector alludes in his letter to the purchase and sale of Currency Notes on his private account by the Deputy Collector Nursimha Puntulu. The mere fact of such purchase and sale might not in itself be wrong; but the extent of the tansactions in this case would seem to shew that Nursimha Puntulu carries on large money dealings more than appears compatible with his position as a servant of Government.

15. An annexed Statement shews, that from the 6th November to the 30th January last, he purchased Currency Notes to the value of Rupees 2,560, evidently for the purpose of remittance;

while from the 6th September to the 13th March last he sold into the Treasury Notes to the value of Rupees 9,470.

16. The boldness of the latter proceedings is startling ; as there is no doubt that Nursimha Puntulu might have sold these Notes to Soukars without the transaction attaining its present publicity. As he is now absent on leave, I am unable to obtain from him any explanation on this subject ; but a copy of this letter will be forwarded to him to enable him to submit the same direct to you.

17. I have no hesitation in recording my own opinion that M. Nursimha Puntulu is not fitted to have charge of a Treasury ; while his influence and dealings with the Soukars of Kurnool render his return to this District peculiarly objectionable.

18. I consider that the Acting Deputy Collector, Coomaraswamy Mudaliar, was bound to bring to notice the facts which had come to his knowledge while in charge of the Treasury ; but I have pointed out to him that it would have been preferable for him to have addressed me on the subject, when I should have submitted the whole matter through you to the cognizance of the Government.

(True Copy.)

(Signed) J. I. MINCHIN, *Collector.*

ENCLOSURE No. 4.

From F. LUSHINGTON, Esq., Deputy Auditor and Accountant General, to J. I. MINCHIN, Esq., Collector of Kurnool, dated Fort Saint George, 26th May, 1865, No. 432, Revenue Department.

I Adverting to your letter of the 1st instant, I have the honor to forward for your consideration, copy of the explanation furnished by your Deputy Collector, Nursimha Puntulu, in respect to the charges preferred against him by the Acting Deputy Collector, Coomaraswamy Mudaliar, and to state that with the imperfect information now before me, I find it impossible to arrive at a satisfactory conclusion regarding the alleged malpractices by the former Officer.

2. To establish misconduct on the part of the Deputy Collector it will be necessary to shew that in issuing Currency Notes to the public he granted them to merchants and Soukars, as a matter of favor and to the prejudice of other applicants, or that he derived some pecuniary benefit by the sale of such Notes. It is obvious that proof upon these points can only be obtained by a searching inquiry conducted by you on the spot.

3. In respect to your remark, that the Deputy Collector disobeyed my instructions in selling Notes to Soukars after the receipt of my letter of the 25th January, I beg to observe that the only check which can be placed either by this office or by your's on the extensive use of Currency Notes, for the purpose of making remittances, will be found in limiting the supply of Notes from the head office, especially those of the higher denominations ; and it was with this object in view that I directed Nursimha Puntulu to restrict his indent for Notes to 50,000 Rupees per mensem. It must, however, always be borne in mind that so long as any Notes remain in the Treasury, no applicant, be he merchant or Ryot, tendering cash for the same, can be denied.

4. The only charge of which I am at present in a position to take cognizance is the omission of the Deputy Collector to communicate with you on the subject of his estimate as directed in my letter of the 10th February, and on this point the explanation given by him is, in my opinion, far from satisfactory. The instructions to the Deputy Collector to prepare a revised estimate in communication with you were clear and definite, and he must have been well aware that in directing him to apply to you my object was to obtain another and more competent opinion on the state of his Treasury ; whether therefore he sent up a revised estimate, as directed, or whether he maintained the correctness of the results shewn in his previous estimate, it was equally his duty in either case to consult you on the subject before replying to my letter, and I was fully under the impression that he had done so. His failure to conform to my instructions on this point was, therefore, reprehensible.

5. With regard to the unauthorized proceeding of the Deputy Collector, commented upon in the 10th, 11th, and 12th paragraphs of your letter under acknowledgment, I beg to refer to you the explanation given in the 8th paragraph of that Officer's communication to my address. I am not of course aware what has hitherto been the practice observed in your District in this respect, but presuming that the Deputy Collector is correct in his assertion, and that the relative distances of Koilkoontla, Sirwell, and the Huzur Treasuries, are accurately given by him, his granting a Bill on the former Talook does not under the circumstances appear to me *per se* objectionable.

6. If either in the foregoing transaction, or in his dealings with the Currency Notes, you have reason to believe that the Deputy Collector Nursimha Puntulu has had his own interests, or those of his friends, more in view than the interests of Government, and that he has consequently abused the trust reposed in him as an Officer of Government, it will be your duty to institute a thorough investigation into his conduct ; and if satisfied of his misconduct, to report the circumstances for the consideration and orders of the Board of Revenue. As the case at present stands, I have no grounds on which to bring it to the notice of Government.

(True Copy.)

(Signed) J. I. MINCHIN, *Collector.*

ABSTRACT.—(A.) List of Enclosures in letter No. 74 of the 9th June 1865, from the Collector of Kurnool, to the Secretary to the Board of Revenue, Fort Saint George.

ENCLOSURE No. 5.—(A.)

From M. NURSIMHA PUNTULU, Deputy Collector of Kurnool, on leave, to F. LUSHINGTON, Esq., Deputy Auditor and Accountant General to the Government of Madras, dated Madras, 17th May 1865.

1. I have the honor to acknowledge the receipt of your letter No. 235, dated 13th May 1865, which gave cover to certain copies of the correspondence therein referred to, and beg, with reference to the letter of Mr. Minchin, dated 1st May 1865, No. 2, to submit the following explanation in regard to the imputations therein made against me.

2. The charge brought by the Acting Deputy Collector, Coomarasawmy Mudaliar, in his letter to you, of date the 5th April last was, that I sold from the Treasury first halves of Currency Notes and received money in full from the purchasers. Mr. Minchin, in paragraph 3 of his letter above referred to, admits that it has been always practised in the Kurnool Treasury, and does not appear to him objectionable in itself. Here, I have only to submit, that my act, as complained of, was what has been the practice of the District and within the knowledge of the Collector, and that Mr. Minchin himself had been on occasions depositing money in the Treasury, and likewise purchasing the first halves of the Currency Notes as they were received from Madras, as you will see by the Deposit Accounts sent to your office between June 1864 and March 1865 (I am unable to give the exact dates and months, as I have not been furnished with their copies from your Office.) This practice did not in fact seem to me to be in any way productive of evils, as it is not *paying* money on half Notes, but *receiving* money *in full*, and giving only halves of notes. If there is any loss of interest by the non-delivery of the other halves, it is only to the purchasers, but not to the Government.

3. The next charge, or its gist, as Mr. Minchin calls it, is that I disobeyed your orders of the 25th January 1865, No. 4,010, and sold Currency Notes to *Soukars*, and I beg in reply to submit that there was only an expression that Currency Notes were not intended for circulation among Merchants, but no express order prohibiting their sale to Soukars, but as Mr. Minchin observed, I did not content myself with taking no notice of the letter, and on the contrary addressed to you a letter on the 2nd February 1865, No. 5, with a clear statement of their sale to Soukars for remittance to Madras, and requested you to make, if necessary, a rule in the matter for my guidance, as during the whole course of my service in the charge of a Treasury,

I never found any order by which I could refrain from selling to any one asking Currency Notes for cash paid into the Treasury, while on the other hand, the object of Government in issuing Paper Currency was to facilitate money transactions by their speedy circulation, and you were, in reply of date the 9th February 1865, No. 4,228, pleased to say: "this Office is not at liberty to make any rules regarding the Currency Department, beyond those already existing." The only orders I know were in regard to the cashing of Notes, but not to *their sale from the Treasury for cash.* It was therefore my duty to sell them with the least possible delay to the first applicants, who are, and must be merchants, having occasion to remit largely. To say that I used any unwarranted discretion in this case, I humbly beg to submit that since the introduction of the Paper Currency System, Notes to the value of several lacs of Rupees were sent from Madras to the Kurnool Treasury before I took its charge in August 1864, and if they had not been sold to the *Soukars*, who else had purchased them largely, you may be pleased to ascertain, as you will then judge, that the sal to Soukars by the same Coomarasawmy Mudaliar, who was also previously acting for me and my predecessor, was *no offence at all*, and that the *same act* when found with me is termed to be an offence. If, on the other hand, I were to refuse, under the existing circumstances, to sell the Notes to any Soukar who applied for them, and the interest of Government thereby to be injured, what defence will I have for my conduct, having none to co-share with me in the responsibility.

4. I need not further point out the advantages derived by the sale of Currency Notes to a large extent in Kurnool, as Mr. Minchin has already stated in paragraph 6 of his letter, that "there is no doubt that the greater portion of the Currency Notes sold in this District have been "purchased solely for remittance, and the transactions have not, I believe, been injurious to the "interest of Government, as the sale of Currency Notes has of late years enabled us to meet the "heavy expenditure of the Irrigation Company, and without this resource it would have been "necessary to remit treasure to Kurnool from other Districts."

5. In your letter of the 25th January last, you were pleased to direct me to communicate with the Collector (not in connection with the Paper Currency) and send a revised "Probable Estimate;" but the same not being necessary, under the explanation I had then and there submitted to you, I had no occasion to communicate with the Collector in regard to the entries to be made therein. I believe, Treasury Deputy Collectors are required to hold letter correspondence direct with the Civil Paymaster and Accountant General, as regards Pay Bills, &c., and Treasury Accounts, &c., and have hitherto acted so, like all other Treasury Deputies. You will see that the Acting Deputy Collector, Coomaraswamy Mudaliar, has also taken the same privilege in writing to you direct the present complaint, without the intervention or knowledge of the Collector; but to my extreme regret, I was alone considered by Mr. Minchin in paragraph 5 of his letter under report, that in withholding this correspondence from the knowledge of the Head of the District "I am guilty of a gross dereliction of duty which ought not to be lightly passed over."

6. As Mr. Minchin observes in paragraph 8 of his letter, that "the large sales of Currency "Notes effected in March last are in direct contravention of the principle laid down for my "guidance in your letter of the 25th January last," I have only now to submit under the foregoing explanation, that I did not act against your *last order*, and that I have never had the slightest intention of doing so to the best of my ability and judgment.

7. In paragraph 9 of his letter, Mr. Minchin states that I sold additional Currency Notes to the extent of Rupees 10,000 each to two of the Soukars out of the stock sent to three of the Talooks therein named. It is true I did so, as the Notes sent to the Talooks were not sold and lying idle there, and as in the meantime I had applications for them by paying money into the Treasury, and I am now unable to make out why this was alluded to if not thought to be wrong; whereas I beg to submit that I did not and cannot even now imagine whether this is in any way injurious to the interests of Government, or the public.

8. Mr. Minchin in paragraphs 10 to 13 of his letter under report complains, that I made use of my authority over the Government Treasuries to assist Merchants in their pecuniary transactions by receiving on the 7th March 1865 into the Hoozoor Treasury the sum of

Rupees 12,000, payable in the Koilkoontla Talook. In reply, I humbly beg to submit that this practice always exists in the Kistna District, wherein I was a Treasury Deputy Collector, and have ascertained from reliable sources that it also exists in the South Arcot, Nellore, and Godavery Districts, if not in almost all the other Districts, and there is in fact a saving of travelling expense and trouble to Government by the non-remittance from the Talooks direct. No objection, to my knowledge, was ever found to this course, and it did not at any one time strike me that it was in any way a proceeding "unauthorized." Mr. Minchin strongly censures my conduct in paragraph 13, and also points out in paragraph 12, that the cost of remitting Rupees 10,000 from the Sirwell Treasury to that of Koilkoontla was incurred solely for the benefit of a Merchant whom I apparently wished to assist. Here, I beg to submit, that the said 12,000 Rupees if not paid at the Koilkoontla Talook Treasury to the Merchant would have been sent to the Huzur Treasury at Kurnool, viz., a distance of about 50 miles, at the Government expense, in addition to the expense of remitting again 10,000 Rupees from Sirwell to Koilkoontla. Supposing the money would have been retained at Koilkoontla, what would be the expense of remitting from Sirwell to the Kurnool Treasury, a similar distance of 50 miles, instead of to Koilkoontla, which is between 15 and 18 miles, and I leave to you to judge what could have been my motive, if I did not act as a matter of pratice, and what advantage could have been derived by me in this transaction. A reference to the old records may also shew that this practice had also obtained in the Kurnool District.

9. In paragraphs 14 and 15 of his letter under report, Mr. Minchin remarks strongly upon the sale and purchase of Currency Notes on my private account, and I beg, in reply, to state that they were not purchased or sold solely on my own account, but for certain English gentlemen who used to write to me both for the purchase and sale of Currency Notes, to and from the Treasury. The private notes which they had written to me on the subject will be found in the records of the Kurnool English Account Department; but fearing lest they may not be forthcoming during my absence from the place, and under the management of the Complainant, Coomarasawmy Mudaliar, I beg to refer you to Major Pritchard of the 28th, and Major Kerr and Lieutenant-Colonel Welch of the 26th Regiment, Native Infantry, and Mr. Ratliff, and also the Oriental Bank Agent, to whom I sent Notes to the credit of Mr. Ratliff. There were also several others of the Irrigation and other Departments whom I do not now remember, and whose notes are in the office records. On the receipt of private notes from English gentlemen, as I used to write and sign in my name a small Memorandum to cash or give Notes for money, my own name was taken into the accounts, and I did not think it to be objectionable, as it is usual to do so in many instances. In fact, if you will kindly refer to the Treasury Day Books of Kurnool, you will find that the money for payment to Military pensioners was disbursed to my name. More than 7,000 Rupees were collected for the Masulipatam Relief Fund, and credited to accounts as having been paid by Mr. Minchin, and Privilege Remittance Bills were given in his name in excess of his pay for the month. Such being the existing practices, it is not to be supposed that the money drawn from the Treasury for Military pensioners was on my private account. Supposing, however, that I did purchase and sell a few Notes, I am not aware of any order to the contrary, and on a reference to Deposit and Treasury Accounts, you will see that Mr. Minchin, the head of the District, had himself purchased to large sums. In the present case, it will be seen that the purchase by me of Notes to the value of Rupees 2,570 was made in the course of five months, and at ten different periods, and that the sale of Notes for Rupees 9,470 was made in the course of seven months, and at fourteen different periods. You are also aware that I could cash Notes provided there is demand for them. If, on the whole, the transaction has been in any bad faith, it is impossible for any one to believe that my own name would have been entered in the Treasury accounts.

10. With regard to the conclusions arrived at by Mr. Minchin in paragraphs 16 and 17 of his letter under reply, without at least giving me any opportunity of defending or explaining how the matters stand in reality, I respectfully submit that he being my immediate superior, I, in my subordinate position, dare not, and wish not, to say a word against him; but beg simply

to add that if he had previously obtained my explanation, he would not have formed his present opinion.

11. But I trust I shall be allowed to bring to notice the real cause of this complaint. On my assuming charge of my office in Kurnool, I found many irregularities in the Office Records, and in the keeping of Treasury Accounts, and reported the circumstance to you in a letter in August 1864, (date I cannot now remember) in excuse of the delay which occurred in my answering you. After this, as I had repeated calls through the Collector from the Board of Revenue for information as regards considerable variations in the accounts sent up by my predecessor, (the present Acting Deputy Collector) I was unavoidably compelled to bring to Mr. Minchin's notice, by a letter, dated 27th August 1864, No. 436, that the Treasury Day Books were never before examined with the vouchers and signed daily or weekly, and that although he had signed some of them on the eve of his departure, there were still some more books lying in the office without his signature or initial. That in the books already signed, both the receipts and disbursements did not specify full particulars as to why and on what account they had been made, and that in some places he had signed without the entries at all, and by a mere mention in pencil that they will be entered eventually. Besides requiring orders how to act upon the documents which did not bear the signature or initial of the Officer, I also brought to notice certain items which were omitted in the Treasury Day Books, and stated that certain money which was debited in the Treasury Account was still kept in the Treasury for twelve days without any entry in any of the Accounts. Also, that there were considerable number of erasures, interpolations, and corrections in pencil and black ink in the Register of Unadjusted Charges, so that I could not find out the names of some pensioners to whom advances were made, as well as the disagreement of the altered or standing figures with their totals, and also that there was a difference between the Cash Balance Statements received from Talooks, and those sent up to your office.

12. In reply to this, the present Acting Deputy Collector then admitted the existence of the irregularities, and attributed the neglect to his subordinates, and Mr. Minchin, who considered this explanation to be satisfactory, directed me by his proceedings of date the 17th September 1864, to rectify the errors, and make the necessary adjustments.

13. Although Mr. Minchin had been kind enough to dispose of the matters without bringing to the notice of higher authorities, Coomarasawmy Mudaliar has had the ill-feeling that I reported him, and he must therefore have now felt it to be his duty to report me also, on his resuming temporary charge of the Deputy Collectorship from his post of Tahsildar; but how far I am culpable in the transactions referred to by him, and supported by Mr. Minchin, I have no doubt you will judge better.

(True Copy.)

(Signed) W. J. RAYNOR,
First Assistant Accountant General.

(True Copies.)

(Signed) J. I. MINCHIN,
Collector.

ENCLOSURE No. 6.—(B.)

Correspondence between the Accountant General, Fort Saint George, and the Deputy Collector M. Nursimha Puntulu, alluded to in paragraph 7.

From F. LUSHINGTON, Esq., Deputy Auditor and Accountant General to the Government of Madras, to the Deputy Collector in charge of the Treasury, Kurnool, dated Fort Saint George, 25th January 1865, No. 4,010, Resource Department.

1. I have the honor, with reference to your Probable Estimate, dated 14th instant, wherein you make provisions in the Columns: January, February, and March for the receipt of Currency Notes to the value of Rupees 1,00,000 each month, to request that you will inform me, whether

the Notes in question are intended for circulation in your District, or for remittance to Madras to be exchanged for silver. It seems probable to me from this unprecedented requisition for Notes that the Notes are required solely on the latter account. If such be the case, I beg to remark that the Government of India have distinctly pointed out, that "the object of the Paper Currency "is to provide a cheap and convenient circulation, and not to furnish individuals with the means "of making their remittances at the public expense."

2. I need hardly point out to you, that the indiscriminate and wholesale issue of Currency Notes to parties merely requiring them for the purposes of remittance must necessarily cause both inconvenience and expense to the Government, as it brings silver to your Treasury, where it is not required, and from whence it has to be conveyed at considerable expense to Madras, and it, at the same time, withdraws an equal amount of specie from the Bank, where money is much needed, and specially at the present time.

From M. NURSIMHA PUNTULU, Deputy Collector in charge of the Treasury, Kurnool, to F. LUSHINGTON, Esq., Deputy Auditor and Accountant General to the Government of Madras, dated Kurnool, 2nd February 1865, No. 5.

1. With reference to your letter, No. 4,010 of the 25th January 1865, I have the honor to state that my estimation for the receipt of Currency Notes to the value of Rupees 1,00,000 each month was intended for circulation only in the District; but since there has been a very great demand for them by the Mercantile community, apparently for remittance to Madras and elsewhere to be exchanged for silver, I could not help giving them to all those that were in need of them, and was, therefore, obliged to indent for the requirements of the District, until such time as you may find objection.

2. I confess that the Mercantile community have taken advantage of the cheap and convenient circulation of Paper Currency; but I have no reason to fear that it will be the means of making remittances in silver to Madras at the Government expense, as there is an expenditure of about three lacs each month on account of Irrigation works and in other sources.

3. If you are, however, desirous of making a rule in the case of Paper Currency, I shall be willing to carry it out in the manner you may direct.

From F. LUSHINGTON, Esq., Deputy Auditor and Accountant General to the Government of Madras, to the Deputy Collector in charge of the Treasury, Kurnool, dated 9th February 1865, No. 4,228, Resource Department.

Vide your office letter, No. 5, dated 2nd instant, 1865. You will receive on indent, if actually necessary (50,000) fifty thousand Rupees' worth of Currency Notes monthly, and which may be estimated for in your Probable Estimate. This office is not at liberty to make any rules regarding the Currency Department beyond those already existing.

From F. LUSHINGTON, Esq., Deputy Auditor and Accountant General to the Government of Madras, to the Deputy Collector in charge of the Treasury, Kurnool, dated Fort Saint George, 10th February 1865, No. 4,247, Resource Department.

1. I have the honor to acknowledge the receipt of your letter of the 2nd instant, and to observe that, according to your own shewing, the preparation of the Estimate therein referred to reflects but little credit on your judgment as a Treasury Officer.

2. These estimates are intended to shew the probable balance of each District Treasury at stated periods, and their object is to enable the Accountant General to regulate the movement of funds from District to District as occasion may require; but it is very obvious that this object cannot be attained if the results shewn in those Statements are "indefinite" and "nominal."

3. It is essentially necessary at the present time, when the General Cash Balances of the Empire are unprecedentedly low, and, it behoves any Treasury Officer to place the whole of his surplus funds at the disposal of Government, in aid of the general expenditure, that reliable estimates of the probable assets and liabilities of each Treasury should be received in this office. You will accordingly be pleased, immediately on receipt of this letter, in communication with the Collector of your District, to prepare a revised Estimate of your ways and means for this and the two ensuing months, and forward it to me without loss of time.

From M. NURSIMHA PUNTULU, Deputy Collector in charge of the Treasury, Kurnool, to F. LUSHINGTON, Esq., Deputy Auditor and Accountant General to the Government of Madras, dated 15th February 1865, No. 11.

1. I have the honor to acknowledge the receipt of your letter, No. 4,247 of the 10th current, and beg in reply to submit the following explanation by which I trust you will find that I was not to blame in the matter therein referred to.

2. In submitting the estimate of probable receipts we generally calculate on the fixed kists payable by Ryots in the District; whereas a sum of Rupees 1,83,800 and odd had been paid by Ryots, without demand even, in the month of October 1864, in which no kists were due. Again, in November 1864 a sum of Rupees 1,39,300 and odd was paid in excess and above the actual amount of the kists due. The collections in December 1864 being Rupees 2,99,483, I was obliged to estimate, on account of the rapid collections in the District, Rupees three lacs in January, but the actual collections were only Rupees 2,64,842. If the collections in one month exceed my estimation and fall short in the other, I believe I shall not be blamed as being incorrect in my judgment. The excess itself in the three preceding months will account for the deficiency in the succeeding three months, and it is still probable that the Ryots from their present wealthy circumstances pay off all Government dues for the future kists also, as I have already estimated; but considering that it would not be wise enough to send away the money, as directed, on the probability of future receipts which are not in fact due, and then indent for sums on other Treasuries if necessity demands it. I requested your permission to allow to retain the sum already in the Treasury for disbursement in the Districtonly.

4. I refrain, under the foregoing explanation, from sending a revised estimate as you have now directed; but will send one if it be again required. I will bear in mind your remarks for the future, and be careful in my Estimates.

(True Copies.)

(Signed) J. I. MINCHIN, *Collector.*

ENCLOSURE No. 7.—(C.)

The Statement of MARWADY OOMAJEE, *taken by the Collector, the 2nd June* 1865.

I have no money dealings with Nursimha Puntulu, and have never lent him money. He allowed me to purchase Currency Notes without difficulty.

The Statement of NARRAIN KISHTAYA, *taken by the Collector, the 2nd June* 1865.

I have lent money without interest to the Deputy Collector Nursimha Puntulu. I lent him Rupees 750, in the first instance, and about ten days after, Rupees 200 more: when he was about to leave the station, I sent my Gumashta to ask for the money, and he returned me the whole Rupees 950 at once by his Dhelayet Samnajee. The Deputy Collector gave me no bond, nor acknowledgment for the money, which was merely a temporary loan. He borrowed it for the building of his house, until his own remittances reached him. I have always obtained Currency Notes through the Deputy Collector. The Cash-keeper had no power to sell. The Deputy Collector on application sent verbal orders by his Peon to the Cash-keeper to give the Notes.

The Statement of MALI TIPPANA, *taken by the Collector, the 2nd June* 1865.

I bought Currency Notes for Rupees 3,000 in March, and applied for the same to the Deputy Collector, Nursimha Puntulu; all Soukars applied to him, and therefore I went to him and not to the Cash-keeper at the Treasury. I have money dealings with the Deputy Collector, Nursimha Puntulu, and have lent him various sums since he came here as Deputy Collector. He has paid me back two loans of Rupees 500 and Rupees 400, and he now owes me Rupees 500. I did not lend the money on bonds, but he gave me chits. I have now at my house his chit for the balance due of Rupees 500. I never charged interest for the loans. I gave him the last loan about fifteen days before he went away on leave. I do not remember whether it was before or after I got the Currency Notes.

The witness having gone to his house, returned in about an hour and produced the chit for Rupees 500, written and signed by Nursimha Puntulu, dated 1st March 1865.

The Statement of YELKOOR VENCATASESHAY, *taken by the Collector, the 1st June* 1865.

The Deputy Collector, Nursimha Puntulu, owes me Rupees 1,700: before leaving the station he owed me Rupees 1,600 on accounts up to April 2nd 1865, and I lent him an additional Rupees 100 on that date, for both of which he gave me the acknowledgments I produce.

The accounts were due on account of loans, cloths, gold, and pearls, and bore interest at the rate of 1 per cent. per mensem. The accounts have run from the time of Nursimha Puntulu's return as Deputy Collector to the station, during which time he has made no payments *per contra* except for petty loans not entered in the account one way or other.

The Statement of MEDAM VENGANNA, *taken by the Collector, the 1st June* 1865.

The Deputy Collector Nursimha Puntulu about four or five months ago borrowed from me Rupees 1,100. I gave him two Notes for Rupees 500 each, and cloths worth Rupees 100. There was to be no interest. He gave me no bond for it. It was merely entered in my accounts. The transaction took place in the Cutcherry. There were formerly money transactions between us, so I made no objection to give the money on his asking. I don't know what he wanted the loan for. There are no other money transactions between us. The Cash-keeper Anantaramsing was present when I gave the Notes. I gave them on an occasion when I came to buy Currency Notes. The Cash-keeper said he could only supply the Notes on the Deputy Collector's order, and when I applied to the Deputy Collector Nursimha Puntulu, he said I must lend him Rupees 1,000, I said I would do so next day, but he said he wanted it then and there, I agreed to his having two of my Notes for Rupees 500, and he sent a man of the Cutcherry to the Treasury to receive the Notes which were sent him by the Cash-keeper. The Deputy Collector then took the two five hundred Rupees Notes out of the batch sold to me. I could only tell the date by referring to my accounts.

Statement of MEDAM VENGANNA, *taken 2nd June.*

The numbers of the Notes I gave to the Deputy Collector Nursimha Puntulu are 5,961 and 5,830. It was on the evening of the 16th November 1864 that I gave the Notes, and entered the transaction in my accounts on the 17th November. I find from my accounts that the cloths I gave to Nursimha Puntulu were worth Rupees 72-10-0, and not Rupees 100 as stated by me yesterday. The cloths were given by me on two occasions previous to giving the Notes, but I do not know the English dates. The Teloogoo dates according to my accounts are Poosheya, Soodha Panchamy, cloths worth Rupees 25-14-0; Pooshaya Bhavoola Ashtamy, cloths worth Rupees 46-12-0.

The Statement of ANANTARAMSING, *Cash-keeper, taken by the Collector, the 1st June* 1865.

I remember about four months ago, when Medam Venganna came to the Treasury about noon to purchase Currency Notes. I had received an order from the Deputy Collector, Nursimha Puntulu, not to sell Notes to any one without his permission. I, therefore, told Medam Venganna he must get the Deputy Collector's order. Medam Venganna then went to the Deputy Collector's Office, and returned with Peon Samnajee, who said that I was to give the Currency Notes and send them together with the applicant to the Deputy Collector's office. M. Venganna paid the money for the

Notes into the Treasury : I forget the value of the Notes he bought. I asked M. Venganna why the Deputy Collector wanted him to be sent back to him with the Notes, he answered that he wanted Notes from him, and afterwards he returned and said he had given him two Notes for Rupees 500, he did not say whether it was a bribe, or a loan.

The Statement of SAMNAJEE, *taken by the Collector, the 1st June* 1865.

I am a Dhelayet in the Treasury Deputy Collector's Office. I remember the occasion some three months ago, when the Deputy Collector Nursimha Puntulu sent me to the Treasury with Medam Venganna, with orders to receive and bring back to him the Currency Notes for which Venganna had applied. The Cash-keeper gave me the Currency Notes in Venganna's presence, and I returned with them to the Deputy Collector, and gave them to him. I did not see Venganna pay for the Notes in the Treasury. They were not half Notes, but entire ones. I do not know why the Deputy Collector required the Notes to be brought to him. When Soukars applied for Currency Notes they were given on the verbal orders of the Deputy Collector, past through me, or one of the Attenders of the Office.

The Statement of DHONE SOOBBA ROW, *taken by the Collector, the 3rd June* 1865.

I am a Vernacular Accountant in the Office of the Treasury Deputy Collector. About three months ago, the Deputy Collector Nursimha Puntulu called me to his house, said he had rented some villages in Bunder for which it was necessary for him to deposit Notes, &c, as security, that he heard that I had some Promissory Notes, and asked me whether I would lend them to him for a month. I said I had two Government Promissory Notes for Rupees 500 each, belonging to my nephew, Bapoo Row, who is a minor in my charge, and that as they were in his name, they would be of no use to the Deputy Collector. He said they would be of use, and that he would return them in a month. I then let him have them, but they were not endorsed over to him. Before his departure on leave, I went and asked him to get them back, as I wanted to draw the interest, and he told me they were in deposit in Bunder, and that after going there he would send them to me. A few days ago the Puntulu's younger brother, Kristaya, told me not to fear about the Notes, that his brother had written to him about them, and would certainly send them from Bunder. I have not yet received them. I mentioned the matter to the Acting Deputy Collector, Coomaraswamy Mudaliar, as I wanted to get back the Notes to draw interest due upon them.

The Statement of GALABKHAN SOORIAZY, *taken by the Collector, the 3rd June* 1865.

I am Superintendent of Khandams. At the request of the Khandams, I received from them their subscriptions to the Municipal Fund. Up to the 12th November 1864, Rupees 169 were collected, and at the Deputy Collector Nursimha Puntulu's request, I sent him the money. It was taken by the Gumashta, and the Peon Oosman Saib to the Deputy Collector at his house, and he sent them to pay it in at the Treasury. On the 6th December, the Deputy Collector again asked me how much was collected, and I said Rupees 227 more. He sent his man Govindoo for the money, which I gave to him, and he took it away. The next day, the Deputy Collector told me he had received it. Govindoo is a private servant of Nursimha Puntulu. I did not ask for any receipt for the money.

The Statement of GALABKHAN SOORIAZY, *taken by the Collector, the 7th June* 1865.

The accounts produced by the Gumashta were jotted down for his own knowledge, and not on my directions. I kept accounts of the collections made for the Municipal Fund, but not of the item of Rupees 503 paid me by the Deputy Collector, for the house he purchased from Russool Khatoom Massaiba. About three months ago, Nursimha Puntulu sent me Rupees 503, to pay for him on this account. Russool Khatoom Massaiba being dead, Goolam Moideen Khan Bahadoor, was her heir, and the money should have been paid to him. The Deputy Collector, however, told me to pay Rupees 300 to Himmet Beg, to redeem a bond for Goolam Moideen Khan Bahadoor which I did, as the Bahadoor had given the same instructions, and on the same day the Deputy Collector Nursimha Puntulu directed me to keep the balance, Rupees 200, as he required it for other things. On his instructions I paid Rupees 100 on his account for chunam, Rupees 50 to a Gounda, and sent

Proceedings of the Madras Government, Revenue Department,
28th July 1865.

back Rupees 50 to himself. Goolam Moideen Khan Bahadoor did not know that the Deputy Collector had withdrawn this Rupees 200 ; he had told me to keep it for other creditors, but Nursimha Puntulu told me he would pay him separately, and that I must pay the money as he directed. Nursimha Puntulu about a month before he went on leave sent me Rupees 300 by his servant Govindoo, to pay as he directed to a timber merchant Dada Meya, for timber bought for his Bungalow. I remonstrated at having to do this private business, but he said he was Deputy Collector. I paid away the Rupees 300 in various instalments. He sent no chit with the cash, but a message by his servant. I then went to his Bungalow, and he himself told me what to do with the money. Dada Meya gave a receipt for his payments, which I sent to Nursimha Puntulu. He gave one receipt on the last payment, in full. In the account of expenditure drawn up by my Gumashta, the payment to Sivarangeer is entered by mistake ; it was a private payment of my own, made out of my own funds.

The deposition of RAM ROW, *taken by the Collector on solemn affirmation, the 2nd June* 1865.

I am a Gumashta to the Khandam Superintendent, and kept for him the accounts of collections made from Khandams on account of the Municipal Fund. There were collected up to November 12th, 1864, Rupees 169, which were paid into the Treasury by me, and the Superintendent's Peon Oosman Saib. There was afterwards collected a further sum of Rupees 227, of which I also wrote the detailed accounts for the Superintendent. This sum was paid by Oosman Saib to the Puntulu at his own house, as he informed me.

The Statement of OOSMAN SAIB, *taken by the Collector, the 3rd June* 1865.

I am a Vakeel under the Khandam Superintendent. At his order, I took the first Municipal Fund collection of Rupees 169 to the Deputy Collector Nursimha Puntulu's house, together with the Gumashta Ram Row, and he told us to take it to the Treasury, which we did. I was present when the Deputy Collector again asked the Superintendent what collections he had made, and sent his servant Govindoo to receive them. The Superintendent gave Govindoo Rupees 227 on that occasion, which I saw counted out, and made over to him.

The Statement of GOOLAM MOIDEEN KHAN BAHADUR, *taken by the Collector, the 8th June* 1865.

Russool Khatoom Massaib's house was purchased by the Deputy Collector Nursimha Puntulu for Rupees 520. I am her heir. She owed Rupees 300 to one Himmet Beg, and I told Nursimha Puntulu to pay that sum to him in liquidation of her debt. This was done through the Superintendent of Khandams, who sent me the bond from Himmet Beg, perhaps about three months ago. The balance due of Rupees 220 was sent to me by the Deputy Collector shortly before he went away on leave. I did not tell the Superintendent to pay the Massaib's creditors with this Rupees 220 if paid by Nursimha Puntulu.

The Statement of DADA MEEYA, *taken by the Collector, the 8th June* 1865.

I have supplied timber for Nursimha Puntulu's house, and been paid by him various sums. He paid me Rupees 300 through the Superintendent of Khandams, on the 30th Rajab, Rupees 127; on the 12th Shaban, Rupees 90 ; and on the 15th Shaban, Rupees 83. I gave a receipt in full after I had received the full Rupees 300.

The Statement of KHAJA BHYE, *taken by the Collector, the 8th June* 1865.

I supplied chunam for the Deputy Collector's house, and was paid Rupees 100 for the same through the Superintendent of Khandams, from two to four months ago.

(True Copy.)

(Signed) J. I. MINCHIN, *Collector.*

ENCLOSURE No. 8.—(D.)

MEMORANDUM shewing the extent of Currency Notes sold to five Soukars.

MADEM VENGANNAH.		NARRAIN KRISTIAH.		YELKUR VENKATA SASHIA.		MARVADY OOMAJEE.		MALEY TIPPANAH.	
Month and date.	Amount.	Month and date.	Amount.	Month and date.	Amount.	Month and date.	Amount.	Month and date.	Amount.
	Rupees.	1864.	Rupees.	1864.	Rupees.	1864.	Rupees.	1865.	Rupees.
November... 17th	21,000	August ... 3rd	3,000	November ... 21st	6,000	November ...22nd	15,000	March ... 4th	1,500
Do. ... 30th	1,000	October ... 4th	2,000	Do. ... 24th	3,400	Do. ...29th	1,300	Do. ... 6th	1,500
December... 4th	1,000	November... 15th	2,000	Do. ... 29th	2,000	December ... 1st	1,000		
1865.		Do. ... 18th	1,500	December... 5th	2,000	1865.			
January ... 4th	3,000	Do. ... 19th	400	Do. ... 7th	2,700	January ... 5th	9,500		
Do. ... 11th	4,000	Do. ... 22nd	2,000	1865.		Do. ... 13th	2,000		
Do. ... 14th	4,000	1865.		January ... 5th	18,000	March ... 6th	1,000		
Do. ... 19th	4,000	January ... 7th	110	Do. ... 11th	11,500	Do. ... 30th	3,000		
March ... 4th	1,500	Do.... ... 23rd	3,000	Do. ... 20th	1,000				
Do... ... 6th	2,200	March ... 3rd	1,500	Do. ... 8th	4,000				
Do... ... 7th	500	Do... ... 4th	1,400	Do. ... 9th	500				
Do... ... 8th	2,000	Do... ... 6th	1,500	Do. ... 29th	8,000				
Do... ... 29th	8,000	Do... ... 16th	1,600	Do. ... 1st	6,980				
Do... ... 30th	2,000	Do... ... 29th	2,000						
April ... 1st	3,000								
1864.									
October ... 4th	5,000								
November... 1st	5,000								
Total...	67,200		22,010		66,980		19,300		3,000

KURNOOL,
9th June 1865.

(Signed) J. I. MINCHIN, *Collector.*

Proceedings of the Madras Government, Revenue Department,
28th July 1865.

ENCLOSURE No. 9—(E.)

Memorandum shewing the amount of Currency Notes withdrawn from the Talooks, and issued to Soukars, as per orders of Deputy Collector M. Nursimha Puntulu.

SENT FROM HUZUR TO TALOOKS.			RE-CALLED FROM TALOOKS TO HUZUR AND ISSUED.			Sale in Talooks during the interview.
Date.	To what Talook.	Amount of Currency Notes.	Date.	To whom.	Amount of Currency Notes.	
1864.		RS.	1864.		RS.	RS.
September 12th	Nundial ...	10,500	October 4th...	M. Venganna...	5,000	
October 26th	Do. ...	10,000	Do. 4th...	N. Kristiah ...	1,500	
December 1st	Do. ...	10,000	November 1st...	M. Venganna...	5,000	
		30,500	1865.			
August 31st	Nundikotkoor	5,000	February 8th...	Huzur Treasury.	1,450	
November 1st	Do.	430				
December 16th	Do.	250			12,950	17,550
1865.			1864.			
January 18th	Do.	8,000	October 4th ...	M. Venganna...	1,000	
		13,680	Do. 4th ...	N. Kristiah ...	500	
1864.			1865.			
			January 9th ...	Do.	3,000	
December 8th	Pattikonda...	4,000	February 1st ...	Huzur Treasury.	710	
July 8th	Koilkoontla..	1,000				
August 31st	Cumbum ...	6,000			5,210	8,470
September 15th	Markapoor...	2,600	January 31st...	Huzur Treasury.	3,690	
			March 15th ...	N. Kristiah ...	1,000	
					4,690	.....
			Do. do. ...	Koilkoontla ...	.....	1,000
			Do. do. ...	Cumbum... ...	.....	6,000
			Do. do. ...	Markapoor ...	.....	2,600

KURNOOL,
9th June 1865.

(Signed) J. I. MINCHIN, *Collector.*

ENCLOSURE No. 10.—(F.)

Memorandum of European Officers, &c., who applied for Currency Notes as per their Memoranda, and whose Notes are forthcoming in the office.

Names of the parties.	Dates of applications.	Value of Notes applied for. No.	Value.	Total.	Remarks.
	1864.		RS.	RS.	
Lieutenant C. C. Hewetson, doing duty 26th Regiment Native Infantry.	August 13th...	2	50	100	The names of these gentlemen appear in the Treasury Book of Sale of Notes also.
		1	20	20	
		1	10	10	
Lieutenant-Colonel Welch, 26th Regiment Native Infantry.	Do. 13th...	2	20	40	
Lieutenant C. C. Hewetson, doing duty 26th Regiment Native Infantry.	Do. 18th...	2	50	100	
		1	20	20	
		1	10	10	
Lieutenant-Colonel Welch, 26th Regiment, Native Infantry.	October 22nd...	1	30	30	
		1	20	20	
W. G. Wright, Esq., Engineer, Madras Irrigation and Canal Company, Jootoor.	Do. 27th...	...	...	430	
	1865.				
R. Bruce Foote, Esq., Geological Survey of India, Kurnool.	February 4th...	...	...	130	
William King, Esq., Geological Survey	March 6th ...	...	...	360	
				1,270	

KURNOOL,
9th June 1865.

(Signed) J. I. MINCHIN, *Collector.*

ENCLOSURE No. 11.—(G.)

Statement shewing the value of Currency Notes purchased from and sold into the Government Treasury at Kurnool by the Deputy Collector, M. Nursimha Puntulu, from September 1864 to March 1865.

Purchased from the Treasury.				Sold into the Treasury.			
1864.	RS.	A.	P.	1864.	RS.	A.	P.
September 1st	100	0	0	September 28th	10	0	0
Do. 12th	270	0	0	November 5th	1,000	0	0
Do. 13th	40	0	0	Do. 12th	100	0	0
Do. 17th	50	0	0	December 6th	500	0	0
October 20th	20	0	0	Do. 12th	20	0	0
November 3rd	210	0	0	Do. 15th	630	0	0
Do. 5th	1,100	0	0				
Do. 8th	2,000	0	0	1865.			
Do. 12th	600	0	0				
Do. 19th	140	0	0	January 5th	100	0	0
Do. 30th	500	0	0	Do. 14th	50	0	0
December 17th	100	0	0	Do. 25th	200	0	0
Do. 15th	500	0	0	Do. 30th	100	0	0
Do. 23rd	20	0	0				
1865.							
January 11th	550	0	0				
Do. 16th	2,600	0	0				
February 11th	940	0	0				
March 13th	1,000	0	0				
Total...	10,740	0	0		2,710	0	0

KURNOOL,
9th June 1865.

(Signed) J. I. MINCHIN, *Collector.*

ENCLOSURE No. 12.—(H.)

Details of paid up contribution not credited by the Deputy Collector.

No.	Names.	Amount. RS.	A.	P.	Remarks.
1	Mohadeen Khan, Bahadoor.....	25	0	0	The Superintendent of Khandams asserts that he collected these sums and paid the money to the Deputy Collector, M. Nursimha Puntulu.
2	Mohomed Davoodkhan, Bahadoor..	50	0	0	
3	Goolam Mohadeen Khan, Bahadoor	2	0	0	
4	Mohomed Asafalli Khan, Bahadoor	25	0	0	
5	Ranadoola Khan Bahadoor	25	0	0	
6	Sidakhatoo Masaib	50	0	0	
7	Moobarak Khatoo	10	0	0	
8	Kareem Khatoo Masaib's son..... Abbasali Khan, Bahadoor.....	40	0	0	
		227	0	0	
2	Mohomed Davoodkhan, Bahadoor.	150	0	0	The two hundred Rupees subscribed by this individual is reported by him to be paid to the Deputy Collector, M. Nursimha Puntulu, of which only 50 Rupees is included in the collection by the Superintendent of Khandams.
9	Goolam Mohideen Khan Janozy...	100	0	0	This amount (together with 10 Rupees subscribed towards Deputy Collector M. Nursimha Puntulu's School, which suffered by the Cyclone at Masulipatam) is reported by the subscriber to having been paid to the said Deputy Collector.
10	Mooseazakhan	100	0	0	This sum is reported by the Superintendent of Khandams as having been collected by the Deputy Collector M. Nursimha Puntulu.
11	Kideirkhan Janozy	38	0	0	This individual asserts that he subscribed 50 Rupees of which he paid, first 12 and again 38 Rupees to the Deputy Collector M. Nursimha Puntulu. Only 12 Rupees is accounted for.
	Total ...	615	0	0	

KURNOOL, *9th June* 1865.

(Signed) J. I. MINCHIN, *Collector.*

Statement shewing the collections on account of Municipal Fund payments to the Deputy Collector and to the Treasury.

Names.	Promised contributions.	Collections. Contributions paid.	Credited in the Treasury.	Unaccounted for by Deputy Collector.	Not paid.
	RS.	RS.	RS.	RS.	RS.
Khandams...	1,306	1,114	537	577	192
Kurnool Town	1,455	1,455	1,417	38	...
New Petta...	614	400	400	...	214
Ramallakota Talook	1,575	1,215	1,215	...	360
Deputy Collector M. Nursimha Puntulu's own	750	750	750	...	...
Total...	5,700	4,934	4,319	615	766

KURNOOL,
9th June 1865.

(Signed) J. I. MINCHIN, *Collector.*

ENCLOSURE No. 10.—(F.)

Memorandum of European Officers, &c., who applied for Currency Notes as per their Memoranda, and whose Notes are forthcoming in the office.

Names of the parties.	Dates of applications.	Value of Notes applied for. No.	Value.	Total.	Remarks.
	1864.		RS.	RS.	
Lieutenant C. C. Hewetson, doing duty 26th Regiment Native Infantry.	August 13th...	2	50	100	The names of these gentlemen appear in the Treasury Book of Sale of Notes also.
		1	20	20	
		1	10	10	
Lieutenant-Colonel Welch, 26th Regiment Native Infantry.	Do. 13th...	2	20	40	
Lieutenant C. C. Hewetson, doing duty 26th Regiment Native Infantry.	Do. 18th...	2	50	100	
		1	20	20	
		1	10	10	
Lieutenant-Colonel Welch, 26th Regiment, Native Infantry.	October 22nd...	1	30	30	
		1	20	20	
W. G. Wright, Esq., Engineer, Madras Irrigation and Canal Company, Jootoor.	Do. 27th...	...	...	430	
	1865.				
R. Bruce Foote, Esq., Geological Survey of India, Kurnool.	February 4th...	...	...	130	
William King, Esq., Geological Survey	March 6th ...	...	...	360	
				1,270	

KURNOOL,
9th June 1865.

(Signed) J. I. MINCHIN, *Collector.*

ENCLOSURE No. 11.—(G.)

Statement shewing the value of Currency Notes purchased from and sold into the Government Treasury at Kurnool by the Deputy Collector, M. Nursimha Puntulu, from September 1864 to March 1865.

Purchased from the Treasury.				Sold into the Treasury.			
1864.	RS.	A.	P.	1864.	RS.	A.	P.
September 1st	100	0	0	September 28th	10	0	0
Do. 12th	270	0	0	November 5th	1,000	0	0
Do. 13th	40	0	0	Do. 12th	100	0	0
Do. 17th	50	0	0	December 6th	500	0	0
October 20th	20	0	0	Do. 12th	20	0	0
November 3rd	210	0	0	Do. 15th	630	0	0
Do. 5th	1,100	0	0				
Do. 8th	2,000	0	0	1865.			
Do. 12th	600	0	0				
Do. 19th	140	0	0	January 5th	100	0	0
Do. 30th	500	0	0	Do. 14th	50	0	0
December 17th	100	0	0	Do. 25th	200	0	0
Do. 15th	500	0	0	Do. 30th	100	0	0
Do. 23rd	20	0	0				
1865.							
January 11th	550	0	0				
Do. 16th	2,600	0	0				
February 11th	940	0	0				
March 13th	1,000	0	0				
Total...	10,740	0	0		2,710	0	0

KURNOOL,
9th June 1865.

(Signed) J. I. MINCHIN, *Collector.*

ENCLOSURE No. 12.—(H.)

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No.	Names.	Amount. RS.	A.	P.	Remarks.
1	Mohadeen Khan, Bahadoor.....	25	0	0	The Superintendent of Khandams asserts that he collected these sums and paid the money to the Deputy Collector, M. Nursimha Puntulu.
2	Mohomed Davoodkhan, Bahadoor..	50	0	0	
3	Goolam Mohadeen Khan, Bahadoor	2	0	0	
4	Mohomed Asafalli Khan, Bahadoor	25	0	0	
5	Ranadoola Khan Bahadoor	25	0	0	
6	Sidakhatoo Masaib	50	0	0	
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		227	0	0	
2	Mohomed Davoodkhan, Bahadoor.	150	0	0	The two hundred Rupees subscribed by this individual is reported by him to be paid to the Deputy Collector, M. Nursimha Puntulu, of which only 50 Rupees is included in the collection by the Superintendent of Khandams.
9	Goolam Mohideen Khan Janozy...	100	0	0	This amount (together with 10 Rupees subscribed towards Deputy Collector M. Nursimha Puntulu's School, which suffered by the Cyclone at Masulipatam) is reported by the subscriber to having been paid to the said Deputy Collector.
10	Mooseazakhan	100	0	0	This sum is reported by the Superintendent of Khandams as having been collected by the Deputy Collector M. Nursimha Puntulu.
11	Kideirkhan Janozy	38	0	0	This individual asserts that he subscribed 50 Rupees of which he paid, first 12 and again 38 Rupees to the Deputy Collector M. Nursimha Puntulu. Only 12 Rupees is accounted for.
	Total ...	615	0	0	

KURNOOL, *9th June* 1865.

(Signed) J. I. MINCHIN, *Collector.*

Statement shewing the collections on account of Municipal Fund payments to the Deputy Collector and to the Treasury.

Names.	Promised contributions.	Collections. Contributions paid.	Credited in the Treasury.	Unaccounted for by Deputy Collector.	Not paid.
	RS.	RS.	RS.	RS.	RS.
Khandams...	1,306	1,114	537	577	192
Kurnool Town	1,455	1,455	1,417	38	...
New Petta...	614	400	400	...	214
Ramallakota Talook	1,575	1,215	1,215	...	360
Deputy Collector M. Nursimha Puntulu's own	750	750	750	...	...
Total...	5,700	4,934	4,319	615	766

KURNOOL,
9th June 1865.

(Signed) J. I. MINCHIN, *Collector.*

Explanation of M. NURSIMHA PUNTULU, Deputy Collector of Kurnool, now on leave at Madras 22nd June 1865.

1. I have read the papers now handed over to me by the Acting Secretary, under whose orders I have attended the Office of the Board of Revenue to-day after ½ past 12. I see Mr. Minchin, the Collector of the Kurnool District, sets* forth certain grave charges against me, and recommends my removal from office on the face of his proceedings, or to suspend me from office if further inquiry be decided upon, by asserting at the same time that such is the terror I inspire amongst the natives in Kurnool, and that few will be found to speak out in my presence, and also it required unusual courage on the part of Coomaraswamy Moodelliar to bring my mal-practices to light.

Vide letter, dated 9th June 1865, No. 74.

2. In the first place, I humbly beg to submit that if people have to fear to speak out the truth in my presence, without my possessing any Revenue or Magisterial authority over the Town or the District of Kurnool, and if it is only by my suspension that Mr. Minchin will be able to prove the charges against me, I need not point out to your judicious Honors what amount of fear will people have for the Collector who possesses every authorty, and also for the Acting Deputy Collector, who is the greatest favorite of the Collector, and who possessed both Revenue and Magisterial authority ; and also how much influence the Acting Deputy Collector will exercise when he has at heart the greatest desire of confirmation in my appointment if vacated.

3. The charges, as I now see, are very serious, and if true I do not for a moment deserve the appointment I now hold, or any other under the Government ; but as they were got up behind my back, and without any previous notice to me, that I might attend at the examination, and prove satisfactorily that I was not in the least wrong, I am now unable to make any comments on them, as they were purposely brought by the Acting Deputy Collector, Coomaraswamy Moodelliar, with the object of injuring me, and of being confirmed in my place. I beg, therefore, most respectfully to request, that the Board of Revenue may be pleased with their usual kindness to order a formal inquiry to be instituted in the matters of complaint now reported against me, and grant me justice.

4. This being the first time that I have heard of these charges, and as I am now on leave, I have no other official documents to make my comments on the papers now handed over to me. All I have to submit to your Honorable Board is to allow me to refer to the requisite documents in the Treasury and Office of the Collector of Kurnool, and to cross-examine the witnesses now tried against me, before I can submit my defence fully.

5. I much regret it to be my misfortune that the foregoing formalities were not observed in my case alone, while Mr. Minchin had frequently given the indulgence to all others ; and I respectfully submit that I gave over charge of my Office to the Acting Deputy Collector on the 3rd April, and so soon as the 5th of that month he wrote to the Accountant General a complaint that I received money in full into the Treasury and given the first halves of Currency Notes, pending the receipt from Madras of the other halves. Then there were no other charges even of a lighter description against me, but Mr. Minchin was at once satisfied that it was sufficient for him to protest strongly against my return to Kurnool, and pronounced his opinion that I was not fit to the charge of the Treasury. The Accountant General having in reply stated that as the case then stands he had no grounds on which to bring it to the notice of Government, new charges in support of the first impression were got up. If there is any truth in these charges, the Board may be pleased to consider what could be the fear of proving them in my presence, and if a Collector and his Acting Deputy are to be unable without my suspension from office to prove true charges against me, who has in fact *no other powers* than the charge of the Treasury, I most respectfully leave to your Honorable Board to judge whether these charges deserve a thorough judicial inquiry in the presence and hearing of the accused, or whether the *ex parte* trial made by Mr. Minchin is sufficient in disposing of the cases brought against a servant of twenty-three years' standing, and in the higher grade of Deputy Collectors. As Mr. Minchin himself admits, in the concluding part of his letter, that it was only by Coomaraswamy Moodelliar's unusual courage that my malpractices were brought to light, I need not further add that he has purposely created false charges against me in order to gain his object. In short, I deny the charges deliberately and conscientiously ; but Mr. Minchin having been already biased in the matter by making up his mind that I am guilty of the charges before hearing what I have to say, and what documents I have to shew, I am afraid he will not do me justice even on a further trial, and have, therefore, the honor to request most respectfully that the Civil Judge at Kurnool may be authorized to try the charges in my presence formally before him, and to send up the proceedings with such remarks as he will have to offer for the consideration and orders of the Board of Revenue, together, with my defence on the evidence adduced against me

6. For some of the points now referred to by Mr. Minchin, I have submitted my explanation to the Accountant General, a copy of which having been already laid before the Board, I have now only to explain for the subsequent remarks of the Collector on the same points, but after a cursory perusal of all the papers, as I have very little time to write this explanation, I most humbly solicit the favor of the Board to allow me to reserve for my next defence all the rest, that I may then have an opportunity of referring to the requisite documents in the Office of the Collector at Kurnool.

MADRAS (Signed) M. NURSIMHA PUNTULU,
22*nd June* 1865. *Deputy Collector.*

P. S.—As I am directed by the Board to state precisely if I have any villages in the Kistna District, I beg to state that I have none ; but my son (divided) and some others took in rent Sullapully estate, and I reported the circumstance to Government immediately in June or July 1863 ; but the lease, as I now known, has been cancelled according to a Notice issued to that effect in one of the District Gazettes of the Kistna District in December 1864 ; but what arrangements have been subsequently made by my son and other partners with the Zemindar, I am not fully acquainted, and cannot, therefore, give any as fact or facts

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Before passing orders upon Mr. Minchin's letter, above recorded, the Board were desirous of giving Deputy Collector Nursimha Puntulu an opportunity of submitting any remarks he might wish to offer. They accordingly requested him to attend at their Office, and placed Mr. Minchin's letter in his hands, in order that he might put in writing any reply which it was in his power to make to the grave charges brought against him. In his explanatory Memorandum, recorded above, the Deputy Collector does not allude to the several charges beyond giving them an unqualified denial and in requesting that a formal investigation may take place ; he, in fact, reserves his defence. The Board accordingly resolve to submit the case to Government for the issue of such orders under the provisions of Section 6 ; Act VII. of 1857, as may seem proper.

No. 523. Telegram from the Collector of Kurnool, to the Acting Revenue Secretary to Government, Madras, dated 20th July 1865 :—

Your Telegram concerning Treasury Deputy Collector received. The acknowledgments and signatures thereto, held by the Soukars, are in Teloogoo, but I entertain no doubt of the handwriting being that of the Deputy Collector Narasimha Puntooloo. It corresponds with his ordinary writing in official papers, as I have again verified by comparison.

No. 524. ORDER THEREON, 28th July 1865, No. 1,761.

Miscellaneous.

1. The Government have carefully considered the papers submitted by the Board, and are of opinion that the evidence recorded, if not satisfactorily rebutted by the Deputy Collector, Nursimha Pantulu, proves that he has habitually and extensively violated the standing well-known rule, to which the Government attach very great importance ; by which rule Government servants, and especially those in positions of trust and responsibility, are expressly prohibited from having any money dealings with Soukars or other natives, with whom they are likely to be brought into official relation.

2. From the known respectability of the witnesses, and from the collateral evidence afforded by the Promissory Notes or acknowledgments which they have produced, there appears to the Government to be no room to doubt the truth of their statements ; and it is observed that the Deputy Collector has not referred to this point in any way in the exceedingly unsatisfactory letter addressed by him to the Board, after the Collector's letter had been placed in his hands.

3. The loans or accommodations are stated to have been given generally without interest, and from the extreme facilities which Narsimha Pantulu evidently afforded his creditors in the way of obtaining Currency Notes to very large amount, simply as means for remittance, in opposition to the expressed intention and desire of the Supreme Government ; from the intention he manifested of proceeding still further in the same course, in having proposed to obtain from the Accountant

General notes to the value of one lac monthly for issue; from his unauthorized and improper order forbidding the Cash-keeper to give notes for cash to applicants without his, Narsimha Pantulu's, sanction in each case, thus keeping the whole issue in his own hands; and from the secretive manner in which he acted towards his immediate superior, the Collector, in the matter of his correspondence with the Accountant General on this subject, the Government are forced to the conclusion that Narsimha Pantulu, for his personal advantage, has habitually abused his official influence and opportunities.

4. The statement of his own transactions in notes, representing amounts far in excess of his official receipt in the same period of time, tends to strengthen this impression.

5. His conduct in regard to the Government Promissory Notes held by his subordinate, the Vernacular Accountant, seems to have been most improper.

6. His Excellency the Governor in Council has, therefore, resolved to suspend Deputy Collector Nursimha Pantulu from office from the date of this Order, and to direct him at once to proceed to Kurnool, where the Collector will afford him the opportunity of cross-examining all the witnesses, whose evidence has been submitted to Government, and tendering such other evidence as he may desire to bring under the consideration of Government in view to his exculpation.

7. The Collector will record the statements given in cross-examination, together with such fresh evidence on the points above noticed, as Nursimha Pantulu may desire to produce; and will forward the record, with any statement put in by the Deputy Collector, to Government, through the Board of Revenue, with such further remarks as he may wish to offer.

8. The Government observe that Nursimha Pantulu is at present on sick leave, and has recently applied from Guntoor for an extension of leave on Medical Certificate; but his state of health evidently does not preclude him from travelling about the country, and the Government see nothing to prevent him from appearing before the Collector at Kurnool by 20th August next at latest.

9. The Collector will report direct to Government should he not so appear, and meanwhile the Deputy Collector's application for an extension of leave will be held in abeyance.

10. The Board of Revenue will take the necessary steps for communicating the orders of Government to the Deputy Collector without delay, and will instruct him to conform to them forthwith.

11. The Accountant General will be requested to ascertain, from each District, under what system the issue and receipt of the Government Currency Notes is conducted where there is no Currency Deputy Commissioner. The present case seems to shew that it may, without difficulty, be converted into a close monopoly for private advantage.

12. It is also very evident that what the Government have for sometime seen reason to apprehend, is actually more or less the case, and that the Deputy Collectors in Treasury charges are assuming a position of independence of the Collectors of their Districts, which is most objectionable, as subversive of all proper discipline, and likely to lead to most dangerous results.

13. The Government admit that it may be necessary for the Accountant General to communicate direct with the District Treasury Officers in many minor matters, in order to avoid delay in the despatch of business, but they cannot allow the Collectors to be put aside in the manner that they now evidently are in much important Treasury work, and they desire that the Accountant General will give his best consideration to the subject, and submit, for the approval of Government, the rules that he considers will ensure that the Collectors shall be kept fully informed of all direct correspondence between the Accountant General's Office and the District Treasury Officers.

(Signed) W. HUDLESTON,
Acting Secretary to Government.

No. 3,646.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 30th June 1865.

Read the following letter from J. I. MINCHIN, Esq., Collector of Kurnool, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated 9th June 1865, No. 74:—

A.

1. I have the honor to forward copy of correspondence which has passed between the Accountant General and myself, concerning the irregularities in the charge of the Treasury, committed by Nursimha Puntulu, the Deputy Collector, now on leave.

2. The fact of the existence of certain irregularities in the issue of Currency Notes was brought to the notice of the Accountant General by the present Acting Deputy Collector Coomaraswamy Mudaliar, who forwarded a copy of his communication to myself, (I was then away from Head Quarters,) together with copies of correspondence between the Accountant General and Nursimha Puntulu, which the latter had concealed from my cognizance.

3. The letter from Coomaraswamy Mudaliar being forwarded to me for report, I addressed the Accountant General on the 1st May pointing out that the Deputy Collector had culpably kept from my knowledge an important correspondence that had passed between him and the Accountant General direct, and that, while I was at Head-Quarters, in direct opposition to the orders of the Accountant General, in his letter, dated 25th January 1865, he had continued to sell Currency Notes largely to Soukars for the purpose of remittance; that he had introduced a practice of granting to Soukars orders on Taluk Treasuries for cash received at the Huzur Treasury, which appeared to me unauthorized and improper; and that finally, he had purchased and sold Currency Notes to a very large extent on his own account.

4. I forwarded a copy of this letter to Nursimha Puntulu, absent on leave, for him to submit his reply direct to the Accountant General.

5. This explanation, dated 17th May, was forwarded to me by the Accountant General with his letter of the 26th idem, in which he pointed out, that if after a searching local inquiry I found that in the issue of Currency Notes by Nursimha Puntulu, or his other transactions in the Treasury, he had his own interests, or those of his friends, more in view than the interests of Government, I should report the circumstances for the consideration and Orders of the Board of Revenue.

6. Having returned to head-quarters when this letter was received, I have instituted a personal inquiry into all the above transactions, and have now the honor to report the result.

7. In Nursimha Puntulu's explanation, he defends the withholding of certain important correspondence with the Accountant General from my cognizance, on the ground of the right of the Treasury Deputy Collector to correspond direct with certain authorities on matters connected with the Accounts. Copies of the correspondence alluded to are forwarded for the consideration of the Board: it will be borne in mind that I was in Kurnool at the time the letters from the Accountant General were received; that in the letter of the 10th February, the Deputy Collector was directed to prepare a revised Estimate in communication with me; and that I was unaware of the existence of the correspondence until copies of it were sent to me while I was in the District by the present Acting Deputy Collector.

B.

8. The remarks in paragraph 4 of the Accountant General's letter of the 26th May, will, I think, be concurred in by the Board of Revenue, as to the unsatisfactory nature of Nursimha Puntulu's explanation; and from the examination into the subject I have now instituted, I am of opinion that these letters were purposely concealed from me in furtherance of the Deputy Collector's system to retain in his own hands the whole issue of Currency Notes throughout the District, which he had introduced with a view to his private advantage.

9. With regard to the issue of Currency Notes to certain Soukars, and the withdrawal of the same from the Taluks for issue to the same individuals, Nursimha Puntulu states that this occurred in the ordinary routine of practice, and that "it was his duty to sell them with the "least possible delay to the first applicants, who are and must be merchants"

10. There is no doubt that Currency Notes are always much sought after by the Soukars in Kurnool, for the purpose of remittance, and I regret to say that the inquiry I have now instituted shows that Nursimha Puntulu has taken advantage of this to advance his private interests, granting the Notes to those Soukars with whom he had private pecuniary dealings.

C. 11. Statements taken from the five Soukars, who have purchased Currency Notes to the largest extent, show that with one of these men only Nursimha Puntulu had no pecuniary transactions.

12. Naraina Kishtaya states, that he has on two occasions lent money to Nursimha Puntulu without interest, amounting to Rupees 950, for the building of his house, and that the same was repaid before the Deputy Collector went away on leave.

13. Malle Tippanna states, that he has on three occasions lent sums amounting to Rupees 1,400, without interest, to Nursimha Puntulu since he came back to the station as Deputy Collector; that Rupees 900 have been repaid him; and that Rupees 500 were still due, for which the Deputy Collector gave him an acknowledgment, dated 1st March 1865, which was produced before me.

14. Yelkoor Venkataseshaya states, that Nursimha Puntulu owed him Rupees 1,700 on leaving the station, for loans advanced to him and merchandise received; that he charges interest on the account at one per cent. per mensem; and that the Deputy Collector had given him, before leaving, an acknowledgment for the amount, which was produced. Neither this acknowledgment, nor that produced by Malle Tippanna were on Stamp paper, but are ordinary notes in the hand-writing of the Deputy Collector.

15. The Statement of the remaining Soukar, Medam Venganna, shows the conduct of the Deputy Collector in an even worse light. He states that in order to procure the Currency Notes he required, he was compelled to give two Notes of Rupees 500 each to the Deputy Collector as a loan, without interest or bond, and by referring to his accounts he gave the date of the transaction as the 17th November 1864, and the numbers of the Notes as 5,961 and 5,830.

D. 16. The Treasury accounts prove that on that date Currency Notes to the value of Rupees 21,000 were issued to Medam Venganna, and his Statement is supported in all material points by the evidence of the Cash-keeper, Anantaram Sing.

17. All these Soukars state, that they could not procure Notes by purchase in the Treasury, except on the special order of the Deputy Collector; and the Cash-keeper states that he was ordered by Nursimha Puntulu not to sell Notes to any one without his express permission.

18. Nursimha Puntulu in his explanation states, that he re-called Notes from the Taluks to issue to the Soukars in Kurnool, because there was no demand for them at the out-stations: this is not the case: there is a limited but steady demand for Currency Notes at several of the Taluk stations on the part of Officers of the Irrigation Company, and even Ryots; and Currency Notes to the extent of Rupees 17,550 were sold in the Nandial Treasury at the very time that Notes to the value of Rupees 12,950 were re-called by the Deputy Collector for issue to these Soukars.

19. Statement appended will show the sales in all the Taluks at the time that the Deputy

E. Collector withdrew the Notes from those Treasuries; while indents for a further supply were left disregarded until the time of his departure on leave.

20. The inquiry I have instituted proves clearly that Nursimha Puntulu retained the issue of the Currency Notes as a monopoly in his own hands, in order to increase his influence with the Soukars of the station; that with all the most wealthy of this class he had money dealings, obtaining from them loans in all but one instance without interest; and that in one case he raised a compulsory loan of Rupees 1,000 from a Soukar in return for issuing to him Currency Notes to a large amount.

21. The practice of issuing orders on the Taluks to parties for cash paid at the Huzur Treasury was doubtless introduced with the same object of extending his influence amongst the trading community. Nursimha Puntulu's statement that the practice exists in the Kistna and other Districts may be correct; but it was unknown in Kurnool; and when brought to my notice by the Acting Deputy Collector as practised by Nursimha Puntulu appeared to me so objectionable that I at once prohibited its continuance.

22. I now proceed to the last irregularity brought to the notice of the Accountant General: the large amount of Currency Notes bought and sold by the Deputy Collector on his private account. In his explanation on this point, Nursimha Puntulu endeavours to induce the impression that most of these transactions were for other parties, although entered in his own name: the private notes of gentlemen, alluded to by him, are filed in the Cash-keeper's Office, and in no way affect the amount of Notes purchased and sold by the Deputy Collector on his own account.

F. G. Revised statements of these transactions have been prepared in the Cash-keeper's Office, and are now submitted. These Statements have been prepared by the Cash-keeper, and are I believe correct; while those forwarded with my letter to the Accountant General, drawn up by the Acting Treasury Deputy Collector, while the Cash-keeper was absent on sick leave, somewhat understated the transactions really carried out by Nursimha Puntulu.

23. There is nothing *per se* objectionable in the purchase of Currency Notes to a moderate extent by any person; but as stated in my letter to the Accountant General, the extent of these transactions show that Nursimha Puntulu carries on large money dealings, more than appears compatible with his position as a servant of the Government.

24. It may be right for me here to allude to the statement of Nursimha Puntulu, that I, as Head of the District, have myself purchased large sums. The fact here referred to is the purchase of Currency Notes to the value of about Rupees 9,000, for the purpose of remitting to Mrs. Nelson the proceeds of the sale of the property of her late husband, whose estate I wound up at her request. As silence on this point might lead to misconstruction, I have thought it better to make this personal explanation, though possibly none might have been considered necessary.

25. The circumstances that have compelled Nursimha Puntulu to raise such large sums of money, and purchase Notes so largely for remittance, appear to be explained by the Statement made by Dhone Soobba Row, a Vernacular Accountant in the Office of the Treasury Deputy Collector of this District. This person has stated, that Nursimha Puntulu hearing he owned two Government Promissory Notes of Rupees 500 each sent for him to his house, and asked him to lend them to him for a short time, as it was necessary for him to deposit Notes and other valuables as security for the rent of certain villages which he had taken up in the Kistna District. The Promissory Notes are in the name of Dhone Soobba Row's nephew, an infant in his charge, and Soobba Row pointed out that they would be useless as security for Nursimha Puntulu. The latter said they would answer his turn, and persuaded D. Soobba Row to lend them to him. They have not yet been returned, and Soobba Row being anxious to draw the interest upon them brought the facts to the notice of Coomaraswamy Muduliar, who reported the case to me.

26. These Promissory Notes not being endorsed over to Nursimha Puntulu, are really of no value to him; but they have probably been accepted as security by the Zemindar of the Kistna villages in ignorance of this fact, and until returned to the owner the loss of interest

during the interval causes him inconvenience. The transaction is obviously a most improper one to have taken place between a Deputy Collector and one of his own subordinates. It combines undue official pressure used towards Dhone Soobba Row, and an apparent design to trick some other party by palming upon him a valueless security.

27. I regret to say, that this does not close the list of the Deputy Collector's irregularities, as I am concerned to find, that he has made use on his own account of certain sums subscribed to the Municipal Fund of Kurnool, the payments into the Treasury being Rupees 615 less than the collections made, and, according to the statements made before me, paid to the Deputy Collector as Treasurer of the Fund.

H.

28. The individual accounts of subscriptions and payments to the Municipal Fund have been laboriously examined by Chowdappa, the Serishtadar of my Office, and show the above result; while payments to the Deputy Collector Nursimha Puntulu are proved by the Superintendent of Khandams and his establishment who collected these subscriptions from the Khandams of Kurnool.

29. I do not believe that Nursimha Puntulu had any intention finally to misappropriate this money: he was himself the largest subscriber to the Municipal Fund, having paid Rupees 750 for the erection of a fountain in the Town; but I cannot doubt that under the pressure occasioned by the necessity of remitting largely to the Kistna District, owing to the injury done to his villages by the Cyclone, he made use of the Kurnool Municipal Funds, of which he was ex-officio Treasurer, in the building of his own house in Kurnool, intending hereafter to replace the money.

30. I beg now to recapitulate the various points which my inquiry has brought home to the Deputy Collector Nursimha Puntulu.

First.—He concealed from me certain important correspondence with the Accountant General.

Second.—He maintained in his own hands a monopoly of the issue of Currency Notes, and sold largely to wealthy Soukars, with a view to his private advantage in money transactions with them.

Third.—He is indebted at this time to the three Soukars to whom Currency Notes were most largely issued to the extent of Rupees 3,200.

Fourth.—He obtained a compulsory loan of Rupees 1,000 from one of the above Soukars on the occasion of his applying for a large issue of Currency Notes.

Fifth.—He introduced the practice of granting orders on the Taluk Treasuries to increase his influence with the trading community.

Sixth.—He has bought and sold Currency Notes on his own account to an extent incompatible with his position as a Government servant.

Seventh.—He made improper use of the influence of his Official position by inducing a subordinate to lend him Government Promissory Notes to the value of Rupees 1,000, in order to make use of the same as a security to be deposited by himself with a Zemindar in the Kistna District.

Eighth.—He made use of money paid to him as Treasurer of the Municipal Fund for his private purposes to the extent of Rupees 615.

31. Nursimha Puntulu is at present, I believe, in Madras, where he can give any further explanation he may be able to offer on the above transactions. It will be for the decision of the Board and Government whether any further steps should be taken, or whether his immediate removal from office will suffice.

32. Should further inquiry be decided upon, I must urge his immediate suspension from office as a necessary preliminary, for such is the terror he inspires amongst the natives in Kurnool, that few will be found to speak out in his presence, and it required unusual courage on the part of Coomaraswamy Mudaliar to bring his malpractices to light.

ENCLOSURE No. 1.—(A.)

From F. LUSHINGTON, Esq., Accountant General, to J. I. MINCHIN, Esq., Collector of Kurnool, dated Fort Saint George, 11th April 1865, No. 5,132.

I have the honor to enclose copy of your Acting Deputy Collector's letter, No. 21, dated 5th April 1865, and with reference to the statement therein made regarding M. Nursimha Puntulu, the permanent Deputy Collector, to request that you will be good enough to look into the matter, and let me know precisely what the said Puntulu has been doing in the matter of the Currency Notes, as the letter under reference is too vague for me to take any action upon it.

(True Copy.)

(Signed) J. I. MINCHIN,
Collector.

ENCLOSURE No. 2.

From V. COMARASWAMY MOODALYAR, Acting Deputy Collector in charge of the Treasury, to F. LUSHINGTON, Esq, Accountant General, dated Kurnool, 5th April 1865, No. 21.

1. I beg to solicit your instructions for my guidance on the following subject.

2. It appears that M. Nursimha Puntulu received into Treasury on the 1st of this month Rupees 6,980 from Soukar Elcoor Venkatasashia, and Rupees 3,000 from Medam Venganna on condition of giving them left halves of Government Currency Notes in anticipation of the receipt in this Office of the counterparts, or right halves of the Notes.

3. These merchants appeared before me, and asked me to give the halves of the Notes. Pending your orders, I issued instructions to the Treasurer to credit the above sum to deposit account, I therefore beg you will be pleased to instruct me how I am to act in this case.

4. This is not the only instance in which money was received into the Treasury immediately on the arrival of the first or left halves of Currency Notes at this office. Notes for large sums, on several occasions, were given to wealthy merchants for remittance to Madras, as shown in the enclosed Memorandum, which I consider to be altogether at variance with the instructions conveyed in your letter, dated 25th January last.

5. In conclusion, I further beg to add, that the Deputy Collector Nursimha Puntulu seems to have been selling into and purchasing from the Treasury, on his own account, Currency Notes to the extent mentioned at the bottom of the above mentioned Memorandum.

(True Copy.)

(Signed) W. J. RAYNOR,
1st Assistant Accountant General.

(True Copy.)

(Signed) J. I. MINCHIN,
Collector.

ENCLOSURE No. 3.

From J. I. MINCHIN, Esq., Collector of Kurnool, to F. LUSHINGTON, Esq., Accountant General, dated Vonkarem, 1st May 1865, No. 2.

1. I have the honor to reply to your letter, dated 11th April 1865, No. 5,132, requesting me to report precisely what the Deputy Collector Nursimha Puntulu has been doing in the matter of Currency Notes, as brought to notice in the letter of the Acting Deputy Collector Coomaraswamy Mudaliar, dated 5th April, copy of which was at the same time forwarded to me by that Officer.

B.

2. The subject attracted the attention of the Acting Deputy Collector from the application of two Soukars to receive the left halves of certain Currency Notes received by banghy previous to the receipt of the remaining halves, for which they had paid cash into the Treasury before the Deputy Collector Nursimha Puntulu had given over charge.

3. The purchase of the left halves of Currency Notes on their arrival from Madras, previous to the receipt of the right halves, has been always practised in the Kurnool Treasury, and does not appear to me objectionable in itself. The gist of the charge brought by Coomaraswamy Mudaliar is, that almost all these Currency Notes were thus sold off on arrival to Soukars, for the purpose of remittance, and that even after the receipt of your letter, dated 25th January last, prohibiting the proceeding.

4. With reference to that letter, I must state that it was received by the Deputy Collector Nursimha Puntulu while I was at Head Quarters, and although he was specially instructed to reply to it in communication with the Collector, the correspondence of which this important letter formed a part was never submitted to me by him, and its existence would have been unknown to me had it not been brought to my notice by the present Acting Deputy Collector.

5. I consider that in withholding this correspondence from the knowledge of the Head of the District, the Deputy Collector Nursimha Puntulu was guilty of a gross dereliction of duty which ought not to be lightly passed over.

6. There is no doubt that the greater portion of the Currency Notes sold in this District have been purchased solely for remittance, and the transactions have not, I believe, been injurious to the interests of Government, as the sale of Currency Notes has of late years enabled us to meet the heavy expenditure of the Irrigation Company, and without this resource it would have been necessary to remit treasure to Kurnool from other Districts.

7. Had the Deputy Collector Nursimha Puntulu laid before me your letter of the 25th January last, I should have submitted this point for your consideration; but the Deputy Collector contented himself with taking no notice of the letter, and in fact acting in direct opposition to the instructions he had received.

8. The annexed Statement *A* shows the extent of Currency Notes sold from October last to the 1st April to five Soukars of the town of Kurnool, and the large sales effected in March last are in direct contravention of the principle laid down for the Deputy Collector's guidance in your letter of the 25th January.

9. Statement *B* shows that the Deputy Collector sold additional Currency Notes to the extent of Rupees 10,000 each to two of the above Soukars out of the stock sent to the Taluks of Nundial, Nundikotkoor, and Pattikonda.

10. Another perfectly unauthorized proceeding of the Deputy Collector Nursimla Puntulu has been brought to my notice, which shows that he made use of his authority over the Government Treasuries to assist merchants in their pecuniary transactions.

11. An application was made by a Soukar to the Acting Deputy Collector to permit him to pay cash into the Huzur Treasury for an order payable in one of the Taluks which was submitted to me for orders.

12. It appears that the Deputy Collector Nursimha Puntulu had permitted this practice, and on the 7th March last received into the Huzur Treasury the sum of Rupees 12,000 from the Gumastah of the Ramallakottah Taluk Abkarry Renter, payable in the Koilkoontla Taluk Treasury. Before the end of the month, it became necessary to remit Rupees 10,000 from the Sirwell Treasury to Koilkoontla, to meet the current expenses in the latter Treasury, and the cost of this remittance was incurred solely for the benefit of a merchant whom the Deputy Collector Nursimha Puntulu apparently wished to assist.

13. It is unnecessary for me to point out how injurious an effect is produced by any Officer of Government making use of the Treasuries to assist the transactions of private traders

sury, and likewise purchasing the first halves of the Currency Notes as they were received from Madras, as you will see by the Deposit Accounts sent to your office between June 1864 and March 1865 (I am unable to give the exact dates and months, as I have not been furnished with their copies from your Office.) This practice did not in fact seem to me to be in any way productive of evils, as it is not *paying* money on half Notes, but *receiving* money *in full*, and giving only halves of notes. If there is any loss of interest by the non-delivery of the others halves, it is only to the purchasers, but not to the Government.

3. The next charge, or its gist, as Mr. Minchin calls it, is that I disobeyed your orders of the 25th January 1865, No. 4,010, and sold Currency Notes to *Soukars*, and I beg in reply to submit that there was only an expression that Currency Notes were not intended for circulation among Merchants, but no express order prohibiting their sale to Soukars, but as Mr. Minchin observed, I did not content myself with taking no notice of the letter, and on the contrary addressed to you a letter on the 2nd February 1865, No. 5, with a clear statement of their sale to Soukars for remittance to Madras, and requested you to make, if necessary, a rule in the matter for my guidance, as during the whole course of my service in the charge of a Treasury, I never found any order by which I could refrain from selling to any one asking Currency Notes for cash paid into the Treasury, while on the other hand, the object of Government in issuing Paper Currency was to facilitate money transactions by their speedy circulation, and you were, in reply of date the 9th February 1865, No. 4,228, pleased to say: "this Office is "not at liberty to make any rules regarding the Currency Department, beyond those already exist-"ing." The only orders I know were in regard to the cashing of Notes, but not to *their sale from the Treasury for cash*. It was therefore my duty to sell them with the least possible delay to the first applicants, who are, and must be merchants, having occasion to remit largely. To say that I used any unwarranted discretion in this case, I humbly beg to submit that since the introduction of the Paper Currency System, Notes to the value of several lacs of Rupees were sent from Madras to the Kurnool Treasury before I took its charge in August 1864, and if they had not been sold to the *Soukars*, who else had purchased them largely, you may be pleased to ascertain, as you will then judge, that the sale to Soukars by the same Coomarasawmy Mudaliar, who was also previously acting for me and my predecessor, was *no offence at all*, and that the *same act* when found with me is termed to be an offence. If, on the other hand, I were to refuse, under the existing circumstances, to sell the Notes to any Soukar who applied for them, and the interest of Government thereby to be injured, what defence will I have for my conduct, having none to co-share with me in the responsibility.

4. I need not further point out the advantages derived by the sale of Currency Notes to a large extent in Kurnool, as Mr. Minchin has already stated in paragraph 6 of his letter, that "there is no doubt that the greater portion of the Currency Notes sold in this District have "been purchased solely for remittance, and the transactions have not, I believe, been injurious to "the interest of Government, as the sale of Currency Notes has of late years enabled us to meet "the heavy expenditure of the Irrigation Company, and without this resource it would have "been necessary to remit treasure to Kurnool from other Districts."

5. In your letter of the 25th January last, you were pleased to direct me to communicate with the Collector (not in connection with the Paper Currency) and send a revised "Probable Estimate;" but the same not being necessary, under the explanation I had then and there submitted to you, I had no occasion to communicate with the Collector in regard to the entries to be made therein. I believe, Treasury Deputy Collectors are required to hold letter correspondence direct with the Civil Paymaster and Accountant General, as regards Pay Bills, &c., and Treasury Accounts, &c., and have hitherto acted so, like all other Treasury Deputies. You will see that the Acting Deputy Collector Coomarasawmy Mudaliar has also taken the same privilege in writing to you direct the present complaint, without the intervention or knowledge of the Collector; but to my extreme regret, I was alone considered by Mr. Minchin in paragraph 5 of his letter under report, that in withholding this correspondence from the

knowledge of the Head of the District " I am guilty of a gross dereliction of duty which ought not to be lightly passed over."

6. As Mr. Minchin observes in paragraph 8 of his letter, that " the large sales of Currency Notes effected in March last are in direct contravention of the principle laid down for my " guidance in your letter of the 25th January last," I have only now to submit under the foregoing explanation, that I did not act against your *last order*, and that I have never had the slightest intention of doing so to the best of my ability and judgment.

7. In paragraph 9 of his letter, Mr. Minchin states that I sold additional Currency Notes to the extent of Rupees 10,000 each to two of the Soukars out of the stock sent to three of the Taluks therein named. It is true I did so, as the Notes sent to the Taluks were not sold and lying idle there, and as in the meantime I had applications for them by paying money into the Treasury, and I am now unable to make out why this was alluded to if not thought to be wrong; whereas I beg to submit that I did not and cannot even now imagine whether this is in any way injurious to the interests of Government, or the public.

8. Mr. Minchin in paragraphs 10 to 13 of his letter under report complains, that I made use of my authority over the Government Treasuries to assist Merchants in their pecuniary transactions by receiving on the 7th March 1865 into the Huzur Treasury the sum of Rupees 12,000, payable in the Koilkoontla Taluk. In reply, I humbly beg to submit that this practice always exists in the Kistna District, wherein I was a Treasury Deputy Collector, and have ascertained from reliable sources that it also exists in the South Arcot, Nellore, and Godavery Districts, if not in almost all the other Districts, and there is in fact a saving of travelling expense and trouble to Government by the non-remittance from the Taluks direct. No objection, to my knowledge, was ever found to this course, and it did not at any one time strike me that it was in any way a proceeding " unauthorized." Mr. Minchin strongly censures my conduct in paragraph 13, and also points out in paragraph 12, that the cost of remitting Rupees 10,000 from the Sirwell Treasury to that of Koilkoontla was incurred solely for the benefit of a Merchant whom I apparently wished to assist. Here, I beg to submit, that the said 12,000 Rupees if not paid at the Koilkoontla Taluk Treasury to the Merchant would have been sent to the Huzur Treasury at Kurnool, viz., a distance of about 50 miles, at the Government expense, in addition to the expense of remitting again 10,000 Rupees from Sirwell to Koilkoontla. Supposing the money would have been retained at Koilkoontla, what would be the expense of remitting from Sirwell to the Kurnool Treasury, a similar distance of 50 miles, instead of to Koilkoontla, which is between 15 and 18 miles, and I leave to you to judge what could have been my motive, if I did not act as a matter of practice, and what advantage could have been derived by me in this transaction. A reference to the old records may also show that this practice had also obtained in the Kurnool District.

9. In paragraphs 14 and 15 of his letter under report, Mr. Minchin remarks strongly upon the sale and purchase of Currency Notes on my private account, and I beg, in reply, to state that they were not purchased or sold solely on my own account, but for certain English gentlemen who used to write to me both for the purchase and sale of Currency Notes, to and from the Treasury. The private notes which they had written to me on the subject will be found in the records of the Kurnool English Account Department; but fearing lest they may not be forthcoming during my absence from the place, and under the management of the Complainant, Coomara-sawmy Mudaliar, I beg to refer you to Major Pritchard of the 28th, and Major Kerr and Lieutenant-Colonel Welch of the 26th Regiment, Native Infantry, and Mr. Ratliff, and also the Oriental Bank Agent, to whom I sent Notes to the credit of Mr. Ratliff. There were also several others of the Irrigation and other Departments whom I do not now remember, and whose notes are in the office records. On the receipt of private notes from English gentlemen, as I used to write and sign in my name a small Memorandum to cash or give Notes for money, my own name was taken into the accounts, and I did not think it to be objectionable, as it is usual to do so in

3. If you are, however, desirous of making a rule in the case of Paper Currency, I shall be willing to carry it out in the manner you may direct.

From F. LUSHINGTON, Esq., Deputy Auditor and Accountant General to the Government of Madras, to the Deputy Collector in charge of the Treasury, Kurnool, dated 9th February 1865, No. 4,228, Resource Department.

Vide your office letter No. 5, dated 2nd instant 1865. You will receive on indent, if actually necessary (50,000) fifty thousand Rupees' worth of Currency Notes monthly, and which may be estimated for in your Probable Estimate. This office is not at liberty to make any rules regarding the Currency Department beyond those already existing.

From F. LUSHINGTON, Esq., Deputy Auditor and Accountant General to the Government of Madras, to the Deputy Collector in charge of the Treasury, Kurnool, dated Fort Saint George, 10th February 1865, No. 4,247, Resource Department.

1. I have the honor to acknowledge the receipt of your letter of the 2nd instant, and to observe that, according to your own showing, the preparation of the Estimate therein referred to reflects but little credit on your judgment as a Treasury Officer.

2. These estimates are intended to show the probable balance of each District Treasury at stated periods, and their object is to enable the Accountant General to regulate the movement of funds from District to District as occasion may require; but it is very obvious that this object cannot be attained if the results shown in those Statements are " indefinite" and " nominal."

3. It is essentially necessary at the present time, when the General Cash Balances of the Empire are unprecedently low, and, it behoves any Treasury Officer to place the whole of his surplus funds at the disposal of Government, in aid of the general expenditure, that reliable estimates of the probable assets and liabilities of each Treasury should be received in this office. You will accordingly be pleased, immediately on receipt of this letter, in communication with the Collector of your District, to prepare a revised Estimate of your ways and means for this and the two ensuing months, and forward it to me without loss of time.

From M. NURSIMHA PUNTULU, Deputy Collector in charge of the Treasury, Kurnool, to F. LUSHINGTON, Esq., Deputy Auditor and Accountant General to the Government of Madras, dated 15th February 1865, No. 11.

1. I have the honor to acknowledge the receipt of your letter, No. 4,247 of the 10th current, and beg in reply to submit the following explanation by which I trust you will find that I was not to blame in the matter therein referred to.

2. In submitting the estimate of probable receipts we generally calculate on the fixed kists payable by Ryots in the District; whereas a sum of Rupees 1,83,800 and odd had been paid by Ryots, without demand even, in the month of October 1864, in which no kists were due. Again, in November 1864 a sum of Rupees 1,39,300 and odd was paid in excess and above the actual amount of the kists due. The collections in December 1864 being Rupees 2,99,483, I was obliged to estimate on account of the rapid collections in the District Rupees three lacs in January, but the actual collections were only Rupees 2,64,842. If the collections in one month exceed my estimation and fall short in the other, I believe I shall not be blamed as being incorrect in my judgment. The excess itself in the three preceding months will account for the deficiency

in the succeeding three months, and it is still probable that the Ryots from their present wealthy circumstances pay off all Government dues for the future kists also, as I have already estimated; but considering that it would not be wise enough to send away the money, as directed, on the probability of future receipts which are not in fact due, and then indent for sums on other Treasuries if necessity demands it. I requested your permission to allow to retain the sum already in the Treasury for disbursement in the District only.

4. I refrain, under the foregoing explanation, from sending a revised estimate as you have now directed; but will send one if it be again required. I will bear in mind your remarks for the future, and be careful in my Estimates.

(True Copies.)

(Signed) J. I. MINCHIN,
Collector.

ENCLOSURE No. 7.—(C.)

The Statement of MARWADY OOMAJEE, *taken by the Collector, the 2nd June* 1865.

I have no money dealings with Nursimha Puntulu, and have never lent him money. He allowed me to purchase Currency Notes without difficulty.

The Statement of NARRAIN KISHTAYA, *taken by the Collector, the 2nd June* 1865.

I have lent money without interest to the Deputy Collector Nursimha Puntulu. I lent him Rupees 750, in the first instance, and about ten days after, Rupees 200 more: when he was about to leave the station, I sent my Gumastah to ask for the money, and he returned me the whole Rupees 950 at once by his Dhelayet Samnajee. The Deputy Collector gave me no bond, nor acknowledgment for the money, which was merely a temporary loan. He borrowed it for the building of his house, until his own remittances reached him. I have always obtained Currency Notes through the Deputy Collector. The Cash-keeper had no power to sell. The Deputy Collector on application sent verbal orders by his Peon to the Cash-keeper to give the Notes.

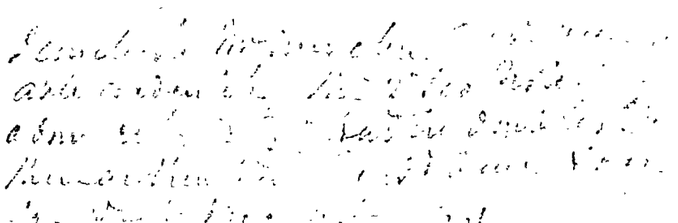
The Statement of MALLE TIPPANA, *taken by the Collector, the 2nd June* 1865.

I bought Currency Notes for Rupees 3,000 in March, and applied for the same to the Deputy Collector Nursimha Puntulu; all Soukars applied to him, and therefore I went to him and not to the Cash-keeper at the Treasury. I have money dealings with the Deputy Collector Nursimha Puntulu, and have lent him various sums since he came here as Deputy Collector. He has paid me back two loans of Rupees 500 and Rupees 400, and he now owes me Rupees 500, I did not lend the money on bonds, but he gave me chits. I have now at my house his chit for the balance due of Rupees 500. I never charged interest for the loans. I gave him the last loan about fifteen days before he went away on leave. I do not remember whether it was before or after I got the Currency Notes.

The witness having gone to his house, returned in about an hour and produced the chit for Rupees 500, written and signed by Nursimha Puntulu, dated 1st March 1865.

The Statement of YELKOOR VENCATASESHAY, *taken by the Collector, the 1st June* 1865.

The Deputy Collector Nursimha Puntulu owes me Rupees 1,700: before leaving the station he owed me Rupees 1,600 on accounts up to April 2nd 1865, and I lent him an additional Rupees 100 on that date, for both of which he gave me the acknowledgments I produce.



18

The accounts were due on account of loans, cloths, gold, and pearls, and bore interest at the rate of 1 per cent. per mensem. The accounts have run from the time of Nursimha Puntulu's return as Deputy Collector to the station, during which time he has made no payments *per contra* except for petty loans not entered in the account one way or other.

The Statement of MEDAM VENGANNA, *taken by the Collector, the 1st June* 1865.

The Deputy Collector Nursimha Puntulu about four or five months ago borrowed from me Rupees 1,100. I gave him two Notes for Rupees 500 each, and cloths worth Rupees 100. There was to be no interest. He gave me no bond for it. It was merely entered in my accounts. The transaction took place in the Cutcherry. There were formerly money transactions between us, so I made no objection to give the money on his asking. I don't know what he wanted the loan for. There are no other money transactions between us. The Cash-keeper Anantaramsing was present when I gave the Notes. I gave them on an occasion when I came to buy Currency Notes. The Cash-keeper said he could only supply the Notes on the Deputy Collector's order, and when I applied to the Deputy Collector Nursimha Puntulu, he said I must lend him Rupees 1,000, I said I would do so next day, but he said he wanted it then and there. I agreed to his having two of my Notes for Rupees 500, and he sent a man of the Cutcherry to the Treasury to receive the Notes which were sent him by the Cash-keeper. The Deputy Collector then took the two five hundred Rupee Notes out of the batch sold to me. I could only tell the date by referring to my accounts.

Statement of MEDAM VENGANNA, *taken 2nd June.*

The numbers of the Notes I gave to the Deputy Collector Nursimha Puntulu are 5,961 and 5,830. It was on the evening of the 16th November 1864 that I gave the Notes, and entered the transaction in my accounts on the 17th November. I find from my accounts that the cloths I gave to Nursimha Pantulu were worth Rupees 72-10-0, and not Rupees 100 as stated by me yesterday. The cloths were given by me on two occasions previous to giving the Notes, but I do not know the English dates. The Teloogoo dates according to my accounts are Poosheya, Soodha Panchamy, cloths worth Rupees 25-14-0; Poosheya Bhavoola Ashtamy, cloths worth Rupees 46-12-0.

The Statement of ANANTARAMSING, *Cash-keeper, taken by the Collector, the 1st June* 1865.

I remember about four months ago, when Medam Venganna came to the Treasury about noon to purchase Currency Notes. I had received an order from the Deputy Collector Nursimha Puntulu, not to sell Notes to any one without his permission. I, therefore, told Medam Venganna he must get the Deputy Collector's order. Medam Venganna then went to the Deputy Collector's office, and returned with Peon Sammajee, who said that I was to give the Currency Notes and send them together with the applicant to the Deputy Collector's office. M. Venganna paid the money for the Notes into the Treasury: I forget the value of the Notes he bought. I asked M. Venganna why the Deputy Collector wanted him to be sent back to him with the Notes, he answered that he wanted Notes from him, and afterwards he returned and said he had given him two Notes for Rupees 500, he did not say whether it was a bribe, or a loan.

The Statement of SAMNAJEE, *taken by the Collector, the 1st June* 1865.

I am a Dhelayet in the Treasury Deputy Collector's Office. I remember the occasion some three months ago, when the Deputy Collector Nursimha Puntulu sent me to the Treasury with Medem Venganna, with orders to receive and bring back to him the Currency notes for which Venganna had applied. The Cash-keeper gave me the Currency notes in Venganna's presence, and I returned with them to the Deputy Collector, and gave them to him. I did not see Venganna

pay for the notes in the Treasury. They were not half notes, but entire ones. I do not know why the Deputy Collector required the notes to be brought to him. When Soukars applied for Currency notes they were given on the verbal orders of the Deputy Collector, past through me, or one of the Attenders of the Office.

The Statement of DHONE SOOBBA ROW, *taken by the Collector, the 3rd June* 1865.

I am a Vernacular Accountant in the Office of the Treasury Deputy Collector. About three months ago, the Deputy Collector Nursimha Puntulu called me to his house, said he had rented some villages in Bunder for which it was necessary for him to deposit notes, &c, as security, that he heard that I had some Promissory notes, and asked me whether I would lend them to him for a month. I said I had two Government Promissory notes for Rupees 500 each, belonging to my nephew, Bapoo Row, who is a minor in my charge, and that as they were in his name, they would be of no use to the Deputy Collector. He said they would be of use, and that he would return them in a month. I then let him have them, but they were not endorsed over to him. Before his departure on leave, I went and asked him to get them back, as I wanted to draw the interest, and he told me they were in deposit in Bunder, and that after going there he would send them to me. A few days ago the Puntulu's younger brother, Kristaya, told me not to fear about the notes, that his brother had written to him about them, and would certainly send them from Bunder. I have not yet received them. I mentioned the matter to the Acting Deputy Collector Coomaraswamy Mudaliar, as I wanted to get back the notes to draw interest due upon them.

The Statement of GALABKHAN SOORIAZY, *taken by the Collector, the 3rd June* 1865.

I am Superintendent of Khandams. At the request of the Khandams, I received from them their subscriptions to the Municipal Fund. Up to the 12th November 1864, Rupees 169 were collected, and at the Deputy Collector Nursimha Puntulu's request, I sent him the money. It was taken by the Gumastah, and the Peon Oosman Saib to the Deputy Collector at his house, and he sent them to pay it in at the Treasury. On the 6th December, the Deputy Collector again asked me how much was collected, and I said Rupees 227 more. He sent his man Govindoo for the money, which I gave to him, and he took it away. The next day, the Deputy Collector told me he had received it. Govindoo is a private servant of Nursimha Puntulu. I did not ask for any receipt for the money.

The Statement of GALABKHAN SOORIAZY, *taken by the Collector, the 7th June* 1865.

The accounts produced by the Gumastah were jotted down for his own knowledge, and not on my directions. I kept accounts of the collections made for the Municipal Fund, but not of the item of Rupees 503 paid me by the Deputy Collector, for the house he purchased from Russool Khatoom Masaiba. About three months ago, Nursimha Puntulu sent me Rupees 503, to pay for him on this account. Russool Khatoom Masaiba being dead, Goolam Moideen Khan Bahadoor was her heir, and the money should have been paid to him. The Deputy Collector, however, told me to pay Rupees 300 to Himmet Beg, to redeem a bond for Goolam Moideen, Khan Bahadoor, which I did, as the Bahadoor had given the same instructions, and on the same day the Deputy Collector Nursimha Puntulu directed me to keep the balance, Rupees 200, as he required it for other things. On his instructions I paid Rupees 100 on his account for chunam, Rupees 50 to a Gounda, and sent back Rupees 50 to himself. Goolam Moideen Khan Bahadoor did not know that the Deputy Collector had withdrawn this Rupees 200; he had told me to keep it for other creditors, but Nursimha Puntulu told me he would pay him separately, and that I must pay the money as he directed. Nursimha Puntulu about a month before he went on leave

sent me Rupees 300 by his servant Govindoo, to pay as he directed to a timber merchant Dada Meya, for timber bought for his Bungalow. I remonstrated at having to do this private business, but he said he was Deputy Collector. I paid away the Rupees 300 in various instalments. He sent no chit with the cash, but a message by his servant. I then went to his Bungalow, and he himself told me what to do with the money. Dada Meya gave a receipt for his payments, which I sent to Nursimha Puntulu. He gave one receipt on the last payment, in full. In the account of expenditure drawn up by my Gumastah, the payment to Sivarangeer is entered by mistake; it was a private payment of my own, made out of my own funds.

The deposition of RAM ROW, *taken by the Collector on solemn affirmation, the 2nd June* 1865.

I am a Gumastah to the Khandam Superintendent, and kept for him the accounts of collections made from Khandams on account of the Municipal Fund. There were collected up to November 12th, 1864, Rupees 169, which were paid into the Treasury by me, and the Superintendent's Peon Oosman Saib. There was afterwards collected a further sum of Rupees 2 27, of which I also wrote the detailed accounts for the Superintendent. This sum was paid by Oosman Saib to the Puntulu at his own house, as he informed me.

The Statement of OOSMAN SAIB, *taken by the Collector, the 3rd June* 1865.

I am Vakeel under the Khandam Superintendent. At his order, I took the first Municipal Fund collection of Rupees 169 to the Deputy Collector Nursimha Puntulu's house, together with the Goomastah Ram Row, and he told us to take it to the Treasury, which we did. I was present when the Deputy Collector again asked the Superintendent what collections he had made, and sent his servant Govindoo to receive them. The Superintendent gave Govindoo Rupees 227 on that occasion, which I saw counted out, and made over to him.

The Statement of GOOLAM MOIDEEN KHAN BAHADUR, *taken by the Collector, the 8th June* 1865.

Russool Khatoom Masaib's house was purchased by the Deputy Collector Nursimha Puntulu for Rupees 520. I am her heir. She owed Rupees 300 to one Himmet Beg, and I told Nursimha Puntulu to pay that sum to him in liquidation of her debt. This was done through the Superintendent of Khandams, who sent me the bond from Himmet Beg, perhaps about three months ago. The balance due of Rupees 220 was sent to me by the Deputy Collector shortly before he went away on leave. I did not tell the Superintendent to pay the Masaib's creditors with this Rupees 220 if paid by Nursimha Puntulu.

The Statement of DADA MEEYA, *taken by the Collector, the 8th June* 1865.

I have supplied timber for Nursimha Puntulu's house, and been paid by him various sums. He paid me Rupees 300 through the Superintendent of Khandams, on the 30th Bajab, Rupees 127; on the 12th Shaban, Rupees 90; and on the 15th Shaban, Rupees 83. I gave a receipt in full after I had received the full Rupees 300.

The Statement of KHAJA BHYE, *taken by the Collector, the 8th June* 1865.

I supplied chunam for the Deputy Collector's house, and was paid Rupees 100 for the same through the Superintendent of Khandams, from two to four months ago.

(True Copy.)

(Signed) J. I. MINCHIN,
Collector.

ENCLOSURE No. 8.—(D.)

MEMORANDUM showing the extent of Currency Notes sold to five Soukars.

MADUM VENGANNAH.		NARRAIN KRISTIAH.		YELKUR VENKATA SASHIA.		MARVADY OOMAJEE.		MALEY TIPPANAH.	
Month and date.	Amount.	Month and date.	Amount.	Month and date.	Amount.	Month and date.	Amount.	Month and date.	Amount.
1864.	Rupees.	1864.	Rupees.	1864.	Rupees.	1864.	Rupees.	1865.	Rupees.
November... 17th	21,000	August ... 3rd	3,000	November... 21st	6,900	November... 22nd	15,000	March... ... ... 4th	1,500
Do. ... 30th	1,000	October ... 4th	2,000	Do. ... 24th	3,400	Do. ... 29th	1,300	Do. 6th	1,500
December... 4th	1,000	November... 15th	2,000	Do. ... 29th	2,000	December... 1st	1,000		
1865.		Do. ... 18th	1,500	December... 5th	2,000	1865.			
January ... 4th	3,000	Do. ... 19th	400	Do. ... 7th	2,700	January ... 5th	9,500		
Do. ... 11th	4,000	Do. ... 22nd	2,000	1865.		Do. ... 13th	2,000		
Do. ... 14th	4,000	1865.		January ... 5th	18,000	March ... 6th	1,000		
Do. ... 19th	4,000	January ... 7th	110	Do. ... 11th	11,500	Do. ... 30th	3,000		
March ... 4th	1,500	Do. 23rd	3,000	Do. ... 20th	1,000				
Do... ... 6th	2,200	March ... 3rd	1,500	March ... 8th	4,000				
Do... ... 7th	500	Do. 4th	1,400	Do. 9th	500				
Do... ... 8th	2,000	Do. 6th	1,500	Do. 29th	8,000				
Do... ... 29th	8,000	Do. 16th	1,600	April... ... 1st	6,980				
Do... ... 30th	2,000	Do. 29th	2,000						
April... ... 1st	3,000								
1864.									
October ... 4th	5,000								
November... 1st	5,000								
Total...	67,200		22,010		66,980		19,300		3,000

KURNOOL,
9th June 1865.

(Signed) J. I. MINCHIN,
Collector.

ENCLOSURE No. 9.—(E.)

Memorandum showing the amount of Currency Notes withdrawn from the Taluks, and issued to Soukars, as per orders of Deputy Collector M. Nursimha Puntulu.

SENT FROM HUZUR TO TALUKS.			RECALLED FROM TALUKS TO HUZUR AND ISSUED.			Sale in Taluks during the interview.
Date.	To what Taluk.	Amount of Currency Notes.	Date.	To whom.	Amount of Currency Notes.	
		Rs.			Rs.	Rs.
1864.			1864.			
September 12th	Nundial	10,500	October 4th ...	M. Venganna...	5,000	
October 26th ...	Do. ...	10,000	Do. 4th ...	N. Kristiah ..	1,500	
December 1st..?	Do. ...	10,000	November 1st...	M. Venganna...	5,000	
		30,500	1865.			
			February 8th ...	Huzur Treasury.	1,450	
					12,950	17,550
August 31st ...	Nundikotkoor	5,000				
November 1st...	Do.	430				
December 16th	Do.	250	1864.			
1865.			October 4th ...	M. Venganna...	1,000	
January 18th ...	Do.	8,000	Do. 4th ...	N. Kristiah ...	500	
		13,680	1865.			
			January 9th ...	Do. ...	3,000	
			February 1st ...	Huzur Treasury.	710	
					5,210	8,470
1864.						
December 8th...	Pattikonda..	4,000	Do. do.	Koilkoontla ...	.....	1,000
July 8th	Koilkoontla	1,000	Do. do.	Cumbum.....	.....	6,000
August 31st ...	Cumbum.....	6,000	Do. do.	Markapoor.....	.....	2,600
September 15th.	Markapoor...	2,600	January 31st ...	Huzur Treasury.	3,690.	
			March 15th.....	N. Kristiah ...	1,000	
					4,690	

KURNOOL,
9th June 1865.

(Signed) J. I. MINCHIN,
Collector.

ENCLOSURE No. 10.—(F.)

MEMORANDUM of European Officers, &c., who applied for Currency Notes as per their Memoranda, and whose notes are forthcoming in the office.

Names of the parties.	Date of application.	Value of Notes applied for. No.	Value.	Total.	Remarks.
	1864.		Rs.	Rs.	
Lieutenant C. Hewetson, doing duty 26th Regiment Native Infantry.	August 13th ..	2	50	100	The names of these gentlemen appear in the Treasury Book of Sale of Notes also.
		1	20	20	
		1	10	10	
Lieutenant-Colonel Welch, 26th Regiment Native Infantry	Do. 13th...	2	20	40	
Lieutenant C. C. Hewetson, doing duty 26th Regiment Native Infantry.	Do. 18th...	2	50	100	
		1	20	20	
		1	10	10	
Lieutenant-Colonel Welch, 26th Regiment Native Infantry.	October 22nd...	1	30	30	
		1	20	20	
W. G. Wright, Esq., Engineer, Madras Irrigation and Canal Co., Jootoor ...	Do. 27th...	...	...	430	
R. Bruce Foote, Esq., Geological Survey of India, Kurnool	1865. February 4th...	...	...	130	
William King, Esq., Geological Survey of India	March 6th ...	...	...	360	
	..			1,270	

KURNOOL,
9th June 1865.

(Signed) J. I. MINCHIN,
Collector.

ENCLOSURE No. 11.—(G.)

STATEMENT showing the value of Currency Notes purchased from and sold into the Government Treasury at Kurnool by the Deputy Collector, M. Nursimha Puntulu, from September 1864 to March 1865.

Purchased from the Treasury. Gave Cash for notes				Sold into the Treasury, Rec'd Cash for Notes			
1864.	Rs.	A.	P.	1864.	Rs.	A.	P.
September 1st	100	0	0	September 28th	10	0	0
Do. 12th	270	0	0	November 5th	1,000	0	0
Do. 13th	40	0	0	Do. 12th	100	0	0
Do. 17th	50	0	0	December 6th	500	0	0
October 20th	20	0	0	Do. 12th	20	0	0
November 3rd	210	0	0	Do. 15th	630	0	0
Do. 5th	1,100	0	0	1865.			
Do. 8th	2,000	0	0				
Do. 12th	600	0	0				
Do. 19th	140	0	0	January 5th	100	0	0
Do. 30th	500	0	0	Do. 14th	50	0	0
December 17th	100	0	0	Do. 25th	200	0	0
Do. 15th	500	0	0	Do. 30th	100	0	0
Do. 23rd	20	0	0				
1865.							
January 11th	550	0	0				
Do. 16th	2,600	0	0				
February 11th	940	0	0				
March 13th	1,000	0	0				
Total..	10,740	0	0	Total...	2,710	0	0

KURNOOL,
9th June 1865.

(Signed) J. I. MINCHIN,
Collector.

× Treasurer - in Debt Rs 350×7=2450
drew on Salary

10740 — a —
2450 —
8290

ENCLOSURE No. 12.—(H.)

Details of paid up contribution not credited by the Deputy Collector.

No.	Names.	Amount. Rs.	A.	P.	Remarks.
1	Mohadeen Khan, Bahadoor	25	0	0	The Superintendent of Khandams asserts that he collected these sums and paid the money to the Deputy Collector, M. Nursimha Puntulu.
2	Mohomed Davoodkhan, Bahadoor...	50	0	0	
3	Goolam Mohadeen Khan, Bahadoor.	2	0	0	
4	Mohomed Asafalli Khan, Bahadoor.	25	0	0	
5	Ranadoolla Khan, Bahadoor	25	0	0	
6	Sadakhatoo Masaib	50	0	0	
7	Moobarak Khatoo.....	10	0	0	
8	Kareem Khatoo Masaib's son..... Abbasalli Khan, Bahadoor.....	40	0	0	
		227	0	0	
2	Mohomed Davoodkhan, Bahadoor...	150	0	0	The two-hundred Rupees subscribed by this individual is reported by him to be paid to the Deputy Collector, M. Nursimha Puntulu, of which only 50 Rupees is included in the collection by the Superintendent of Khandams.
9	Goolam Mohideen Khan Janozy ...	100	0	0	This amount (together with 10 Rupees subscribed towards Deputy Collector M. Nursimha Puntulu's School, which sufferred by the Cyclone at Masulipatam is reported by the subscriber to having been paid to the said Deputy Collector.
10	Mooserazakhan.....	100	0	0	This sum is reported by the Superintendent of Khandams as having been collected by the Deputy Collector M. Nursimha Puntulu.
11	Kiderkhan Janozy	38	0	0	This individual asserts that he subscribed 50 Rupees of which he paid, first 12 and again 38 Rupees to the Deputy Collector M. Nursimha Puntulu. Only 12 Rupees is accounted for.
	Total...	615	0	0	

KURNOOL, 9th June 1865.

(Signed) J. I. MINCHIN, Collector.

tatement showing the collections on account of Municipal Fund payments to the Deputy Collector and to the Treasury.

Names.	Promised contributions.	Collections. Contributions paid.	Credited in the Treasury.	Unaccounted for by Deputy Collector.	Not paid.
Khandams	1,306	1,114	537	577	192
Kurnool Town	1,455	1,455	1,417	38	...
New Petta...	614	400	400	...	214
Ramallakota Taluk	1,575	1,215	1,215	...	360
Deputy Collector M. Nursimha Puntulu's own	750	750	750	...	...
Total...	5,700	4,934	4,319	615	766

KURNOOL, 9th June 1865.

(Signed) J. I. MINCHIN, Collector.

Explanation of M. NURSIMHA PUNTULU, Deputy Collector of Kurnool, now on leave at Madras, 22nd June 1865.

1. I have read the papers now handed over to me by the Acting Secretary, under whose orders I have attended the Office of the Board of Revenue to-day after ½ past 12. I see Mr. Minchin, the Collector of the Kurnool District, sets* forth certain grave charges against me, and recommends my removal from office on the face of his proceedings, or to suspend me from office if further inquiry be decided upon, by asserting at the same time that such is the terror I inspire amongst the natives in Kurnool, and that few will be found to speak out in my presence, and also it required unusual courage on the part of Coomaraswamy Moodelliar to bring my mal-practices to light.

* Vide letter, dated 9th June 1865, No. 74.

2. In the first place, I humbly beg to submit that if people have to fear to speak out the truth in my presence, without my possessing any Revenue or Magisterial authority over the Town or the District of Kurnool, and if it is only by my suspension that Mr. Minchin will be able to prove the charges against me, I need not point out to your judicious Honors what amount of fear will people have for the Collector who possesses every authority, and also for the Acting Deputy Collector, who is the greatest favorite of the Collector, and who possessed both Revenue and Magisterial authority; and also how much influence the Acting Deputy Collector will exercise when he has at heart the greatest desire of confirmation in my appointment if vacated.

3. The charges, as I now see, are very serious, and if true I do not for a moment deserve the appointment I now hold, or any other under the Government; but as they were got up behind my back, and without any previous notice to me, that I might attend at the examination, and prove satisfactorily that I was not in the least wrong, I am now unable to make any comments on them, as they were purposely brought by the Acting Deputy Collector, Coomaraswamy Moodelliar, with the object of injuring me, and of being confirmed in my place. I beg, therefore, most respectfully to request, that the Board of Revenue may be pleased with their usual kindness to order a formal inquiry to be instituted in the matters of complaint now reported against me, and grant me justice.

4. This being the first time that I have heard of these charges, and as I am now on leave, I have no other official documents to make my comments on the papers now handed over to me. All I have to submit to your Honorable Board is to allow me to refer to the requisite documents in the Treasury and Office of the Collector of Kurnool, and to cross-examine the witnesses now tried against me, before I can submit my defence fully.

5. I much regret it to be my misfortune that the foregoing formalities were not observed in my case alone, while Mr. Minchin had frequently given the indulgence to all others; and I respectfully submit that I gave over charge of my Office to the Acting Deputy Collector on the 3rd April, and so soon as the 5th of that month he wrote to the Accountant General a complaint that I received money in full into the Treasury and given the first halves of Currency Notes, pending the receipt from Madras of the other halves. Then there were no other charges even of a lighter description against me, but Mr. Minchin was at once satisfied that it was sufficient for him to protest strongly against my return to Kurnool, and pronounced his opinion that I was not fit to the charge of the Treasury. The Accountant General having in reply stated that as the case then stands he had no grounds on which to bring it to the notice of Government, new charges in support of the first impression were got up. If there is any truth in these charges, the Board may be pleased to consider what could be the fear of proving them in my presence, and if a Collector and his Acting Deputy are to be unable without my suspension from office to prove true charges against me, who has in fact *no other powers* than the charge of the Treasury, I most respectfully leave to your Honorable Board to judge whether these charges deserve a thorough judicial inquiry in the presence and hearing of the accused, or whether the *ex-parte*

my first impression
of Mr. Wilkes was
and especially since
the perusal of most
and deposition lately
sworn and exhibited
by the Plaintiff
in the Cause
of the Defendants
Mr. Wilkes Agent
and Solicitor
in the Country
which I have
taken pains
to compare
the Statements
of Mr. Wilkes
with the Evidence
of the Witnesses
produced
on the part
of the Plaintiff
and I find
that Mr. Wilkes
has misrepresented
the Evidence
in many
Instances
and
has
suppressed
many
material
Circumstances
which
appeared
in favour
of the Defendants
Case
and
the
Truth
of
which
Statements
I am
ready
to
prove
by
the
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of
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who
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on
the
part
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the
Plaintiff
and
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Depositions
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the
Hands
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the
Solicitor
to
the
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I think proper
to mention
to your Lordships
that Mr. Wilkes
is very much
addicted
to Liquor
and frequently
drinks to
excess
which
I am
sorry
to say
has
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been
the
case
with
me
when
I
have
had
occasion
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transact
business
with
him
and
I
am
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that
he
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misrepresents
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Liquor
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the immediate Employer
of the Defendant to Cash
his Cheques for Sums
Varying from Fifty Pounds
to Two Hundred Pounds
without his signing
Entries in the Cash
Book in his own
hands - & that during
the Summer he acted
towards his immediate
Employer the Pltff in the
matter of his complaint
& the Act. Division
the subject - the Defts
conduct towards the Pltff
& Mrs Potts while in the
Defendants employment -
& the Defendants own
Evidence in Notes - representing
amongst other things of his
official duties to be
performed at times - and Withholding
this information -
His conduct in regard to the Defts
& Mrs Potts while in the Defendants
& Pltffs employment - & Examination

3

Examination proper -

N.B. the Defts in framing
his Answer referred
& suspected Pltffs
Evidence in Question
from the Delivery
to the date of the
Order - & direct
him accordingly -
provided & Summit
Date the Pltffs Solr
appeared on the
Opportunity of
Cross Examining
all the Witnesses Pltffs
Evidence have been
submitted to Defts
& finding such
Pltffs Evidence as
to any Point
being under the
consideration of
Defts in answering this
Examination -
The Pltffs Solr accordingly

direct difficulty, the
Council must endeavour
to avoid every appearance
disadvantage = [illegible]

It is also very evident
that what the Govr. has
been time this month
apprehends, is actually true
when the case that the Govr
Colo. in this way changes an
assuming a position independent
of the Colo. of this Govt. which is
most objectionable. to submission
of all papers &c. in a clear & likely
Head is most dangerous result.

The Govr. admits that it may be
necessary for the Govt. Secr. to
communicate direct to the Govr.
Treasury officers in many minor
matters in order to avoid delay in
the dispatch of business but
they cannot allow the Colo. to be put
aside in the manner that they are
both by an in much important
Treasury Work - & they desire that the
A. G. will give his best consideration
to subject & submit for the approval
of Govr. the rules that he considers
will ensure that the Colo. shall be

Kept fully informed of the views entertained
by the Govt. Govr. & the Govr. Treasury
on the Govt. Secr. & Govr. July
14th Govt. Board of Colo. Secr. & Govr. July
15th Govt. Secr. Colo. Secr. & Govr. July
16th Govt. Secr. Colo. Secr. & Govr. July

Copy in a Letter to England
dd 26th March No 11 of 1866
Mis-

Revenue 1865 Departt.
Proc. Govt. for July
No 1761
Proc. of the Madras Govt.
dd 28th July 1865
From Secy. to Govt. Revenue 29 November 65
No 3490.

Passing Orders regarding
the irregularities Com-
mitted by Narsimha
Pantulu Dy Collector of
Kurnool in the Charge
of the Treasury

No 522 @ 524