

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2504

Press
~~Mis.~~

271-272

Dated 16-10-1865.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
16th October 1865.*

No: 271. Read the following Proceedings of the Board of Revenue, dated 29th September 1865, No. 6,119.

Read again the following letters from the Collector of Cuddapah, dated 23rd November 1864, recorded in the Board's Proceedings, 11th January 1865, No. 148.

Do., 23rd February 1865, recorded in do., dated 9th May 1865, No. 2,342.
Read also the following letter from H. G. SMITH, Esq., Collector of Cuddapah, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Muddenpully, 30th June 1865, No. 79 :—

SIR,

1. With reference to the Proceedings of the Board of Revenue, dated 9th May 1865, No. 2,342, calling for further explanation regarding the deficiency of Rupees 143-7-8 in the Talook Tappal collections, I have the honor to inform you, that I have made enquiry in order to answer the several points noted by the Board, but I find it impossible to do so. In May 1858, instructions were received to the effect that the collections of a month should be credited in the accounts for that month. These instructions do not appear to have been attended to here at first, and were not carried into effect till October of the same year, when it was found impossible to follow out these instructions in the case of the Postal collections, as there was a deficiency. Whether the Collector was informed of this or not, cannot be found out. At that time the Account Department was under the Sheristadar, who may have reported the matter to him verbally, but it is impossible to say whether he did so, or whether he received any orders from him. So far as I can learn, there appears to have been nothing done at the time, with a view to find out how the deficiency arose, but the old practice was continued, viz., crediting the collections of one month in the accounts of the following month. An Accountant in the Deputy Collector's Office, who was then in the Account Department, states that it was known then that there was a deficiency, and that the old custom was continued according to the Sheristadar's orders; but he is unable to state whether it was reported to the Collector. I compared the Postal receipts with the Treasury accounts and they all agree, the amount specified in the receipts being credited in the Treasury accounts of the following month, but it cannot be ascertained when or where the embezzlement of the money took place, as the Postmaster here and all the Tahsildars when formally called on to furnish a Memorandum, shewing the transactions between the Postmaster and the Tappal Gumashtas, stated that they were unable to furnish any accounts at all. The Deputy Collector says that he became aware of the deficiency soon after his appointment, but as he understood that the matter had been reported to the Collector, he did not deem it necessary to take any further steps in the matter.

2. In July 1861, the Tappal Gumashta of Cuddapah Talook having obtained receipts from the Tahsildar for a larger amount than he paid into the Treasury, was punished for misappropriating the Postal collections. The Deputy Collector thought the deficiency might have been caused by such practices, and on the 30th May 1861, he requested the Postmaster of Cuddapah to furnish him with a Memorandum shewing the balance of postage due by the several Tappal Gumashtas up to date when the Memorandum was sent. The Postmaster was unable to do so, on the 26th October 1861, the Tahsildars were called on to furnish copies of the

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receipts and accounts of the transactions of the Tappal Gumashitas, but they also were unable to do it. The Board of Revenue was not then informed of the matter, as the Deputy Collector was under the impression that the Postmaster General was the proper person to obtain the sanction of Government to write off the amount. It appears from the correspondence in the office that several letters were sent to the Collector by the Postal Authorities calling on him to adjust the accounts, and enter the collections in the month in which they were actually collected, but as this could not be done, the money in the Treasury being insufficient to satisfy the amount due to the Post Office Authorities, the Postmaster General was requested, in August 1862, to obtain the sanction of Government to write off the deficiency.

3. In October 1864, the Postal collections were credited in the month they were collected according to the orders of the Accountant General, who directed the sanction of the Board of Revenue to be obtained to write off the deficiency. The amount claimed by the Post Office Authorities, for the month of September, is Rupees 238-4-0, and the amount in deposit is Rupees 94-12-4, leaving Rupees 143-7-8 to be written off to adjust the accounts. The servant through whose negligence the accounts were not checked, and no attempt made to trace out the cause of the deficiency, is the person who held the Office of Sheristadar at that time.

4. The reason why I have been so long in reporting the result to you, is, that I had to wait till copies of the receipts granted could be obtained from the Inspecting Postmaster, Bellary.

(True Copy.)

(Signed) J. R. COCKERELL,
Acting Collector.

1. Resolved that the foregoing letters be submitted to Government for their consideration and orders.

2. In the first of the letters above recorded, the Collector brought to the notice of the Board a deficiency in the Talook Postal collections amounting to Rupees 143-7-8. The Collector was desired to furnish information on certain points; and he submitted with his second letter a copy of one addressed to him by his Deputy without any remarks of his own. As the Deputy Collector's explanation of the defalcation was not satisfactory, Mr. Smith was again called upon to institute a proper inquiry into the matter, and to submit a more complete report.

3. In the letter recorded at the head of these Proceedings, the Collector states that he finds it impossible to clear up the several points noticed by the Board. The deficiency appears to have occurred so far back as 1858, and had proper steps been then taken, the real cause of the deficiency might have been easily discovered. In consequence, however, of the long continued irregularity in crediting the Tappal collections in the accounts, it has now become difficult to trace the origin of the deficiency, or to find out whether there was any actual embezzlement, or whether the difference is owing merely to incorrect entries in the accounts. The Sheristadar of the District referred to by Mr. Smith appears to have been D. Str nevasa Row, who was subsequently a Deputy Collector, but who is now dead. Unsatisfactory though the result of the investigation has been, yet as nothing

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be gained by any further inquiry into the matter, the Board request that authority may be granted for writing off the sum of Rupees 143-7-8 to Profit and Loss, to enable the Collector to adjust the amount in his accounts.

No. 272.

ORDER THEREON, 16th October 1865, No. 2,504.

Miscellaneous.

1. The deficiency of Rupees 143-7-8 may be written off to Profit and Loss, as it seems impossible at this distance of time to bring the embezzlement home to any individual.

2. The state of things disclosed by the report is very discreditable to the administration of the Cuddapah Account Department, and from the amount of pressure that was found necessary by the Board, it is evident that the Collector very inadequately appreciates his responsibilities in these matters.

3. The Deputy Collector, Mr. Ward, is also much to blame for his supineness in allowing the matter to remain so long unadjusted.

(True Extract.)

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

To the Board of Revenue.
.. the Accountant General.

d. S. T. Augustin.

No. 148.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 11th January 1865.

Read the following letter from H. G. SMITH, Esq., Acting Collector of Cuddapah, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated 23rd November 1864, No. 152:—

1. I have the honor to bring to the notice of the Board of Revenue of a deficiency in the Taluk Postal collections amounting to Rupees 143-7-8. The records do not show in what Taluk or Taluks the deficiency exists or from what period, though there is not the least doubt but that it arises from defalcations committed during a series of years by some of the Gumastahs who were in charge of the Mulky Tappals. My Deputy Collector informs me that his attention was drawn to the improper way in which the postal collections were brought to account owing to the defalcations; but that neither the Deputy Postmaster, nor the Tahsildars were able to afford any explanation on the subject, on the ground that the old records have all been destroyed and that he had brought these circumstances to the notice of the late Collector. The Accountant General in letter, No. 2,853, dated 25th October 1864, desires that if the amount of defalcations cannot be recovered the sanction of Government should be obtained to write off the amount. I have, therefore, the honor to request that as there is no means whatever to ascertain when or in what Taluks the defalcations were committed, the Board of Revenue will obtain the sanction of Government to write off the amount.

2. The deficiency in August 1862, as reported by the Deputy Collector, amounted to Rupees 133-9-2, but subsequently receipts of anterior dates for Rupees 9-14-6 having been presented, and the amount deducted from the current collections, the deficiency amounts to Rupees 143-7-8.

The Board do not understand up to what date the deficiency in the Taluk Tappal Collections here reported has been made up, and how it appears in the accounts, and under what head. It is presumed that only actual collections received in the Treasury are credited in the accounts, and if so, it is not clear how any sum remains unadjusted to require its being written off the accounts. The Collector is requested to afford clear information on these points.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To H. G. Smith, Esq., Acting Collector of Cuddapah.

Erd. R. H. Lec.

Requesting clear information on certain points connected with the deficiency of Rupees 143-7-8, in the Taluk Postal collections.

No. 148.

Dated 11th January 1865.

PROCEEDINGS OF THE BOARD OF REVENUE.

No.

Rev. 27/3/65

1865.

Department.

2342-

Enclosed the No. of the Board of Revenue to the Collector of Cuddapah, dated 23rd February 1865, No. 99.

No. 2,342.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 9th May 1865.

Read the following letter from T. WARD, Esq., Deputy Collector, to H. G. SMITH, Esq., Collector of Cuddapah, dated 23rd February 1865, No. 99 :—

1. I beg to afford the information called for by the Board of Revenue in their Proceedings dated 11th January 1865, No. 148.

2. It appears on a reference to the records of the office, that from the time of the organisation of the Mulki Tappal, it has been the practice to credit the Taluk Postal collections, in the first instance, to deposits, and subsequently, in transferring the collections to the proper head, to credit the collections of one month in the accounts of the following month. In October 1858, when the system of crediting the collections of a month in the accounts for that month was introduced, it would appear that it was not found practicable to carry out the system in regard to Postal collections; but the practice of crediting the collections of a month as those of the collections of a previous month, making up any deficiency from the amount in deposit was continued. From what I can learn it does not appear that the cause of the deficiency was ascertained at the time, nor have I the means to learn whether this circumstance was brought to the notice of the Collector or not.

3. From what had transpired subsequently, it would appear that the Mulki Tappal Gumastahs paid into the Taluk Treasuries less monies than the sums for which they obtained receipts from the Tahsildars; the result of which was, that the Collector granted receipts to the Postal authorities for larger sums than those credited in the Collector's accounts, which occasioned the deficiency. This state of things would not have existed had the Taluk authorities checked the receipts which they granted to the Mulki Gumastahs, with the amounts credited in their accounts, or had the Huzur servants examined the accounts properly.

4. The deficiency, as shown above, was discovered in October 1858; and was consequently due up to the end of September of that year; but as the Taluk receipts were not sent up regularly to the Postmaster for inclusion in the general receipt; the correct amount that was deficient was not ascertained until a short time after I had entered on my duties. Although the correct amount deficient was reported in August 1862, in order that it may be adjusted, yet the deficiency may be supposed to have occurred previous to October 1858.

No. 22.

I have the honor to forward Mr. Ward's explanation with reference to Board's Proceedings, dated 11th January 1865.

(Signed) H. G. SMITH,
Collector.

CUDDAPAH,
28th February 1865.

1. With the above letter the Collector simply submits the explanation of his Deputy Mr. Ward, without remark, regarding the defalcation in the Taluk Tappal collections of Rupees 143-7-8, on which further information was sought by the Board of Revenue. It appears from Mr. Ward's letter, that the deficiency was discovered so far back as October 1858, but the Collector in his previous letter, states that a deficiency to the extent of Rupees 133-9-2 was reported by the Deputy Collector in August 1862, and that subsequently a further deficiency of Rupees 9-14-6 was discovered, making up the total amount to Rupees 143-7-8.

2. Mr. Ward states that the Tappal Gumastahs paid into the Taluk Treasuries smaller amounts than the sums for which they obtained receipts from the Tahsildars, and that the Collector granted receipts to the Postal authorities for larger sums than those credited in the Collector's accounts; and he observes that this state of things would not have existed if the accounts had been properly checked either by the Taluk authorities or by the Huzur servants.

The deficiency of Rs 143-7-8
may be written off to Profit &
Loss - as it seems impossible
at this distance of time to bring
the embezzlement home to any
individual -

The state of things disclosed by the report is very discreditable to the administration of the Cuddapah District.

count department. and from the
amount of pressure that was found
necessary on the 14th. it is evident
that the Court was inadequately apprised
of responsibility in these matters
The B. J. 100!

Dr. Hadley acknowledged I blame for
his experiences in allowing the matter
to remain so long unadjusted.

1800-1/65

14. *St. John's wort* *Hypericum*
adpressum

4. Mr. Smith is now requested to institute a proper inquiry into the matter, and to submit a complete report on the several points noticed. The Collector should ascertain when the embezzlement of the money occurred, when it was actually discovered and brought to the notice of the Collector, what steps were taken at that time to trace out the origin of the deficiency, and why so long a period was allowed to pass in bringing the matter to the notice of the Board. He will also report under what head of account the deficiency referred to appears, and what adjustment is now necessary. The names of the Huzur servants who neglected to examine the Tappal accounts, and who allowed receipts to be granted for larger sums than those credited in the accounts, should be ascertained and reported. The Board cannot submit the case for the orders of Government, until it is placed before them in a complete form.

(Signed) R. A. DALYELL,
Sub-Secretary.

Exd. J. Wright.

PROCEEDINGS OF THE BOARD OF REVENUE.

No.

Dated 9th May 1865.

No 2,342.

Expressing dissatisfaction at the explanation of Mr Ward, Deputy Collector, regarding the defalcation of Rupees 143-7-8 in the Taink Tappal collections, and requesting the Collector to institute a proper inquiry into the matter, and to submit a more complete report.

Rev. 1865. Department.
Pr. of Govt for October.

No. 2789.
PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 29th September 1865.

Depd 3 Cal
Rev 40/-
£2.

No. 6,119.

No. 2504 = 16 October.

Submitting letters from the Collector of Cudda-
pah on the subject of a deficiency discovered in
the Taluk Postal collections in 1853; and request-
ing authority for writing off the sum to profit and
loss.

With order

No. 271 + 272.

14/10/65-229 Cal