M.R.O. 14—5,460—22-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 3073 Press Mis.

182-183

Dated 20-12-- 1865.

Not to be folded or roughly handled

No. 182. Read the following Proceedings of the Board of Revenue, dated 29th November 1865, No. 7,647 A.

Read the following letter from the Collector of Kurnool, to the Acting Secretary to the Board of Revenue, dated 10th November 1865, No. 163 :—

1. As directed in paragraph 7 of the Government Order, dated 28th July 1865, No. 1,761, I have the honor to submit the record connected with the inquiry into the conduct of the Deputy Collector Nursimha Puntooloo, suspended by the above Order of Government, together with the statement put in by him and received by me on the 3rd November.

2. In their Order, dated 23rd August, No. 1,970, the Government directed Nursimha Puntooloo, at that time in Guntoor, to proceed to Kurnool within the period permitted by the Rules, from the date of his receiving the Order.

3. The date on which that Order was communicated to Nursimha Puntooloo was not made known to me ; but on the 25th September he reported his arrival at Kurnool, and requested to be furnished, under Section X, Act XXXVII. of 1850, with the charges the Government had commissioned me to inquire into under that Act.

4. In reply, I informed him that the Government had issued no instructions for his trial under the Act in question, but had directed him to appear before me to give an answer to the charges I had brought against him, to allow him the opportunity of cross-examining the witnesses who had deposed to the facts on which these charges were based, and to bring forward any further evidence he might think necessary.

5. The correspondence that took place between Nursimha Puntooloo and myself on that occasion is appended to these papers.

6. Nursimha Puntooloo endeavored to raise an *in limine* objection to the whole proceedings, on the ground that the inquiry being merely an official one into his conduct as a servant of Government, the witnesses could not be examined on solemn affirmation, or be subject to the punishment of perjury for false statements.

7. He also protested against a necessary precaution I had taken of sending two Dhelayets to his private residence to prevent communication on his part with the witnesses previously examined by me.

8. The Dhelayets were instructed by me to place no restraint upon Nursimha Puntooloo's movements in any way, but they were to see that the witnesses, whose attendance was warned for the next day, were not to visit him until after the inquiry.

9. At the appointed hour, Nursimha Puntooloo attended at the Cutcherry, and nearly the whole day of the 26th September was taken up by his cross-examination of the two witnesses, the Soucars Narain Kushtaya and Mali Tippana.

10. It being my duty in presiding over the inquiry to put some limit to perfectly irrelevant examinations, I rejected certain questions as to the mode in which Mali Tippana kept his accounts which had no bearing on the inquiry. I also rejected two improper questions, recording the same in my proceedings.

11. Upon this, Nursimha Puntooloo stated, that as he was not permitted to examine the witnesses according to his wishes, he would cease all cross-examination ; and the remainder of the inquiry completed on the 28th September was conducted by me, my object being to allow the different Soucars the opportunity of authenticating their oral statements by the production of their books of accounts.

12. Nursimha Puntooloo in his defence repudiates all statements made by parties not in his presence, and at the same time objects to the further examination held by me in his presence as opposed to the Orders of Government. The statements previously recorded by me were taken from

the parties without detail, with very little questioning on my part, and, generally, without their having access to their accounts and papers to speak accurately regarding dates.

13. As Nursimha Puntooloo declined to cross-question the remaining witnesses, after two had been examined, I considered it my duty to question the Soucars in detail as to their alleged pecuniary transactions with the Puntooloo, and these examinations, with extracts from their accounts, recorded fully in my proceedings, will enable the Government to judge fairly of the truth of their allegations.

14. Nursimha Puntooloo denies *in toto* the whole facts comprised in the charges contained in my letter of the 9th June, paragraph 30, and explains them as a conspiracy got up by his enemies, especially the present Acting Deputy Collector for his ruin.

15. I must premise that the 3rd and 4th charges concerning his pecuniary transactions with the Soucars, to whom he had granted Currency Notes largely for remittance, were never hinted at by the Acting Deputy Collector, and only came to my knowledge on my calling up the Soucars on the 2nd June and questioning them on the subject.

16. I will now proceed to consider the result of the whole inquiry on each charge, seriatim.

17. The first charge of withholding correspondence from me has been disposed of by the remarks of the Accountant General and requires no further notice.

18. The second charge is, that Nursimha Puntooloo, when Deputy Collector in charge of the Treasury, kept in his own hands a monopoly of the issue of Currency Notes, and sold largely to wealthy Soucars, with a view to his private advantage.

19. The fact of the monopoly is asserted by all the Soucars, who unanimously state that they could only obtain Currency Notes on the special order of the Deputy Collector. The late Cash-keeper, Anantaram Sing, stated clearly that he had received an order from the Deputy Collector, Nursimha Puntooloo, not to sell Notes to any one without his permission, and on that order he acted. Anantaram Sing, unfortunately, died before the Puntooloo returned to Kurnool, for his defence, and could not be confronted with him.

20. To these statements, Nursimha Puntooloo opposes his own simple denial, backed by the fact that no written order to this effect is to be found in the office.

21. I never supposed that any such written order had been sent, and the Government can decide on the weight to be attached to the Puntooloo's mere denial against the acknowledged practice of the Treasury, as proved by official and independent testimony.

22. The third charge comprises the alleged pecuniary transactions of Nursimha Puntooloo with the three Soucars, Narrain Krishtaya, Mali Tippana, and Yelcoor Venkatasheshaya.

23. Narrain Krishtaya stated originally that he had lent the Puntooloo two sums, Rupees 750 and Rupees 200 for the repair of his house, which were re-paid previous to his departure on leave.

24. Nursimha Puntooloo, in his defence, denies any loan; states that the money was given to him to obtain cheques on Madras, and that the Soucar has falsely turned this transaction into a loan. As it was always stated that the loan was merely a temporary one, and had been at once re-paid, the Soucar could have no object in inventing his statement; while there are no grounds to impute malice to him.

25. A discrepancy, on which the Puntooloo relies to discredit this witness, is his original statement that the money was lent to build the Puntooloo's house, and the statement elicited by me, on examination, that it was on account of the Puntooloo's subscription of Rupees 750 to the Kurnool Municipal Association, which he paid to Mr. Brunton of the Irrigation Company.

26. The witness probably spoke in the first instance without much thought: he knew that at that time the Puntooloo was incurring expense with the erection of his house, and attributed his loan to that object. The whole drift of the Puntooloo's cross-examination of this witness was to elicit the fact that the money was sent to Mr. Brunton to obtain a cheque for the Soucar. This may have revived the witness's memory as to the real destination of the loan.

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27. I have thought it right to take a statement from Mr. Brunton on this point, which proves that shortly before the 1st of March 1865, he could not give the exact date, Nursimha Puntooloo sent him Rupees 750, his subscription to the Municipal Fund, to pay for a fountain to be erected in the People's Park, which was being procured from England by the Company's Agent.

28. It was on the 23rd February that the alleged loan of Rupees 750 was made by Narrain Krishtaya to Nursimha Puntooloo, and the Soucar's statement of the object of this temporary advance is therefore fully corroborated by unimpeachable testimony.

29. All the alleged pecuniary transactions of Nursimha Puntooloo with this Soucar are entered in his books. These books are kept with perfect accuracy; every transaction being entered in the Daily Ledger as it occurs, and those having reference to every individual being abstracted into an Account Current, with references to the pages of the Ledger in which the entry will be found.

30. The extract from Narrain Krishtaya's accounts, recorded in my proceedings of the 28th September, will be found accurately to bear out his statements.

31. Mali Tippana stated originally that he had on three occasions lent sums amounting to Rupees 1,400 to Nursimha Puntooloo while Deputy Collector in Kurnool, that Rupees 900 had been re-paid him; and that Rupees 500 were still due, for which he produced an acknowledgment, dated 1st March 1865.

32. In cross-examination this Soucar stated that he had spoken incorrectly in alleging that he had made two previous loans which had been re-paid; he had made only one previous advance of Rupees 520 on the 23rd December 1864, which was re-paid on January 26th 1865, and another advance of Rupees 500 on the 2nd March 1865, for which he produced the acknowledgment of the payee.

33. Mali Tippana produced his accounts in proof of his statement, which accounts are not kept in such detail, or in such mercantile form, as those of the other Soucars. There is no Daily Ledger with Account Currents abstracted therefrom. His daily transactions are recorded by this merchant on loose sheets, and the same are entered in his books every two or three days as convenience dictates. Thus, under date February 28th 1865, after 12 preceding entries appears the loan of Rupees 500 paid to Moongamoor Nursimha Puntooloo on the 2nd March, upon his "chit," or order, through G. Govindoo, to be re-paid according to promise on the 10th.

34. In his cross-examination, Mali Tippana stated that the Puntooloo's chit for the Rupees 500 was brought to his house by the Puntooloo's servant Govindoo, to whom he paid the money and obtained his stamped receipt, that he sent his own servant, Ajam Sahib, to see that the money was paid to the Deputy Collector, as he was not well acquainted with Govindoo, sending by him the 'chit' or order for the money, which on receiving the cash, was returned by Nursimha Puntooloo, through Ajam Sahib. He stated that for the previous payment of Rupees 520, on the 23rd December 1864, the money was sent by Oosman Sahib, the Nakeeb of the Khandans.

35. The chit, alleged to have been written and signed by Nursimha Puntooloo, was produced before me, together with the stamped receipt signed by Govindoo, and the statement of Mali Tippana was in every way corroborated by Ajam Sahib and the Nakeeb Oosman Sahib.

36. Nursimha Puntooloo again denies all the alleged transactions; repudiates the chit alleged to be his, and discredits the loan of Rupees 520 made on the 23rd December 1864, on the ground that it is asserted to have been advanced for the purchase of his house, which was paid for on the 8th December, and the Bill of Sale registered on the 16th.

37. From the statement of the Nakeeb Oosman Sahib it would appear that this advance of Rupees 520, re-paid in the next month, *was* made for the purpose of paying for the house purchased by the Puntooloo from Goolam Moideen Khan Bahoodoor. From the ignorance of business-matters by the Mussulman gentry of Kurnool, it is quite possible that the sale may have been registered before the purchase money was paid.

38. Goolam Moideen Khan Bahoodoor stated before me on the 8th June that Rupees 300 of the purchase money was to be paid by the Puntooloo to one Himmat Beg in liquidation of a debt, and that the balance of Rupees 220 was paid to him by the Deputy Collector shortly before he went on leave, which was on the 1st April. In fact the genuineness of this loan of Rupees 520 is entirely borne out by the evidence previously taken from Goolam Moideen Khan Bahoodoor, and Goolabkhan Sooriazy, Superintendent of Khandans.

39. The hand-writing and signature of the chit for Rupees 500, alleged to be still due by Nursimha Puntooloo, are the same as those of the acknowledgment produced by Yelkoor Venkatasheshaya, and I must confess I was as much astonished as the Soucars when I found them repudiated. The total denial of all the charges forced Nursimha Puntooloo into this. Evidence of hand-writing is so unsatisfactory that I have not recorded any on this point. The facts connected with the alleged transactions, in my opinion, prove the genuineness of the acknowledgments produced by the Soucars beyond question. I have no doubt the Soucars would submit the original documents to Government if thought necessary; but I of course returned them to the several parties as vouchers required by them to assist in substantiating their claims before the Civil Court.

40. The next case is that of the Soucar Yelkoor Venkataseshaya who stated originally that Nursimha Puntooloo owed him Rupees 1,700 : Rupees 1,600 on his account current, and Rupees 100 for cash advanced him on leaving the district, for both of which sums he produced acknowledgments alleged to be written and signed by the Puntooloo.

41. The genuineness of these transactions is fully borne out by the extract from the Soucar's accounts, recorded in detail in my proceedings, his books being kept with the same forms and accuracy as those of Narrain Krishtaya.

42. In his defence Nursimha Puntooloo, while acknowledging that he has had ordinary dealings with his Soucar, denies the loan included in the items, and utterly repudiates owing him any such sum as Rupees 1,700. He also denies the genuineness of the acknowledgments alleged to be in his hand-writing, which are clearly in the same hand as that produced by Mali Tippana.

43. Yelkoor Venkataseshaya honestly acknowledges that he is unacquainted with the Puntooloo's hand-writing, but proves from the mode in which he received the documents that he had every reason to believe them genuine.

44. I consider the authenticity of the acknowledgments, and of this Soucar's books, to be unquestionable, and can entertain no doubt that Nursimha Puntooloo is indebted to him in the sum of Rupees 1,700.

45. Had Nursimha Puntooloo acknowledged the fact of the above transactions, I do not consider he would have been guilty of any moral wrong, though as a Government Officer disobeying a Government Order he would have deserved severe reprobation. His denial of these just dues, forcing these Soucars to resort to the course of law to recover their money, places his conduct in a very different category.

46. I proceed to the fourth charge of obtaining a compulsory loan of Rupees 1,000 from the Soucar Madum Vengana.

47. This Soucar produced his books, which are kept in equal detail, and with even greater formality, than those of the others. The English, Teloogoo, and Mussulman date is recorded daily in the Ledger, and all the transactions are entered both in the Gudivally and Government currency. A full extract from these books is recorded in my proceedings, and it will be seen that Madum Vengana accounts for the destination of every Currency Note to the total value of Rupees 21,000 for which he paid in the Treasury on the 16th November 1864. His books show that notes to the value of Rupees 20,000, of all which he gives the numbers, were remitted to Madras, and two Notes for Rupees 500 each, Nos. 5,961 and 5,830, were given to the Deputy Collector Nursimha Puntooloo.

48. A transaction of this nature could hardly be proved by oral evidence ; but I consider the genuineness of this Soucar's accounts unquestionable, I have recorded on the margin of Nursimha Puntooloo's defence some remarks in reply to the attempt made by him to descredit them. I am

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certain that such accounts, equal to any kept by respectable mercantile firms in the Presidency, would be accepted in any Court, and would hardly be rebuttable by any oral testimony. It must be remembered that the transactions were entered in the books more than six months previous to any enquiry into the subject being undertaken, and the impossibility of their having been tampered with in any way was evident on their inspection.

49. I consider this charge to be clearly proved.

50. The fifth charge that Nursimha Puntooloo introduced the practice of granting orders on the Talook Treasuries is admitted as a fact ; that he did so to increase his influence with the trading community I acknowledge to be a surmise founded on the general character of his proceedings.

51. The sixth charge is also a question of fact, and the vague assertions in the defence that some of the Currency Notes purchased in Nursimha Puntooloo's name were for other parties may in part be true, and yet do not offer a satisfactory explanation.

52. The seventh charge is, that he made improper use of his official position by inducing a subordinate to lend him Government Promissory Notes to the value of Rupees 1,000, to be made use of as security in the Kistna District.

53. In his defence, Nursimha Puntooloo acknowledges that these Promissory Notes are in the possession of his son, with whom he is divided, in the Kistna District, but denies any personal cognizance of the transaction.

54. On the face of it, it is incredible that his son, absent in the Kistna District, would be able to obtain these Promissory Notes from a servant in the Kurnool Cutcherry shortly after the arrival of Nursimha Puntooloo as the Treasury Deputy Collector here, without his father's interference or knowledge, which is what the statement in the defence would require to be believed.

55. I believe the statement of Dhone Sooba Row, taken by me on the 3rd June, to be the simple truth. He complained on the subject to his immediate superior the Acting Deputy Collector, by whom the matter was properly brought to my notice.

56. If considered necessary, the Government may satisfy themselves regarding Nursimha Puntooloo's interest in the rented Zemindary in Bunder by a reference to the Civil Court of Guntoor where he is a principal in cross-actions with the Zemindar in question.

57. The eighth charge is the most serious of all, that Nursimha Puntooloo, being *ex-officio* Treasurer of the Municipality, made use of Rupees 615, paid to him as collections for the Municipal Funds, for his private purposes.

58. In my letter of the 30th June, I acquitted Nursimha Puntooloo of criminal intent in this matter, I do not now think that he intended to mis-appropriate this money ; but that it was his intention to pay it up as collected after his return from leave. His denial of the facts now places him in a most serious position, and if the judicial inquiry, which he professes to be so anxious for, be carried out, it is clear that this charge is one of Criminal Breach of Trust by a public servant, punishable under the Penal Code, and, owing to the extent of the defalcation, triable by the Court of Session.

59. Owing to the gravity of this charge, I have made no further mere official inquiry ; nor have I thought it right to take up the case as a Magistrate, pending the submission of this report, and Nursimha Puntooloo's defence to the Government.

60. I have only to state that the accounts previously submitted by me on this point are perfectly correct, and the attempt of Nursimha Puntooloo to throw these into confusion are clearly exposed in the Memorandum drawn up by the present Acting Deputy Collector in charge of the Treasury.

61. Nursimha Puntooloo's criminality or innocence on this charge is a question of the credibility or the reverse of the evidence of the Superintendent of Khandans and other parties who assert that they paid certain contributions for the Municipality to him.

62. Personally, I am most reluctant to hunt down an officer who has filled so respectable a position. As Nursimha Puntooloo has subscribed a larger sum to the Municipality than the amount of his alleged defalcations, the fact might be taken in his favor, and if, as I fear is the case, a criminal prosecution be considered unavoidable, as Nursimha Puntooloo considers me his accuser and judge, it might be advantageously placed in other hands.

63. It is my intention to apply for privilege leave at the close of the year, when another Magistrate, free from all taint of pre-judgment in the matter, might, if thought necessary, take up the case.

64. With regard to the other charges, it is my duty to record my opinion that facts have been clearly proved which require the dismissal of Nursimha Puntooloo from his post of Deputy Collector.

From the Deputy Collector of Kurnool, to the Collector of Kurnool, dated 25th September 1865, No. 1.

I have the honor to inform you that I arrived here this morning, as per Order of Government, dated 23rd August 1865, No. 1,970, and shall feel obliged by your kindly furnishing me, under Section 10, Act XXXVII. of 1850, with the charges the Government have commissioned you to enquire into under the Act.

From the Collector of Kurnool, to M. NURSIMHA PUNTOOLOO, dated 25th September 1865, No. 222.

With reference to M. Nursimha Puntooloo's letter of this day's date, reporting his arrival, the Collector informs him that no commission has been issued for his trial under Act XXXVII. of 1850; but he has been directed by Government to appear before the Collector, in order that he may have the opportunity of cross-examining the witnesses, whose evidence was submitted to Government, and of tendering such other evidence as he may desire to bring under consideration with a view to his.

The Collector directs M. Nursimha Puntooloo to attend at the Cutcherry at noon to-morrow for the above purpose, and in the meantime the Collector has instructed two Dalayets to attend on M. Nursimha Puntooloo to prevent any communication on his part with the witnesses already examined by the Collector. It is not the Collector's intention to place any unnecessary restraint upon M. Nursimha Puntooloo, but it is essential that he should hold no communication with their witnesses except in the Collector's presence.

A copy of the Collector's report, dated, containing the charges brought against M. Nursimha Puntooloo, is forwarded for his information.

M. Nursimha Puntooloo is requested to state on what date he received the Government Order, dated 23rd August 1865, No. 1,970, directing him to proceed at once to Kurnool.

(True Copies.)

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

From the Deputy Collector, to the Collector of Kurnool, dated 25th September 1865.

1. In reply to your official Memorandum, just received, of this day's date, I do myself the honor to state that if the enquiry is not under the provisions of Act XXXVII. of 1850, as I thought it to be, I beg to know under what other enactment you can administer oath or solemn affirmation to the witnesses, and compel them to give evidence and the truth.

2. I being a servant might submit to all the Orders of Government and my superiors; but the witnesses are not bound and may not submit in the same way when there are none of the guarantees required by the Law of Evidence.

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3. It appears again from the enclosures of your Memorandum under reply, that none of the witnesses, excepting one Ram Row, was put on oath or solemn affirmation when they gave their previous depositions before you, and in this state of things how can I, and what good there would be by my cross-examining witnesses unless they are put on oath or solemn affirmation and have regard for the penalty of perjury.

4. Unless these points are finally decided by you, or by Government, on reference, it is utterly useless by my attending on you to-morrow, as directed; and I shall also require time to inspect Treasury and other accounts on which you have framed the charges now ordered to be enquired into.

5. I regret extremely to find the harsh course you have adopted in ordering two Daloyets to attend on me, with an expression that it is to prevent any communication on my part with the witnesses already examined by you. If it were your intention, I humbly beg to submit that you are welcome to keep the same restraint on the witnesses themselves instead of on me, and I shall therefore object to keep them at my place unless it be your specific order again that they should be so to my utter disgrace and loss of reputation.

6. On the afternoon of the 4th September 1865, I received the Government Order alluded to by you in the last part of your Memorandum under reply, and have got time according to the joining rules to come here to-day.

From M. NURSIMHA PUNTOOLOO; to the Collector of Kurnool, dated 26th September 1865.

1. I request to know what I am to consider this enquiry. Is it a mere official enquiry into my conduct as your subordinate, or a judicial enquiry in your capacity of Magistrate.

2. If it is an official enquiry merely, as the proceedings already taken, and the Orders of Government lead me to suppose, I beg respectfully to protest against the indignity to which I have been exposed by having been in a manner treated as a prisoner, by having, as I consider illegally, my actions controlled by peons being placed at my house to prevent certain persons having access to me, and by not being addressed as Deputy Collector, or in the usual style, though accorded to me in Order of Government, dated 23rd August 1865, No. 1,970, issued after my suspension.

3. If this is a judicial enquiry, I respectfully protest against depositions taken in my absence, and not on oath or solemn affirmation, being used against me.

4. I respectfully beg that this protest may be recorded, and after I am informed of the nature of the enquiry, I shall be prepared to enter on the charges made against me.

(True Copies.)

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

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1. M. Nursimha Puntooloo being requested to state whether he denies or acknowledges any pecuniary dealings with the Soucars Narrain Kishtaya, Mali Tippana, Yelkoor Venkataseshaya, and Medam Vengana, declines to answer the question verbally; having already denied all the charges in his written statement to the Board of Revenue.

2. M. Nursimha Puntooloo being informed that the present is an official enquiry into his alleged misconduct, and not a judicial enquiry, states that he does not require the witnesses to be put on solemn affirmation, and that previous to cross-examination their former statement may be read to them at their option.

Narrain Kristaya cross-examined by Nursimha Puntooloo.

I lent you the Rupees 750 on the 23rd February 1865, and gave the money personally in the Cutcherry where you were holding office. I lent the Rupees 200 through my Goomastah, Pharsthy Rangarow, on the 15th March. The transactions are entered in my accounts. On the first occasion I had come for Notes, and not being able to get all I wanted, lent you Rupees 750 in

cash, which I had left in hand. There were not enough Currency Notes in the Treasury. I did not give the money to procure Currency Notes. I wanted either Notes or Cheques. I wished to get a Cheque on the Irrigation Company. You wrote a letter for me to one of their Officers to get me a Cheque, and told me on getting the answer that they could not give me a Cheque after the 5th of the month, which I knew before. I thought however you might have obtained it for me then, though I could not. I had previously asked you for Cheques from Lakshiminursoo Chetty who was in your house, but you had not got them for me. After I had sent you the further Rupees 200, I requested you to re-pay me either in Cheques, Notes, or cash. You paid in cash. With reference to the Rupees 200 you asked for the money personally some days previous to the 15th March, where, I do not remember, and on your peon Sammoojee coming for the money, I sent it through my Goomastah Rangarow, about 11 A. M., from my house. I don't know where he paid you the money. The money was not lent you to obtain your assistance in any way. Yelkoor Venkataseshaya was present when I lent you the Rupees 750. The whole Rupees 950 was re-paid on the 1st April.

Re-examined by the Collector.—I did not give the Rupees 750 to Nursimha Puntooloo to obtain Cheques or Notes; it was a simple loan. Yelkoor Venkataseshaya had also come for Notes. He did not hear Nursimha Puntooloo ask for the money. I told him the transaction as we went away together in my bandy.

Mali Tippana having produced the demand for Rupees 500 on his father, Mali Iswaraya, repayable on the 10th March, and signed M. Nursimha Puntooloo, dated 1st March 1865, the same is denied by Nursimha Puntooloo, as not being in his hand-writing, or signed by him.

Mali Tippana cross-examined by Nursimha Puntooloo.

Gandikotta Govindarow brought me your chit which I have now produced. On the 2nd of March, about 8 A. M., I paid him in my house then, and obtained his receipt for the money, which I now produce. I sent my servant Ajum Sahib together with him, to show you your chit on which the money was advanced, which he brought back to me. You sent me no other acknowledgment of having received the money. I know your signature. On the previous day you had asked me to lend you Rupees 500, and I told you to send a chit for it the next day and I would give it. On the next day the chit came, so I did not doubt it was yours; but I took the receipt from Govindarow and sent my servant to see that you received the money. I had seen your hand-writing frequently five or six years before, and I believed this chit to be in your hand-writing. I supplied the Stamp for the receipt given me by Govinda Row; I did not deduct it from the Rupees 500, but Govinda Row gave me one Anna for it. Previously on December 23rd, 1864, I had lent you Rupees 520 also upon your chit. The money was re-paid on June 26th, and the chit was then returned to you, according to an entry in my accounts the money on that occasion was sent you by Nakeeb Oosman Sahib. I knew the man, he being Nakeeb to the Khandans, and therefore gave him the money: Govinda Row being a man new to me I took precautions when I sent the money on the chit brought by him. I did not remember whether I took a receipt from the Nakeeb or not. I do not remember by whom the money was re-paid. With regard to the second loan of Rupees 400, as alleged in my previous statement, I spoke from memory, and do not find any entry of it in my accounts. I did not really make such a loan, and was speaking broadly I made no complaint to the Collector. I was summoned by him, and questioned. I was not spoken to by any one previously on the subject. I lent you the money as a great man, and not from fear of injury if I refused. I signed a Mahazernamah got up by the people of Kurnool asking for Komarasawmy's confirmation before you were appointed, because he was an honest man. I have seen him since his re-appointment to act, but have not spoken to him on the subject of your chit for Rupees 500. All the Currency Notes I bought in March were not for myself. I bought some for others; those alone bought on my own account will be entered in my accounts. I of course bought the Notes to get a profit, but how can I say now what exact profit I made. I keep accounts of my transactions as they occur, but cannot say there are no omissions. I do not keep a separate rough account.

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The Collector did not permit further questions as to the mode in which the examinant keeps his accounts as irrelevant, nor the following two questions,

1st. Did you consider yourself subject to punishment for giving false evidence when you made your previous statement?

2nd. To what other servants of the Court and Cutcherry have you lent money?

Re-examined by the Collector.—I knew Govinda Row to be a dependent of Nursimha Puntooloo, but as he is not an inhabitant of Kurnool I took precautions.

Nursimha Puntooloo states that having been prevented cross-examining the deponents, according to his wish, he has no intention to question any more of the deponents.

Oosman Sahib Nakeeb, examined by the Collector.—I was present in Puntooloo's house when Mali Tippana was there, and the Puntooloo told him he would send me for the money, and he must give me Rupees 520. This was about 8 A. M. In about an hour, the Puntooloo gave me a chit, which I took to Mali Tippana's house, where he paid me Rupees 520. I took the money on the Puntooloo's order when he gave me the chit to the Khandan Superintendent. I went direct to his house from Mali Tippana. I paid him Rupees 503, and the odd Rupees 17 I paid to Boorandeen, the servant of Modoomeyah for the registration of the sale of the house bought by the Puntooloo. I am wrong in saying that *I* paid Rupees 17 to Boorandeen. I paid the whole money to Goolab Khan, the Superintendent, and he paid Rupees 17 to Boorandeen.

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

To Sreermathoo Yelkoor Venkat Seshiahgaroo.

In calculating all the money sent by you up to date, I am indebted to you to the amount of sixteen hundred Rupees.

Nothing more. Blessings.

KURNOOL,
2nd April 1865.

(Signed) MOO. NURSIMMOOLOO.
(True Translation.)

To Sreemathoo Yelkoor Venkat Seshiahgaroo.

Besides the chit written for 1,600 Rupees, send hundred Rupees by this chit bearer.

2nd April 1865.

(Signed) MOO. NURSIMMOOLOO.
(True Translation.

To Sreemathoo Malay Esweriahgaroo.

After blessings. Send me by this man five hundred Rupees as a loan, it will be returned to you on the 10th instant.

1*st March* 1865.

(Signed) MOO. NURSIMMOOLOO.
(True Translation.)

Receipt given by Gadicota Govindoo, to Malay Esweriah on the 2nd March 1865.

I have received the five hundred Rupees which you gave me on Moongamoor Nursimha Puntooloo's letter to you.

(Signed) GADICOTA GOVINDOO.

Witnesses.
1 Seshigiri Row.
1 Pendala Govindappa.

(True Translation.)

Proceedings of Collector, dated September 27th, 1865.

Mali Tippana produced his original accounts in two large volumes.

Under date, December 23rd 1864, Fusly 1274.

Raktakshy Margasira Bahula Dasimy, Friday (amongst other items of expenditure.)

Rupees 520 sent by Makeel Oosman Sahib, to the Deputy Collector Moongamoor Nursimha Puntooloo, upon a chit from him promising to re-pay it out of his salary for this month.

Under date February 28th, 1865.

Phalgoona Soodha Tadya, Tuesday. After twelve preceding entries, Rupees 500 paid to Deputy Collector Moongamoor Nursimha Puntooloo on the 2nd March as an advance on his chit, through Gadicota Govindoo, to be re-paid according to promise on the 10th. Mali Tippana states, that from press of business the transactions are not always entered on a fresh date, and that the above transaction was entered with the others, but the date of payment was correctly stated, though the entry was made with the transactions of the previous two or three days.

Under date January 26th, 1865.

Poosha Bahoola Chatoordasy, Thursday, in receipts the 10th item, Rupees 520 paid by Deputy Collector Moongamoor Nursimha Puntooloo who took back his chit.

Ajum Sahib, examined by the Collector.—I am servant to Mali Tippana. I remember several months ago his paying Rupees 500 to Gadicota Govindoo on account of the Deputy Collector Nursimha Puntooloo. My master sent me with him to the Deputy Collector's house, with the chit he had sent for the money. There G. Govindoo told the Deputy Collector he had brought the money, and I showed him the chit, which he returned to me to take back to my master. My master sent me with orders to see that the money was paid to Nursimha Puntooloo, and to bring back the chit.

Yelkoor Venkat Seshiah, examined by the Collector, states.—I do not remember that I was together with Narrain Kishtaya one day in the Cutcherry applying for Currency Notes. I came frequently for Notes. I am not aware that Narrain Kishtaya lent him money one day before me in Cutcherry. I did not see him give the Deputy Collector Rupees 750 for any purpose. I have often come to and from in a bandy with Narrain Kishtaya to the Cutcherry. I do not remember his telling me of his lending the Deputy Collector Rupees 750, of which I know nothing. I produce my books shewing my own transactions with the Deputy Collector as entered in the daily ledgers and abstract.

In the account currents from the year Roodoorodgary, Kartika, Soodha Padwamy, to Raktakshy Aswija Bhavooloo Annarass, is entered an account current with the Treasury Deputy Collector Moongamoor Nursimha Puntooloo, shewing under debit, according to page 199 of ledger, dated Shravana, Bhavoola, Dwadasy ... ... Rs. 860 0 0
Page 203, date Bhadrapada Soodha Chavaty... ... ... ,, 16 0 0
Page 219, date Aswija Soodha Tadyaloo ... ... ,, 30 0 0
Page 235, date Aswija Bhavoola Trayodasy ... ... ,, 16 0 0

Total Rupees... 922 0 0

In the ledger, page 199, under date August 29, 1864, Raktaksy, Sravana Bhavoola Devadasy, Monday, Rupees 860, "Tasalimat" to Treasury Deputy Collector Moongamoor Nursimha Puntooloo. Details :—

A diamond ring ... ... Rs. 700 0 0
Cut-diamonds, a pair of ear-rings ... ... ,, 160 0 0

860 0 0

In the Ledger, page 203, date September 4th 1864. One Mamod Cutton to Deputy Collector Nursimha Puntooloo, by Attender, Ragavendra Row ... ... Rs. 16 0 0

In the Ledger, page 219, date October 3rd 1864. Tasilimat to Deputy Collector Nursimha Puntooloo by Narsoji ... ... Rs. 30 0 0

In the Ledger, page 235, date October 28th 1864. Cash to Deputy Collector Nursimha Puntooloo by the Dhalayet Sammoji ... ... Rs. 16 0 0

Proceedings of the Madras Government, Revenue Department, 20th December 1865.

In the Account Current Abstract from 27th March 1865. In Account Current with Nursimha Puntooloo :—

To balance to date... ... ... Rs. 822 10 0
Vysaka Bhavoola Tadya, page 18... ... ... ,, 250 0 0

1,072 10 0

Daily Ledger Account.

Page 78, November 17th, 1864, paid by Vengana to the Kurnool Treasury Deputy Collector Moongamoor Nursimha Puntooloo... ... ... 1,000 0 0
Endorsed at the side : By two Notes procured in the Treasury, No. 5,961 for Rupees 500, and No. 5,830 for Rupees... ... ... 500 0 0
Page 93, for two Madura cloths, January 2nd, 1865, cost price ... 23 0 0
profit... 2 14 0

25 14 0

Page 99, January 19th, three Madura cloths, one No. 16 Rupees 26, one No. 21 Rupees 9 Annas 12, one No. 246 Rupees 11 ... ... 46 12 0
Page 99, received January 19, a Cheque on Madras for Rupees 150, and cash Rupees 100 ... ... 250 0 0

Daily Ledger for Krodhana.

Page 18, May 13th, 1865. To M. Nursimha Puntooloo on account of a Hoondy drawn by his son through Majetty Mallikargand at Bunder, Rupees ... 250 0 0

Medam Vengana examined by the Collector, states :—

In the ledger it is only customary to enter money transactions in account, and not to enter the numbers of Notes : where money is remitted also by Currency Notes the numbers of every Note are entered in the Book of Accounts of corresponding firms, of which I produce a specimen. When I pass Notes in this town, I am not in the habit of entering the numbers in any account. As these particular Notes were given as a loan to the Deputy Collector, I entered the numbers in the ledger. I can give the numbers of every Currency Note I purchased on November 16, 1864, in the Treasury to the value of Rupees 21,000. Notes to the value of Rupees 10,000 were sent to Nichanametla Soobbarayalue Chetty of Madras, and Samoodral Ramasoobbaraya Chetty of Madras, and the remaining Notes for Rupees 1,000 were given to Nursimha Puntooloo. The item entered in the Accounts to Nursimha Puntooloo's credit of Rupees 250, paid by him in a Cheque on Madras for Rupees 150, and cash Rupees 100, was paid by him for the hoondy which his son at Bunder was to draw upon me, and which was debited on his account on the 13th May 1865. The money was entered to his credit when paid, but it is not customary to enter in the Accounts on what account such credit payments are made. On Pooshaya Soodha Trayodasy, January 10th, 1865, two hoondies were received by me by post from my correspondent Majetty Mallikarjana, for Rupees 500 and Rupees 250, upon the Deputy Collector. He paid me Rupees 250 on account of one, and said he would borrow the other, this was on the 19th January, when he was credited with the payment. As he did not send the money for the hoondy for Rupees 500, I returned that hoondy to Bunder on the 5th April, and on hearing from my correspondent that the transaction was closed, credited myself and debited Nursimha Puntooloo with the payment of Rupees 250 on the 13th May 1865, I cannot say whether the money was paid in Bunder by my correspondent on these hoondies before I realised on them here. They are sometimes cashed in advance, and sometimes after realisation. My correspondent would not have written to me on that point. The loss, if any, was his affair. He debited me with Rupees 250 only, paid to me by Nursimha Puntooloo. They were half Notes that were given to me on the 16th November, and the remaining halves afterwards.

Proceedings of the Collector, dated November 6th, 1865.

R. L. Brunton, Esq., Resident Engineer of the Central Works of the Irrigation Company states :—

The Deputy Collector Nursimha Puntooloo sent me the sum of Rupees 750, being his subscription to the Municipal Fund, for the purchase of one iron fountain in England, to be erected in the People's Park. I cannot state the exact date on which the money was sent to me, but I obtained a Cheque for it from the Central Office on the 1st March on our Agent in Madras, and consequently the money must have been paid shortly before that date.

(Signed) J. I. MINCHIN,
Collector.

List of half Notes sold to Medam Vengana, on the 16th November 1865, the other halves having been issued to him on the 28th idem :—

Rupees *Numbers.*

7,000. Notes of 1,000 Rupees' value.

3973, 3549, 2513, 4155, 4159, 2812, 4000.

6,000. Notes of 500 Rupees' value.

5812, 5830, 5829, 5818, 5817, 5816, 5815, 5814, 5813, 5960, 5956, 5961.

4,000. Notes of 100 Rupees value.

16863, 9113, 20973, 21285, 14189, 3071, 5059, 21287, 5060, 20067, 22326, 23185, 21301, 17545, 18935, 14365, 23149, 2167, 16288, 20083, 14046, 21819, 13298, 12733, 4451, 13870, 18843, 21191, 22295, 17016, 19245, 2 559, 15717, 22595, 16277, 23459, 23043, 23472, 23018, 22046.

2,000. Notes of 50 Rupees' value.

8998, 19214, 24451, 19289, 24391, 21353, 19219, 16729, 19904, 19290, 15480, 22202, 15677, 22661 20850, 19558, 22767, 20999, 13189, 22984, 22546, 18656, 23049, 9428, 12102, 8976, 22265, 22227, 13782, 20623, 21671, 21668, 18549, 18545, 21436, 8857, 21697, 21693, 23076, 15423, 24416.

1,000. Notes of 20 Rupees' value.

29112, 29332, 30417, 25789, 28416, 28114, 28768, 30758, 21701, 30762, 7081, 20752, 30412, 10793, 25775, 28636, 19189, 26866, 24536, 30778, 30765, 30871, 30777, 30411, 25742, 29756, 30771, 30779, 30770, 21591, 21592, 30752, 20754, 3676, 18095, 14441, 18151, 11530, 19340, 20139, 28762, 19482, 30801, 30745, 28559, 29236, 26718, 25325, 21375, 24512.

1,000. Notes of 10 Rupees' value.

35861, 28499, 35967, 35966, 35964, 35966, 35965, 35954, 35980, 35988, 35982, 40519, 35961, 35995, 35962, 35953, 35958, 35997, 35987, 35998, 36000, 36001, 42153, 35138, 43781, 42019, 8764, 22943, 28482, 35860, 42061, 22955, 34575, 35172, 40009, 42705, 40125, 40131, 40122, 39770, 40127, 34717, 39821, 24688, 42088, 42157, 25596, 29853, 30392, 43233, 28103, 34316, 34323, 15865, 43242, 39710, 40104, 23954, 36046, 42468, 17691, 37944, 25157, 36826, 37562, 31716, 27980, 35011, 34715, 38613, 29081, 34552, 42467, 42476, 40292, 42919, 42980, 42377, 35853, 40596, 39413, 35885, 38373, 34305, 33712, 23756, 41473, 43426, 43493, 35971, 40988, 40134, 35979, 30191, 25087, 24605, 30488, 23981, 39271, 42575.

(True Copies.)

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

From the Deputy Collector of Kurnool, to the Acting Secretary to the Board of Revenue, dated Kurnool, 2nd November 1865.

1. I have the honor to inform you that, in accordance with the instructions contained in the Order of Government, dated 23rd August 1865, No. 1,970, I proceeded to Kurnool, and that on my arrival there on the morning of the 25th September 1865, I at once reported myself to Mr. Minchin (in Enclosure A). Mr. Minchin then sent a peon with verbal orders to attend on my person, and prevent my having any communication with anybody; but I told the peon I would not allow him to enter my compound unless he brought a written order from Mr. Minchin. He then went away, and the answer marked B. was brought to me the same day by two peons. I then sent him my reply marked C.; but the peons were not removed. I respectfully submit that this was a most arbitrary and illegal interference with the liberty of the subject, and was likely to prove, and, I believe, did prove exceedingly prejudicial to my interest, and the due administration of justice.

The orders to the Peon were only to prevent the witnesses in the case being sent for by the Puntooloo to his house. J. I. M.

2. Notwithstanding what had occurred, I attended at the Cutcherry on the 26th September; but before commencing cross-examination, I handed in a protest to Mr. Minchin (copy marked D. enclosed), which he declined to receive and record. With the utmost respect, I then declined to proceed further, unless I was informed of the nature of the enquiry. After some discussion, Mr. Minchin told me it was merely an official enquiry, but declined to record this in writing on my requesting him to do so. Not wishing to occasion needless delay, I accepted his verbal assurance as to the character of the enquiry, and at once proceeded to cross-examine the witnesses.

I did not decline to receive or record anything J. I. M.

3. Before I had asked more than one or two questions, one that was put by me was over-ruled. I said that unless I was allowed to proceed in my own way, I could not go on, and Mr. Minchin at last allowed the question to be put; shortly after another question was over-ruled, and Mr. Minchin refused to record it together with his objection; so that I was reluctantly compelled to refuse to proceed, when Mr. Minchin at last consented to record the question. This happened more than once, and eventually Mr. Minchin told me he would record no more questions to which he might

After a lamentable waste of time by the Puntooloo, I informed him I would not record any more UTTERLY IRRELEVANT questions. J. I. M.

object. On this, I said that further cross-examination was needless, and that unless I was allowed to put or at least have recorded such questions as I chose, I would prefer sending my defence on the charges as they stood; but that I respectfully protested against the course that was being pursued.

4. I then asked to be allowed to inspect the Treasury Accounts, and Mr. Minchin, after some discussion, told me I might do so on the following day, and at the same time gave orders that the peons stationed on my person and at my house should be removed.

5. Next day, I went to the Cutcherry, but the Acting Deputy Collector said he could not give me the accounts till next day. While there, Mr. Minchin sent a peon for me, and I found that, notwithstanding what had passed on the previous day, he was re-examining old, and examining entirely fresh witnesses, though I respectfully submit that the Orders of Government are, that I should be allowed to cross-examine all the old witnesses and bring forward any new ones I might wish; but not that Mr. Minchin should enter into any fresh matter, for which, of course, I was totally unprepared. Moreover, I considered the enquiry closed, having elected to send in my defence on the record as it then stood. I asked Mr. Minchin three or four times if I might not see the accounts, but he would not even answer me.

No fresh matter was entered into, but as the Puntoodoo refused to cross-examine the remaining witnesses, I examined them myself in detail; the previous examination having been purposely brief, as the Puntoodoo was not present.

J. I. M.

6. I have been led into this long statement, as it is necessary I should clearly lay before the Board my reasons for the course I have pursued. Mr. Minchin is at once my accuser and my judge; though I do not wish to charge him with deliberate injustice, I submit, with the greatest respect, that the treatment to which I have been subjected clearly shews that he is prejudiced, and that I cannot look for an impartial enquiry from him.

7. I have submitted my defence to him, but it is necessarily imperfect, when the accusations are entirely false, and when the witnesses are backed up by the evident bias of those in authority; nothing but a most searching cross-examination can fully shew the falsity of the charges. As, however, I wish for nothing more than to be allowed a chance of fully proving my innocence, I have the honor to request that if this my defence is not considered satisfactory, an enquiry may be ordered by some one entirely un-connected with the District, and that the witnesses examined may be re-examined in my presence and on *oath* or *solemn affirmation*, or that a regular judicial examination may be instituted.

A.

From the *Deputy Collector*, to the Collector of Kurnool, dated Kurnool, 25th September 1865.

B.

From the Collector of Kurnool, to the Deputy Collector, dated Kurnool, 25th September 1865.

C.

From the Deputy Collector, to the Collector of Kurnool, dated Kurnool, 25th September 1865.

D.

From the Deputy Collector, to the Collector of Kurnool, dated Kurnool, 26th September 1865.

No. I.

Memorandum shewing the extent of Currency Notes sold to the Soucars, from January 1863 to July 1864, during which Comarasawmy Moodelliar was Acting Deputy Collector in Kurnool.

Meeam Venkata.		Nabrain Kistya.		Elkuru Venkata Sastra.		Marvady Commajee.	
Months.	Amount.	Months.	Amount.	Months.	Amount.	Months.	Amount.
	Rs.		Rs.		Rs.		Rs.
1863.		1863.		1863.		1864.	
January 8th, 9th, 10th, 14th, 15th, 16th, 19th, and 24th	22,300	September 2nd ...	26,250	January 17th ...	3,000	April 22nd and 23rd	2,500
February 6th, 13th, 23rd and 28th ...	26,250			March 2nd ..	1,000	June 4th and 6th...	3,100
March 2nd, 3rd, 6th, 9th, 18th, 21st, 23rd, 27th, 28th, and 30th	21,000			August 18th ...	2,000	July 11th, 16th, 18th, and 28th.	6,040
April 1st, 4th, and 11th	22,000			Total ...	6,000	Total ...	11,640
August 17th, 26th, and 27th	7,000			1864.			
September 1st, 2nd, and 7th	9,000			March 7th ...	13,000		
December, 22nd	3,000			April 22nd and 25th	7,250		
Total ...	1,10,550			July 23rd	3,000		
1864.				Total ...	23,250		
January 4th, 8th, 11th, 14th, 16th, and 20th	40,410	July 8th, 13th, and 15th	20,000	Grand Total ...	29,250	Grand Total...	11,640
March 4th and 7th	20,000						
April 23rd	5,000						
July 7th, 16th, 20th, 22nd, 25th, 26th, 27th and 28th	25,600						
Total ...	91,010	Total ...	20,000				
Grand Total ...	2,01,560	Grand Total ...	20,000				

No. 2.

From the Deputy Collector, to the Civil Surgeon, Kurnool, dated Kurnool, 1st April 1865, No. 215 :—

1. In reply to your letter No. — of the 30th ultimo, I have the honor to forward the accompanying copy of a separate book kept at my office shewing receipts and disbursements from the beginning on account of Municipal improvements in the Town of Kurnool.

2. I have also given strict orders in the Account Department, that every entry on that head should be entered in that book, so that all the information may be had at one glance.

(True Copy.)

(Sidned) M. NURSIMHA PUNTOOLOO, *Deputy Collector.*

No. 3.

From R. L. BRUNTON, Esq., to NURSIMHA PUNTOOLOO, Deputy Collector, dated Kurnool, 23rd February 1865, No. 3 :—

I am sorry to say we cannot do it even for a premium. Our Agent objects.

* * *

(True Extract.)

(Signed) M. NURSIMHA PUNTOOLOO, *Deputy Collector.*

(No. 1.)

Memorandum showing the amount of subscriptions realized for excavating channels for bringing water into the Town of Kurnool.

No. of the entry.	Date of payments.	Names of Subscribers.	Amount.	
			RS. A. P.	
1	5th Nov. 1864.	Masoom Khan, Resaldar ... 25 0 0 Ghoolib Khan Meah 25 0 0	50 0 0	(Signed) M. N., D. C.
2	7th do.	Received through Casannah, being the subscriptions of parties noted below :— Abbas Ally Khan Bahadoor. 40 0 0 Ohmed Khan Bahadoor..... 25 0 0	65 0 0	(Signed) M. N., D. C.
3	12th do.	Received from Khandam Mootsuddy Rama Row, being the subscriptions of parties noted below :— Esof Khan Meah ... ... 10 0 0 Moobaraz Khatoon Masaiba 25 0 0 Ibrahim Khan Meah ... 25 0 0 Neamut Khatoon ... 25 0 0 Naseeb Khatoon ... ... 10 0 0 Bhourah Khatoon ... ... 5 0 0 Rahot Abzab ... ... 5 0 0 Mooraud Khatoon ... ... 5 0 0 Azmut Khatoon ... ... 5 0 0 Najamoonnisa Beegum ... 5 0 0 Masoom Khatoon ... ... 10 0 0 Maun Bucksh ... ... 5 0 0 Sillaur Bucksh ... ... 5 0 0 Goolam Mohadeen Khan Bahadoor ... ... 10 0 0 Khizir Khan Jonozy ... 12 0 0 Mohadeen Khan Naib, Jemadar 7 0 0	169 0 0	(Signed) M. N., D. C.
4	18th Oct. 1864.	Received through Khaja Ahmed, being the sundry subscriptions realized and sent by Curnum Casannah, with his Yadast	204 0 0	(Signed) M. N., D. C.
5	23rd do.	Received through Khaja Ahmed, being the subscriptions realized in the Town, and sent by Curnum Casannah	391 0 0	(Signed) M. N., D. C.
6	1st Dec. 1864.	Received through Curnum Casannah, being the subscriptions realized in the Town	300 0 0	(Signed) M. N., D. C.
7	2nd do.	Received from the Tahsildar of Ramalcottah, being the subscriptions realized as per his Yadast No. ...	515 0 0	(Signed) M. N., D. C.
8	5th do.	Received through Curnum Casannah, being the subscriptions realized in the Town	183 0 0	(Signed) M. N., D. C.
9	6th do.	Received through Shumnajee,* being the subscription of Ohmed Khan Meah	25 0 0	(Signed) M. N., D. C.
10	14th do.	Received through Casannah ...	13 0 0	(Signed) M. N., D. C.
11	21st do.	Do. do. ...	17 0 0	

* A Dalaet of the Deputy Collector.

Memorandum shewing the amount of subscriptions, &c.—(*Concluded.*)

No. of the entry.	Date of payment.	Names of Subscribers.	Amount.			
			RS.	A.	P.	
12	5th Jan. 1865.	Received from the Tahsildar of Ramalcottah Talook	230	0	0	
13	6th do.	Paid by Khandan people out of their pay :— Kareem Khatoon ... 20 0 0; Rabiah Khatoon ... 25 0 0; Hyot Khatoon ... ... 25 0 0; Mohadeen Khan Meah, son of Anwar Khan Meah ... 13 0 0; Hyat Khan Meah ... 10 0 0	93	0	0	
14	7th do.	Mahomed Ally Naib, Jemadar ... ... 5 0 0; Abboss Ally Khan Nagud. 10 0 0	15	0	0	
15	9th do.	Received through Shumnajee, being the subscription of Ohmed Khan Meah	25	0	0	
16	10h do.	Received through Mooltan Sahib, being the amount sent by Curnum Casannah	121	0	0	
17	9th Feb. 1865.	Received through Shumnajee, being the subscription of Ohmed Khan Meah	25	0	0	
18	3rd March 1865	Received through Curnum Casannah, being the subscriptions realized in the Town ...	18	0	0	(Signed) M. N D. C.
19	6th do.	Received through Shumnajee, being the subscription of Ohmed Khan Meah	25	0	0	
20	7th do.	Received from the Tahsildar of Ramalcottah as per his Yadast...	200	0	0	
21	17th do.	Received from Vencatarangum Chetty, through his Goomashtah Kristnappah	200	0	0	
22	21st do.	Received through Shumnajee, being the subscriptions for the channel of the Newpettah	269	0	0	
23	27th do.	Received through Mooltany Sahib, being the amount sent by Curnum Casaviah	140	0	0	
24	30th do.	Received from Deputy Collector, Nursimah Puntooloo, through Mohadeen Sahib, being the subscriptions for the channel of Newpettah	131	0	0	
25	30th do.	Received from the Tahsildar of Ramalcottah, through Peon Shaik Hoossain	100	0	0	
		Total...	3,524	0	0	
26	6th April 1865.	Received from Ohmed Khan Meah, through Moosafa Sahib ...	25	0	0	(Signed) V. C
27	29th May 1865.	Received through Curnum Casannah being the subscriptions for channels	20	0	0	(Signed) V. C
		Total...	45	0	0	
		Grand Total...	3,569	0	0	

(True Copy.)
(Signed) J. COMARASAWMY,
Acting Deputy Collector

(No. 2.)

Translation of an order from the Deputy Collector M. Nursimha Puntooloo, to the English Accountant, dated 1st April 1865, No. 1.

No. 1.

To the English Accountant.

Pay Rupees 5,000 as particularized below :—

Date.	On what account.	Amount.			Total.			Remarks.
		RS.	A.	P.	RS.	A.	P.	
	Amount of collections from the community on account of Municipal Fund, towards the excavation of a canal for bringing water into the Town of Kurnool, as per account given by the Treasurer	3,124	0	0				Debit the said sum of Rupees Five thousand from the Municipal Fund, and credit to Deposits. (Signed) M. NURSIMHA PUNTOOLOO, *Deputy Collector.* (True Copy.) (Signed) V. COMARASAWMY, *Acting Deputy Collector.*
	Amount paid by me to Mr. Brunton for the construction of a reservoir in the Fort	750	0	0				
	Subscriptions realized from the inhabitants of Cottapettah for the canal of that place	400	0	0				
	Amount collected and expended by the Doctor, as per his letter	*651	0	0				
	Subscriptions credited to this Fund from the deposits	†75	0	0				
		5,000	0	0				
	Amount of Government Grant equal to the above sum to be debited to Government, and carried to the credit of the above Fund, as per Proceedings of Government, dated 11th January 1865, No. 36	...	...	...	5,000	0	0	

* This sum was collected in 1863 by Ragoonatha Row. Vide Account (D) or No. 3.

† Interest money.

From the Secretary, Municipal Association, to the Treasury Deputy Collector, dated Kurnool, 27th March 1865.

1. I have the honor to inform you that in addition to the donations kindly collected by you for the Municipality, there was on hand a sum of 651 Rupees (six hundred and fifty-one) which had not been supplemented by Government. I, therefore, beg you will be good enough to add this amount to the sums already collected by you to enable the Municipality to receive the 5,000 Rupees promised by Government.

2. Please hand over to the Municipality the sum of 10,000 Rupees, minus 651 Rupees, already included in the accounts.

3. All subscriptions that may hereafter be received, I beg you will be good enough to invest in the "Savings' Bank," and to send a Bank Book for the amount so invested.

(True Copy.)
(Signed) V. COMARASAWMY,
Acting Deputy Collector.

(No. 3.)

Memorandum, for the information of the General Meeting, showing particulars of subscriptions since 15th *September* 1863 in excess of Rupees 2,150, an equal amount having been granted by Government.

Month and date.	Items.	Amount.	Total.
		Rs. A. P.	Rs. A. P.
	Collected by R. Ragoonatha Row, Deputy Collector.	91 0 0	
1863, Oct. 20th.	,, from V. Comarasawmy Mudaliar, Acting Deputy Collector	20 0 0	
,, ,, 20th.	,, from three Merchants	3 0 0	
,, ,, 25th.	,, from R. Davidson, Esq., Civil Judge ...	25 0 0	
,, ,, 31st.	,, from Nursimooloo Naidoo	5 0 0	
,, Nov. 9th.	,, from Contractor Comarasawmy Mudaliar.	30 0 0	
,, ,, 9th.	,, from Mr. J. H. Fergeson...	5 0 0	
,, ,, 10th.	,, from Streeramooloo and Venketasam ...	1 0 0	
,, ,, 10th.	,, from R. Tungammah	1 0 0	
,, ,, 10th.	,, from Goolamally Khan	1 0 0	
,, ,, 12th.	,, from M. Baupoo Row	5 0 0	
,, ,, 12th.	,, from Mr. Hudson	5 0 0	
,, ,, 12th.	,, from Mr. Regal	2 0 0	
,, ,, 16th.	,, from Dahdameyan	20 0 0	
,, ,, 29th.	,, from Paramunchala Venket Reddy ...	5 0 0	
1864, Jan. 5th.	,, from D. Atchia	30 0 0	
,, ,, 7th.	,, from Runganatum Mudaliar	14 0 0	
,, April 27th.	,, By D. and B. Streenevassa Row ...	40 0 0	
,, Sept. 30th.	,, By B. Gopawliah, Deputy Collector ...	198 0 0	
,, Oct. 27th.	,, By do. do.	150 0 0	
	Total Rupees ...	... ...	651 0 0

KURNOOL,
31*st October* 1864.

(Signed) J. KEESS, M. D.,
Secretary, Municipal Association.

(True Copy.)

(Signed) V. COMARASAWMY,
Acting Deputy Collector.

Proceedings of the Madras Government, Revenue Department,
20th December 1865.

Account Current of the Kurnool Municipal Association on the 1st April 1865.

Month and date.	Particulars.	Amount.	Total.
		Rs. A. P.	Rs. A. P.
	Disbursements.		
1863.			
31st July ...	Paid to the Sub-Magistrate of Kurnool.	500 0 0	
18th August	Do. to do.	100 0 0	
18th Sept ...	Do. to do.	500 0 0	
18th ,, ...			
14th Oct ...			
2nd Dec ...			
1864.			
...	Do. to the Treasury Deputy Collector.	0 3 0	
...	Do. to Doctor J. Keess	25 0 0	
...	Do. to do.	194 1 1	
...	Do. to do.	438 7 6	
...	Do. to do.	72 8 0	
...	Do. to do.	46 6 0	
...	Do. to do.	183 11 7	
ber...	Do. to do.	14 7 4	
r ...	Do. to do.	38 12 3	
ber...			
1865.			
...	Do. to do.	2,075 8 0	
y ...	Do. to Mr. Blake as a loan...	600 0 0	
...	Do. to Doctor J. Keess	318 15 11	
ary ...	Do. to do.	2,095 8 8	
...	Do. to R. L. Brunton, Esq., for a fountain	750 0 0	
...	Collected and expended by Doctor J. Keess	651 0 0	
	Balance remaining in the Treasury on the 1st April 1865	... ...	8,604 9 4 / 5,837 0 9
	Total Rupees ...	... ...	14,441 10 1

Month and date.	Particulars.	Amount.	Total.
		Rs. A. P.	Rs. A. P.
	Receipts.		
1863.			
2nd Nov. ...	Amount received from R. Ragoonath Row	125 0 0	
24th do. ...	Do. from do.	360 8 0	
19th Dec. ...	Do. from Colonel Cotton.	1,400 0 0	
1864.	Do. from R. Ragoonath Row	100 0 0	
January ...	Do. from the Government, through the Treasury Deputy Collector.	14 8 0	
April ...		2,150 0 0	
May ...			
June ...			4,150 0 0
July ...			
August ...			
September...			
October ...			
December...			
1865.			
January ...	*For Canal.*		
Do. ...	Amount received from the Treasury Deputy Collector	4,349 0 0	
February ...	Amount received through Doctor Keess, being the subscriptions collected since the Government grant on 2nd December 1863	651 0 0	
March ...		5,000 0 0	
Do. ...	Government grant on the 1st April 1865.	5,000 0 0	10,000 0 0
	Amount received from the Soucars, being the interest for invested money	... ...	80 10 1
	Paid by Mr. Blake, first and second instalments, with interest	... ...	211 0 0
	Total Rupees...	... ...	14,441 10 1

(Signed) M. NURSIMHA PUNTOOLOO,
Deputy Collector.

(Signed) V. COMARASAWMY,
Acting Deputy Collector.

KURNOOL,
1*st April* 1865.

(True Copy.) (Signed)

(No. 4.)

From the Deputy Collector of Kurnool, to the Civil Surgeon, dated 1st April 1865, No. 215.

Extracts from the Kurnool District Gazette, dated 5th November 1864 *and* 29*th April* 1865.

15. At a public meeting held at the Collector's Cutcherry, on Monday the 31st October, the President in the chair, Doctor Keess, the Honorary Secretary, opened the proceedings by laying before the meeting a brief statement of the past year's expenditure and financial position of the Municipal Association.

The subscriptions, to the close of the last official year, amounted to Rupees 2,150, which being doubled by the Government grant, amounted to Rupees 4,300, subscriptions since collected to 31st October were Rupees 651, sundry collections Rupees 23-6-0, and interest on money invested Rupees 137-10-8, making a total of Rupees 5,112-0-8. The Municipal Association had been at work for little more than a year, and had expended during that time in sweeping the streets, and other purely sanitary measures the sum of Rupees 853-4-0.

Great progress had been made in the carrying out the design for the People's Park. The rampart was in a great measure levelled; the site laid out with walls, planted and enclosed. Much assistance had been rendered by convict labor, and the actual expenditure of Municipal funds, including the pay of a Puckaly and watchman, had amounted to Rupees 1,811-1-0.

The pay of a writer and sundry expenses had been Rupees 127-3-8. The total expenditure amounted therefore to Rupees 2,791-9-10, leaving a balance on hand of Rupees 2,320-6-10.

The Collector then informed the meeting, that, thanks to the spirited endeavours of the Deputy Collector, Nursimha Puntooloo, acting on the liberality of the towns people, a very large accession had been made to the funds of the Association. In addition to the sum of Rupees 651, collected since the commencement of the official year, donations to the extent of Rupees 4,301 had been promised, and the voluntary contributions for the year amounted, therefore, to Rupees 5,000, which would doubtless be supplemented by an equivalent grant from the Government, always ready to help those who help themselves. Including the balance on hand it would be safe therefore to calculate on a sum of Rupees 12,000 being at the disposal of the Municipality for expenditure in the next year.

With the increased means in their hands, an increased expenditure could be afforded on purely sanitary measures, and Rupees 2,000 could fairly be allotted for this object.

It would be necessary to carry on the work so well begun by the Secretary in laying out the People's Park, and as some of the donations were made with the object of constructing a fountain in these grounds, that object must be carried out, and probably the sum of Rupees 2,000 would suffice for the year's outlay on this great local improvement.

There would remain about Rupees 8,000 for expenditure, and the liberality of the citizens had come most opportunely for the supply of a great local want. The Irrigation Company were now prepared to supply the town with water. Colonel Cotton had drawn up a scheme for the purpose, the cost of which, including a reservoir, filtering cistern, distributing channels, and

cisterns in different streets he had estimated at Rupees 16,000. He had also estimated the probable quantity of water required for a town of 30,000 inhabitants, at 300 cubic yards per hour, throughout the whole year.

Of course the Irrigation Company could neither make works, nor supply water for nothing. The cost of the water at the present rates fixed for irrigation would be Rupees 2,400 yearly, the payment necessary to be made as interest on the Company's outlay on the distributing works, with the yearly repairs, was calculated to cost the town Rupees 3,280 per annum.

Whatever payments had to be made to the Company would have to be raised by taxation, and if the Municipality could themselves construct the works of distribution, no yearly payments would require to be made on that score, and the amount of taxation would be reduced by some Rupees 3,000 yearly.

The works also appear to fall strictly within the scope of Municipal action. Tax payers will always grumble, and when a tax for water is collected from all the inhabitants of the town, some would certainly object that the Irrigation Company did not sufficiently perform their duty of distribution, that some street or quarter was neglected, that they had not got their money's worth.

If the work be accepted by the Municipal Association, this double benefit would be secured: the burden of taxation would be greatly lightened, the distribution of the water would be managed by the people themselves, through their representatives. The Chairman concluded by proposing that the meeting should authorize him to offer to the Government, on the part of the Municipal Association, their willingness to undertake the construction of the works necessary for distributing water to the town, purchasing the same by volume from the Company, and he assured the meeting of his conviction that the Government would express their hearty approbation of the public spirit which the towns-people of Kurnool had exhibited in coming forward with such liberal donations to the Municipal Fund.

Colonel Cotton seconded the proposal, expressing the great gratification which the meeting had afforded him. He was prepared to supply the water at any point that might be most suitable for the main reservoir, and pointed out the site which had been fixed for it in the scheme he had prepared. He trusted that the example set by Kurnool would be followed in many other towns, and that the principal of Municipal action, so strong in England, and England's Colonies, would take root in India. All present had witnessed the local improvements effected by the Association, and he considered the thanks of the public were specially due to Dr. Keess, the energetic Secretary.

The proposal was then put to the meeting, and carried unanimously.

The following gentlemen were then elected as members of the working Committee for the ensuing year.

James Innes Minchin, Esq., ...	President.
James Keess, Esq., M. D.	Secretary.
Major Flint	Members.
R. L. Brunton, Esq., ...	
M. Nursimah Puntooloo, Deputy Collector	
Masoom Khan Nagud	
Shah Ahmed Shaib	
Yelkoor Vencatshashiah	
Madum Vengunnah	

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

16. *The undersigned begs to acknowledge, with thanks, the following Subscriptions voluntarily tendered for Municipal improvements of the Town of Kurnool.*

	Rs.		Rs.
M. Nursimha Puntooloo	500	Mahomadally	5
Ahomed Khan, Bahadoor	300	Oomordaruz Khan Nagud, Talsildar ...	200
Davoot Khan, Bahadoor	200	Yelkoor Venkata Sashiah	200
Kasimkhatoon Masiha and her son Abbasali Khan, Bahadoor... ...}	100	Madun Vengamah ... ... Veldoorty Soonkiredli	500 100
Moosoraza Khan Nagud, Jemadar	100	Narnoor and Loddipully Ramireddy and} Vakatreddi ... ...}	100
Saudat Khatoon, widow of the late Nawab.	50		
Mohadeen Khan, Bahadoor..	25	Mali Easwariah	100
Goolam Mohadeen Khan, Bahadoor. ...	25	Narayana Krisniah	75
Ibrahim Khan Meya...	25	Mahanaddireddy and Curnum Swamy ...	50
Rundoola Khan, Bahadoor	25	Tundrupadoo Mallareddy	50
Asafully Khan, Bahadoor	25	Soonkoo Kasennah	50
Ruthiah Khatoon, daughter of the late} Nawab ... ...}	25	Levadala Nagiah ... ... Goondravvoloo Streeneevasa Row	50 50
Hyat Katoon do	25	Labha Shaik Ahomed	30
Neyamut Khatoon	25	Panchalingala Venkata Narasappah ...	25
Moduruz Khatoon	25	Shroff Venkatachellum	25
Mansoom Khan Nagud	25	Goolamally Khan	25
Esuf Khan, Bahadoor	10	Kalloor Gungireddy and Curnum Appiah...	25
Hyat Khan Meya	10	Kotta Soobbiah	20
Masoom Khatoon	10	Hanal Hanoomantoo	20
Moobarak Khatoon	10	Penkalal Maddolareddy	15
Naseeb Khatoon	10	Yerragoody Ramakistnareddy	15
Vajeerally Khan Allyzy...	10	Peddapadoo Galireddy	15
Abbasally Khan Nagul	10	Shroff Gangisetty Atchenna	15
Mohadeen Khan Baleky	7	Makum Ganesem	15
Dowlat Khan Allyzy	7	Mamadalapad Venkatareddy and Cur-} num Cletimbarriah ...}	10
Morad Khatoon	5		
Asmat Khatoon	5	Lingareddy of Peddatekoo	10
Rahatabgee	5	Pasupala Rachiah	10
Bhohara Khatoon	5	Vadakuntiah Lingiah	10
Mamubuksh	5	Voogralagoonla Mallareddy	5
Selaribuksh	5	Soolan Khan	10

(No. 6.)

Quarterly Cash Account of the Kurnool Municipal Association, ending 31st March 1865.

Particulars.	Disbursement. Amount.	Disbursement. Total.	Receipts. Amount.	Receipts. Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance in hand on the 1st January 1865	.....	.....	1,975 15 3	
Subscription collected from the public by M. Nursimha Puntooloo, on account of Canals for supplying the Town with water	.....	.....	4,349 0 0	
	.....	.....	5,000 0 0	
Government Grant on the 1st April 1865	.....	.....	80 10 1	
The amount of interest paid by the Soucars for invested money	.....	.....	11 0 0	
Do. do. do. by Mr. Blake	30 0 0			
Pay of a Writer and Superintendent for January, February, and March 1865 @ 10 Rs. ₱ mensem ...	162 0 0			
Do. 9 Sweepers do. do. do. @ 6 Rs. each ₱ mensem ...	12 0 0			
Do. a Watchman for the Park do. do. do. @ 4 Rs. ₱ mensem	16 0 0			
Do. a Puckally do. for January and February 1865 @ 8 Rs. ₱ mensem	20 0 0			
Do. a Telugu Gumashta for March 1865 @ 20 Rs. ₱ mensem	12 0 0			
Do. a Door Number Painter do. @ 12 Rs. ₱ mensem	4,000 0 0			
Expense incurred on account of Channels for supplying the town with water	50 0 0			
Do. for collecting red gravel for People's Park (second instalment)	750 0 0			
Paid to R. L. Brunton, Esq., for a fountain in the Park	25 8 9			
Do. do. for repairing the Park Gate	144 0 8			
Do. for purchasing four Conservancy Carts				
Sundry expenses, such as bamboos, bamboo baskets for four Conservancy Carts, pots, ropes, twine, Bareetees for putting on tyres to the wheels, iron, husk, charcoal, blank books, gunpowder, varnish, black paint, and brooms	49 15 6			
	15 0 0			
Arrear charges now admitted into the Accounts				
Total Rs.	.....	5,286 8 11	Total.	11,416 9 4
Balance on the 1st April 1865			at Huzur Treasury	6,130 0 5

Kurnool,
Office of Municipal Association,
18th April 1865.

JAMES KEESS, M. D.,
Secretary Municipal Association.

(No. 7.)

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.	Remarks.
1	2	3	4	5	6	7
Khandams	1,306	1,114	537	577	192	
Kurnool Town	1,455	1,455	1,417	38	.....	
Newpettah	614	400	400	.....	214	
Ramalcottah Talook	1,575	1,215	1,215	.....	360	
Deputy Collector, Narsimha, Punlooloo's contribution	750	750	750	.....	.....	
	5,700	4,934	4,319	615	766	
Amount of other Municipal Fund collected in 1863, as per Doctor's account	651	651	651	.....	.....	
Interest paid by Soucars on account of Municipal Fund	75	75	75	.....	.....	
	6,426	5,660	* 5,045	615	766	
* As per Transfer Takeed, marked No. 2, issued by the Deputy Collector Nursimha Puntooloo, dated 1st April 1865	.....	.....	5,000	.....	.....	
Subsequent collections	.....	.....	45	.....	.....	
			5,054			

Kurnool,
8th November 1865.

(Signed) V. COMARASAWMY,
Acting Deputy Collector.

(No. 8.)

Subscriptions for the Masulipatam School, Chankrauzvamala of the Koilkoontla Talook :—

	Rs.	A.	P.
Vuddapoory Vencatareddy	35	0	0
Nursireddy	35	0	0
Narapooreddy	30	0	0
Chinna Vencata	25	0	0
Obanna	5	0	0
Monoogy Tippannah	15	0	0
Veerannah	12	0	0
Iyennah	10	0	0
Veerappah	1	0	0
Chinniah	2	0	0
Atchammah	2	0	0
Sunjuvappah	8	0	0
Soobbanah	4	0	0
Lutchiah	5	0	0
Vecatachellum	1	0	0
Maderla Sashannah	10	0	0
Total ...	200	0	0

15th June 1865.

(Signed) P. KRISTNA ROW,
Tahsildar.

(True Copy.)
(Signed) V. COMARASAWMY,
Acting Deputy Collector.

CALL FOR HELP IN NEED.

All are well aware of the terrible calamity that has befallen the inhabitants of Masulipatam consequent on the cyclone on the 1st of November last. The undersigned had, at the earnest desire of the community of the said Town, undertaken the management of the Hindu English School, founded by A. Sashaiya Sastry, Esq., and with the desire of promoting and encouraging the spread of English and Telugu languages, purchased with the benevolence of charitable men, on the 20th January 1863, for 9,150 Rupees, a spacious building worth more than 30,000 Rupees for the said Institution, and well provided it with adequate furniture and a copious library: which latter have been swept away by the sea during the present disaster, and the building itself much damaged.

In order to repair the consequeuce of this disaster, and to bring back the Institution again to its former prosperous condition, not less than 10,000 Rupees is found to be requisite. The undersigned, therefore, requests that all charitable and generous gentlemen, interested in the progress of education, will be pleased to afford to the extent of their possible means donations which will thankfully be acknowledged by the undersigned.

M. NURSIMAH PUNTOOLOO,
President of the Hindu School
of Masulipatam.

Names of Donors.	Amount of Donation.	When paid.

(No. 9.)

Donations paid for the Masulipatam School.

Names of Donors.	Amount of Donation.	When paid.
	Rs.	
Lingumpally Sambiah of Woolchala	10	Paid 6th February 1865.
Kitchareddigari Govindoo of do.	5	
Gungaveram Soonkannah	5	
Yelliah	5	
Bootchereddy	5	
Komaty Kristniah of Woolchola	5	
Singiah, Curnum of Gopalsingaveram	10	
Madereddy and Curnum Ramanah of Jagodoorty	10	
Total...	55	

The above individuals have paid their subscriptions according to the list, and the same is remitted to the Deputy Collector Nursimha Puntooloo.

(Signed) WOOMERDARAAZ KHAN,
Tahsildar.

(True Copy.)
(Signed) J. COMARASAWMY,
Acting Deputy Collector.

DEFENCE.

1. In answering to the charges brought against me, I beg most respectfully to submit, in the first place, that there is no complainant at all, *all the witnesses having been brought by the Acting Deputy* Collector, Coomarasamy Mudaliar, who sent orders officially to the relatives of the Nabob and the Tahsildar of Ramalkota, and also to the Telugu Record-keeper, to furnish him with charges against me. Under what authority the Acting Deputy acted in this manner, no charges having been made against me by any one, and whether such proceedings prove malice or not, I confidently leave to the Board and Government to judge.

Not so. I called up all the Soucars to whom Currency Notes had been given largely for remittance, and questioned them as to their pecuniary transactions with the Puntooloo. On this point I am the sole accuser.
J. I. M.

The Acting Deputy Collector having been told by officials in the Cutcherry that the Puntooloo had made use of collections for the Municipal Fund on his own account, wrote to the parties named to learn what sums had been really paid as contributions to the Fund.
J. I. M.

2. The first charge brought by Mr. Minchin against me is, that I concealed from him certain important correspondence with the Accountant General, and I beg in reply to state that I was called upon by the Accountant General, in his letter of the 25th January last, to communicate with the Collector (not in connection with the paper currency) and send a revised "Probable Estimate;" but under the explanation I then and there submitted to the Accountant General, I thought no revised estimate was necessary, and it did not therefore occur to me that I should still communicate with the Collector. I now see that I was wrong in the matter; but I did not conceal it with any bad motive, and submit that it was an error of judgment.

3. The second charge is, that I maintained in my own hands a monopoly of the issue of Currenny Notes, and sold largely to wealthy Soucars with a view to my private advantage in money transactions with them. This monopoly I totally deny, and request that my order to the Cash-keeper not to sell may be produced; for I affirm I never gave such an order. Currency Notes were sold largely to wealthy Soucars because they applied for them largely. The Accountant General admits in paragraph 3 of his letter, dated 26th May 1865, No. 432, that I am bound to sell to *all* applicants "whether he be a merchant or a Ryot," and I did so, but with no view to my private advantage. I may further add, that the sale to the same Soucars by the present Acting Deputy Collector, before my assuming charge of the office here in August 1864, was still more extensive, as the accompanying Statement (No. 1) exhibits. It will be evident from this, that in seven months in 1863 the sale of the Notes to one of the Soucars was above a lac and ten thousand, and that in four months in 1864, the sale to the *same man* was above 91,000 Rupees. Whereas my sale to that or any other man never exceeded 68,000 Rupees during eight months between 1864 and 1865. The Acting Deputy Collector has since been selling Notes in the names of the servants of the same merchants, and thereby secreting his acts, and I can prove the same by the Treasury accounts. It is also a fact, as I am credibly assured, that he and the other Deputy Collectors here have had loans from the same Soucars. I was going to prove these two facts by the accounts of Mali Tippanna, Elukur Venkatasheshaya, and Madum Venganna, but Mr. Minchin interfered and over-ruled my questions to Mali Tippanna on the state of his accounts and loans to public servants, saying he did not want to hear the men in his office libelled. As regards my own money concerns, I will shew by the following particulars that I was falsely accused* by merchants, who were

There was of course no *written* orders. The late Cash-keeper, Anantaram Sing, a respectable and independant man, stated that he had received such orders, and all the Soucars state that they could only obtain Notes on the special order of the Deputy Collector. I regret to say that the Cash-keeper Anantaram Sing died before the Puntooloo returned to Kurnool for this inquiry.
J. I. M.

There was then no order against selling Currency Notes for remittance; in contravention of which orders the Puntooloo continued the practice for his private advantage.
J. I. M.

This is perfectly untrue.
J. I. M.

* During my absence from Kurnool.

set up by my enemies, who have great influence with them, owing to transactions between them, and who are moreover, in power, whilst every means has been taken to lower me in public estimation.

4. The third charge is, that I was indebted to the three Soucars to whom Currency Notes were most largely issued to the extent of Rupees 3,200. This I deny, and I beg to state, with reference to the record of proceedings held by Mr. Minhin on the subject, that both in the previous and present occasions none of the Soucars were put on oath or solemn affirmation, without which they would have no fear or regard to the penalty of perjury, and that I was not allowed to ask the witness Tippanna, in my cross-examination, whether he knew the consequences of making a false statement; because apparently the witnesses were assured of no danger. From what I know of the law and English justice, I am unable to understand how the evidence given without oath, or solemn affirmation, and without the witness being warned of the penalty of perjury can be admitted or acted on, nor how the accused can be deprived of the privilege of cross-examining in his own way; but Mr. Minchin having decided to the contrary, the only course open to me is to show how far each man's statement contains internal evidence of falsity.

I. The first witness, Marvady Oommaji, to whom Currency Notes to the extent of Rupees 19,300 were sold, denies having had any money dealings with me, and states that he "was "allowed to purchase Currency Notes without "difficulty."

This witness stated "*He the Puntooloo*, allowed me to purchase Notes without difficulty."
J. I. M.

This requires no comment.

II. The second witness, Narrain Kristaya, to whom Currency Notes for Rupees 22,010 were sold during five months, states he lent me 950 Rupees on two occasions without interest, and that I returned the same to him before I went on leave. In reply, I beg to state that I never *borrowed* any money or returned it to him. He brought to me money occasionally at times when there were no Currency Notes on hand at the Treasury, and importuned to get him an Accountant General's Bill, or a Cheque from the Irrigation Company. On the first occasion I telegraphed* to the Accountant General at his (witness's) cost, and got his sanction† for the issue of Supply Bill on Madras for 3,200 Rupees. On the second occasion, when the amount was small, I gave a cheque myself on Messrs. Binny & Co. for Rupees 300. On the 3rd occasion, I wrote to Mr. Brunton in the Irrigation Department to know if they could give a cheque; but I failed to get, and I returned the money to the deponent. I beg to enclose an extract of Mr Brunton's reply‡ to mine. Deponent again brought money to me, and asked me very earnestly to give a cheque myself, or to get one for him from the Honorable Latchminarsu Chetty Garu, or some other gentleman, which I tried to do, but failed, and I returned that money also. This I did as a matter of courtesy, and it being the true state of the transaction; he has now falsely accused me of borrowing, and stated that he lent without any guarantee, and that *as a practice* he lends money to others without interest. Here, I respectfully request the Board to consider, whether any merchant would lend such a large sum without bond or interest: such a statement refutes itself. To prove the payment of 750 Rupees on 23rd February 1865 as a *loan* to me this witness calls Elkur Venkataseshaya, who totally denies any knowledge of the transaction. The Accounts Current kept by this witness were then produced; these show that he paid *one thousand and two-hundred and fifty* Rupees to me, and not *nine hundred and fifty* as he had previously stated, and he then admits that the first 300 Rs. were for a cheque. The 750 Rs. which he stated was a *loan* was written down in the account as paid to me "*for the purpose of sending to the Irrigation Department*," and on Mr. Minchin's questions, he explains the same

* 3rd October 1864.
† 4th do. do

‡ No. 3.

He mentioned that he had talked of the loan to Elkoor Venkataseshya while returning in a coach together from the Cutcherry.
Elkoor Venkataseshaya had no recollection of the conversation.
J. I. M.

to be a loan given to me for my subscription to the municipality to be sent to the Irrigation Department. It is now for the Board to judge whether he would have omitted in the accounts the word "loan" if it was actually a loan, and whether he could have made an allusion of the Irrigation Department unless it was his own business. Here again, I beg to request the attention of the Board to the fact that this witness previously deposed before Mr. Minchin, in the statement already before the Board, that I borrowed the money "*for the building of my house,*" and that he now states that I borrowed it for the payment of my subscription. A reference to this man's present statement on cross-examination will also prove that he admits he occasionally asked me to get Bills or Cheques on Madras, and the Honorable Latchminarsu Chetty Garu can confirm my statement that I asked him for a Cheque on account of this witness if he is applied to. He also says he got back the 950 Rupees through Dasayet Sannojai; whereas his accounts shew that one Nadeem Saib took the same, and he states he does not know whether it was re-paid before the Honorable Latchminarsu Chetty Garu left Kurnool or not; whereas Latchminarsu Chetty left this place *with me*, and the witness accompanied us both across the river towards Hyderabad. I have thus shewn the evidence of this witness to be full of discrepancies, and utterly untrustworthy, and I have convicted him of false statements out of his own mouth.

I can find no such statement on my record of the proceedings
J. I. M.

III. The third witness, Mali Tippanna, to whom Currency Notes for Rupees 3,000 were sold says in his previous statement, which is before the Board, that he lent me money on three previous occasions, viz., 500, 400 and 500 Rupees, and that I only owe him the latter sum. Now the chit on which the money was said to have been given was produced, and I saw it. The writing is not mine, and the signature is not mine. It is addressed to *Mali Iswaray, and not to the witness.* The former, though father to the witness, ought to have properly appeared as a witness and sworn to the chit. The son was brought up instead of his father, who is alive, for no other reason, that I can see, than because he was supposed to be better able to stand cross-examination. The writing of the chit, the witness says he thought *resembled* mine which he saw some *five or six years ago.* It is signed in Telugu, and only "Narsimhoo: this is not my name; and since my appointment as Deputy Collector, I have never signed my name in Telugu, but always in English. The father of this witness, in whose name the chit is standing, preferred a charge of grave misdemeanour and assault against me in the beginning of 1858, when I was Head Moonshee in this District before Captain Russell, the late Officiating Agent. It was referred to Captain H. L. Grove, who tried the case thoroughly, and dismissed it as false and malicious. The former records can be referred to, if thought necessary, yet this is the man who is supposed to be on terms of intimacy and friendship with me. This witness, Mali Tippanna, also commits the following blunders in his statement, which is not formally on oath. He now denies the loan of 400 Rupees which he previously stated he had lent, and states that the second loan was five hundred and twenty and not five hundred Rupees, as he said before. To prove the latter sum, he brings forward an entirely new witness whom he never before mentioned, but whom Mr Minchin still examined to strengthen his statement, though the course is opposed to the Order of Government, dated 28th July 1865, No. 1,761, and this witness too is not sworn. Thus, instead of two sums formerly alleged to have been borrowed, he now states there was but one, and gives this as Rupees 520, instead of Rupees 500. He also says this loan was made on the 23rd December 1864, in order to enable me to pay the purchase money of a house I had got, yet the price of the house was paid to the seller on the 8th December 1864, as acknowledged in the Bill of Sale, which was registered on the *sixteenth* December by Mr. Ratliff, the Civil Judge. It is evident that I could not have borrowed money on the *twenty-third* to pay a debt discharged on the 8th. The balance of Rupees 500, which he says I still owe, is alleged to have been paid to my servant Govinda Row on the 2nd of March 1865, and a receipt taken from him on ascertaining through his servant, Anzum Sahib, who is also newly brought forward to say that I did actually receive the money. I would here ask why, if I had previously asked him for the loan in person,

Mali Iswaraya is the Witness's father, and the Witness is the managing partner of the firm.
J. I. M.

and if he knew my hand writing and signature, he considered it necessary to send his servant to see I got the money, which he says he did not do on the (alleged) previous occasion. The alleged loan said to have been made on the 2nd of March, on my chit of the 1st March, is entered in his account on the 28th February. He says, he never kept any rough account, and usually entered the transactions of several days on one date. In this case, transactions would naturally be entered *later*, not earlier than they occurred. Even supposing this witness to be honest, which I affirm he is not, it is quite evident on his own shewing, that his accounts are kept in such a way as to be absolutely worthless for purposes of proof. It seems apparent to me that an entry has been interpolated to support this *false* charge, and that particular date chosen because there happened to be space sufficient in his book. He further states in his cross-examination, that he cannot say that all receipts and disbursements were regularly entered in his accounts. I beg also to be permitted to bring to notice, that an unstamped chit, which Mr. Minchin acknowledges to be, and is in fact, a bond, was admitted as evidence against me, in opposition to Section 14, Act X. of 1862, and the party, who admit having accepted it, was not fined under Section 3 of that Act.

IV. The fourth witness, Elkur Vencataseshaya, and his father Ellaya, according to their trade, had been supplying my family with goods for a long period through my private Gumashtas, and getting payments every now and then through them. I cannot say whether I owe him any small sum on account. It is possible I may do so, but certainly I never borrowed money from him, or owe him such a large sum as he has now stated, viz., 1,700 Rupees. The acknowledgments he mentions are not written or signed by me. He admits he does not know my handwriting, but he says he thought they were mine, as one of them was brought by a Peon of his own, and the other by one Chennur Soobarow, neither of these men was examined. Besides this, this witness was neither put on oath, nor solemn affirmation, nor cross-examined by me. However, I beg to point out the discrepancies, as they stand, between his statement and his accounts. He said in his statement, which is already before the Board, that I owe the amount on account of *loans, cloths, gold,* and *pearls;* whereas his accounts show *diamonds, loans,* and *cotton.* Of these, the only items he stated he gave to me in person were diamonds for 860 Rupees on the 29th August 1864, and 500 Rupees ready cash on 11th January 1865, and the statement is utterly false. He seems to expect that his bare statement will be recorded with reference to transactions of such magnitude; he says he only got *one* acknowledgment, and *that* he got on 2nd April 1865 for diamonds sold on August 29th, 1864. Is his statement for one moment credible? The other items were mentioned in the names of others, and they have not been examined. He also enters a hundred Rupees due on account of a bond I had executed to Majaty Bapana at Masulipatam. If this be thoroughly inquired into, the Board will see how much credit is due to this man's accounts. I never executed any bond to Bapana, nor did he ever send it to this man to recover. My son had drawn a Hoondie on me for 100 Rupees, and I received it through this witness, and paid the same to him on the day of my departure from Kurnool on leave, as he acknowledged it in writing on the Hoondie. Is it likely that I should first pay the witness Rupees 100 on a Hoondie, and on the same day get Rupees 100 from him on a chit? If the transaction were real, I should certainly not have paid the Hoondie at all. The payments I had made him does not appear in his accounts at all. The different merchants brought forward are not put upon oath, the accounts are their own, and there is nothing to prevent their making any entries they like for their own purposes; but if *mere* entries are to be taken, without any receipt or signature on them, what security can any one possibly have? Accounts of the same sort have been frequently objected to by the established Courts as

He got a previous acknowledgment for the loan of carts, which was returned when he obtained the acknowledgment for the full balance the day before the Puntooloo left the station.
J. I. M.

As the Puntooloo refused to cross-question this witness, the item of Rupees 100 paid for the Puntooloo to Majatty Bapana of Bander was not explained. It may have been a Hoondie as stated here by the Puntooloo, but had the latter paid the Soucar the Rupees 100, he would certainly have been credited with that sum in the accounts.
J. I. M.

These accounts would be accepted by any Civil Court in the country, and would hardly be rebuttable by *any* oral testimony.
J. I. M.

untrustworthy even with every judicial safeguard. I have shewn what amount of credit can be attached to these accounts in particular, and whether there could be any cause for so many contradictions if the alleged transactions be true.

5. The fourth charge in Mr. Minchin's letter is, that I obtained a compulsory loan of Rupees 1,000 from Madum Vengana on the occasion of his applying for a large issue of Currency Notes, and I beg in reply to state that it is totally false. If, as he stated, I had obtained a loan by compulsion, he had every opportunity to complain instantly to Mr. Minchin, who could have given him redress then and there, but no complaint was made till he was invited to come forward. He says, Ananteram Sing, the Cash-keeper, was present when he gave me the Notes; but Anantharow Sing denied it, and said he only heard of the transaction from the witness himself. Samnaji, the Peon, even does not support it, but says the Notes were not half but entire ones; Vengana *now* says, they were only halves. Vengana also says, in his statement already placed before the Board, that he could only tell the date by referring to his accounts, and then gives it as 16th November 1864; yet he could not give the English date of the other transactions, but he says they took place *previous* to giving the Notes. The Telugu dates he gives are, Pushavasadha Panchami, and Pushya Bohula Astamy. Their corresponding English dates are *2nd and 20th January*. In January 1864 I was not in Kurnool, so that these dates must refer to 1865; yet he says the transaction said to have taken place on them happened *before* November 1864. It seems evident that the man does *not* know English dates; if he could give them for one affair, by reference to his accounts, he could for another. Here I may also remark, that the giving of Notes was stated by Anantaram Sing and Samnaji to be *four* and *three* months prior to the date of their respective statements, which were given on 1st June 1865. If so, the month in which the Notes were given must be either February or March 1865. To this, Venganna's statement also nearly corresponds; for he says on 1st June 1865; that it was about *four or five* months ago that I borrowed from him 1,100 Rupees, which must therefore be either *February* or *January* 1865. Neither of these months correspond with the 16th of *November* 1864, on which date it is alleged he bought the Currency Notes, in dispute, from the Treasury. The Treasury Accounts, however, shew that he bought no Notes either on the 16th or 17th, nor indeed till the 28th November 1864, on which date he obtained the two Notes (Nos. 5,961 and 5,830) which he falsely says he gave to me. Even the half Notes which were sold to *others* on the 16th and 17th of November were entered in the Treasury Accounts, but *now* appear in the name of *this witness*. In Mr. Minchin's accounts (No. 8 D) already before the Board, he entered 21,000 Rupees' Notes having been sold to this witness Venganna *on 17th November* 1864; whereas, no such entry is forthcoming in the attested copy of the Treasury Accounts now given to me by the Acting Deputy Collector, and I beg, therefore, to request the attention of the Board to the evident discrepancy in the accounts of one and the same office. Anantaram Sing also says, Venganna himself came to the Treasury for the Notes, instead of my having sent for them, and Samnaji, who went with him, never saw him pay for the Notes, and also says Venganna went for them. It is again since said by Venganna that it was never his practice of entering in his accounts the numbers of the Notes given to any of the townsmen, but that he mentioned only those given to me as they were a *loan*, and that they were only half Notes, and that when he gave the other halves he got their numbers entered afterwards* as an interpolation on the side of the entry. In the entry itself it was not stated to be a loan, and was entered

He was called up by *me* with the other Soucars, and when questioned was very ready with his complaint
J. I. M.

On the first impromptu examination, all the witnesses spoke broadly, and, without the opportunity of referring to accounts, or Memoranda, to ensure correctness. Natives are always vague in their assertions as to periods of time.
J. I. M.

The first halves of the Notes were given on the 17th November, the remaining halves later when received from Madras. The Soucar entered the transaction in his accounts on the date on which he paid the money for the Notes.
J. I. M.

The list of half Notes sold to M. Vengauna on the 16th November 1864, as taken from the Treasury Accounts, is appended to my proceedings in this inquiry.
J. I. M.

* I find no such statement in my Record of proceedings.
J. I. M.

Proceedings of the Madras Government, Revenue Department,
20*th December* 1865.

All this Soucar's accounts are kept most elaborately both in ordinary and Godwaly currency. The loan of two 500 Rupees' Currency Notes was therefore necessarily entered in Government, and Godwaly Rupees.
J. I. M.

ed and given to me, for making a final entry in his account, I beg to state that Venganna states he got two Hoondies on me for Rupees 750, and that I paid for one and returned the other. It is true I accepted and paid a Hoondie for Rupees 250 and refused the other. Now I request the particular attention of the Board to the statement given, and accounts kept by this witness, as he says I gave him a Cheque for Rupees 150, and ready money 100 Rupees on account of the Hoondie on the 19*th January* 1865, and that he carried the same to the credit in his accounts *only* on the 13th of *May* 1865. Before the latter date there was nothing to shew in his accounts that he did receive 250 Rupees from me. If he could wait so long for the money then received without making any entry in his accounts, why could he not do the same in the case of the money he paid. Hence, the loose and vague manner of these accounts will be evident, and I may safely solicit the Board to refer to the Decrees of the Sudder Ameen and the Civil Judge of Kurnool in Original Suit No. 209 of 1861, and Appeal Suit No. 17 of 1862 respectively, by which the accounts of this witness in particular were thoroughly and judicially condemned as being incredible.

The mode in which the entries regarding these Hoondies was made in the accounts was fully explained by the Soucar; the Puntoolu was credited with his payment on the date thereof, he was debited only when the transaction was closed with the Soucar's Bunder correspondent on the 13th May. No accounts could be more elaborately kept.
J. I. M.

6. The fifth charge is, that I introduced the practice of granting orders on the Talook Treasuries to increase my influence with the trading community. I beg in reply to state that the practice exists in other Districts, and that I was not aware I was the first to introduce it here. The Accountant General, in paragraph 5 of his letter, dated 26th May 1865, No. 432, holds that my doing so in the case instanced by Mr. Minchin was unobjectionable. It was done in the interest of Government to avoid having treasure sent into the Hoozoor from the different Talooks, and was not done in any way to advance my own interests or influence.

7. The sixth charge brought by Mr. Minchin is, that I bought and sold Currency Notes on my own account to an extent incompatible with my position as a Government servant. I never denied or made any secret of my having bought Notes. None of the gentlemen mentioned by me (Majors Pritchard and Kerr of the 28th and 26th Regiments, Mr. Ratliff, and the Agent of the Oriental Bank) are shewn in Enclosure No. 10 (F) sent by Mr. Minchin to the Board; and the Notes supplied to them would considerably diminish the total amount entered in my name. There were also others, as for instance, the Honorable G. Latchmanarsu Chetty Garu; and he may also be called upon to say whether or not he got Currency Notes to a large amount through me when he was in Kurnool. Admitting that I bought on my *own account*, I do not see why to an extent incompatible with my position. In accordance with the Orders of Government, I may hold property in every District in the Presidency except the one in which I am serving, and may and must want to remit largely. To limit my power of doing so, is simply to prohibit my acquiring or employing my own money in a way never contemplated by Government. Here, I may also add that on the 16th and also on 28th November 1864, on which Venganna falsely stated he had bought Notes, the Cash-keeper who was drawing only a hundred Rupees a month from Government bought Notes for 3,000 Rupees, and although I believe Mr. Minchin saw it in the course of the examination of the Treasury Accounts on those particular dates, it did not strike him that the Cash-keeper's purchase was incompatible with his position as a Government servant.

As the Cash-keeper is deceased, I can obtain no explanation. Anantaram Sing was a man of large independent means, chiefly invested in house property in Kurnool.
J. I. M.

8. The seventh charge is, that I made improper use of my position by inducing a subordinate to lend me 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 myself with a Zemindar in the Kistna District. I beg to state that I never got the Government Promissory Notes, and, moreover, never deposited them with a

Kistna Zemindar as security, for I never held anything under him. My son (divided) had such contract, and I know he got Promissory Notes to a large amount through his Agents here; but I was not one of them. Here, I may observe that Dhone Subarow in his statement before Mr. Minchin on 3rd June 1865 charges *me* with taking the Promissory Notes about *three months* back under a promise of returning them in a month. If this is true, the transaction must have taken place in March or at the latest in February 1865. Whereas, I have since ascertained that my son has had these and many other Notes in his hands since *September* 1864, as can be proved by his and the Zemindar's correspondence and accounts, &c., and he (my son) has informed me that he got them on a written promise to pay the same interest that Government are paying to the holders of the Notes. I would never have taken *these* Notes, because I knew they were utterly valueless. Subarow is not a certificated guardian to the minor Bawpoorow, in whose name the Promissory Notes stand, and I objected to his drawing interest on them, as he used to do before I assumed charge, and reported the same to the Accountant General, in a letter, dated the 19th August 1864, No. 62, under the Standing Circular of the 16th September 1862, No. 164, receiv[illegible] office. In reply, of date 29th August 1864, No. 161, "Bond Department," I was instructed not to give interest to Subarow, and that a "minor is totally incompetent, during minority, to grant a valid receipt for interest, "vide Loan Department, Guide S. 55." So soon after as the beginning of the following month, when the matter was still fresh in my memory, I could never have taken them to be useful. It is therefore optional with Subarow, who lent them against my knowledge, to take them back from my son, or from his Agent, in the same way in which he gave them; but I have absolutely nothing to do with the matter.

Shortly after the date of the arrival of the Puntooloo as Treasury Deputy Collector at Kurnool.

J. I. M.

9. The eighth charge in Mr. Minchin's letter is, that I made use of money paid to me as Treasurer of the Municipal Fund for my private purposes, to the extent of Rupees 615. This one point will prove how easily Mr. Minchin has been led away by my enemies. He believes that I, a man holding the post of Deputy Collector, in charge of a large Treasury, and possessed of considerable private property, have embezzled the trifling sum of Rupees 615, though I had myself subscribed Rupees 750 to these very funds. Mr. Minchin supposes I may have been led by necessity to a step so disgraceful; but the money would not be enough to cover even an ordinary demand. In point of fact, I was not the Treasurer of the Fund, and had not possession of any public money on that or any other account. The Treasurer (I mean the Cash-keeper in the office) had the custody of the money received on account of the Fund through the different sources, and regularly entered the same in his accounts. I never collected a single Pie myself, as I was only a superintending officer, and my duty was confined to issuing orders to the Cash-keeper for the disposal of the money he received into the Treasury. After my departure, on leave, from Kurnool, Comaraswamy Moodelliar, the Acting Deputy Collector, sent peons, as I am credibly informed, to the house of the Superintendent of Khandans, and in his absence had all his private records brought to his house and kept them there for three or four days, employing Dhone Subarow and Kullur Kristnarow to examine them and try to detect errors in them, and promising them promotion through his influence with Mr. Minchin; likewise, both of these have since been promoted. At the same time, Comaraswmy Moodelliar, before the beginning of the enquiry, sent orders under his own seal and signature to some subscribers of *his own selection*, and the Tahsildar of Ramulkota, in whose Talook they were also subscribers, to report what money I had collected. Ramarow, the Goomastah of the Khandan Superintendent was, I am told, employed in making out fresh accounts. This was the origin of the charge against me, as I am also prepared to prove, if a formal judicial enquiry be ordered. To return, however, to the accounts which I got Mr. Minchin's leave to examine; with great difficulty I got a copy of a letter of mine to Doctor Keess, No. 215, *dated 1st April* 1865 (copy marked No 2 enclosed in which it was

The Puntooloo was a man of large means. His losses in the Runder Zamindary have reduced him to great straits. I never thought, however, that he took these collections with fraudulent intent.

J. I. M.

The Treasury Deputy Collector was ex-officio Treasurer to the Municipality. A reply to all this portion of the defence has been drawn up by the Acting Deputy Collector, and clears up the purposed confusion into which Narsimha Puntooloo has endeavored to throw the accounts of this matter.

J. I. M.

clearly stated that an account of the Fund was kept in the office under my signature. I asked for this account, and was brought the abstract merely which I had sent to Doctor Keess. I have been utterly unable to get the Account particulars, signed by me, and I believe it has been purposely withheld. In the account sent in by Mr. Minchin, credit seems to have been taken for subscriptions paid up to *31st May* 1865, or two months after I went away on leave. Whether, in order to injure me, those subscribers who have *not* paid have been shown as having paid; while those who have actually paid are shown as not having done so I cannot say, unless I have my own account. This would be an excellent reason for my account being withheld: people who had paid would come forward soon enough if asked for their subscription again; but would those who had *not* paid, and who were supposed to have paid, honestly admit they had not done so? It must be admitted this is very doubtful. I have, however, some vouchers in my possession to show that some of the men entered in the list of Mr. Minchin as "paid" had not actually paid their subscriptions before I left Kurnool on leave, and that the list sent up by Mr. Minchin is also incorrect in other respects. I am prepared to produce my vouchers if a regular judicial enquiry be instituted and the witnesses are put on their oath, or solemn affirmation, that they may be prosecuted for perjury, if necessary. Meanwhile, I beg to be allowed to point out to some extent the incorrect state of the present account (No. 12 H) now before the Board with Mr. Minchin's letter, dated 9th June 1865, No. 74. The original subscription lists are not now forthcoming in the Deputy Collector's office, and it is my belief they were purposely concealed, yet the total amount of "promised contributions" is given as Rupees 5,700. In the District Gazette of date the 5th November 1864, Pages 416 to 420, subscriptions to the amount of Rupees 4,301 were published, and while my name for Rupees 500 was included in this list, it was excluded and separately entered in Mr. Minchin's account as *seven hundred and fifty* including the 250 I have since promised and paid, in order to defray the full cost of the fountain materials to be got from England. Here then is at once a discrepancy of Rupees 500. Under the head of collections, Mr. Minchin enters Rupees 4,934 as the "contributions paid," and Rupees 4,319 as the sum "credited in the Treasury." Whereas a sum of Rupees 5,000 was credited in the Treasury on the 1st of April 1865, and the Board may be pleased to ascertain, through the Accountant General, whether or not it was so. I may also add that the Government grant of Rupees 5,000 could never have been drawn unless a similar sum was paid into the Treasury before the 30th of April 1865, as per Order of Government, dated 11th January 1865, No. 36. If there is a balance of Rupees 766 to be collected, according to Mr. Minchin's account, and if 5,000 Rupees out of 5,700 (allowing for argument's sake that Rupees 5,700 is the actual amount promised) had been credited in the Treasury account, I cannot see how any misappropriation is made out, nor how Mr. Minchin *gives* the total amount of contributions paid as Rupees 4,319 only. With these observations on the accounts sent up by Mr. Minchin, I beg respectfully to add that I cannot for a moment stand responsible for the accounts prepared, and I believe freshly and incorrectly prepared by others, and I request that the Board may be pleased to send for the original copy of the Abstract sent up by me to Dr. Keess with my official letter of date the 1st April 1865, No. 215, as well as the detailed account then prepared under my signature; as, without a detailed account, no abstract account could be made out, and allow me to make further comment in the matter, if the present remarks be not satisfactory.

	Rs.
Amount paid into the Treasury	3,569
Do. to Mr. Brunton	759
	4,319
Amount collected by Deputy Collector Rajgoonadu Row, since receipt of 1st Government Grant-in-aid.	651
Interest paid by Soucars	75
	5,045
Against which a 2nd Grant-in-aid was credited on 1st April 1865 of Rupees	5,000

J. I. M.

10. As regards the alleged payments of subscriptions into my hands, I beg to state that I never did receive any money myself, but that what was paid was only paid into the Treasury direct. I do not exactly know or remember who have paid and who have not, and their names can only be ascertained from the Treasury Chittah. The alleged payment of Rupees 227

The accounts prove that many sums were paid into the Treasury by the Deputy Collector's peons as collected by him.

J. I. M.

to my order by the Khandan Superintendent is totally false, and there could have been no reason why he should pay me privately when he got the money for a particular purpose to be paid into the Treasury. On the evidence already taken by Mr. Minchin on this point, without oath or solemn affirmation, I trust the Board will observe that Gawluff Khan Suryazie, the Superintendent of Khandans states he sent me to my house 227 Rupees by my private servant Govindoo. Whereas his Goomastah Ramrow says, it was paid by Oosman Sahib to me at my house. On the contrary, Oosman Sahib says he saw the Superintendent give Govindoo Rupees 227. Govindoo the most important witness was not examined at all.

11. There is no evidence whatever to prove my hand-writing, as Mr. Minchin reported to Government by his telegram, dated 20th July 1865, alluded to in Proceedings of date the 28th July 1865, No. 1,761 ; but, on the contrary, I beg to call the persons noted in the margin as my witnesses to prove that neither the Telugu writing, nor the signature of the chits in dispute are mine, and that they do not even resemble my writing ; and I select them as being my correspondents and as undeniably respectable persons. My object in choosing outsiders is to avoid any fear in their minds from Mr. Minchin.

1. E. Simhady Row Pantoolоo Garu, Head Sheristadar, Cuddapah Collector's Office.
2. P. Naraina Row Pantulu Garu, Tahsildar of Jumbalmudgoo, Cuddapah District.
3. Manoer Venkata Kistnah Nursimha Row Pantulu Garu, Zemindar of Cholikatoorpaud, Kistna District.
4. Ramanja Charlou Garu, Secretary of the Hindoo School at Masulipatam
5. C. Venkatachellum Pantoolоo Garu, District Moonsiff of Nursapoor.
6. Soondra Row Pantoolоo Garu, Tahsildar of Royapett, Kistna District.
7. Singitam Kristna Row Pantulu Garu, Tahsildar of Venucondа District.
8. Tati Ramaya Naidoo Garu, Tahsildar of Raipully Kistna District.
9. Savaka Janardana Naidoo Garu, Tahsildar of Pooloor, Chittoor District.
10. Raja Bhavani Mooktiswara Prasaud Naidoo, Bhadoor, Zemindar of Mocktial in the Kistna District.

12. On the whole, Mr. Minchin lays great stress on the supposed fact of my borrowing money from Soucars ; yet other Deputy Collectors are still indebted to the same Soucars. I proposed proving this on cross-examination ; but Mr. Minchin over-ruled my questions, and said, as before stated, he did not wish his officers to be libelled. The Head Assistant Collector Mr. J. R. Arbuthnott borrowed money through the Tahsildar of Cumbum under him (as the accounts of one of the same Soucars will show) on promise of giving a cheque on Madras, which was not cashed at all for *several months*. Mr. Deputy Collector Jellicoe while in Cumbum borrowed money from people under his jurisdicton for which suits were filed and decrees given and enforced. If Mr. Minchin had reported any of these cases, he was *bonâ fide* discharging his duty in reporting me also, if he believed me guilty, and if the affair had come to his notice in a reasonable way. But he himself invited complaints, and reported against me, without fully ascertaining the truth, or hearing me in my own defence. In fact, although I had no occasion to borrow money, and consequently did not borrow any, yet I was not aware that we were forbidden to do so. There was, as far as I am aware, no order on the subject in the case of Uncovenanted Deputy Collectors previous to the one in *last May*. Mr. S. R. Locke, with Magisterial powers in charge of the Treasury at Chittoor, borrowed money from a Soucar under him, and entered into a Razeenamah in the Court there to pay the same by instalments, of which fact, I think, Government are aware, as the Honorable Mr. Morehead spoke to me on the subject. Mr. John Rohde, the Inspector General of Jails, when Civil Judge of Guntoor, had money transactions with Salem Nummayah Naidoo, and Guntoor Chelamayah in his District, though they had suits in his Court, as he himself admitted in his Proceedings, dated 2nd August 1854, and there are many other instances of this kind, which, if required, I am prepard to prove. This being my impression, I would never have denied having borrowed had I actually done so. Besides, I had no other powers than the charge of the Treasury, and no persons have anything either to hope or fear from me officially. When I first joined here, Mr. Minchin did not administer the Revenue Oath to me, although I then told him that it was necessary under Act VII. of 1857.

Possibly Mr. Arbuthnott may have got a Cheque cashed. All the unsupported charges that follow would shew malignity if the position of the Puntoolоo were not taken into consideration.
J. I. M.

The Puntoolоo of course took the Revenue Oath when appointed a Deputy Collector.
J. I. M.

Since it was not, as far as I knew, against the Orders of Government, and since it undoubtedly was not against my Revenue Oath (for I never took one) to borrow money, I should certainly never have attempted to conceal the fact had I actually borrowed anything ; but I again most emphatically deny that I did so, and I trust the Board will consider that I have not confined myself to bare assertion, but taking into consideration the difficulties and hindrances I have had to contenp against, I have fully proved my case, and shown that these charges have been simply trumped up against me by the malice of my enemies.

13. I have now arrived at the conclusion of my explanation as to the charges reported against me, so far as the circumstances and the disadvantages under which I labor have permitted. What I have stated above may be briefly summed up as follows :—

(1.) None of these charges were preferred by any person.

(2.) That people were summoned without having any sworn deposition as to the veracity of the charges, and on private information given by the Acting Deputy Collector, whose main object was to get himself confirmed in my appointment.

(3.) That the whole evidence *was taken behind my back*, and without the administration of any oath, or solemn affirmation, and without any commission from Government, and that the witnesses were tied down by their previous statements.

This is false. I required the Puntoolоo to be present, although he refused to cross-examine any of the witnesses after I had stopped his irrelevant questions.
J. I. M.

(4.) That I was ill-treated by illegal restraint, and deprived of the privilege of cross-examining witnesses fully.

The only statement not taken in the presence of Nursimha Puntoolоo is an unimportant one from R. L. Brunton, Esq.
J. I. M.

(5.) That since the enquiry was closed in the first instance, new witnesses were examined.

(6.) That notwithstanding that I was prevented from cross-examining the witnesses, to the full extent as I wished to do, their evidence was broken down thoroughly by their own discrepancies.

(7.) That the charges are false and malicious ; that the alleged written acknowledgments are not mine, and never proved to be my hand-writing ; and that by independent testimony I will prove the contrary.

(8.) That I have not acted otherwise than in strict accordance with the Rules and Regulations provided for my guidance.

(9.) That although I did not actually borrow any money from Soucars, yet there are other Deputy Collectors who did borrow, and whose cases Mr. Minchin refused to hear saying he does not want them to be libelled.

(10.) That the only preventive Order for Deputy Collectors, as far as I know, in the case of loans, was received in May last, and I was not put on Revenue Oath ; that there was no reasons why I should not admit the fact, if I did actually borrow ; while other Deputy Collectors, and other higher officers with all the high powers they possessed, did publicly borrow without the slightest idea of the act being in any way objectionable.

(11.) That the Municipal Account Particular under my signature, and lists of subscription, which were in the office, were concealed and fresh accounts made out by the Acting Deputy Collector illegally and unauthorizedly seizing the private papers of the Khandan Superintendent, and having them in his charge for a certain time ; that it was only the cash-keeper of the Treasury who had charge of the money ; that my duty was only confined to superintending affairs and issuing orders for the disposal of the money received into the Treasury ; that while 5,000 Rupees had been credited to the Treasury accounts on 1st April 1865, Mr. Minchin shews only a credit of Rupees 4,319 ; and that the accounts sent up by Mr. Minchin were made up to 31st May 1865 while I had gone on leave two months previously.

(12.) That the purchase from the Treasury, by Madum Vengannah, the identical currency Notes on 28th November 1864, will itself establish the falsity of his accounts in which he entered them as having been previoulsy given to me on the 17th idem; and that the previous entry by Mali Tippana in his accounts of 28th February of payment made, as alleged, on *2nd March* 1865, as well as the other discrepancies, shew the intrinsic value of these accounts.

(13.) That I only ask to be fairly and impartially dealt with by granting a legal and formal trial, if this defence be not considered satisfactory.

(14.) That my accuser may not be my judge at the same time.

14. Under the foregoing circumstances, I leave my case in the hands of the Board of Revenue and Government, under whom I have hitherto served, for upwards of twenty-three years, with unblemished character.

15. Should I have stated anything disrespectful in the above, I trust that the Board and Government will be pleased to take into their kind consideration the circumstances under which I have now been actuated, and will pardon me for the same, as being quite unintentional on my part.

KURNOOL,
2nd November 1865.

(Signed) M. NURSIMHA PUNTOOLOO,
Deputy Collector.

No. 653.

Memorandum by Acting Deputy Collector COMARASAWMY MUDALIAR in reply to paragraphs 9 and 10 of Nursimha Puntooloo's defence.

In point of fact I was not the Treasurer of the Fund. I never collected a single pie myself.

1. It would appear from the book marked No. 1, bearing his signature to each item therein, that he collected several sums from Khandans, &c., and sent them to the Treasury by his own Delayet and Attender. Several relatives of the late Nabob, and respectable people, have distinctly stated in their letters that they paid the sums of their respective donations for town channel to Nursimha Puntooloo, as will be seen from the remarks in Statement H. Whenever any subscriber brought sums to the Treasury, the amount was entered there in the name of the party; but whenever the Deputy Collector collected them, and they were sent by his own attendants, they were entered accordingly.

2. Certain collections, since my taking charge, have been entered; but in each instance the name of the subscriber is entered.

3. The several items in the book are twenty-seven. The names of the subscribers who paid directly into the Treasury are twenty.

Items Nos. 1, 9, 15, 17, 19, 22, and 24, are entered as received from the Delayet or Attender of the Deputy Collector. Item No. 24, Rupees 131, collections at Newpett paid by Armogam Mudaly to Nursimha Puntooloo. It would appear from the accounts of the Kandan Superintendent's public Gumashta, that sums out of the Municipal collections have been paid for the private building of Nursimha Puntooloo.

After my departure, on leave, from Kurnool, Comarasawmy Mudaliar sent peons, as I am credibly informed, to the Superintendent's house, and in his absence had all his private records brought to his house, &c.

4. The Acting Deputy Collector did not, through his peons, send for any of the Superintendent's private records to his house. With respect to the alleged promise to Dhone Soobbarow and Kalloor Kristna Row it is enough to say that such was not the case. The services of both these public servants have been favorably mentioned by Captain Russell, Honorable Arbuthnott, and successive Officers under whom they served. They deserved the promotion. They did no more than their duty.

5. The necessity which led the Acting Deputy Collector to examine the accounts is as follows:—

In the fourth column of the account rendered by the Superintendent of Khandans of the Municipal collection, it appearing that a portion of the fund had been collected by other parties, and as the whole sum cited therein not being brought to credit, it became necessary to ascertain who the party was, and what was the amount collected, and why the amount was not credited. I sent for Ramarow, the Gumastah, and questioned him about the confusion of the accounts, and he at once produced his accounts. On inspecting the account, the Gumastah seemed not to be inclined to disclose everything respecting certain credits and debits in allusion to amounts entered therein, as paid for the purpose of the private building of Nursimha Puntooloo, which led to further inquiry, and to the seeking of information from several Khandans, &c.

Ramarow, Gumastah, was, I am told, also employed in making out fresh accounts.

6. Never.

I have been utterly unable to get the Account Particulars signed by me, and I believe it has been purposely withheld.

7. Nursimha Puntooloo's assertion with respect to the alleged account is not true. If there was anything of the kind, why could not he distinctly state that the paper was entrusted to such individual, or call the Accountants to show that such paper was in existence. But I conceive that if he had anything of the kind, he must have retained it himself. His own letter, dated 1st April 1865, and the account therein alluded to, show that there was nothing else. It is clear from the Memorandum of the money actually received in the Treasury, the several items of which book bear his initials, that this was as the only guide for the compilation of the account sent to Doctor Keess. A copy of the Memorandum was taken by the Deputy Collector.

No. 4.
No. 1.

In the account sent in by Mr. Minchin, credit seems to have been taken for subscription paid up to 31st May 1865, or two months after I went away on leave.

8. Subsequent to the Deputy Collector's delivering over charge, and up to the Collector's report to the Board of Revenue, two items, viz., Rupees 45 were collected.

People who had paid would come forward, &c.

9. It appearing from the Khandan Superintendent's accounts, Column 4, that certain subscriptions had been collected by some one else, and as such had not been credited to accounts in the office, I called upon subscribers to ascertain if they had paid the amount of their subscriptions.

The original subscription lists are not now forthcoming, &c.

10. Nursimha Puntooloo seems to have kept by himself some of the original subscription lists, and did not give them to any in the Cutcherry. This can be proved by the Curnum and others in the office.

11. His having failed to apply for the copies of the subscription lists speaks for itself.

Original subscription lists for the town channel, as well as those for the relief of Masulipatam, and for the support of the school at the same station, marked Nos. 8 and 9, seem not to have been recorded in the office; for the lists Nos. 8 and 9 have subsequently been sent from the Taluks, and the sums therein, collected direct by Narsimha Puntooloo.

The total amount of promised contributions is given at Rupees 5,700, &c.

12. Subscriptions as per Gazette dated 25th November 1864.

Again.

		RS.	
	* By Nursimha Puntooloo...	500	
	Other subscribers	3,801	4,301

Here there is at once a discrepancy of Rupees 500

Not published in the Gazette.

Subscriptions by Newpett people	614	
* Nursimha Puntooloo in addition to Rupees 500 above mentioned	250	
Amount of subscriptions as list written by Curnum Casanna at the dictation of the Deputy Collector	535	
		1,399
		5,700

* These two items make Rupees 750.

Under the head of Collections, Mr. Minchin enters Rupees 4,934 as the "contributions paid," and Rupees 4,319 as the sum credited in the Treasury.

13. In reply to this it may be said: amount credited in the Treasury, as per Memorandum book bearing the signature of Nursimha Puntooloo, marked A

	RS.
(No. 1)	3,524
Do. do. Coomarasawmy Mudaliar	45
	3,569

Whereas a sum of Rupees 5,000 was credited in the Treasury on the 1st April 1865, &c.

Subscription paid by the Puntooloo to Mr. Brunton	750
Unaccounted sum	615

Total contributions, as per Collector's Report	4,934
Amount collected in the year 1863 by Ragoonatha Row, Deputy Collector, as per Memorandum furnished by Doctor Keess, marked No. 3, dated 31st October 1864	651
Amount collected from Sowcars, being interest on money lent to them	75
	5,660
Amount, Nursimha Puntooloo said to have been transferred to the Municipal account, as per Takeed issued by him, marked No. 2, dated 1st April 1865	5,000
Amount remaining on hand, being collections subsequent to Nursimha Puntooloo leaving Kurnool	45
Amount not accounted for	615
	5,660

He did not, as he asserts, actually credit Rupees 5,000 on the 1st April 1865, because he transfers Rupees 651, collected and spent in the year 1863, by Ragoonatha Row, the latter amount has no concern whatever with the town channels. The latter-mentioned sum of Rupees 651 and 75, on account of interest is not included in Rupees 4,934, mentioned as collections in the Collector's report.

14. Nursimha Puntooloo creates confusion by endeavoring to show that Rupees 5,000 out of the late donations was credited in the Treasury on the 1st April 1865. But it may be observed here, that on a perusal of the Takeed issued by himself to the Treasury on the 1st April 1865, paragraphs 1 and 4 of the Proceedings of the Kurnool Municipal Association, dated 31st October 1864, (Kurnool Gazette, page 414 of the same year, and copy of letter addressed by Doctor Keess on the 27th March 1865, and the Quarterly Cash Account of the Kurnool Municipal Association, ending 31st March 1865, (*Vide* page 141, Kurnool District Gazette of 1865,) shew that the amount actually credited from donation for town channels was Rupees 4,274, and that Rupees 75, previously collected on account of interest, and Rupees 651, which was collected in the year 1863, were added to make a sum of Rupees 5,000 to enable the Municipality to receive Rupees 5,000 promised by Government.

No. 2
No. 5.
No. 3.
No. 6.

15. The assertion of Nursimha Puntooloo, with respect to his attempt to shew that he credited Rupees 5,000 out of the recent donations, being disproved under the above circumstances, he becomes responsible to account for the deficiency of Rupees 615.

16. The Statement appended to Enclosure No. 12 (H.) in the Collector's report to the Board, dated the 9th June 1865, merely shews the sums recently collected on account of town channel; but the Statement No. 7, now submitted, shews that the sum of Rupees 5,000, said by Nursimha Puntooloo to have been credited on the 1st April 1865, comprises two other items, viz., Rupess 651 and Rupees 75, making a total of Rupees 726.

If there is a balance of Rupees 766 to be collected, and if Rupees 5,000 out of Rupees 5,700 had been credited in the Treasury Account, &c.

17. Amount of subscription cited in the Collector's Statement H. ... ... Rs. 5,700
Do. collected in the year 1863 by Ragoonatha Row ... ... ,, 651
Do. of interest... ... ... ,, 75
Total... ,, 6,426

Amount credited by Nursimha Puntooloo	5,000	
Amount to be accounted for	615	
Balance to be recovered, as per Statement H	766	
Subsequent recoveries	45	
		6,426

It is clear from the above, that he endeavors to shew that he actually paid Rupees 5,000, but he makes here a great blunder; because he added to his recent collections Rupees 651, and interest Rupees 75, so Nursimha Puntooloo is not exonerated by representing irrelevant matter knowing himself that it is not true.

How Mr. Minchin gives the total amount of contributions paid as Rupees 4,319 only, &c.

18. The fund subscribed for Town channels, as per Collector's report ... Rs. 570
Amount collected and credited in the Hoozoor Treasury, as per Memorandum marked No. 1. ,, 3,569
Paid by Nursimha Puntooloo to Mr. Brunton ... ... ,, 750
Total... ,, 4,319

It is beyond doubt that the entire sum collected and credited in the Treasury, on account of the Canal, is only Rupees 4,319.

I am not responsible for the account prepared, and, I believe, freshly and incorrectly.

19. As stated above, every account prepared is in accordance with the Memorandum, and the account furnished to Doctor Keess, under Nursimha Puntooloo's signature.

(Signed) V. COMARASAWMY,
Acting Deputy Collector.

KURNOOL,
8th November 1865.

1. The papers above recorded will be submitted for the consideration and orders of Government, with reference to paragraph 7 of their Order, under date 28th July 1865, No. 1,761.

2. It will be observed that Narsimha Puntooloo has only partially availed himself of the permission granted to cross-examine the witnesses against him, but that he has put in a written defence. He has also applied to the Board for a personal interview, for the purpose of placing before them certain documents which he states would prove his innocence of the charges made against him ; but the Board have not felt themselves at liberty to comply with his wishes, as any defence he had to offer ought to have been submitted in a complete form through the Collector, as directed by Government.

3. The early orders of Government are necessary as to the disposal of the charge involving a misappropriation of Municipal funds.

No. 183. ORDER THEREON, 20th December 1865, No. 3,073.

Miscellaneous.

1. In G. O. of 28th July 1865, No. 1,764, Narsimha Puntulu was directed to proceed to Kurnool, where the Collector was to give him an opportunity of cross examining the witnesses who had given evidence against him, and of producing any evidence which he might wish to offer in his defence.

2. It now appears that after Narsimha Puntulu had presented himself before the Collector, and commenced his cross examination, he took occasion on the very proper refusal of the Collector to allow him to put certain questions obviously irrelevant, to decline to pursue the examination any further.

3. The Governor in Council observes that even if questions had been improperly disallowed, there was no reason why Narsimha Puntulu should not have proceeded with his cross examination, making a note, if necessary, of the questions which had been objected to. In not doing so he acted at his own risk, and he must take the consequences.

4. The Governor in Council approves entirely of the manner in which the enquiry was conducted by the Collector, and considers the record of the case so far complete that he might proceed to pass orders upon it forthwith. His Excellency in Council observes, however, that Narsimha Puntulu has applied to the Board of Revenue for a personal interview, and for permission to produce before them certain exculpatory documents. This the Board rightly declined to do, because he was bound to make his defence to the Collector. Notwithstanding the evasive manner in which Narsimha Puntulu has hitherto treated the charges against him, the Governor in Council is unwilling to deny him this last opportunity of clearing himself from the very serious charges brought against him.

5. The Board will accordingly be requested to summon Narsimha Puntulu to appear before them forthwith, and will receive any statement which he may wish to make, and any documents which he may have to produce. They will then advise Government if any, and, if so, what further proceedings are necessary, or if the case is complete, will re-submit it for the orders of Government with an expression of their opinion.

6. It must be distinctly understood, however, that Narsimha Puntulu will not be permitted to recur to his complaints with regard to the Collector's proceedings, nor to call for the witnesses examined or the documents produced on the trial at Kurnool.

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

No. 7,647A.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 29th November 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 10th November 1865, No. 163 :—

1. As directed in paragraph 7 of the Government Order, dated 28th July 1865, No. 1,761, I have the honor to submit the record connected with the inquiry into the conduct of the Deputy Collector Nursimha Puntooloo, suspended by the above Order of Government, together with the statement put in by him and received by me on the 3rd November.

2. In their Order, dated 23rd August, No. 1,970, the Government directed Nursimha Puntooloo, at that time in Guntoor, to proceed to Kurnool within the period permitted by the Rules, from the date of his receiving the Order.

3. The date on which that Order was communicated to Nursimha Puntooloo was not made known to me ; but on the 25th September he reported his arrival at Kurnool, and requested to be furnished, under Section X, Act XXXVII of 1850, with the charges the Government had commissioned me to inquire into under that Act.

4. In reply, I informed him that the Government had issued no instructions for his trial under the Act in question, but had directed him to appear before me to give an answer to the charges I had brought against him, to allow him the opportunity of cross-examining the witnesses who had deposed to the facts on which these charges were based, and to bring forward any further evidence he might think necessary.

5. The correspondence that took place between Nursimha Puntooloo and myself on that occasion is appended to these papers.

6. Nursimha Puntooloo endeavoured to raise an *in limine* objection to the whole proceedings, on the ground that the inquiry being merely an official one into his conduct as a servant of Government, the witnesses could not be examined on solemn affirmation, or be subject to the punishment of perjury for false statements.

7. He also protested against a necessary precaution I had taken of sending two Dhelayets to his private residence to prevent communication on his part with the witnesses previously examined by me.

8. The Dhelayets were instructed by me to place no restraint upon Nursimha Puntooloo's movements in any way, but they were to see that the witnesses, whose attendance was warned for the next day, were not to visit him until after the inquiry.

9. At the appointed hour, Nursimha Puntooloo attended at the Cutcherry, and nearly the whole day of the 26th September was taken up by his cross-examination of the two witnesses, the Sowcars Narain Kushtaya and Mali Tippana.

10. It being my duty in presiding over the inquiry to put some limit to perfectly irrelevant examinations, I rejected certain questions as to the mode in which Mali Tippana kept his accounts which had no bearing on the inquiry. I also rejected two improper questions, recording the same in my proceedings.

11. Upon this, Nursimha Puntooloo stated, that as he was not permitted to examine the witnesses according to his wishes, he would cease all cross-examination ; and the remainder of the inquiry completed on the 28th September was conducted by me, my object being to allow the different Sowcars the opportunity of authenticating their oral statements by the production of their books of accounts.

12. Nursimha Puntooloo in his defence repudiates all statements made by parties not in his presence, and at the same time objects to the further examination held by me in his presence as opposed to the Orders of Government. The statements previously recorded by me were taken from the parties without detail, with very little questioning on my part, and, generally, without their having access to their accounts and papers to speak accurately regarding dates.

13. As Nursimha Puntooloo declined to cross-question the remaining witnesses, after two had been examined, I considered it my duty to question the Sowcars in detail as to their alleged pecuniary transactions with the Puntooloo, and these examinations, with extracts from their accounts, recorded fully in my proceedings, will enable the Government to judge fairly of the truth of their allegations.

14. Nursimha Puntooloo denies *in toto* the whole facts comprised in the charges contained in my letter of the 9th June, paragraph 30, and explains them as a conspiracy got up by his enemies, especially the present Acting Deputy Collector for his ruin.

15. I must premise that the 3rd and 4th charges concerning his pecuniary transactions with the Soucars, to whom he had granted Currency Notes largely for remittance, were never hinted at by the Acting Deputy Collector, and only came to my knowledge on my calling up the Soucars on the 2nd June and questioning them on the subject.

16. I will now proceed to consider the result of the whole inquiry on each charge, seriatim.

17. The first charge of withholding correspondence from me has been disposed of by the remarks of the Accountant General and requires no further notice.

18. The second charge is, that Nursimha Puntooloo, when Deputy Collector in charge of the Treasury, kept in his own hands a monopoly of the issue of Currency Notes, and sold largely to wealthy Soucars, with a view to his private advantage.

19. The fact of the monopoly is asserted by all the Soucars, who unanimously state that they could only obtain Currency Notes on the special order of the Deputy Collector. The late Cash-keeper, Anantaram Sing, stated clearly that he had received an order from the Deputy Collector, Nursimha Puntooloo, not to sell Notes to any one without his permission, and on that order he acted. Anantaram Sing, unfortunately, died before the Puntooloo returned to Kurnool for his defence, and could not be confronted with him.

20. To these statements, Nursimha Puntooloo opposes his own simple denial, backed by the fact that no written order to this effect is to be found in the office.

21. I never supposed that any such written order had been sent, and the Government can decide on the weight to be attached to the Puntooloo's mere denial against the acknowledged practice of the Treasury, as proved by official and independent testimony.

22. The third charge comprises the alleged pecuniary transactions of Nursimha Puntooloo with the three Soucars, Narrain Krishtaya, Mali Tippana and Yelcoor Venkatasheshaya.

23. Narrain Krishtaya stated originally that he had lent the Puntooloo two sums, Rupees 750 and Rupees 200 for the repair of his house, which were re-paid previous to his departure on leave.

24. Nursimha Puntooloo, in his defence, denies any loan; states that the money was given to him to obtain cheques on Madras, and that the Soucar has falsely turned this transaction into a loan. As it was always stated that the loan was merely a temporary one, and had been at once re-paid, the Soucar could have no object in inventing his statement; while there are no grounds to impute malice to him.

25. A discrepancy, on which the Puntooloo relies to discredit this witness, is his original statement that the money was lent to build the Puntooloo's house, and the statement elicited by me, on examination, that it was on account of the Puntooloo's subscription of Rupees 750 to the Kurnool Municipal Association, which he paid to Mr. Brunton of the Irrigation Company.

26. The witness probably spoke in the first instance without much thought: he knew that at that time the Puntooloo was incurring expense with the erection of his house, and attributed his loan to that object. The whole drift of the Puntooloo's cross-examination of this witness was to elicit the fact that the money was sent to Mr. Brunton to obtain a cheque for the Soucar. This may have revived the witness's memory as to the real destination of the loan.

27. I have thought it right to take a statement from Mr. Brunton on this point, which proves that shortly before the 1st of March 1865, he could not give the exact date, Nursimha Puntooloo sent him Rupees 750, his subscription to the Municipal Fund, to pay for a fountain to be erected in the People's Park, which was being procured from England by the Company's Agent.

28. It was on the 23rd February that the alleged loan of Rupees 750 was made by Narain Krishtaya to Nursimha Puntooloo, and the Soucar's statement of the object of this temporary advance is therefore fully corroborated by unimpeachable testimony.

29. All the alleged pecuniary transactions of Nursimha Puntooloo with this Soucar are entered in his books. These books are kept with perfect accuracy; every transaction being entered in the Daily Ledger as it occurs, and those having reference to every individual being abstracted into an Account Current, with references to the pages of the Ledger in which the entry will be found.

30. The extract from Narain Krishtaya's accounts, recorded in my proceedings of the 28th September, will be found accurately to bear out his statements.

31. Mali Tippana stated originally that he had on three occasions lent sums amounting to Rupees 1,400 to Nursimha Puntooloo while Deputy Collector in Kurnool that Rupees 900 had been re-paid him; and that Rupees 500 were still due, for which he produced an acknowledgment, dated 1st March 1865.

32. In cross-examination this Soucar stated that he had spoken incorrectly in alleging that he had made two previous loans which had been repaid; he had made only one previous advance of Rupees 520 on the 23rd December 1864, which was re-paid on January 26th 1865, and another advance of Rupees 500 on the 2nd March 1865, for which he produced the acknowledgment of the payee.

33. Mali Tippana produced his accounts in proof of his statement, which accounts are not kept in such detail, or in such mercantile form, as those of the other Soucars. There is no Daily Ledger with Account Currents abstracted therefrom. His daily transactions are recorded by this merchant on loose sheets, and the same are entered in his books every two or three days as convenience dictates. Thus, under date February 28th 1865, after 12 preceding entries appears the loan of Rupees 500 paid to Moongamoor Nursimha Puntooloo on the 2nd March, upon his "chit," or order, through G. Govindoo, to be re-paid according to promise on the 10th.

34. In his cross-examination, Mali Tippana stated that the Puntooloo's chit for the Rupees 500 was brought to his house by the Puntooloo's servant Govindoo, to whom he paid the money and obtained his stamped receipt, that he sent his own servant, Ajam Sahib, to see that the money was paid to the Deputy Collector, as he was not well acquainted with Govindoo, sending by him the 'chit' or order for the money, which on receiving the cash, was returned by Nursimha Puntooloo, through Ajam Sahib. He stated that for the previous payment of Rupees 520, on the 23rd December 1864, the money was sent by Oosman Sahib, the Nakeeb of the Khandans.

35. The chit, alleged to have been written and signed by Nursimha Puntooloo, was produced before me, together with the stamped receipt signed by Govindoo, and the statement of Mali Tippana was in every way corroborated by Ajam Sahib and the Nakeeb Oosman Sahib.

36. Nursimha Puntooloo again denies all the alleged transactions; repudiates the chit alleged to be his, and discredits the loan of Rupees 520 made on the 23rd December 1864, on the ground that it is asserted to have been advanced for the purchase of his house, which was paid for on the 8th December, and the Bill of Sale registered on the 16th.

37. From the statement of the Nakeeb Oosman Sahib it would appear that this advance of Rupees 520, re-paid in the next month, *was* made for the purpose of paying for the house purchased by the Puntooloo from Goolam Moideen Khan Bahoodoor. From the ignorance of business-matters by the Mussulman gentry of Kurnool, it is quite possible that the sale may have been registered before the purchase money was paid.

38. Goolam Moideen Khan Bahadoor stated before me on the 8th June that Rupees 300 of the purchase money was to be paid by the Puntooloo to one Himmat Beg in liquidation of a debt, and that the balance of Rupees 220 was paid to him by the Deputy Collector shortly before he went on leave, which was on the 1st April. In fact the genuineness of this loan of Rupees 520 is entirely borne out by the evidence previously taken from Goolam Moideen Khan Bahadoor, and Goolabkhan Sooriazy, Superintendent of Khandans.

39. The hand-writing and signature of the chit for Rupees 500, alleged to be still due by Nursimha Puntooloo, are the same as those of the acknowledgment produced by Yelkoor Venkatasheshaya, and I must confess I was as much astonished as the Soucars when I found them repudiated. The total denial of all the charges forced Nursimha Puntooloo into this. Evidence of hand-writing is so unsatisfactory that I have not recorded any on this point. The facts connected with the alleged transactions, in my opinion, prove the genuineness of the acknowledgments produced by the Soucars beyond question. I have no doubt the Soucars would submit the original documents to Government if thought necessary ; but I of course returned them to the several parties as vouchers required by them to assist in substantiating their claims before the Civil Court.

40. The next case is that of the Soucar Yelkoor Venkataseshaya who stated originally that Nursimha Puntooloo owed him Rupees 1,700 : Rupees 1,600 on his account current, and Rupees 100 for cash advanced him on leaving the district, for both of which sums he produced acknowledgments alleged to be written and signed by the Puntooloo.

41. The genuineness of these transactions is fully borne out by the extract from the Soucar's accounts, recorded in detail in my proceedings, his books being kept with the same forms and accuracy as those of Narain Krishtaya.

42. In his defence Nursimha Puntooloo while acknowledging that he has had ordinary dealings with his Soucar, denies the loan included in the items, and utterly repudiates owing him any such sum as Rupees 1,700. He also denies the genuineness of the acknowledgments alleged to be in his hand-writing, which are clearly in the same hand as that produced by Mali Tippana.

43. Yelkoor Venkataseshaya honestly acknowledges that he is unacquainted with the Puntooloo's handwritting, but proves from the mode in which he received the documents that he had every reason to believe them genuine.

44. I consider the authenticity of the acknowledgments, and of this Soucar's books, to be unquestionable, and can entertain no doubt that Nursimha Puntooloo is indebted to him in the sum of Rupees 1,700.

45. Had Nursimha Puntooloo acknowledged the fact of the above transactions, I do not consider he would have been guilty of any moral wrong, though as a Government Officer disobeying a Government Order he would have deserved severe reprobation. His denial of these just dues, forcing these Soucars to resort to the course of law to recover their money, places his conduct in a very different category.

46. I proceed to the fourth charge of obtaining a compulsory loan of Rupees 1,000 from the Soucar Madum Vengana.

47. This Soucar produced his books, which are kept in equal detail, and with even greater formality, than those of the others. The English, Teloogoo, and Mussulman date is recorded daily in the Ledger, and all the transactions are entered both in the Gudivally and Government currency. A full extract from these books is recorded in my proceedings, and it will be seen that Madum Vengana accounts for the destination of every Currency Note to the total value of Rupees 21,000 for which he paid in the Treasury on the 16th November 1864. His books show that Notes to the value of Rupees 20,000, of all which he gives the numbers, were remitted to Madras, and two Notes for Rupees 500 each, Nos. 5,961 and 5,830, were given to the Deputy Collector Nursimha Pantooloo.

48. A transaction of this nature could hardly be proved by oral evidence ; but I consider the genuineness of this Soucar's accounts unquestionable, I have recorded on the margin of Nursimha Puntooloo's defence some remarks in reply to the attempt made by him to discredit them. I am

Proceedings of Collector, dated September 27th 1865.

Mali Tippana produced his original accounts in two large volumes.

Under date, December 23rd 1864, Fusly 1274.

Raktakshy Margasira Bahula Dasimy, Friday (amongst other items of expenditure.)

Rupees 520 sent by Makeel Oosman Sahib, to the Deputy Collector Moongamoor Nursimha Puntooloo, upon a chit from him promising to re-pay it out of his salary for this month.

Under date February 28th 1865.

Phalgoona Soodha Tadya, Tuesday. After twelve proceeding entries, Rupees 500 paid to Deputy Collector Moongamoor Nursimha Puntooloo on the 2nd March as an advance on his chit, through Gadikota Govindoo, to be re-paid according to promise on the 10th. Mali Tippana states, that from press of business the transactions are not always entered on a fresh date, and that the above transaction was entered with the others, but the date of payment was correctly stated, though the entry was made with the transactions of the previous two or three days.

Under date January 26th 1865.

Poosha Bahoola Chatoordasy, Thursday, in receipts the 10th item, Rupees 520 paid by Deputy Collector Moogamoor Nursimha Puntooloo who took back his chit.

Ajum Sahib, examined by the Collector.—I am servant to Mali Tippana. I remember several months ago his paying Rupees 500 to Gadikotta Govindoo on account of the Deputy Collector Nursimha Puntooloo. My master sent me with him to the Deputy Collector's house, with the chit he had sent for the money. There G. Govindoo told the Deputy Collector he had brought the money, and I showed him the chit, which he returned to me to take back to my master. My master sent me with orders to see that the money was paid to Nursimha Puntooloo, and to bring back the chit.

Yelkoor Venkat Seshiah, examined by the Collector, states.—I do not remember that I was together with Marine Kristnaya one day in the Cutcherry applying for Currency Notes. I came frequently for Notes. I am not aware that Narain Kishtaya lent him money one day before me in Cutcherry. I did not see him give the Deputy Collector Rupees 750 for any purpose. I have often come to and from in a bandy with Narain Kishtaya to the Cutcherry. I do not remember his telling me of his lending the Deputy Collector Rupees 750, of which I know nothing. I produce my books shewing my own transactions with the Deputy Collector as entered in the daily ledgers and abstract.

In the account currents from the year Roodoorodgary, Kartika, Soodha Padwamy, to Raktakshy Aswija Bhavooloo Annarass, is entered an account current with the Treasury Deputy Collector Moorgamoor Nursimha Puntooloo, shewing under debit, according to page 199 of ledger,

dated Shravana, Bhavoola, Dwadasy...	Rs.	860	0 0
Page 203, date Bhadrapada Soodha Chavaty.....	,,	16	0 0
Page 219, date Aswija Soodha Tadyaloo...	,,	30	0 0
Page 235, date Aswija Bhavoola Trayodasy...	,,	16	0 0
Total Rupees..		922	0 0

In the ledger, page 199, under date August 29 1864 Raktaksy, Sravana Bhavoola Devadasy, Monday, Rupees 860, "Tasalimat" to Treasury Deputy Collector Moongamoor Nursimha Puntooloo. Details :—

A diamond ring...	Rs...	700	0
Cut-diamonds, a pair of ear-rings...	,, ...	160	0 0
		860	0 0

In the Ledger page 203, date September 4th 1864. One Mamod Cutton to Deputy Collector Nursimha Puntooloo, by Attender, Ragavendra Row... Rs... 16 0 0

In the Ledger page 219, date October 3rd 1864. Tasilimat to Deputy Collector Nursimha Puntooloo by Narsoji... ... ... Rs... 30 0 0

In the Ledger page 235, date October 28th, 1864. Cash to Deputy Collector Nursimha Puntooloo by the Dhalayet Sammoji... ... ... Rs... 16 0 0

The Collector did not permit further questions as to the mode in which the examinant keeps his accounts as irrelevant, nor the following two questions,

1st. Did you consider yourself subject to punishment for giving false evidence when you made your previous statement?

2nd. To what other servants of the Court and Cutcherry have you lent money?

Re-examined by the Collector.—I knew Govinda Row to be a dependent of Nursimha Puntooloo, but as he is not an inhabitant of Kurnool I took precautions.

Nursimha Puntooloo states that having been prevented cross-examining the deponents, according to his wish, he has no intention to question any more of the deponents.

Oosman Sahib Nakeeb, examined by the Collector.—I was present in Puntooloo's house when Mali Tippana was there, and the Puntooloo told him he would send me for the money, and he must give me Rupees 520. This was about 8 A. M. In about an hour, the Puntooloo gave me a chit, which I took to Mali Tippana's house, where he paid me Rupees 520. I took the money on the Puntooloo's order when he gave me the chit to the Khandan Superintendent. I went direct to his house from Mali Tippana. I paid him Rupees 503, and the odd Rupees 17 I paid to Boorandeen, the servant of Modoomeyah for the registration of the sale of the house bought by the Puntooloo. I am wrong in saying that *I* paid Rupees 17 to Boorandeen. I paid the whole money to Goolab Khan, the Superintentent, and he paid Rupees 17 to Boorandeen.

(Signed) J. I. MINCHIN,
Collector.

To Seermuttoo Yelkoor Venkat Leshiahguroo.

In calculating all the money sent by you up to date, I am indebted to you to the amount of sixteen hundred Rupees.

Nothing more. Blessings.

KURNOOL,
2nd April 1865.

(Signed) MOO. NURSIMHOOLOO,
(True Translation.)

To Sreemathoo Yelkoor Venkatseshiahgaroo.

Besides the chit written for 1,600 Rupees, send hundred Rupees by this chit bearer.

2*nd April* 1865.

(Signed) MOO. NURSIMMOOLOO.
(True Translation.)

To Sreemathoo Malay Eswerialgaroo.

After blessings. Send me by this man five hundred Rupees as a loan, it will be returned to you on the 10th Instant.

1*st March* 1865.

(Signed) MOO. NURSIMMOOLOO.
(True Translation.)

Receipt given by Gadicotah Govindoo, to Malay Eswariah on the 2nd March 1865.

I have received the five hundred Rupees which you gave me on Moongamoor Nursimha Puntooloo's letter to you.

(Signed) GADIKOTA GOVINDOO.

Witnesses.

1 Seshigiri Row.
1 Pendala Govindappa.

(True Translation.)

CALL FOR HELP IN NEED.

All are well aware of the terrible calamity that has befallen the inhabitants of Masulipatam consequent on the cyclone on the 1st of November last. The undersigned had, at the earnes, desire of the Community of the said Town, undertaken the management of the Hindu English School, founded by A. Sashaiya Sastry, Esq., and with the desire of promoting and encouraging the spread of English and Telugu languages, purchased with the benevolence of charitable men, on the 20th January 1863, for 9,150 Rupees, a spacious building worth more than 30,000 Rupees for the said Institution, and well provided it with adequate furniture and a copious library: which latter have been swept away by the sea during the present disaster, and the building itself much damaged.

In order to repair the consequence of this disaster, and to bring back the Institution again to its former prosperous condition, not less than 10,000 Rupees is found to be requisite. The undersigned, therefore, requests that all charitable and generous gentlemen, interested in the progress of education, will be pleased to afford to the extent of their possible means donations which will thankfully be acknowledged by the undersigned.

M. NURSIMAH PUNTOOLOO,
President of the Hindoo School
of Masulipatam.

Names of Donors.	Amount of Donation.	When paid.

(*No.* 9.)

Donations paid for the Masulipatam School.

Names of Donors.	Amount of Donation.	When paid.
Lingumpally Sambiah of Woolchala	10	Paid 6th February 1865.
Kitchareddigari Govindoo of do.	5	
Gungaveram Soonkannah...	5	
Yelliah	5	
Bootchereddy	5	
Komaty Kristniah of Woolchola	5	
Singiah, Curnum of Gopalsingaveram	10	
Madereddy and Curnum Ramanah of Jagodoorty	10	
Total...	55	

The above individuals have paid their subscriptions according to the list, and the same is emitted to the Deputy Collector Nursimha Puntooloo.

(Signed) WOOMERDARAAZ KHAN,
Tahsildar.

(True Copy.)

(Signed) J. COMARASAWMY,
Acting Deputy Collector.

DEFENCE.

1. In answering to the charges brought against me, I beg most respectfully to submit, in the first place, that there is no complainant at all, *all the witnesses having been brought by the Acting Deputy* Collector, Coomarasamy Mudaliar, who sent orders officially to the relatives of the Nabob and the Tahsildar of Ramalkota, and also to the Telugu Record-keeper, to furnish him with charges against me. Under what authority the Acting Deputy acted in this manner no charges having been made against me by any one, and whether such proceedings prove malice or not, I confidently leave to the Board and Government to judge.

Not so. I called up all the Soucars to whom Currency Notes had been given largely for remittance, and questioned them as to their pecuniary transactions with the Puntoolоo. On this point I am the sole accuser.

J. I. M.

The Acting Deputy Collector having been told by officials in the Cutcherry that the Puntoolоo had made use of collections for the Municipal Fund on his own account wrote to the parties named to learn what sums had been really paid as contributions to the Fund.

J. I. M.

2. The first charge brought by Mr. Minchin against me is, that I concealed from him certain important correspondence with the Accountant General, and I beg in reply to state that I was called upon by the Accountant General, in his letter of the 25th January last, to communicate with the Collector (not in connection with the paper currency) and send a revised "Probable Estimate;" but under the explanation I then and there submitted to the Accountant General, I thought no revised estimate was necessary, and it did not therefore occur to me that I should still communicate with the Collector. I now see that I was wrong in the matter; but I did not conceal it with any bad motive, and submit that it was an error of judgment.

3. The second charge is, that I maintained in my own hands a monopoly of the issue of Currency Notes, and sold largely to wealthy Soucars with a view to my private advantage in money transactions with them. This monopoly I totally deny, and request that my order to the Cash-keeper not to sell may be produced; for I affirm I never gave such an order. Currency Notes were sold largely to wealthy Soucars because they applied for them largely. The Accountant General admits in paragraph 3 of his letter, dated 26th May 1865, No. 432, that I am bound to sell to *all* applicants "whether he be a merchant or a Ryot," and I did so, but with no view to my private advantage. I may further add, that the sale to the same Soucars by the present Acting Deputy Collector, before my assuming charge of the office here in August 1864, was still more extensive, as the accompanying Statement (No. 1) exhibits. It will be evident from this, that in seven months in 1863 the sale of the Notes to one of the Soucars was above a lac and ten thousand, and that in four months in 1864 the sale to the *same man* was above 91,000 Rupees. Whereas my sale to that or any other man never exceeded 68,000 Rupees during eight months between 1864 and 1865. The Acting Deputy Collector has since been selling Notes in the names of the servants of the same merchants, and thereby secreting his acts, and I can prove the same by the Treasury accounts. It is also a fact, as I am credibly assured, that he and the other Deputy Collectors here have had loans from the same Soucars. I was going to prove these two facts by the accounts of Mali Tippanna, Elukur Venkatasheshaya, and Madum Venganna, but Mr. Minchin interfered and over-ruled my questions to Mali Tippanna on the state of his accounts and loans to public servants, saying he did not want to hear the men in his office libelled. As regards my own money concerns, I will show by the following particulars that I was falsely accused* by mer-

There was of course no *written* orders. The late Cash-keeper, Anantaram Sing, a respectable and independant man, stated that he had received such orders, and all the Soucars state that they could only obtain Notes on the special order of the Deputy Collector. I regret to say that the Cash-keeper Anantaram Sing died before the Puntoolоo returned to Kurnool for this inquiry.

J. I. M.

There was then no order against selling Currency Notes for remittance; in contravention of which order the Puntoolоo, continued; the practice for his private advantage.

J. I. M.

This is perfectly untrue.

J. I. M.

* During my absence from Kurnool,

and signature, he considered it necessary to send his servant to see I got the money, which he says he did not do on the (alleged) previous occasion. The alleged loan said to have been made on the 2nd of March, on my chit of the 1st March, is entered in his account on the 28th February. He says, he never kept any rough account, and usually entered the transactions of several days on one date. In this case, transactions would naturally be entered *later*, not earlier than they occurred. Even supposing this witness to be honest, which I affirm he is not, it is quite evident on his own showing, that his accounts are kept in such a way as to be absolutely worthless for purposes of proof. It seems apparent to me that an entry has been interpolated to support this *false* charge, and that particular date chosen because there happened to be space sufficient in his book. He further states in his cross-examination, that he *cannot* say that all receipts and disbursements were regularly entered in his accounts. I beg also to be permitted to bring to notice, that an unstamped chit, which Mr. Minchin acknowledges to be, and is in fact, a bond, was admitted as evidence against me, in opposition to Section 14, Act X of 1862, and the party, who admits having accepted it, was not fined under Section 3 of that Act.

IV. The fourth witness, Elkur Vencataseshaya, and his father Ellaya, according to their trade, had been supplying my family with goods for a long period through my private Gumastahs, and getting payments every now and then through them. I cannot say whether I owe him any small sum on account. It is possible I may do so, but certainly I never borrowed money from him, or owe him such a large sum as he has now stated, viz., 1,700 Rupees. The acknowledgments he mentions are not written or signed by me. He admits he does not know my handwriting, but he says he thought they were mine, as one of them was brought by a peon of his own, and the other by one Chennur Soobarow, neither of these men was examined. Besides this, this witness was neither put on oath, nor solemn affirmation, nor cross-examined by me. However, I beg to point out the discrepancies, as they stand, between his statement and his accounts. He said in his statement, which is already before the Board, that I owe the amount on account of *loans, cloths, gold*, and *pearls*; whereas his accounts show *diamonds, loans* and *cotton*. Of these, the only items he stated he gave to me in person were diamonds for 860 Rupees on the 29th August 1864, and 500 Rupees ready cash on 11th January 1865, and the statement is utterly false. He seems to expect that his bare statement will be recorded with reference to transactions of such magnitude; he says he only got *one* acknowledgment, and *that* he got on 2nd April 1865 for diamonds sold on August 29th 1864. Is his statement for one moment credible? The other items were mentioned in the names of others, and they have not been examined. He also enters a hundred Rupees due on account of a bond I had executed to Majaty Bapana at Musulipatam. If this be thoroughly inquired into, the Board will see how much credit is due to this man's accounts. I never executed any bond to Bapana; nor did he ever send it to this man to recover. My son had drawn a Hoondie on me for 100 Rupees, and I received it through this witness, and paid the same to him on the day of my departure from Kurnool on leave, as he acknowledged it in writing on the Hoondie. Is it likely that I should first pay the witness Rupees 100 on a Hoondie, and on the same day get Rupees 100 from him on a chit? If the transaction were real, I should certainly not have paid the Hoondie at all. The payments I had made him does not appear in his accounts at all. The different merchants brought forward are not put upon oath, the accounts are their own, and there is nothing to prevent their making any entries they like for their own purposes; but if *mere* entries are to be taken, without any receipt or signature on them, what security can any one possibly

He got a previous acknowledgment for the loan of carts, which was returned when he obtained the acknowledgment for the full balance the day before the Puntoolоo left the station.

J. I. M.

As the Puntoolоo refused to cross question this witness, the item of Rupees 100 paid for the Punootloo to Majety Bapana of Bander was not explained. It may have been a Hoondie as stated here by the Puntoolоo, but had the latter paid the Soucar the Rupees 100, he would certainly have been credited with that sum in the accounts.

J. I. M.

These accounts would be accepted by any Civil Court in the country, and would hardly be rebuttable by *any* oral testimony.

J. I. M.

have? Accounts of the same sort have been frequently objected to by the established Courts as untrustworthy even with every judicial safeguard. I have shown what amount of credit can be attached to these accounts in particular, and whether there could be any cause far so many contradictions if the alleged transactions be true.

5. The fourth charge in Mr. Minchin's letter is, that I obtained a compulsory loan of Rupees 1,000 from Madum Vengana on the occasion of his applying for a large issue of Currency Notes, and I beg in reply to state that it is totally false. If, as he stated, I had obtained a loan by compulsion, he had every opportunity to complain instantly to Mr. Minchin, who could have given him redress then and there, but no complaint was made till he was invited to come forward. He says, Ananteram Sing, the Cash-keeper, was present when he gave me the Notes; but Ananthurow Sing denied it, and said he only heard of the transaction from the witness himself. Samnaji, the peon, even does not support it, but says the Notes were not half but entire ones; Vengana *now* says, they were only halves. Vengana also says, in his Statement already placed before the Board, that he could only tell the date by referring to his accounts, and then gives it as 16th November 1864; yet he could not give the English date, of the other transactions; but he says they took place *previous* to giving the Notes. The Telugu dates he gives are, Pushayasadha Panchami and Pushya Bohula Astamy. Their corresponding English dates are *2nd and 20th January*. In January 1864 I was not in Kurnool, so that these dates must refer to 1865; yet he says the transaction said to have taken place on them happened *before* November 1864. It seems evident that the man does *not* know English dates; if he could give them for one affair, by reference to his accounts, he could for another. Here I may also remark, that the giving of Notes was stated by Anantaram Sing and Samnaji to be *four* and *three* months prior to the date of their respective statements, which were given on 1st June 1865. If so, the month in which the Notes were given must be either February or March 1865. To this, Vengana's statement also nearly corresponds; for he says on 1st June 1865; that it was about *four or five* months ago that I borrowed from him 1,100 Rupees, which must therefore be either *February* or *January* 1865. Neither of these months correspond with the 16th of *November* 1864, on which date it is alleged he bought the Currency Notes, in dispute, from the Treasury. The Treasury Accounts, however, show that he bought no Notes either on the 16th or 17th, nor indeed till the 28th November 1864, on which date he obtained the two Notes (Nos. 5,961 and 5,830) which he falsely says he gave to me. Even the half Notes which were sold to *others* on the 16th and 17th of November were entered in the Treasury Accounts, but *now* appear in the name of *this witness*. In Mr. Minchin's accounts (No. 8 D) already before the Board, he entered 21,000 Rupees Notes having been sold to this witness Venganna *on 17th November* 1864; whereas, no such entry is forthcoming in the attested copy of the Treasury Accounts now given to me by the Acting Deputy Collector, and I beg, therefore, to request the attention of the Board to the evident discrepancy in the accounts of one and the same office. Anantaram Sing also says, Venganna himself came to the Treasury for the Notes, instead of my having sent for them, and Samnaji, who went with him, never saw him pay for the Notes, and also says Venganna went for them. It is again since said by Venganna that it was never his practice of entering in his accounts the numbers of the Notes given to any of the townsmen, but that he mentioned only those given to me as they were a *loan*, and that they were only half Notes, and that when he gave the other halves he got their numbers entered afterwards* as an interpolation on the side of the entry. In the entry itself it was not stated to be a loan, and was entered

He was called up by *me* with the other Soucars, and when questioned was very ready with his complaint.
J. I. M.

On the first impromptu examination, all the witnesses spoke broadly, and, without the opportunity of referring to accounts, or Memoranda, to ensure correctness: Natives are always vague in their assertions as to periods of time.
J. I. M.

The first halves of the Notes were given on the 17th November, the remaining halves later when received from Madras. The Soucar entered the transaction in his accounts on the date on which he paid the money for the Notes.
J. I. M.

The list of half Notes sold to M. Venganna on the 16th November 1864, as taken from the Treasury Accounts, is appended to my proceedings in this inquiry.
J. I. M.

* I find no such Statement in my Record of proceedings.
J. I. M.

clearly stated that an account of the Fund was kept in the office under my signature. I asked for this account, and was brought the abstract merely which I had sent to Doctor Keess. I have been utterly unable to get the Account Particulars, signed by me, and I believe it has been purposely withheld. In the account sent in by Mr. Minchin, credit seems to have been taken for subscriptions paid up to 31*st May* 1865, or two months after I went away on leave. Whether, in order to injure me, those subscribers who have *not* paid have been shown as having paid; while those who have actually paid are shown as not having done so I cannot say, unless I have my own account. This would be an excellent reason for my account being withheld: people who had paid would come forward soon enough if asked for their subscription again; but would those who had *not* paid, and who were supposed to have paid, honestly admit they had not done so? It must be admitted this is very doubtful. I have however some vouchers in my possession to show that some of the men entered in the list of Mr. Minchin as "paid" had not actually paid their subscriptions before I left Kurnool on leave, and that the list sent up by Mr. Minchin is also incorrect in other respects. I am prepared to produce my vouchers if a regular judicial enquiry be instituted and the witnesses are put on their oath, or solemn affirmation, that they may be prosecuted for perjury, if necessary. Meanwhile, I beg to be allowed to point out to some extent the incorrect state of the present account (No. 12 H) now before the Board with Mr. Minchin's letter, dated 9th June 1865, No. 74. The original subscription lists are not now forthcoming in the Deputy Collector's office, and it is my belief they were purposely concealed, yet the total amount of "promised contributions" is given as Rupees 5,700. In the District Gazette of date the 5th November 1864, Pages 416 to 420, subscriptions to the amount of Rupees 4,301 were published, and while my name for Rupees 500 was included in this list, it was excluded and separately entered in Mr. Minchin's account as *seven hundred and fifty* including the 250 I have since promised and paid, in order to defray the full cost of the fountain materials to be got from England. Here then is at once a discrepancy of Rupees 500. Under the head of collections, Mr. Minchin enters Rs. 4,934 as the "contributions paid," and Rs. 4,319 as the sum "credited in the Treasury." Whereas a sum of Rupees 5,000 was credited in the Treasury on the 1st of April 1865, and the Board may be pleased to ascertain, through the Accountant General, whether or not it was so. I may also add that the Government grant of Rupees 5,000 could never have been drawn unless a similar sum was paid into the Treasury before the 30th of April 1865, as per Order of Government, dated 11th January 1865, No. 36. If there is a balance of Rupees 766 to be collected, according to Mr. Minchin's account, and if 5,000 Rupees out of 5,700 (allowing for argument's sake that Rupees 5,700 is the actual amount promised) had been credited in the Treasury account, I cannot see how any mis-appropriation is made out, nor how Mr. Minchin gives the total amount of contributions paid as Rupees 4,319 only. With these observations on the accounts sent up by Mr. Minchin, I beg respectfully to add that I cannot for a moment stand responsible for the accounts prepared, and I believe freshly and incorrectly prepared by others, and I request that the Board may be pleased to send for the original copy of the Abstract sent up by me to Dr. Keess with my official letter of date the 1st April 1865, No. 215, as well as the detailed account then prepared under my signature; as, without a detailed account, no abstract account could be made out, and allow me to make further comment in the matter, if the present remarks be not satisfactory.

	Rs.
Amount paid into the Treasury	3,569
Do. to Mr. Brunton	759
	4,319
Amount collected by Deputy Collector Ragoonadu Row, since receipt of 1st Government Grant-in-aid	651
Interest paid by Sowcars	75
	5,045
Against which a 2nd Grant-in-aid was credited on 1st April 1865 of Rupees	5,000

J. I. M.

10. As regards the alleged payments of subscriptions into my hands, I beg to state that I never did receive any money myself, but that what was paid was only paid into the Treasury direct. I do not exactly know or remember who have paid and who have not, and their names can only be ascertained from the Treasury Chittah. The alleged payment of Rupees 227

The accounts prove that many sums were paid into the Treasury by the Deputy Collector's peon as collected by him.
J. I. M.

to my order by the Khandan Superintendent is totally false, and there could have been no reason why he should pay me privately when he got the money for a particular purpose to be paid into the Treasury. On the evidence already taken by Mr. Minchin on this point, without oath or solemn affirmation, I trust the Board will observe that Gawluff Khan Suryazie, the Superintendent of Khandans states he sent me to my house 227 Rupees by my private servant Govindoo, Whereas his Goomastah Ramrow says, it was paid by Oosman Sahib to me at my house. On the contrary, Oosman Sahib says he saw the Superintendent give Govindoo Rupees 227. Govindoo the most important witness was not examined at all.

11. There is no evidence whatever to prove my hand-writing, as Mr. Minchin reported to Government by his telegram, dated 20th July 1865, alluded to in Proceedings of date the 28th July 1865, No. 1761; but, on the contrary, I beg to call the persons noted in the margin as my witnesses to prove that neither the Telugu writing, nor the signature of the chits in dispute are mine, and that they do not even resemble my writing; and I select them as being my correspondents and as undeniably respectable persons. My object in choosing outsiders is to avoid any fear in their minds from Mr. Minchin.

1. E Simhady Row, Pantooloo Garu, Head Serishtadar, Cuddapah Collector's Office.
2. P. Naraina Row, Pantula Garu, Tahsildar of Jumbalmudgoo, Cuddapah District.
3. Manoor Venkata Kistnah Nursimha Row Pantulu Garu, Zemindar of Chelkatoorpaud, Kistna District.
4. Ramanja Charloo Garu, Secretary of the Hindoo School at Masulipatam.
5. C. Venkatachelam pantalu Garu, District Moonsiff of Nursapoor.
6. Soondra Row pantaluGaru, Tahsildar of Royapett, Kistna Distrtict.
7. Singitam Kristna Row pantalu Garu, Tahsildar of Vennconda District.
8. Tati Ramaya Naidoo Garu, Tahsildar of Raipally Kristna District.
9. Savaka Janardana Naidoo Garu, Tahsildar of Poloor, Chittoor District.
10. Raja Bhavani Mooktaiwara Prasaud Naidoo, Bahadoor, Zemindar of Mooktial in the Kistna District.

12. On the whole, Mr. Minchin lays great stress on the supposed fact of my borrowing money from Sowcars; yet other Deputy Collectors are still indebted to the same Sowcars. I proposed proving this on cross-examination; but Mr. Minchin over-ruled my questions, and said, as before stated, he did not wish his officers to be libelled. The Head Assistant Collector Mr. J. R. Arbuthnott borrowed money through the Tahsildar of Cumbum under him (as the accounts of one of the same Sowcars will show) on promise of giving a cheque on Madras, which was not cashed at all for *several months*. Mr. Deputy Collector Jellicoe while in Cumbum borrowed money from people under his jurisdiction for which suits were filed and decrees given and enforced. If Mr. Minchin had reported any of these cases, he was *bona fide* discharging his duty in reporting me also, if he believed me guilty, and if the affair had come to his notice in a reasonable way. But he himself invited complaints, and reported against me, without fully ascertaining the truth, or hearing me in my own defence. In fact, although I had no occasion to borrow money, and consequently did not borrow any, yet I was not aware that we were forbidden to do so. There was, as far as I am aware, no order on the subject in the case of Uncovenanted Deputy Collectors previous to the one in *last May*. Mr. S. R. Locke, with Magisterial powers in charge of the Treasury at Chittoor, borrowed money from a Sowcar under him, and entered into a Razeenamah in the Court there to pay the same by instalments, of which fact, I think, Government are aware, as the Honorable Mr. Morehead spoke to me on the subject. Mr. John Rhode, the Inspector General of Jails, when Civil Judge of Guntoor, had money transactions with Sulum Nummayah Naidoo and Guntoor Chelamayah in his District, though they had suits in his Court, as he himself admitted in his Proceedings, dated 2nd August 1854, and there are many other instances of this kind, which, if required, I am prepared to prove. This being my impression, I would never have denied having borrowed had I actually done so. Besides, I had no other powers than the charge of the Treasury, and no persons have anything either to hope or fear from me officially. When I first joined here, Mr. Minchin did not administer the Revenue Oath to me, although I then told him that it was necessary under Act VII of 1857. Since it was not, as far as I knew, against the Orders of Government, and since it undoubtedly was not against my Revenue Oath (for I never took one) to borrow money, I should certainly never have attempted to conceal the fact had I actually borrowed anything; but I again most emphatically deny that I did so, and I trust the Board will consider that I have not confined myself to bare assertion, but taking into consideration the difficulties and hindrances I have had to contend against, I have fully proved, my case, and shown that these charges have been simply trumped up against me by the malice of my enemies.

Possibly Mr. Arbuthnott may have got a Cheque cashed. All the unsupported charges that follow would show malignity if the position of the Puntooloo were not taken into consideration.
J. I. M.

The Puntooloo of course took the Revenue Oath when appointed a Deputy Collector.
J. I. M.

13. I have now arrived at the conclusion of my explanation as to the charges reported against me, so far as the circumstances and the disadvantages under which I labor have permitted. What I have stated above may be briefly summed up as follows:—

(1.) None of these charges were preferred by any person.

2. That people were summoned without having any sworn deposition as to the veracity of the charges, and on private information given by the Acting Deputy Collector, whose main object was to get himself confirmed in my appointment.

(3.) That the whole evidence *was taken behind my back*, and without the administration of any oath, or solemn affirmation, and without any commission from Government, and that the witnesses were tied down by their previous statements.

This is false. I required the Puntooloo to be present, although he refused to cross-examine any of the witnesses after I had stopped his irrelevant questions.
J. I. M.

(4.) That I was ill-treated by illegal restraint, and deprived of the privilege of cross-examining witnesses fully.

The only statement not taken in the presence of Nursimha Puntooloo is an unimportant one from R. L. Brunton, Esq.
J. I. M.

(5.) That since the inquiry was closed in the first instance, new witnesses were examined.

(6.) That notwithstanding that I was prevented from cross-examining the witnesses, to the full extent as I wished to do, their evidence was broken down thoroughly by their own discrepancies.

(7.) That the charges are false and malicious; that the alleged written acknowledgments are not mine, and never proved to be my handwriting; and that by independent testimony I will prove the contrary.

(8.) That I have not acted otherwise than in strict accordance with the Rules and Regulations provided for my guidance.

(9.) That although I did not actually borrow any money from Soucars, yet there are other Deputy Collectors who did borrow, and whose cases Mr. Minchin refused to hear saying he does not want them to be libelled.

(10.) That the only preventive Order for Deputy Collectors, as far as I know, in the case of loans, was received in May last, and I was not put on Revenue Oath; that there was no reasons why I should not admit the fact, if I did actually borrow; while other Deputy Collectors, and other higher officers with all the high powers they possessed, did publicly borrow without the slighest idea of the act being in any way objectionable.

(11.) That the Municipal Account Particular under my signature, and lists of subscription, which were in the office, were concealed and fresh accounts made out, by the Acting Deputy Collector illegally and unauthorizedly seizing the private papers of the Khandan Superintendent, and having them in his charge for a certain time; that it was only the cash-keeper of the Treasury who had charge of the money; that my duty was only confined to superintending affairs and issuing orders for the disposal of the money received into the Treasury; that while 5,000 Rupees had been credited to the Treasury accounts on 1st April 1865, Mr. Minchin shows only a credit of Rupees 4,319; and that the accounts sent up by Mr. Minchin were made up to 31st May 1865 while I had gone on leave two months previously.

(12.) That the purchase from the Treasury, by Madam Vengannah, the identical currency Notes on 28th November 1864, will itself establish the falsity of his accounts in which he entered them as having been previously given to me on the 17th idem; and that the previous entry by Mali Tippana in his accounts of 28th February of payment, made, as alleged, on *2nd March* 1865, as well as the other discrepancies, show the intrinsic value of these accounts.

(13.) That I only ask to be fairly and impartially dealt with by granting a legal and formal trial, if this defence be not considered satisfactory.

(14.) That my accuser may not be my judge at the same time.

14. Under the foregoing circumstances, I leave my case in the hands of the Board of Revenue and Government, under whom I have hitherto served, for upwards of twenty-three years,' with unblemished character.

15. Should I have stated anything disrespectful in the above, I trust that the Board and Government will be pleased to take into their kind consideration the circumstances under which I have now been actuated, and will pardon me for the same, as being quite unintentional on my part.

KURNOOL,
2nd November 1865.

(Signed) M. NURSIMHA PUNTOOLOO,
Deputy Collector.

No. 653.

Memorandum by Acting Deputy Collector Coomaraswmy Mudaliar in reply to paragraphs 9 and 10 of Nursimha Puntooloo's defence.

In point of fact I was not the Treasurer of the Fund. I never collected a single pie myself.

1. It would appear from the book marked No. 1, bearing his signature to each item therein, that he collected several sums from Khandans, &c., and sent them to the Treasury by his own Delayet and Attender. Several relatives of the late Nabob, and respectable people, have distinctly stated in their letters that they paid the sums of their respective donations for town channel to Nursimha Puntooloo, as will be seen from the remarks in Statement H. Whenever any subscriber brought sums to the Treasury, the amount was entered there in the name of the party; but whenever the Deputy Collector collected them, and they were sent by his own attendants, they were entered accordingly.

2. Certain collections, since my taking charge, have been entered; but in each instance the name of the subscriber is entered.

3. The several items in the book are twenty-seven. The names of the subscribers who paid directly into the Treasury are twenty.

Items Nos. 1, 9, 15, 17, 19, 22 and 24 are entered as received from the Delayet or Attender of the Deputy Collector. Item No. 24, Rupees 131, collections at Newpett paid by Armogam Mudaly to Nursimha Puntooloo. It would appear from the accounts of the Khandan Superintendent's public Gumastah, that sums out of the Municipal collections have been paid for the private building of Nursimha Puntooloo.

After my departure, on leave, from Kurnool, Comaraswmy Mudaliar sent peons, as I am credibly informed, to the Superintendent's house, and in his absence had all his private records brought to his house, &c.

4. The Acting Deputy Collector did not, through his peons, send for any of the Superintendent's private records to his house. With respect to the alleged promise to Dhone Soobharow and Kalloor Kristna Row it is enough to say that such was not the case. The services of both these public servants have been favorably mentioned by Captain Russell, Honorable Arbuthnott, and successive Officers under whom they served. They deserved the promotion. They did no more than their duty.

5. The necessity which led the Acting Deputy Collector to examine the accounts is as follows.

Proceedings of the Madras Government, Revenue Department, 20th December 1865.

In the account current from Raktakshy Kartika Soodha Padwamy to Kroodhana, Aswija Bhavoola Amavass, is entered the account current with the Treasury Deputy Collector Moongamoor Nursimha Puntooloo.

Balance out standing	Rs.	922	0	0
Page 45 of Ledger, date Poosha Soodha Trayoday	,,	500	0	0
,, 77 ,, Phalgoona Soodha Tadya	,,	80	0	0
,, 97 ,, Cheytra Soodha Sashty	,,	100	0	0
Same date	,,	78	0	0
Total ,, ...		1,680	0	0

Credit.

Page 85, Pealgoona Bhavoola Padwamy	Rs.	80	0	0
		1,600	0	0
For this balance, an acknowledgment was written, date April 2nd, 1865.				
On the same date for money *advanced on chit*	Rs.	100	0	0
In the Ledger, page 45, dated June 11th, 1865, for cash advanced to Deputy Collector Nursimha Puntooloo on his chit	Rs...	500	0	0
Do. page 77, dated February 28th, 1865, paid to Gaudla Hampaya for Deputy Collector Nursimha Puntooloo	Rs...	80	0	0
Do. page 97, dated April 2nd, for payment of a bond in favor of Majatty Bapana of Bunder, on account of Deputy Collector Nursimha Puntooloo	Rs...	100	0	0
On same page and date, again by Balee Soobaya		78	0	0
On same page and date, again by Chennoor Sooba Row		100	0	0

I produce the acknowledgments I obtained. The first, dated April 2nd, 1865, acknowledging Rupees 1,600 to be due on his account, signed M. Nursimhooloo. This was brought to me by my Peon Kassim Sahib, whom I had sent for it to the Puntooloo's house. The second, of the same date, requesting to be paid by bearer Rupees 100, in addition to the Rupees 1,600 already due. I did not before know the Deputy Collector's hand-writing. I knew the acknowledgments to be his, because the first was brought me by my own Peon, and the second by the stamp-vendor Chennoor Soobba Row; and the second acknowledged the previous debt, the hand-writing of the two chits being the same. There is no interest entered in my Accounts, interest would have been charged at 1 per cent. per mensem on receiving payment. I had no previous transactions with the Deputy Collector before those entered in my Accounts which I have now shewn. The item of Rupees 500 on the 11th January 1865 was a loan of money which I myself paid to the Puntooloo in his house: he gave me acknowledgment for it, which I tore up on his giving the acknowledgment on his full balance of Rupees 1,600.

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

Proceedings of the Collector, September 28th, 1865.

Narrain Krishtaya produces his account books; his account currents from the year Roodoo-roodgary, in which appears an account current with Moongamoor Nursimha Puntooloo, dated Raktakshey.

Proceedings of the Madras Government, Revenue Department, 20th December 1865.

Debits.

Pooshya Bhavoola Navamy.	Cash by Samnoji, page 106, Ledger... ...	Rs.	300	0 0
Magha Bhavoola Devadasy.	Cash to be paid to the Irrigation Company, page 226.	,,	750	0 0
Phalgoona Bhavoola Tadya.	Paid through Pharsthy Runga Row, page 223 ...	,,	200	0 0
			1,250	0 0

Credits.

Magha Soodha Padyamy, by cash, page 209		Rs.	300	0 0
Krodhana Nama, Chitra Soodha Pauchamy.	Cash paid through Nadeem Sahib	,,	950	0 0
			1,250	0 0

Ledger.

Page 106, January 21st, 1865. Cash to Moongamoor Nursimha Puntooloo by Peon Samnoji	Rs ...	300	0 0
Page 226. Cash paid by Narrain Kishtaya to Nursimha Puntooloo, to be sent to the Irrigation Company, February 23rd, 1865	Rs...	750	0 0
Page 233, March 15th, 1865. Cash paid to M. Nursimha Puntooloo by Pharsthy Runga Row...	Rs...	200	0 0
	Rs.	1,250	0 0
Ledger, Page 109, January 28th, 1865, cash received from Nursimha Puntooloo through the Delayet	Rs.	300	0 0
Page 2 of Koodhana Ledger, April 1st, 1865, cash received from Nursimha Puntooloo by Nadeem Sahib...	Rs ..	950	0 0
	...	1,250	0 0

Narrain Krishtaya, ... director states :—

The item for Rupees 300 was not a loan, and therefore I did not mention it in my previous statement—I gave the money to the Puntooloo to procure me a Cheque, and he returned it within a week being unable to procure a Cheque. The item of Rupees 750 was entered as to be paid to the Irrigation Company, because it was lent to Nursimha Puntooloo to be paid to them on his account. It was his subscription to the Municipal Fund which he paid to the Officers of the Irrigation Company—why he paid it to them I do not know.

Medam Vengana produces his Accounts.—In the Account Current Abstract up to 27th March 1865, under date Kartika Bhavoola Savaty, page 78, Kurnool Treasury Deputy Collector Moongamoor Nursimha Puntooloo, Government Rupees, equivalent to 1,200 Gadwaly Rupees ... ... Rs... 1,000 0 0

Poosha Soodha Pauchimy, page 94, Government Rupees, equivalent to 31, Anna 1 Gadwaly Rupees ... ... Rs...	25	14	0
Poosha Bhavoola Ashtamy, page 99, Government Rupees, equivalent to 56 Gadwaly Rupees ... ... Rs...	46	12	0
Total...	1,072	10	0

equivalent to 1,287 and Anna 1, Gadwaly Rupees.

Credit.

Poosha Bhavoola Ashtamy, page 99, Government Rupees, equivalent to 300 Gadwaly Rupees... ... ... Rs.	250	0	0
Balance due ... ... ,,	822	10	0

equivalent to 987 and Anna 1, Gadwaly Rupees.

No 3490 of 1865.
From Bd of Revenue.

A perusal of the Collector's letter dated the 10th ult and its accompaniments confirms me in the opinion I have already expressed in regard to the Puntulu's misconduct, the facts & reasons of which are correctly narrated in Board's Proc: 28th July last.

This has now been seriously aggravated by the Puntulu's discreditable evasive shuffling to avoid the examination of the Person whom he had asserted he was particularly desirous to question

If it could for a moment reasonably be supposed that the complaints made against the Puntulu originated in a conspiracy [illegible] the present Collector became the main spring two days after the Puntulu

had quitted Rurmook on 3 months leave of absence, - the belief would at once be created by a careful consideration of the Soucars' testimony, wd be very much, a perfectly natural & féminine, and such as would be given by men relating circumstances connected with their money transactions to the best of their recollection, and not according to previous tuition & hints criminally received in order to support the evil object of one of the Pantulus' enemies. - and yet this is what he would have the Government believe!

Further, to add that such of his defence as must be known that Rahmut Bauksh of great respectability & wealth have consented to run the risk of transportation & bringing forward forged documentary notes, the production of which to be kept out public servant & dispute another, which nothing whatever appears as a reason for them being induced to adopt such a course.

I regard the Pantulus' defence as entitled to no credit whatever, and I believe it to be the merest a mass of falsehood ever told by a bad man, who is utterly unfit for the important Post he holds, & has long been suspected. or many Mus working practised. the dishonesty.

It seems to me, however, doubtful whether a criminal prosecution for breach of trust could be undertaken against him for the municipal funds defalcation, with reasonable prospect of success. But whatever may be the determination of Govt in that respect, I shall be glad

for a desti[illegible] than that he should
be entitled such proceedings as may
be deemed necessary, the Lunatic
L Bourne being about to leave the Desk
for a time on Tuesday last -
11 Dec 65

In the order of Sat 28 July 1865 - R
D No 1701 Quintin Dick Tom Foster
was directed "to proceed to Kumool
there to collect & record such
as opportunity of cross examining
the witnesses whose evidence
had been submitted to Govt & the
-during such other evidence as he
may think fit to bring under the con-
-sideration of Govt in order to final
-ly"

A P. went to Kumool accordingly
and the investigation commenced.

Before leaving it had been arranged
the Collector should put questions
which A P desired to put to the
witnesses - A P. then after duly
examining any new witnesses and
how be presented himself as having
been entitled of the means of making
his defence and of corroborating the
testimony of the witnesses against him

The questions which the Lunatic
would not allow to be put were such
to elicit from the sowcars admissions
that the petitioners were A P's
bona fide servants dealing with them. In
my opinion the Collector was right in
not admitting such questions, the pro-
-per of which was merely to impeach
credit of witnesses, and which had no
bearing on A P's own case - If other
witnesses had been produced by

from Sorcery that did not expect the Pembroke's make his Loan pay-
-able-

In the Interval of Parliament to permit certain Juries to sit for punishing no Matter why L^d Howard Lau Knowledge his own Examina-
-tion altogether and if he did so, he clearly did it at his own risk- the House Law had a right of the Evidence Questions and proceed with such Juries as he was allowed to do-

In fact I do claim that House Law must first to Law an Event for such Meaning the Criminal, that is among Privileges Body Law and House against him until he is tried that he cannot legally do a Civil Action which pending that he has not

material-

Under Circumstances I
-dict that I contain the only Course
open to him - He examined in detail
Witnesses for whom he had pro-
-only to take Short Statements
and proceed his proceedings with
& Dismiss the Defence to Jost-

Or Pembroke Jost might Law only
act- I obtain Leave for the Rod.
Board proceedings of 10 Nov. Inst.
that Evening Pembroke Law a Jost
to Pass for a Journal Criticism for
the purpose of placing before them
certain Documents which he could
however produce in Evidence of the
charges made against him. In fact
Law my Jost only declined the
Criticism remarking that any de-
he had to offer ought to have been sub-
-mitted in a complete form through

"Colonia."

Ps Revd Lowen & Reinstand to pay fine or be imprisoned in this case in default of distress.

Can any warrant be issued? The fact that Reinstand pleaded guilty because in this conviction.

I cannot therefore but feel that the Revd Bonnet Howard & Reynolds & Dr Hopkins, and perhaps Dr Thornburn & Dr Hopkins, and producing any documents or making any statement that he may wish. They should then write to Mr Mackenzie to ask him to report further proceedings to enable us to submit the Colonial proceedings to Lord with our opinion about them

JPP

13-12-65 I think the man who accused should be dismissed from the service and would gladly dismiss him if legally possible but perhaps the last sentence in that letter should not be allowed by Mr Dyer's. The man himself ought not to be allowed to make his own statement. WD

W. 3073.

20th December/65

Rec'd Proceedings of the Bench of Penang dated 29th November 1865 & 4 Encl.

Ex. C. of 28th July 1865

No 1764 Sarkunan Pandian was desired to proceed to Kuroob that he might enquire into & report on the circumstances of the case & examine the witnesses who had given evidence against him, and of proceeding any evidence which he might wish to offer in his defence.

It now appears that after Sarkunan Pandian had presented himself before the Colonial in accordance with this order, he refused on the very proper ground of certain objections to allow him to put questions apparently irrelevant, to declare

The Foreman in Council observed that
such questions had been improperly
disallowed. There was no reason
why Mr Assistant Pandita should not have
proceeded with his cross examination
making a note of any part of the
questions which had been objected to &
not doing so he acted at his
own risk, and he must take the
consequences. In truth it can be
said that he was only too glad
to have an excuse for not examining
the witness who as he feared would
only place his guilt in a stronger light.

The Foreman in Council appears
entirely of the same opinion which has
lately been entered by the Order
and considers the record of the
Sufficiently complete for final Report.

Pandita was applied to the Board
of Revenue for a personal interview
and for permission to produce
certain
before them exculpatory documents.
right to do
Here the Board were relieved from
because he was bound by
his defence to the
Court. Notwithstanding this
circumstance in a manner in which Narain
Pandita has hitherto treated the
charges against him, the Foreman
in Council is unwilling to forego
clearing
the last opportunity of from the very serious
charges brought against him.

The Board will accordingly
direct he be required to appear
before them
Narain Pandita, before them,
forthwith
and produce any statement which

any documents should be required
to produce. They will then receive
Government if any more proceedings are necessary, or
further proceedings are necessary, or
if the case is complete with reasons
for the orders of Government with
an expression of their opinion —

It must be distinctly understood however that Narrative
Parties will not be permitted
to receive this complaint with
regard to the collection proceedings. Nor can he call
for the Witnesses &
Rebt. produced
at the trial at
Kurnool.

Fee Rs 2 0 0

Revenue 1865

Pro. of Govt for Dr.

No 307

Copy in a Letter to England
Dr 26th March 1866
No. 11 Mis.

Pro: of the Madras Govt
Dr 20th Decr 1865

28 July 1865 No. 522-24
23 August 1865 No. 593-95

From the Collector of Kr
Dr 4th January 1866 Cr 5.

Passing orders on
the papers submitted by
the Collector of Kurnool
in the Case of Narasinha
Pantulu Deputy Collr.

Copy in a Letter to England
Dr 28th March No 11 of 1866
Mis.

M/82 4139