M.R.O. 14-5,450-22-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 750 Press ~~Mis.~~

4553-6

Dated 26-3- 1866.

Not to be folded or roughly handled

Jns

Proceedings of the Madras Government, Revenue Department,
26th March 1866.

No. 455. Read the following letter from M. Narasimha Puntulu, late Deputy Collector, Kurnool, to the Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 14th March 1866:—

I beg to forward herewith, in triplicate, my Memorial to Her Majesty's Secretary of State for India, appealing against my dismissal from the service by Government, together with copies of papers relating to my case, and request that you will be pleased to forward the same to its address in London, with the permission of His Excellency the Governor in Council.

No. 456. ORDER THEREON, 26th March 1866, No. 750.

Miscellaneous.

Ordered that the Memorial received with this letter be forwarded to the Secretary of State, and that intimation of the same be given to the Memorialist.

(True Extract.)

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

Exd. S. T. Augsutin.

Triplicate.

TO

THE RIGHT HONORABLE THE EARL DE GREY
HER MAJESTY'S SECRETARY OF STATE
FOR INDIA
London.

THE HUMBLE MEMORIAL OF Mr NARASIMHA PUNTULU, LATE DEPUTY COLLECTOR MADRAS PRESIDENCY.

SHEWETH,

That Your Memorialist has served the Government of Madras for 23 years faithfully and efficiently and without a single imputation on his character or conduct for that period. Enclosed are a few Testimonials which he received from his official Superiors during that time.

In 1862 certain officials of the Madras Railway Company falsely represented to Government that Memorialist had exceeded and abused his magisterial powers, and without any investigation Memorialist was deprived of his Magisterial powers by the Government. As the only means then left him of clearing his character he brought an action of libel in the Supreme Court against the *Madras Times* which had published of Memorialist that he had abused his Magisterial powers. He obtained a verdict for 600 Rupees damages and his character and conduct were vindicated and re-established by the Judgement of the Court pronounced by the Lord Chief Justice. Notwithstanding the successful result of his action, his credit was, he believes, never restored with the local Government officials who as a rule look with no favor on any Native of this country who has sufficient boldness and independence to maintain his character and innocence which have been hastily or unjustly assailed. Therefore it is that the Government here did not, as Memorialist believes, stand perfectly impartial between him and his accuser on the present occasion.

The papers which Memorialist sends along with this will fully explain his case.

In a word it is this :—Coomarasawmy Modelly desired to get Memorialist's appointment, and the Collector (Mr. Minchin) who is his great friend and over whom he possesses much influence, desired to secure it for him.

Memorialist was at first asked by Coomarasawmy Modelly, to take an appointment in some other District. This he declined to do. He then determined to get Memorialist removed or dismissed. For this purpose, during his temporary absence, Coomarasawmy Moodelly got up false charges against him. These the Collector without enquiry supported and called upon the Government to dismiss Memorialist. The Government declined to do so without enquiry. An enquiry was ordered before the Collector, and Memorialist was directed to appear before his accuser as his judge. Memorialist obeyed. He was treated at once as a guilty person, and he was moreover denied the right of examining in such manner as he thought necessary the witnesses brought forward against him, and the Collector refused to record the questions which he would not allow Memorialist to put. Memorialist protested against the unfairness of the proceedings and took no further part in the enquiry.

Memorialist put in an answer to the charges against him protesting at the same time against the proceedings of the Collector, and called upon the Government for a fair and impartial trial at which he undertook to establish his own innocence and to prove Comarasawmy's guilt and Mr. Minchin's bias in his favor and his hatred and hostility to Memorialist.

The Government denied Memorialist the trial asked for and practically condemned him unheard.

Without any further investigation than the unfair and onesided proceedings of the Collector against which Memorialist protested, he has been dismissed the service, disgraced at the end of his long, useful and honest career, and deprived of his pension, the means of support in his declining years, which he had looked forward to and had already earned.

Against this order of the Government Memorialist appeals to your Lordship confident that he will receive from you that justice and fair play which have been denied him here.

And your Memorialist as in duty bound,

Will Ever Pray.

Late Deputy Collector,
Madras Presidency.

MADRAS,
14th March 1866.

TESTIMONIALS.

1.

This is to certify that MOONGAMOOR NARASIMLOO who is an English writer and who loses his situation in consequence of the Sudr Ameen's Department having been abolished, has been in immediate attendance on me, during which period he performed his duties in a manner to afford me the greatest satisfaction. The cause of my having previously given a preference to him was his apparent good qualifications for a public servant., I must also state that during the short time I have been in this Court his conduct has been most narrowly watched by me and the result of my observation has been to make me regret the loss of his services.

(Signed) L. D. DANIELL,
Register.

NELLORE, 25*th July* 1840.

2.

TO MOONGAMOOR NARASIMLOO.

* * * * *
* * * * *

I am sorry to hear that you have had so much trouble at Nellore and should be very glad if I could add an invitation to come over here. When I offered you the Deputy Moonshee's situation then vacant in my Cutcherry I expected considerable advantage to myself in getting so efficient an assistant as you could have been, I make no doubt. The pay is undoubtedly very small, but the appointment inevitably leads to something better.

* * * * *

I was very sorry you did not take it and now it is out of my power to say when that or any situation which would suit you is likely to be vacant. I conclude that you would not wish to change from the Provincial Court if once you join, however should the vacancy again occur I will let you know before disposing of it.

Yours truly.

(Signed) GEORGE H. SKELTON.

BUDWAIL, 17*th April* 1841.

3.

GANJAM, 3*rd November* 1844.

MOONGAMOOR NARASIMLOO.

I have received your letter of the 22nd November, dated Nellore.

I expect to get sanction after some time, for making a complete establishment for the Agent's Office in Ganjam. At that time many situations of all kinds will be vacant. From your character and experience in judicial business I do not doubt but that you will be well fitted for some proper appointment and I shall be ready to nominate you thereto, if you come to this place and wish to take office.

Your friend,

(Signed) P. B. SMOLLETT.

4.

OFFICIAL MEMORANDUM.

From J. FRASER, ESQ., Assistant Agent to R. A. BANNERMAN, ESQ,. Agent of Ganjam.

The writer of the Enclosure M. Narasimloo has requested me to state officially what opinion I have of him. This I have much pleasure in doing.

Since his employment in my Cutcherry I have had every reason to be much pleased with him. I have found him diligent and correct in the execution of his duties and to possess

a good knowledge of Criminal Regulations, and in so far as I have had an opportunity of judging of Civil also as well as of the Circular Orders of the Sudr Court.

In English he writes an excellent hand and drafts letters fairly. I hope he may meet with success in his present application for promotion.

(Signed) J. FRASER,
Assistant to the Collector, Magistrate, and Agent.

CHICACOLE, 18*th March* 1847.

5.

MOONGAMOOR NARASIMLOO Head Moonshi in the Agent's Department has served under me since June 1846. During that time he had charge of the Magistrate's Department in my Cutcherry as also for some time of the Post Office, Salt, and Sea Custom Departments. In each and all of these, he conducted himself to my entire satisfaction. I would however more particularly mention his management of the Magisterial business in my office for the duties of which I have found him peculiarly well fitted. His knowledge of the Regulations and Circular Orders bearing on the above head is good, and I have found him at all times (without a single exception) a hard working, zealous, trustworthy and upright public servant.

CHICACOLE, 23*rd June* 1849.

(Signed) J. FRASER,
Assistant Magistrate.

6.

Autograph Testimonials annexed to an application to Mr. Anstruther Civil and Session Judge of Rajahmundry for the office of District Moonsiff.

MOONGAMOOR NARASIMLOO has served under me from June 1846 till June 1849, and subsequently from March 1851, as Civil Head Goomastah. At first he was employed solely in the Magisterial and Criminal Departments as there were no Civil suits before my Court, latterly he had been employed in both Civil and Magisterial cases. I have a very high opinion of both his abilities and integrity as a public servant, and have never had the slightest reason to be dissatisfied with his conduct. His acquaintance with Regulations, Circular Orders and practice whether relating to Civil or Criminal business is full and ready. He speaks and writes English well and understands it thoroughly.

CHUTTERPORE, 17*th September* 1851.

(Signed) J. FRASER,
Assistant Collector and Agent.

I concur in the opinion expressed by Mr. Fraser. Narasimloo was for some time under my immediate orders and performed his duties in a highly satisfactory manner.

18*th September* 1851.

(Signed) A. P. ONSLOW,
Agent

7.

NARASIMLOO,

I have at present a vacancy in my English office of Company's Rs. (40) forty per month. As this is the lowest appointment in my office and I could hold out to you hopes of almost immediate advancement, I wish to know whether you would be inclined to take service in my Cutcherry as what I saw of you in passing thro' Kurnool, and heard from Mr. Conway, pleased me much. Mr. Conway has by this time left Kurnool, and I should wish to know by *return of post* whether my offer would induce you to join me.

(Signed) CHARLES ELLIOT,
Deputy Commissioner.

NAGAPORE, 3*rd December* 1854.

8.

To the Private Secretary.

SIR,

I have the honor to forward an application for the appointment of Uncovenanted Assistant Collector and Magistrate presented by Moongamoor Narasimha Puntulu Head Moonshi of this office. The applicant is well acquainted with English and the Regulations and is quite competent to discharge with ability the duties of such an appointment should it please His Lordship in Council to confer one on him.

(Signed) J. G. RUSSELL, CAPTAIN,
Officiating Agent.

9.

Extract from the Nomination Roll forwarded to the Court of Sudr Udalut on the 28th February 1859 recommending Moongamoor Narasimha Puntulu, Sheristadar of the Civil and Session Court of Nundial, to be appointed 2nd Class District Moonsiff of Nundial in that Zillah.

* * * * *

Is well acquainted with Telugu, Hindustani, and English, and in other respects is well qualified by his knowledge of the Regulations and Acts and general ability to undertake the office of District Moonsiff. There is nothing on record reflecting on his character with which I have had reason to be well satisfied.

(Signed) L. C. INNES,
Civil Judge.

KURNOOL, *Civil Court Zillah of Nundial*, 28*th February* 1859.

10.

Extract from the Office Register regarding the conduct of Narasimha Puntulu.

Possesses excellent Testimonials of good character and ability as a Public Servant from Messrs. L. D. Daniell, P. B. Smollett, J. Fraser, A. P. Onslow, and spoken of most favorably in private letters by Messrs. George H. Skelton, J. Orr, H. Stokes, and C. Elliot.

Has been performing the duties of the Judicial Department in which he is particularly well qualified. He is a man of considerable ability and great application.

(Signed) J. G. RUSSELL, CAPTAIN,
Officiating Agent.

In an official letter dated 15th June 1858 Captain Russell states that this Officer in particular is a man of great capability and industry and thoroughly acquainted with his duties.

Extract from the Proceedings of the Civil Court of Nundial under date the 11*th April* 1859.

As Narasimha Puntulu has left the office of Sheristadar of this Court and is about to take up his appointment of 2nd Class District Moonsiff of Nundial I think it right to put on record my opinion of his services during the 9 months that he has been serving in the Court. I am happy to be able to state that he has transacted his duties to my entire satisfaction. I consider him to be a man of very good abilities. He has a very good knowledge of English for Official purposes and his assiduity is very commendable. His conduct in the Court has been uniformly good, and I hope that his future career may justify his present appointment to the office of District Moonsiff.

(True Extract.)

(Signed) L. C. INNES,
Civil Judge.

KURNOOL,
Civil and Session Court Zillah Nundial 11*th April* 1859.

11.

Extract from a letter to the Secretary to the Board of Revenue from J. Fraser, Esq, Acting Collector of Cuddapah.

* * * * *
* * * *

2. On my own account I beg to make three recommendations. The first in favor of Moongamoor Narasimha Puntulu lately Sheristadar of the Zillah Court in Kurnool and now a 2nd Class Moonsiff in that District. I make this recommendation from my experience of his qualifications when Magistrate's Moonshi under me in Ganjam in which employ he gave me the most complete satisfaction. He knows English well, and can read and write it and is thoroughly acquainted with the Regulations, Acts, and Circular Orders; he is a young man of about 35; in his integrity I have the fullest confidence, and in temper and habits I know him to be well fitted for the post of Deputy Collector. He has also had some experience as a Tahsildar. It is very probable that his superiors in Kurnool may have already mentioned his name for promotion, but failing this and as Collectors do not seem by the Circular under reply confined to their own Districts in their selection I mention his name.

* * *

I have &c. &c.

(Signed) J. FRASER,
Acting Collector.

CUDDAPAH,
Collector's Office 8th April 1859.

12.

No. 102.

To the Secretary to the Board of Revenue,

Fort St. George.

SIR,

* * * *

2. In his place I propose to appoint as Manager of my Office Moongamoor Narasimha Puntuln at present District Moonsiff of Nundial in the Kurnool District. I have known him long and well. At first he was Magistrate Javobneviss under me and acted for a few months as a Tahsildar in the Ganjam District. He was obliged to leave the District in consequence of a very bad attack of Jungle fever caught while on duty under me in the Hill tracts, and while absent at Kurnool on leave, he was offered the post of Head Revenue Moonshi in the Agent's Cutcherry there, which he accepted. He served in that capacity for six years and then was made Sheristadar of Session Court of Kurnool and was lately promoted to his present post of District Moonsiff of Nundial.

Having served in all branches of the Public Service and been for a short time acting as Tahsildar, I consider him a fit person for the post of Manager. Of his integrety I have the highest opinion. The Testimonials he has, have already been forwarded to the Board with my recommendation* of him for the post of Deputy Collector.

* To Board 8th April 1859.

CUDDAPAH, 21*st July* 1859.

(Signed) J. FRASER,
Acting Collector.

13.

Extract from the Report of Settlement of Fasli 1268.

* * * *

65. M. Narasimha Puntulu my 2nd Deputy Collector has only very recently joined and is in charge of Head Assistant's and his own division. He has already earned my good opinion by his energy and ability.

(Signed) J. D. ROBINSON,
Acting Collector of North Arcot.

14.

GUINDY PARK, 30*th December* 1859.

SIR,

His Excellency regrets he has no time to see you. He has noticed with much pleasure your zeal and ability in the tracing out of the late Yeomiah frauds at Arcot.

I remain Sir,
Your obedient Servant,
(Signed) D. F. CARMCHAEL,
Private Secretary.

To M. NARASIMHA PUNTULU,
Deputy Collector.

15.

Proceedings of the Madras Government.

* * *
* *

The Government will be glad to learn at a future time the result of the investigations now proceeding. The Acting Collector deserves great credit for the active measures which he has taken, and the Governor in Council observes with pleasure the zeal and intelligence displayed by the Deputy Collector M. Narasimha Puntulu in tracing out these frauds.

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

3*rd January* 1860, *No.* 21.

16.

CHITTOOR, 23*rd June* 1860.

From J. D. ROBINSON ESQ.
Acting Collector North Arcot.

No. 154.

To Rev. A. W. PEARSON, *Ranipett.*

SIR

* * * *

2. Narasimha Puntulu is so far as I have had opportunity of judging so much the European in manners, habits, and ideas that I cannot but think that there is some misapprehension as to his share in this affair.*

* Cattle impressment.

I have &c. &c.

(Signed) J. D. ROBINSON,
Acting Collector.

17.

CHITOOR, 21*st July* 1860.

No. 152.

To the Chief Secretary to Government,

Fort St. George.

* * * *
* *

2. In that letter and memorandum which accompanied it, I explained what steps were being taken by my Deputy M. Narasimha Puntulu (to whom the enquiry had been entrusted) to unravel the plot and bring the principal conspirators to Justice.

3. M. Narasimha Puntulu completed this difficult and delicate task with a vigour, ability and tact which deserve my highest commendation and has at my request given in the enclosed memorandum on accouut of his proceedings and the results of his enquiry.

* * *

(Signed) J. D. ROBINSON,
Acting Collector.

18.

REVENUE DEPARTMENT.

Proceedings of the Madras Government.

Read the following Proceedings of the Board of Revenue :—

Here enter 7th August 1860, No. 3638.

Submitting with their observations a letter from the Collector of North Arcot, forwarding a memorandum from his Deputy Narasimha Puntulu reporting the result of his investigation into certain cases of fraud committed in the Yeomiah Department of his District.

ORDER THEREON, 31*st August* 1860, *No.* 1481.

* * * *

8. M. Narasimha Puntulu the Deputy Collector appears to have shown much both of intelligence and of zeal in this enquiry, and the Government resolve to mark their sense of the value of his exertions, by promoting him from the 4th to the 3rd Class of Deputy Collectors.

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

19.

CHITTOOR, 21*st August* 1860.

No. 121.

To E. F, ELLIOT, ESQ.

Acting Sub-Collector.

SIR,

I have the honor with reference to your letter of the 17th Instant No. 162, to inform you that there are in my opinion grave objections to a compliance with the request therein made.

2. The Reports which have reached me in this matter are by no means so favorable as those you appear to have received, and now that the enquiry is in the hands of an able (I have no reason to doubt) and impartial officer,* it is alike due to him and to the ends of Justice that it be conducted to the close in the usual manner and a decision recorded on the facts and evidence which may then be elicited.

* M. Nursimha Puntulu.

I have, &c. &c.

(Signed) J. D. ROBINSON,
Acting Collector.

20.

Extract from the Report of Settlement of Fusli 1269.

Of my other Deputy Collector Narasimha Puntulu I have already had occasion to speak more than once in highly favorable terms. In the absence of a Head Assistant Narasimha Puntulu has had that officer's as well as his own charge to manage.

(Signed) J. D. ROBINSON,
Acting Collector.

CHITTOOR,
31*st August* 1860,
No. 199.

21.

Extract from the Jamabundy Report submitted to the Board of Revenue by the Collector of North Arcot Dated 21*st October* 1861

No, 260.

* * * *

94. To my subordinate covenanted and uncovenanted I desire to express my acknowledgments for the cordial and valuable assistance they have rendered me on all occasions.

Of the Deputy Collectors Mr. Locke and M. Narasimha Puntulu I have already had occasion to make most favorable mention. They continue to deserve my confidence and unqualified approbation.

* * * *

(Signed) J. D. ROBINSON,
Collector.

22.

Extract from a letter from E. B. Foord Esq., Acting Collector Kistna District to J. D. Sim Esq. Secretary to Government Revenue Department Dated Masulipatam 9th July 1863, *No.* 9.

* * * *

It is due to him* to say that I have been quite satisfied with the manner in which he has transacted his duties as Deputy Collector in charge of the Treasury, in which capacity only he has been employed in this District.

* M. Narasimha Puntulu.

* * * *

(Signed) E. B. FOORD,
Acting Collector.

PROCEEDINGS CONNECTED WITH THE ENQUIRY INTO THE CHARGES BROUGHT AGAINST M. NARASIMHA PUNTULU DEPUTY COLLECTOR OF KURNOOL.

No. 3646.

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

Read the following letter from J. I. MINCHIN, Esq., Collector of Kurnool, to R. A. DALYELL Esq., Acting Secretary to the Board of Revenue, dated 19th June 1865, No. 74:—

A.

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

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

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

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

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

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

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

B.

correspondence until copies of it were sent to me while I was in the District by the present Acting Deputy Collector.

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

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

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

C.

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

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

13. Malle Tippanna states, that he has on three occasions lent sums amounting to Rupees 1,400, without interest, to Nursimha Puntulu since he came back to the station as Deputy Collector; that Rupees 900 have been repaid him; and that Rupees 500 were still due, for which the Deputy Collector gave him an acknowledgment, dated 1st March 1855, which was produced before me.

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

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

D.

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

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

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

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

E.

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

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

22. I now proceed to the last irregularity brought to the notice of the Accountant General: the large amount of Currency Notes bought and sold by the Deputy Collector on his private account. In his explanation on this point, Nursimha Puntulu endeavours to induce the impression that most of these transactions were for other parties, although entered in his own name: the private notes of gentlemen, alluded to by him, are filed in the Cash-keeper's Office, and in no way affect the amount of Notes purchased and sold by the Deputy Collector on his own acccount. Revised Statements of these transactions have been prepared in the Cash-keeper's Office, and are now submitted. These Statements have been prepared by the Cash-keeper, and are I believe correct; while those forwarded with my letter to the Accountant General, drawn up by the Acting Treasury Deputy Collector, while the Cash-keeper was absent on sick leave, somewhat understated the transactions really carried out by Nursimha Puntulu.

F. G.

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

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

25. The circumstances that have compelled Nursimha Puntulu to raise such large sums of money, and purchase Notes so largely for remittance, appear to be explained by the Statement made by Dhone Soobba Row, a Vernacular Accountant in the Office of the Treasury Deputy Collector of this District. This person has stated that Nursimha Puntulu hearing he owned two Government Promissory Notes of Rupees 500 each sent for him to his house, and

asked him to lend them to him for a short time, as it was necessary for him to deposit Notes and other valuables as security for the rent of certain villages which he had taken up in the Kistna District. The Promissory Notes are in the name of Dhone Soobba Row's nephew, an infant in his charge, and Soobba Row pointed out that they would be useless as security for Nursimha Puntulu. The latter said they would answer his turn, and persuaded D. Soobba Row to lend them to him. They have not yet been returned, and Soobba Row being anxious to draw the interest upon them brought the facts to the notice of Coomarasawmy Muduliar, who reported the case to me.

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

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

H.

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

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

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

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

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

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

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

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

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

Seventh.—He made improper use of the influence of his Official position by inducing

a subordinate to lend him Government Promissory Notes to the value of Rupees 1,000, in order to make use of the same as a security to be deposited by himself with a Zemindar in the Kistna District.

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

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

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

ENCLOSURE No. 1.—(A.)

From F. LUSHINGTON, Esq., Accountant General, to J. I. MINCHIN, Esq., Collector of Kurnool, dated Fort Saint George, 11th April 1865, No. 5132.

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

(True Copy.)

(Signed) J. I. MINCHIN,
Collector.

ENCLOSURE No. 2.

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

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

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

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

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

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

(True Copy.)

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

(True Copy.)

(Signed) J. I. MINCHIN,
Collector.

ENCLOSURE No. 3.

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

1. I have the honor to reply to your letter, dated 11th April 1865, No. 5132, requesting me to report precisely what the Deputy Collector Nursimha Puntulu has been doing in the matter of Currency Notes, as brought to notice in the letter of the Acting Deputy Collector Coomaraswamy Mudaliar, dated 5th April, copy of which was at the same time forwarded to me by that Officer.

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

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

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

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

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

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

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

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

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

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

12. It appears that the Deputy Collector Nursimha Puntulu had permitted this practice,

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

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

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

15. An annexed Statement shows, that from the 6th November to the 30th January last, he purchased Currency Notes to the value of rupees 2,560, evidently for the purpose of remittance; while from the 6th September to the 13th March last he sold into the Treasury Notes to the value of Rupees 9,470.

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

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

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

(True Copy.)

(Signed) J. I. MINCHIN,
Collector.

ENCLOSURE No. 4.

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

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

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

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

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

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

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

(True Copy.)

(Signed) J. I. MINCHIN,
Collector.

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

ENCLOSURE No. 5.—(A.)

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

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

2. The charge brought by the Acting Deputy Collector, Coomarasawmy Mudaliar, in his letter to you, of date the 5th April last was, that I sold from the Treasury first halves of Currency

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

3. The next charge, or its gist, as Mr. Minchin calls it, is that I disobeyed your orders of the 25th January 1865, No. 4010, and sold Currency Notes to *Soukars*, and I beg in reply to submit that there was only an expression that Currency Notes were not intended for circulation among Merchants, but no express order prohibiting their sale to Soukars, but as Mr. Minchin observed, I did not content myself with taking no notice of the letter, and on the contrary addressed to you a letter on the 2nd February 1865, No. 5, with a clear statement of their sale to Soukars for remittance to Madras, and requested you to make, if necessary, a rule in the matter for my guidance, as during the whole course of my service in the charge of a Treasury, I never found any order by which I could refrain from selling to any one asking Currency Notes for cash paid into the Treasury, while on the other hand, the object of Government in issuing Paper Currency was to facilitate money transactions by their speedy circulation, and you were, in reply of date the 9th February 1865, No. 4228, pleased to say: "this Office is not at "liberty to make any rules regarding the Currency Department, beyond those already existing." The only orders I know were in regard to the cashing of Notes, but not to *their sale from the Treasury for cash.* It was therefore my duty to sell them with the least possible delay to the first applicants, who are, and must be merchants, having occasion to remit largely. To say that I used any unwarranted discretion in this case, I humbly beg to submit that since the introduction of the Paper Currency System, Notes to the value of several lacs of Rupees were sent from Madras to the Kurnool Treasury before I took its charge in August 1864, and if they had not been sold to the *soukars*, who else had purchased them largely, you may be pleased to ascertain, as you will then judge, that the sale to Soukars by the same Coomarasawmy Mudaliar, who was also previously acting for me and my predecessor, was *no offence at all*, and that the *same act* when found with me is termed to be an offence. If, on the other hand, I were to refuse, under the existing circumstances, to sell the Notes to any Soukar who applied for them, and the interest of Government thereby to be injured, what defence will I have for my conduct, having none to co-share with me in the responsibility.

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

5. In your letter of the 25th January last, you were pleased to direct me to communicate with the Collector (not in connection with the Paper Currency) and send a revised "Probable Estimate;" but the same not being necessary, under the explanation I had then and there submitted to you, I had no occasion to communicate with the Collector in regard to the entries to be made therein. I believe, Treasury Deputy Collectors are required to hold letter correspondence direct with the Civil Paymaster and Accountant General, as regards Pay Bills, &c, and Treasury Accounts, &c., and have hitherto acted so, like all other Treasury Deputies. You will see that the

Acting Deputy Collector Coomarasawmy Mudaliar has also taken the same privilege in writing to you direct the present complaint, without the intervention or knowledge of the Collector; but to my extreme regret, I was alone considered by Mr. Minchin in paragraph 5 of his letter under report, that in withholding this correspondence from the knowledge of the Head of the District "I am guilty of a gross dereliction of duty which ought not to be lightly passed over."

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

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

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

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

was taken into the account, and I did not think it to be objectionable, as it is usual to do so in many instances. In fact, if you will kindly refer to the Treasury Day Books of Kurnool, you will find that the money for payment to Military pensioners was disbursed to my name. More than 7,000 Rupees were collected for the Masulipatam Relief Fund, and credited to accounts as having been paid by Mr. Minchin, and Privilege Remittance Bills were given in his name in excess of his pay for the month. Such being the existing practices, it is not to be supposed that the money drawn from the Treasury for Military Pensioners was on my private account. Supposing, however, that I did purchase and sell a few Notes, I am not aware of any order to the contrary, and on a reference to Deposit and Treasury Accounts, you will see that Mr. Minchin, the Head of the District, had himself purchased to large sums. In the present case, it will be seen that the purchase by me of Notes to the value of Rupees 2,570 was made in the course of five months, and at ten different periods, and that the sale of Notes for Rupees 9,470 was made in the course of seven months, and at fourteen different periods. You are also aware that I could cash Notes provided there is demand for them. If, on the whole, the transaction has been in any bad faith, it is impossible for any one to believe that my own name would have been entered in the Treasury accounts.

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

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

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

13. Although Mr. Minchin had been kind enough to dispose of the matters without bringing to the notice of higher authorities, Coomarasawmy Mudaliar has had the ill-feeling that I reported him, and he must therefore have now felt it to be his duty to report me also, on his

resuming temporary charge of the Deputy Collectorship from his post of Tahsildar; but how far I am culpable in the transactions referred to by him, and supported by Mr. Minchin, I have no doubt you will judge better.

(True Copy.)

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

(True Copies.)

(Signed) J. I. MINCHIN,
Collector.

ENCLOSURE No. 6.—(B.)

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

From F. LUSHINGTON, Esq., Deputy Auditor and Accountant General to the Government of Madras, to the Deputy Collector in charge of the Treasury, Kurnool, dated Fort Saint George, 25th January 1865, No. 4010, Resource Department.

1. I have the honor, with reference to your Probable Estimate, dated 14th instant, wherein you make provision in the Columns: January, February, and March for the receipt of Currency Notes to the value of Rupees 1,00,000 each month, to request that you will inform me, whether the Notes in question are intended for circulation in your District, or for remittance to Madras to be exchanged for silver. It seems probable to me from this unprecedented requisition for Notes that the Notes are required solely on the latter account. If such be the case, I beg to remark that the Government of India have distinctly pointed out, that "the object of the Paper "Currency is to provide a cheap and convenient circulation, and not to furnish individuals with "the means of making their remittances at the public expense."

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

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

1. With reference to your letter, No. 4010 of the 25th January 1865, I have the honor to state that my estimation for the receipt of Currency Notes to the value of Rupees 1,00,000 each month was intended for circulation only in the District; but since there has been a very great demand for them by the Mercantile community, apparently for remittance to Madras and elsewhere to be exchanged for silver, I could not help giving them to all those that were in need of them, and was, therefore, obliged to indent for the requirements of the District, until such time as you may find objection.

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

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

From F. LUSHINGTON, Esq., Deputy Auditor and Accountant General to the Government of Madras, to the Deputy Collector in charge of the Treasury, Kurnool, dated 9th February 1865, No. 4228, Resource Department.

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

From F. LUSHINGTON, Esq., Deputy Auditor and Accountant General to the Government of Madras, to the Deputy Collector in charge of the Treasury, Kurnool, dated Fort Saint George, 10th February 1868, No. 4247, Resource Department.

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

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

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

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

1. I have the honor to acknowledge the receipt of your letter, No. 4247 of the 10th current, and beg in reply to submit the following explanation by which I trust you will find that I was not to blame in the matter therein referred to.

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

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

(True Copies.)

(Signed) J. I. MINCHIN,
Collector.

ENCLOSURE No. 7.—(C.)

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

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

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

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

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

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

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

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

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

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

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

The Deputy Collector Nursimha Puntulu about four or five months ago borrowed from me Rupees 1,100. I gave him two Notes for Rupees 500 each, and cloths worth Rupees 100. There was to be no interest. He gave me no bond for it. It was merely entered in my accounts.

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

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

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

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

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

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

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

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

I am a Vernacular Accountant in the Office of the Treasury Deputy Collector. About three months ago, the Deputy Collector Nursimha Puntulu called me to his house, said he had rented some villages in Bunder for which it was necessary for him to deposit notes, &c., as security, that he heard that I had some Promissory notes, and asked me whether I would lend them to him for a month. I said I had two Government Promissory notes for Rupees 500 each, belonging to my nephew, Bapoo Row, who is a minor in my charge, and

that as they were in his name, they would be of no use to the Deputy Collector. He said they would be of use, and that he would return them in a month. I then let him have them, but they were not endorsed over to him. Before his departure on leave, I went and asked him to get them back, as I wanted to draw the interest, and he told me they were in deposit in Bunder, and that after going there he would send them to me. A few days ago the Puntulu's younger brother, Kristaya, told me not to fear about the notes, that his brother had written to him about them, and would certainly send them from Bunder. I have not yet received them. I mentioned the matter to the Acting Deputy Collector Coomaraswamy Mudaliar, as I wanted to get back the notes to draw interest due upon them.

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

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

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

The accounts produced by the Gumastah were jotted down for his own knowledge and not on my directions. I kept accounts of the collections made for the Municipal Fund, but not of the item of Rupees 503 paid me by the Deputy Collector, for the house he purchased from Russool Khatoom Masaiba. About three monthsago, Nursimha Puntulu sent me Rupees 503 to pay for him on this account. Russool Khatoom Masaiba being dead, Goolam Moideen Khan Bahadoor was her heir, and the money should have been paid to him. The Duputy Collector, however, told me to pay Rupees 300 to Himmet Beg, to redeem a bond for Goolam Moideen Khan Bahadoor, which I did, as the Bahadoor had given the same instructions, and on the same day the Deputy Collector Nursimha Puntulu directed me to keep the balance, Rupees 200, as he required it for other things. On his instructions I paid Rupees 100 on his account for chunam Rupees 50 to a Gounda, and sent back Rupees 50 to himself. Goolam Moideen Khan Bahadoor did not know that the Deputy Collector had withdrawn this Rupees 200; he had told me to keep it for other creditors, but Nursimha Puntulu told me he would pay him separately, and that I must pay the money as he directed. Nursimha Puntulu about a month before he went on leave sent me Rupees 300 by his servant Govindoo, to pay as he directed to a timber merchant Dada Meya, for timber bought for his Bungalow. I remonstrated at having to do this private business, but he said he was Deputy Collector. I paid away the Rupees 300 in various instalments. He sent no chit with the cash, but a message by his servant. I then went to his Bungalow, and he himself told me what to do with the money. Dada Meya gave a receipt for his payments, which I sent to Nursimha Puntulu. He gave one receipt on the last payment, in full. In the account of expenditure drawn up by my Gumastah, the payment to Sivarnageer is entered by mistake; it was a private payment of my own, made out of my own funds.

The deposition of RAM ROW, *taken by the Collector on solemn affirmation, the 2nd June* 5681.

I am a Gumastah to the Khandam Superintendent, and kept for him the accounts of collections made from Khandams on account of the Municipal Fund. There were collected up to November 12th, 1864, Rupees 169, which were paid into the Treasury by me, and the Superintendent's Peon Oosman Saib. There was afterwards collected a further sum of

Rupees 227, of which I also wrote the detailed accounts for the Superintendent. This sum was paid by Oosman Saib to the Puntulu at his own house, as he informed me.

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

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

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

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

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

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

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

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

(True Copy.)

(Signed) J. I. MINCHIN,
Collector.

ENCLOSURE No. 8.—(D.)

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

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

(Signed) J. I. MINCHIN,
Collector.

KURNOOL,
9th June 1865.

ENCLOSURE No. 9.—(E.)

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

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

KURNOOL,
9th June 1865.

(Signed) J. I. MINCHIN,
Collector.

ENCLOSURE No. 10.—(F.)

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

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

KURNOOL, 9th June 1865.

(Signed) J. I. MINCHIN, Collector.

ENCLOSURE No. 11.—(G.)

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

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

KURNOOL, 9th June 1865.

(Signed) J. I. MINCHIN, Collector.

ENCLOSURE No 12.—(H.)

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

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

KURNOOL, 9th June 1865. (Signed) J. I. MINCHIN, Collector.

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

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

KURNOOL, 9th June 1865. (Signed) J. I. MINCHIN, Collector.

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

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

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

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

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

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

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

trial made by Mr. Minchin is sufficient in disposing of the cases brought against a servant of twenty-three years' standing, and in the higher grade of Deputy Collector. As Mr. Minchin himself admits in the concluding part of his letter, that it was only by Coomaraswamy Moodelliar's unusual courage that my malpractices were brought to light, I need not further add that he has purposely created false charges against me in order to gain his object. In short, I deny the charges deliberately and conscientiously; but Mr. Minchin having been already biassed in the matter by making up his mind that I am guilty of the charges before hearing what I have to say, and what documents I have to show, I am afraid he will not do me justice even on a further trial, and have, therefore, the honor to request most respectfully that the Civil Judge at Kurnool may be authorized to try the charges in my presence formally before him, and to send up the proceedings with such remarks as he will have to offer for the consideration and Orders of the Board of Revenue, together with my defence on the evidence adduced against me.

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

MADRAS, 22nd June 1865.

(Signed) M. NURSIMHA PUNTULU,
Deputy Collector.

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

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

(True Copies and Extract.)

(Signed) R. A. DALYELL,
Acting Secretary.

Order of Government on the above Proceedings.

No. 522. Read the following papers :—

Proceedings of the Board of Revenue.

Submitting, for orders, letters from the Collector of Kurnool forwarding copy of correspondence between the Accountant General and himself, concerning the irregularities in the charge of the Treasury committed by Deputy Collector Nursimha Puntulu. } (Here enter 30th June 1865, No. 3646.)

No. 523. Telegram from the Collector of Kurnool.

Informing that he has no doubt that the acknowledgments and signatures thereto, held by certain Soukars, are the hand-writing of the Deputy Collector Nursimha Puntulu, as he has again verified them by comparison. } (Here enter 20th July 1865.

No. 524. ORDER THEREON, 28th July 1865, No. 1761.

Miscellaneous.

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

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

3. The loans or accommodations are stated to have been given generally without interest, and from the extreme facilities which Nursimha Puntulu evidently afforded his creditors in the way of obtaining Currency Notes to very large amount, simply as means for remittance, in opposition to the expressed intention and desire of the Supreme Government; from the intention he manifested of proceeding still further in the same course, in having proposed to obtain from the Accountant General Notes to the value of one lac monthly for issue; from his unauthorized and improper order forbidding the Cash-keeper to give notes for cash to applicants without his, Narsimha Puntulu's, sanction in each case, thus keeping the whole issue in his own hands; and from the secretive manner in which he acted towards his immediate superior, the Collector, in the matter of his correspondence with the Accountant General on this subject, the Government are forced to the conclusion that Narsimha Puntulu, for his personal advantage, has habitually abused his official influence and opportunities.

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

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

6. His Excellency the Governor in Council has, therefore, resolved to suspend Deputy Collector Nursimha Puntulu from office from the date of this Order, and to direct him at once to proceed to Kurnool, where the Collector will afford him the opportunity of cross-examining all the witnesses, whose evidence has been submitted to Government, and tendering

such other evidence as he may desire to bring under the consideration of Government in view to his exculpation.

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

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

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

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

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

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

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

(True Extract.)

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

From M. NURSIMHA PUNTULU; *Deputy Collect r of Kurnool*, to W. HUDLESTON, ESQ.,
Acting Secretary to Government, Madras.

Sir,

1. I have had the honor to acknowledge the receipt yesterday of the Proceedings of Government dated 28th July 1865, No. 1761, through the Acting Sub-Collector of Guntoor, and beg to submit with extreme regret that the Government have prejudged the charges brought by Mr. Minchin against me and arrived at the conclusion that I must be guilty and that there could be no reason to doubt the truth of what was urged against me behind my back.

2. The Government are aware that I denied the charges wholly and requested a legal and formal enquiry to be instituted in my presence and hearing, that I may exhibit my perfect innocence and the conduct of the leading Members in getting up the charges through spite against me. As the character of Mr. Minchin himself is involved in this affair, I could not, as his subordinate, venture to enter into detail or to accuse him directly before matters present themselves during the course of a judicial enquiry, and have therefore requested Government to order the enquiry to be made by a third person.

3. Government are also aware that the several charges which had been brought against me by Railway Officials before Government and which they were induced to believe, have been afterwards on thorough judicial enquiry in the High Court proved to be false and malicious. Likewise I am fully confident that on a searching and impartial enquiry on the present occasion also will enable Government to change their present unfavorable opinion towards me.

4. But the Government declined to grant my request, and after suspending me from appointment, directed me to proceed forthwith to Kurnool and appear before Mr. Minchin on or before the 20th of this Month.

5. In due obedience thereto, I am quite willing to proceed to Mr. Minchin, but having only received Government Order yesterday afternoon viz. 8th, I am much afraid I have scarcely time to prepare myself and to join Kurnool, which is about 230 miles from this place, within the remaining 11 days, during the present monsoons, even if my health permits it. On the contrary, I am now very weak and unable to travel.

6. It is already before Government that within the short period of 27 Months between April 1863 and July 1865, I have already been 13 Months on sick leave, viz. 3 Months 1863 and 6 Months in the beginning of 1864, and again this is the third time since April 1865. My repeated sickness was certified by 6 Doctors viz. Messrs. C. Robertson, E. D. Evezard, T. J. Howell, J. Keess, J. Urquhart and F. Wither. At Madras, having taken very ill, I came here as recommended by Doctor Urquhart, as this climate is dry and situated on a higher level spoken of to be favorable to patients suffering from Rheumatic pains and Beriberi. On my arrival here I placed myself under Doctor Wither. If in this state of health, which had been much and long impaired, I leave this place for a distant and tiresome journey and proceed before full recovery to the same place where I was taken ill inasmuch as to oblige me to quit it on long leave, I am greatly afraid of worse and danger.

7. The former Medical Certificate in addition to what Doctor Uuquhart had given for an extension of sick leave was already placed before Government, and I am an old servant of Government extending for 23 years, with hitherto unblemished character.

8. Under all these circumstances I most respectfully request that the Government will be kindly pleased to take my case into their lenient consideration and allow me to appear before Mr. Minchin for the trial of the alleged charges by the time my leave of extension expires, as I shall in all human probabilities try to join sooner if the health permits me so to do.

9. In para. 9 of the proceedings under reply, Government having directed Mr. Minchin to communicate direct to them, should I not appear by the appointed time at Kurnool, I most respectfully take the liberty of submitting this direct to Governmentin order that it may reach them in time.

Guntoor,
9th August 1865.

(Signed) M. NURSIMHA PUNTULU.
Deputy Collector of Kurnool.

Read the following papers:—

No. 393. Proceedings of the Board of Revenue.

Submitting letter from Deputy Collector Nursimha Puntulu, of Kurnool District, forwarding a Medical Certificate in proper form for an extension of leave for three months. (Here enter 24th July 1865.)

No. 394. From M. NURSIMHA PUNTULU, Deputy Collector of Kurnool.

Applying for permission to join Kurnool by the time his extension of leave expires. (Here enter 9th August 1865.)

No. 395. ORDER THEREON, 23rd August 1865, No. 1970.

Miscellaneous.

1. The Government observe that in Dr. Keess' statement of Nursimha Puntulu's case, dated in February last, it is merely stated

to be desirable that Nursimha Puntulu should "spend the hot season out of Kurnool," and to that end should have three months leave of absence.

2. The leave granted on this recommendation expired on 21st June last, and very shortly before its expiration Nursimha Puntulu forwarded to the Collector from Madras a certificate from a private practitioner, that further leave was desirable, and requested that an extension might be obtained for him.

3. The certificate was objected to as informal, but meanwhile Nursimha Puntulu had reached Guntoor, whence on 18th July he forwarded a certificate from Dr. Wither, to the effect that an extension of leave was desirable, and that Nursimha Puntulu should "be permitted to be absent from duty for a further period of three months."

4. The Government observe that more than two months have already elapsed since the leave first granted expired, and that the hot season in Kurnool has long since passed away.

5. Nursimha Puntulu evidently finds no difficulty in making long journeys in his present state of health, and as it is not proposed to require him to perform any duty but merely to give him an opportunity of cross-examining the witnesses against him and putting in his own defence, which need certainly not occupy more than a few days, the Government consider that there is no hardship in requiring him to present himself before the Collector at Kurnool, within such time from the date of receipt of these orders, as the Rules for joining will allow for the distance from Guntoor to Kurnool.

6. This arrangement will give the Deputy Collector the benefit of at least three months' extension beyond the expiration of his original leave.

7. The Board will communicate this Order to the Deputy Collector, so as to ensure its reaching him without delay, and will inform the Collector of Kurnool of the date of his receiving it. The Collector will in due course report to Government whether Nursimha Puntulu has appeared before him within the time now given him.

8. The Government desire that the Principal Inspector General will ascertain and report how long and in what manner Dr. Wither had had Nursimha Puntulu under treatment, when he granted him the certificate dated 18th July last.

(True Extract.)

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

From M. NURSIMHA PUNTULU, *Deputy Collector*, to JAMES INNES MINCHIN, ESQ.,
Collector of Kurnool.

Sir,

A. I have the honor to inform you that I arrived here this morning as per order of Government dated 23rd August 1865, No. 1970, and shall feel obliged by your kindly furnishing me under Section X. Act. XXXVII of 1850 with the charges the Government have commissioned you to enquire into under the Act.

(Signed) M. NURSIMHA PUNTULU,
Deputy Collector.

Kurnool,
25th September 1865.

To

M. NURSIMHA PUNTULA.

1. With reference to M. Nursimha Puntulu'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,

B. No. 222.

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 exculpation.

2. The Collector directs M. Nursimha Puntulu to attend at the Cutcherry at noon to-morrow for the above purpose, and in the meantime the Collector has instructed two Dhaloyets to attend on M. Nursimha Puntulu 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 Puntulu, but it is essential that he should hold no communication with these witnesses except in the Collector's presence.

3. A Copy of the Collector's report dated 9th June last No. 74 containing the charges brought against M. Nursimha Puntulu is forwarded for his information.

4. M. Nursimha Puntulu is requested to state on what date he received the Government Order dated 23rd August 1865, No. 1970, directing him to proceed at once to Kurnool.

(Signed) JAMES INNES MINCHIN,
Collector.

Kurnool,
Collector's Office,
25*th Sept.* 1865.

From M. NURSIMHA PUNTULU, *Deputy Collector*, to JAMES INNES MINCHIN ESQ., *Collector of Kurnool.*

C.

Sir,

In reply to your Official Memo. 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.

3. It appears again from the enclosures of your Memo. 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 tomorrow as directed, and I shall also require time to inspect Treasury and other accounts on which you have formed the charges now ordered to be enquired into.

5. I regret extremely to find the harsh course you have adopted in ordering 2 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 para of your Memo. under reply, and I have got time according to the joining Rules to come here to-day.

(Signed) M. NURSIMHA PUNTULU,
Deputy Collector.

Kurnool,
25*th September* 1865.

From M. NURSIMHA PUNTULU, *Deputy Collector*, to JAMES INNES MINCHIN ESQ., *Collector of Kurnool.*

Sir,

I request to know what I am to consider this

D.

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 the order of Government dated 23rd August 1865, No. 1970, 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.

(Signed) M. NURSIMHA PUNTULU,
Deputy Collector.

Kurnool,
26*th September* 1865.

From M. NURSIMHA PUNTULU GARU, *Deputy Collector of Kurnool*, to R. A. DALYELL, ESQ., *Acting Secretary to the Board of Revenue, Madras.*

Sir,

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. 1970, 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 any body, 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 2 Peons. I then sent him my reply marked *C*. but the Peons were not removed. I respectfully submitted 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 interests and the due administration of justice.

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.

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 object. On this I said that further cross-examination was needless, and that unless I was allowed to put or 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.

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 shows 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 crosss-examination can fully show 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 unconnected with the District, and that the witnesses examined may be examined in my presence and on *Oath* or *Solemn affirmation*, or that a regular judicial examination may be instituted.

(Signed) M. NURSIMHA PUNTULU,
Deputy Collector.

Kurnool,
2nd Novr. 1865.

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 Acting Deputy Collector Comaraswamy Modalyar, who sent orders officially to the relatives of the Nabob and the Tahasildar of Ramalkota and also to the Telugu Record-keeper to furnish him with charges against me. Under what authority the Acting Deputy Collector 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.

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 2nd charge is that I maintained in my own hands a monopoly of the issue of Currency Notes and sold largely to wealthy Sowcars 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 Sowcars because they applied for them largely. The Accountant General admits in Para. 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 Sowcars 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 7 Months in 1863, the sale of the Notes to one of the Sowcars was above a Lac and Ten thousand, and that in 4 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 8 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 these same Sowcars. I was going to prove these two facts by the Accounts of Malé Tippanna, Elùkùr Venkatasèshaya and Madam Venganna, but Mr. Minchin interfered and over-ruled my questions to Male 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 during my absence from Kurnool by Merchants who were 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 3rd charge is that I was indebted to the three Sowcars to whom Currency Notes were most largely issued to the extent of Rupees 3,200. This I deny, and beg to state with reference to the Record of Proceedings held by Mr. Minchin on the subject that both on the previous and present occasions, none of the Sowcars 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 consequence 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 witnesses 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 1st 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 Curreney Notes without difficulty." This requires no comment.

II. The 2nd witness Narain Kristaya to whom Currency Notes for Rupees 22,010 were sold during 5 Months, states he lent me 950 Rupees on 2 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') cost and got his sanction† for the issue of Supply Bill on Madras for 3,200 Rupees. On the 2nd occasion, when the amount was small, I gave a Cheque myself on Messrs. Binny and 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.* 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 Latchmenarsu 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

* 3rd October 1864.
† 4th Do.

* I beg to Enclose an Extract of Mr. Brunton's reply to mine.

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 1,250 Rupees to me and not 950 as he had previously stated, and he then admits that the first 300 Rupees were for a Cheque. The 750 Rupees which he stated were 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 question, he explains the same 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 to 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 Latchmenarsu 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 Daloyet Samnaji, whereas his accounts show that one Nadeemsaib took the same, and he states he does not know whether it was repaid before the Honorable Latchmenarsu Chetty Garu left Kurnool or not, whereas Latchmenarasu Chetty left this place *with me* and the Witness accompanied us both across the river towards Hyderabad. I have thus shown 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.

III. The 3rd Witness Malé 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 *Male Easwaraya* 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 5 *or* 6 *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 Male 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 2nd loan was 520 and not 500 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. 1761, and this witness too is not sworn. Thus instead of 2 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 16th December by Mr.

Ratliff the Civil Judge. It is evident that I could not have borrowed money on the 23rd 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 Govindarow on the 2nd of March 1865 and a receipt taken from him on ascertaining through his servant Ajum 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 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 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 III of that Act.

IV. The 4th Witness Elkur Venkataseshaya and his father Ellaya according to their trade had been supplying my family with goods for a long period through my private Goomastahs 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 Chennier Subrow. 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 received 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 enquired 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 payment 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 untrustworthy even with every judicial safeguard. I have shown what

amount of credit can be attached to those accounts in particular, and whether there could be any cause for so many contradictions if the alleged transactions be true.

5. The 4th charge in Mr. Minchin's letter is that I obtained a compulsory loan of 1000 Rupeess from Madam 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 Anantaramsing the Cash-keeper was present when he gave me the Notes, but Anantaramsing 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 dates of the other transactions, but he says they took place *previous* to giving the Notes. The Telugu dates he gives are Pùshayasùdha Panchani and Pùshya Bahùla 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 transactions 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 account, he could for another. Here I may also remark that the giving of Notes was stated by Anantaramsing and Samnajee 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 4 *or* 5 Months ago that I borrowed from him 1000 Rupees, which must therefore be either *February* or *January* 1865. Neither of these Months corresponds 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. 5961 and 5130) 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 *none* appear in the name of *this Witness*. In Mr. Minchin's account (No. 8 D) already before the Board, he entered 21,000 Rupees Notes having been sold to this Witness Venganna on 17*th 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. Anantaramsing also says Venganna himself came to the Treasury for the Notes, instead of my having sent for them, and Somnaji 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 Town'smen, 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 that ready cash was paid to me in Company's Rupees 1,000 or Gadwal Rupees 1,200. Besides this, as he endeavours to show that he could not wait till the other halves were received and given to me, for making a final entry in his account, I beg to state that Venganna states he got 2 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 credit in his accounts *only* on the 13*th of May* 1865. Before the latter date, there was nothing to show in his Accounts that he did receive 250 Rupees from me. If he could wait so long for the money he 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 O. S. 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.

6. The 5th charge is that I introduced the practice of granting orders on the Taluk 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 Para. 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 Huzur from the different Taluks and was not done in any way to advance my own interests or influence.

7. The 6th 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 Pitchard and Kerr of the 28th and 26th Regiments, Mr. Ratliff and the Agent of the Oriental Bank) are shown 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. Latchmenarsu 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 November 1864 on which and also on the 28th date Vengana 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.

8. The 7th 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 Dohne Subrow in this 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. Subrow 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 received from his Office. In reply on 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.

9. The 8th 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 Cashkeeper for the disposal of the money he received into the Treasury. After my departure on leave from Kurnul Comaraswmy Modalyar the Acting Deputy Collector sent Peons as I am credibly informed, to the house of the Superintendant of Khandans, and in his absence had all his private Records brought to his house and kept them there for 3 or 4 days, employing Dhone Subrow and Kallur Kristnarow to examine them and try to detect errors in them and promising them promotion thro his influence with Mr. Minchin. Likewise both of these have since been promoted. At the same time Comaraswamy Modalyar before the beginning of the enquiry sent Orders under his own Seal and Signature to some subscribers of his own selection, and the Tahasildar of Ramalkota in whose Taluk there were also subscribers to report what money I had collected. Ramrow the Goomastah of Khandan Superintendents was, I am told also employed in making out fresh Accounts. This was the origin of the charge against me as I am 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 Kees No. 215 *dated 1st April* 1865 in which it was 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 Kees. I have been utterly unable to get the account particular 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 2 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 II.) 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

(Copy marked No. 2 enclosed.)

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 750, 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 amount 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 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 pleased to send for the original copy of the Abstract sent up by me to Doctor Kees 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.

* Mr. Minchin sent me a written Endorsement on my Note of the 28th October 1865 that this detailed account was never found in the Office!!

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 actually 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 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, It rust the Board will observe that Gawlufkhan Suryazie the Superintendant 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 Oosmansahib to me at my House. On the contrary Oosmansahib 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 their Proceedings of date 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 signatures of the Chits indispute 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. Simhadry Row Pantulu Garu, Head Sheristadar Cuddapah Collector's Office.
2. P. Narain Row Puntulu Garu Tahasildar Jumbulmudgoo Cuddapah District.
3. Manoor Venkatakistna Nursimha Row Puntulu Garu Zemindar of Chilkaloorpaud. Kistna District.
4. Ramanuja Charlu Garu Secretary of the Hindu School at Masulipatam.
5. Venkatachelam Puntulu Garu District Munsiff of Narsapoor Godavery District.
6. Soondra Row Puntulu Garu Tasildar of Rajapett Kistna District.
7. Singitam Kristna Row Puntulu Garu Tasildar of Venuconda Kistna District.
8. Tati Ramaya Naidoo Garu Tasildar of Raipally. Kistna District.
9. Sanaka Janardana Naido Garu Tahasildar of Poloor. Chittoor District.
10. Raja Bhavani Mooktaiwara Prasaud Naidoo Bahadur 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. Arbuthnot borrowed money through the Tasildar 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 Rajeenamah 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 Seelum Nummaya Naidoo and Guntoor Chelamaya 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 any thing 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 any thing, 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.

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 labour 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.
4. That I was ill-treated by illegal restraint and deprived of the privilege of cross-examining witnesses fully.
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 has 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 Sowcars, 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 reason 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 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 2 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 17*th Idem*; and that the previous entry by Mèla Tippanna in his Accounts of 28*th February* of payment made, as alleged, on 2*d 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.

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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 23 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.

(Signed) M. NURSIMHA PUNTULU,
Deputy Collector.

KURNOOL,
2nd November 1865.

No. I.

Memorandum shewing the extent of Currency Notes sold to the Sowcars from January 1863 to July 1864 during which Comarasawmy Modaliyar was Acting Deputy Collector in Kurnul.

Madam Venganna.		Narain Kristaya.		Elukur Venkata Sashaya.		Marvady Oomajee.		
Months.	Amount.	Months.	Amount.	Months.	Amount	Months.	Amount.	
1863.	Rupees.	1863.	Rupees.	1863.	Rupees.	1864.	Rupees.	
January 8th, 9th, 10th, 14th, 15th, 16th, 19th and 24th...	22,300	September 2nd.	1,370	January 17th...	3,000	April 22nd and 23rd. ...	2,500	
February 6th, 13th, 23rd and 28th.	26,250	Total...	1,370	March 2nd...	1,000	June 4th and 6th.	3,100	
March 2nd, 3rd, 6th, 9th, 18th, 21st, 23rd, 27th, 28th and 30th.	21,000	1864.		August 18th...	2,000	July 11th, 16th, 18th and 28th.	6,040	
April 1st, 4th and 11th.	22,000	July 8th, 13th and 15th.	4,400	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	Total...	4,400	July 23rd...	3,000			
1864.				Total...	23,250			
January 4th, 8th, 11th, 14th, 16th and 20th..	40,410							
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...	5,770	Grand Total...	29,250	Grand Total...	11,640	
Grand Total...	2,01,560	Grand Total...	5,770					

No. 215.

No. II.

To J. KEES Esq., *Civil Surgeon, Kurnul.*

Sir,

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 showing receipts and disbursements from the beginning on account of Municipal improvements in the Town of Kurnul.

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.

(Signed) M. NARASIMHA PUNTULU,
Deputy Collector.

1*st April* 1865.

No. III.

Kurnul, 23*rd*—2—1865.

My Dear Sir,

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

* * *

Your's faithfully,
(Signed) R. L. BRUNTON,

To
N. PUNTULU Esq.,
Deputy Collector.

(True Extract)
M. NARASIMHA PUNTULU.

From J. I. MINCHIN, Esq., Collector of Kurnul, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated 10th November 1865, No. 163.

Sir,

As directed in Para. 7 of the Government Order dated 28th July 1865, No. 1761, I have the honor to submit the record connected with the enquiry into the conduct of the Deputy Collector Nursimha Puntulu 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. 1970 the Government directed Nursimha Puntulu 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 Puntulu 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 37 of 1850 with the charges the Government had commissioned me to enquire 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 Puntulu and myself on that occasion is appended to these papers.

6. Nursimha Puntulu endeavoured to raise an *in limine* objection to the whole proceedings on the ground that the enquiry 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 Daloyets to his private residence to prevent communication on his part with the witnesses previously examined by me.

8. The Daloyets were instructed by me to place no restraint upon Nursimha Puntulu'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 enquiry.

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9. At the appointed hour Nursimha Puntulu 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 Narrain Kristiah and Mala 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 Mala Tippana kept his Accounts, which had no bearing on the enquiry. I also rejected two improper questions, recording the same in my Proceedings.

11. Upon this Nursimha Puntulu 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 enquiry, 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 Puntulu 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 Puntulu 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 Puntulu, 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 Puntulu denied in toto the whole facts comprised in the charges contained in my letter of the 9th June Para. 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 Sowcars 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 Sowcars on the 2nd June and questioning them on the subject.

16. I will now proceed to consider the result of the whole enquiry 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 2nd charge is that Nursimha Puntulu 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 Sowcars with a view to his private advantage.

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

20. To these statements Nursimha Puntulu 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 Puntulu'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 Puntulu with the three Sowcars, Narrain Kristiah, Mala Tippana, and Yelkur Venkata Sashia.

23. Narrain Kristiah stated originally that he had lent the Puntulu two sums, Rupees 750 and Rupees 200 for the repair of his house, which were repaid previous to his departure on leave.

24. Nursimha Puntulu in his defence denies any loan; states that the money was given to him to obtain Cheques on Madras, and that the Sowcar 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 repaid, the Sowcar could have no object in inventing his statement, while there are no grounds to impute malice to him.

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

26. The witness propably spoke in the first instance without much thought. He knew that at that time the Puntulu was incurring expence with the erection of his House and attributed his loan to that object. The whole drift of the Puntulu'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 Sowcar. 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 Puntulu 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 Kristiah to Nursimha Puntulu, and the Sowcar's statement of the object of this temporary advance is therefore fully corroborated by unimpeachable testimony.

29. All the alleged pecuniary transactions of Nursimha Puntulu with this Sowcar, 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 reference to the page of the Ledger in which the entry will be found.

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

31. Mala Tippana stated originally that he had on three occasions lent sums amounting to Rupees 1,400 to Nursimha Puntulu, while Deputy Collector in Kurnool, that Rupees 900 had been repaid him and that Rupees 500 was still due, for which he produced an acknowledgment dated 1st March 1865.

32. In cross-examination this Sowcar 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 repaid 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. Mala 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 Sowcars. There is no daily Ledger, with Account Current 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 Puntulu on the 2nd March upon his "Chit" or order through G. Govindoo, to be repaid according to promise on the 10th.

34. In his cross-examination Mala Tippana stated that the Puntulu's Chit for the Rupees 500 was brought to his house by the Puntulu's servant Govindoo to whom he paid the money, and obtained his stamped receipt; that he sent his own servant Ajam Saib 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

Puntulu through Ajam Saib. 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 Puntulu was produced before me together with the Stamped receipt signed by Govindoo, and the statement of Mala Tippana in every way corroborated by Ajam Sahib and the Nakeeb Oosman Sahib.

36. Nursimha Puntulu 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 repaid in the next month, was made for the purpose of paying for the house purchased by the Puntulu from Goolam Mohideen Khan Bahadoor. From the ignorance of business matters by the Moosulmen gentry of Kurnool it is quite possible that the sale may have been registered before the purchase money was paid.

38. Goolam Mohideen Khan Bahadoor stated before me on the 8th June that Rupees 300 of the purchase money was to be paid by the Puntulu to one Himmut 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 Mohideen Khan Bahadoor and Golabkhan Sooriazy Superintendent of Khandans.

39. The hand-writing and signature of the Chit for Rupees 500 alleged to be still due by Narsimah Puntulu are the same as those of the acknowledgment produced by Yelkur Venkata Sashia, and I must confess I was as much astonished as the Sowcar when I found them repudiated. The total denial of all the charges forced Nursimah Puntulu 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 Sowcars beyond question. I have no doubt the Sowcars 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 Sowcar Yelkur Venkata Sashia, who stated originally that Nursimha Puntulu 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 Puntulu.

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

42. In his defence Nursimha Puntulu while acknowledging that he has had ordinary dealings with this Sowcar 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 Mala Tippanah.

43. Yelkur Venkata Sashia honestly acknowledges that he is unacquainted with the Puntulu'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 Sowcar's books to be unquestionable, and can entertain no doubt that Nursimha Puntulu is indebted to him in the sum of Rupees 1,700.

45. Had Nursimha Puntulu 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 Sowcars to resort to the Courts 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 Sowcar Medam Venganah.

47. This Sowcar produced his books which are kept in regular 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 Godawaly and Government currency. A full extract from these Books is recorded in my Proceedings, and it will be seen that Madam Venganah accounts for the destination of every Currency Note, to the total value of Rupees 21,000 for which he paid into 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. 5961 and 5830 were given to the Deputy Collector Narasimha Puntulu.

48. A transaction of this nature could hardly be proved by oral evidence but I consider the genuineness of this Sowcar's accounts unquestionable. I have recorded on the margin of Narasimha Puntulu's defence some remarks in reply to the attempt made by him to discredit them. I am certain that such accounts, equal to any kept by respectable mercantile Firms in the Presidency, would be acceptable 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 Puntulu introduced the practice of granting orders on the Taluq 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 Puntulu'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 Puntulu 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 Puntulu, 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 Subbarow 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 Puntulu's interest in the rented Zemindary in Bundur, by a reference to the Civil Court of Guntoor, where he is a principal in cross-actions with the Zamindar in question.

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

58. In my letter of the 30th June, I acquitted Nursimha Puntulu of criminal intent in

this matter. I do not now think that he intended to misappropriate 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 enquiry 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 Sessions.

59. Owing to the gravity of this charge, I have made no further mere official enquiry, nor have I thought it right to take up the case as a Magistrate, pending the submission of this report, and Nursimha Puntulu'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 Puntulu to throw them into confusion are clearly exposed in the Memorandum drawn up by the present Acting Deputy Collector in charge of the Treasury.

61. Nursimha Puntulu'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 Puntulu 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 Puntulu 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 Puntulu from his post of Deputy Collector.

(Signed) J. I. MINCHIN,
Collector.

ENCLOSURE No. 2.

Proceedings of Collector, September 26th 1865.

1. M. Narasimha Puntulu being requested to state whether he denies or acknowledges any pecuniary dealings with the Sowcars Narain Krishtaya, 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. Narasimha Puntulu 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 statements may be read to them at their option.

Narain Kristaya cross-examined by Narasimha Puntulu.

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 Rs. 200 you asked for the money personally some day 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 Narasimha Puntulu to obtain Cheques or Notes; it was a simple loan. Yelkoor Venkataseshaya had also come for Notes. He did not hear Narasimha Puntulu 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, re-payable on the 10th March, and signed M. Narasimha Puntulu, dated 1st March 1865, the same is denied by Narasimha Puntulu, as not being in his hand writing, or signed by him.

Mali Tippana cross-examined by Narasimha Puntulu.

Gandikotta Govindarow brought me your chit which I have now produced. On the 2nd 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 Kurnul asking for Koomaraswamy'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.

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 Narasimha Puntulu, but as he is not an inhabitant of Kurnul I took precautions.

Narsimha Puntulu 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 Puntulu's house when Mali Tippana was there, and the Puntulu 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 Puntulu gave me a chit, which I took to Mali Tippana's house, where he paid me Rupees 520. I took the money on the Puntulu'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 Puntulu. 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 Seermuttoo Yelkoor Venkat Seshiahguru.

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. NARASIMHOOLOO,

(True Translation.)

To Sreemathoo Yelkoor Venkatseshiahgaroo.

Besides the chit written for, 1600 Rupees, send hundred Rupees by this chit bearer.

2nd April 1865.

(Signed) MOO. NARASIMHOOLOO.

(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.

1st March 1865.

(Signed) MOO. NARASIMHOOLOO.

(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 Narasimha Puntulu's letter to you.

(Signed) GADIKOTA GOVINDU.

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 Narasimha Puntulu, upon a chit from him promising to re-pay it out of his salary for this month.

List of half Notes sold to Madum Venganna, 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, 3513, 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, 21959, 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, 39777, 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, 42453, 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, 39371, 42575.

(True Copies.)

(Signed) J. I. MINCHIN,
Collector.

ENCLOSURE No. 4 (No. 1)

Memorandum sho wing the amount of subscriptions realized for excavating channels for bringing water into the Town of Kurnul.

No. of the entry.	Date of payment.	Names of subscribers.	Amount.	
			RS. A. P.	
1	5th Nov. 1864.	Masoon 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 Iboohim Khan Meah ..... 25 0 0 Neamut Khatoon... ..... 25 0 0 Naseeb Khatoon ..... 10 0 0 Bhourah Khatoon..... 5 0 0 Rhat 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 Khiziar Khan Jonozy..... 12 0 0 Mohodeen 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 3 0	
10	14th do.	Received through Casannah.....	13 0 0	(Signed) M. N., D. C.
11	21st do.	Do. do.	17 0 0	

* A Daloyet of the Deputy Collector.

Memorandum showing the amount of subscriptions, &c.—*Concluded.*

No. of the entry.	Date of payment.	Names of subscribers.	Amount.	
			RR. A. P.	
12	5th Jan. 1865.	Received from the Tahsildar of Ramalcottah Taluk	230 0 0	(Signed) M. N., D. C.
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.	MahomedAllyNaib,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	10th 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 Omed Khan Meah	25 0 0	
18	3rd March 1865	Received through Curnum Casannah, being the subscriptions realized in the Town.....	18 0 0	
19	6th do.	Received through Shumnajee, being the subscriptions 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 Goomastah Kristnappah	200 0 0	
22	21st do.	Received through Shumnajee, being the subscriptions for the channel of the New pettah.	269 0 0	
23	27th do.	Received through Mooltan Sahib, being the amount sent by Curnum Casaviah	140 0 0	
24	30th do.	Received from Deputy Collector, Narasimha Puntulu, through Mohadeen Sahib, being the subscriptions for the channel of New pettah	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 Moostafa Shaib.....	25 0 0	(Signed) V. C.
27	29th May 1865.	Received through Curnum Casanna, being the subscriptions for channels.....	20 0 0	(Signed) V. C.
		Total...	45 0 0	
		Grand Total...	3,569 0 0	

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

(No. 2.)

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

No. 1.

To the English Accountant.

Pay Rupees 5,000-0-0 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 Kurnul, as per account given by the Treasurer.....	3,124 0 0		
	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		
	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		
		... ...	5,000 0 0	
	Debit the said sum of Rupees Five thousand from the Municipal Fund, and credit to Deposits. (Signed) M. NARASIMHA PUNTULU, Deputy Collector. (True Copy.) (Signed) V. COMARASAWMY, Acting Deputy Collector.			

* This sum was collected in 1863 by Ragoonatha Row. Vide Account (D) of No. 3.
† Interest money.

From J. KEESS, Esq. M. D, Secretary, Municipal Association, to the Treasury Deputy Collector, dated Kurnul, 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.

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

Month and date.	Particulars.	Amount.	Total.	Month and date.	Particulars.	Amount.	Total.
1863.	*Receipts.*	Rs. A. P.	Rs. A. P.	1863.	*Disbursements.*	Rs. A. P.	Rs. A. P.
31st July ...	Amount received from R Ragoonath Row	125 0 0		2nd Nov. ...	Paid to the Sub-Magistrate of Kurnul.	500 0 0	
18th August.	Do. from do.	360 8 0		24th do. ...	Do. to do. do.	100 0 0	
18th Sept....	Do. from do.	1,400 0 0		19th Dec ...	Do. to do. do.	500 0 0	
18th „ ...	Do. from Colonel Cotton.	100 0 0		1864.			
14th Oct. ...	Do. from R. Ragoonath Row.	14 8 0		January.....	Do. to the Treasury Deputy Collector.	0 3 0	
2nd Dec. ...	Do. from the Government, through the Treasury Deputy Collector.	2,150 0 0		April..... ...	Do. to Doctor J. Keess...	25 0 0	
			4,150 0 0	May	Do. to do.	194 0 0	
	For Canal.			June	Do. to do.	438 7 6	
				July	Do. to do.	72 8 0	
				August	Do. to do.	46 6 0	
	Amount received from the Treasury Deputy Collector.	4,349 0 0		September...	Do. to do.	183 11 7	
				October... ...	Do. to do.	14 7 4	
	Amount received through Doctor Keess, being the subscriptions collected since the Government grant on 2nd December 1863.....	651 0 0		December. ...	Do. to do.	38 12 3	
				1865.			
				January.....	Do. to do.	2,075 8 0	
				Do. ...	Do. to Mr. Blake as a loan	600 0 0	
				February. ...	Do. to Doctor J. Keess	318 15 11	
1865.		5,000 0 0		March	Do. to do.	2,095 8 8	
March ...	Government grant on the 1st April 1865.	5,000 0 0		Do. ...	Do. to R. L. Brunton, Esq., for a fountain	750 0 0	
			10,000 0 0				
	Amount received from the Sowcars being the interest for invested money....	... ...	80 10 1	Do. ...	Collected and expended by Doctor J. Keess	651 0 0	
	Paid by Mr. Blake, first and second instalments with interest.	... ...	211 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		Total Rupees...	... ...	14,441 10 0

Kurnul,
1st April 1865.

(Signed) M. NARASIMHA PUNTULU,
Deputy Collector.

(True Copy.)

(Signed) V. COMARASAWMY,
Acting Deputy Collector.

REPLY.

No. 653.

Memorandum by Acting Deputy Collector, V. COMARASWMY MOODALYAR, in reply to Paragraphs 9 and 10 of NARASIMAH PUNTULU'S defence.

1. It would appear from the book marked No. 1 bearing his signature of each item therein that he collected several sums from khandans &c., and sent them to the Treasury by his own Dalayet and attender. Several relatives of the late Nawab and respectable people have distinctly stated in their letters that they paid the sums of their respective donations for Town channel to Narasimha Puntulu 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.

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

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 27. The names of the subscribers who paid directly into Treasury are twenty.

Items No. 1. 9. 15. 17. 19. 22. 24. are entered as received from the Dalayet or attender of the Deputy Collector. Item No. 24 Rupees 131 collections at Newpett paid by Armogum Mooduly to Narasimha Puntulu. It would appear from the accounts of the Khandan Superintendent's Public Goomastah that sums out of the Municipal collections have been paid for the private building of Narasimha Puntulu.

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 Sooba Row and Culloor 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 Arbuthnot, and successive officers under whom they served. They deserved the promotion. They did no more than their duty.

After my departure on leave from Kurnul, Comarasamy Moodaliar 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.

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

In the 4th 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 whole amount was not credited. I sent for Ram Row 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 every thing respecting certain credits and debits in allusion to amounts entered therein as paid for the purpose of the private building of Narasimha Puntulu, which led to further enquiry and to the seeking of information from several Khandans &c.

Ram Row 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. Narasimha Puntulu'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 shew that such paper was in existence. But I conceive that if he had anything of the kind he must have retained it by

himself. His own letter dated 1st April 1865 and the account therein alluded to, shew 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.

8. Subsequent to the Deputy Collector delivering over charge and up to the Collector's report to the Board of Revenue 2 items viz., Rupees 45 were collected.

In the account sent in by Mr. Minchin, credit seems to have been taken for subscriptions paid up to 31st May 1865 or 2 months after I went way on leave.

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.

People who had paid would come forward &c.

10. Narasimha Puntulu 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.

The original subscription lists are not now forthcoming &c.

11. His having failed to apply for the copies of the subscription list 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 sent from the Talooks and the sums therein collected direct by Narasimha Puntulu.

12. Subscription as per Gazette dated 5th November 1864.

The total amount of promised contributions is given as Rupees 5700 &c.

Again

	* By Narasimha Puntulu...	500	
Here there is at once a Discrepancy of Rs. 500.	Other Subscribers...	3,801	
			4,301

Not Published in the Gazette.

Subscriptions by Newpett people...	614	
* Narasimha Puntulu in addition to 500 Rs. above mentioned...	*250	
Amount of Subscription as per list written by Curnum Casanna at the dictation of the Deputy Collector...	535	
		1,399
* These two items make Rs. 750.		5,700

13. In reply to this it may be said:

Under the head of Collections, Mr. Minchin enters Rupees 4934 as the contributions paid, and Rupees 4319 as the sum credited in the Treasury."

Amount credited in the Treasury as per memorandum book bearing the signature of Narasimha Puntulu marked A. (No. 1)...	Rs.	3,524	
Do. Do. Comarasamy Moodaliar...	,,	45	
			3,569
Subscription paid by the Puntulo to Mr. Brunton...	,,	750	
Whereas a sum of Rs. 5000 was credited in the Treasury, on the 1st of April 1865 &c. Unaccounted sum...	,,	615	
Total collection as per Collector's report...			4,934

Amount collected in the year 1863 by Ragoonatha Row Deputy Collector as per memo. furnished by Doctor Keess marked No. 3 dated 31st October 1864... 651

Amount collected from Sowcars being interest on money lent to them... 75

Amount, Narasimha Puntulu said to have been transferred to the Municipal account as per Takeed issued by him marked No. 2 dated 1st April 1865... 5,660

Amount remaining on hand being collections subsequent to Narasimha Puntulu leaving Kurnul... 5,000

Amount not accounted for... 45

615

5,660

He did not, as he asserts, actually credit Rupees 5000, 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 4934 mentioned as collections in the Collector's report.

14. Narasimha Puntulu creates confusion by endeavouring to shew that Rupees 5000 out of the late Donations was credited in the Treasury on the 1st of 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, Para 1 and 4 of the Proceedings of the Kurnul Municipal Association dated 31st October 1864, (Kurnul 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 Kurnul Municipal association ending 31st March 1865 (Vide Page 141 Kurnul District Gazette of 1865) shew that the amount actually credited from Donation for Town channels was Rupees 4274, 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 5000 to enable the Municipality to receive Rupees 5000 promised by Government.

No. 2.

No. 5.

No. 3.

No. 6.

15. The assertion of Narasimha Puntulu with respect to his attempt to shew that he credited Rupees 5000 out of 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 5000 said by Narasimha Puntulu to have been credited on the 1st April 1865 comprises 2 other Items viz., No. 657 and Rupees 75 making a total of Rupees 726.

If there is a balance of Rupees 766 to be collected and if 5000 Rupees out of 5700 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

6,426

Amount credited by

Narasimha Puntulu... 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 endeavours to show that he actually paid Rupees 5000, but he makes here a great blunder because he added to his recent collections Rupees 651 and Interest Rupees 75, so Narasimha Puntulu is not exonerated by representing irrelevant matter knowing himself that it is not true.

No. 182. Read the following Proceedings of the Board of Revenue :—

Submitting, for orders, letter from the Collector of Kurnool, forwarding the record connected with the enquiry into the conduct of Deputy Collector Narsimha Puntooloo, together with the Deputy Collector's defence. } (Here enter 29th November 1865, No. 7,647A.)

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 uecessary, 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, 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.

(True Extract.)

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

No.

Resolved accordingly that Narsimha Puntulu be ordered to appear before the Board to-morrow (Friday 22nd) at noon with such documents as he may desire to produce.

(By Order)
W. HUDLESTON.
Secretary.

REVENUE BOARD OFFICE,
Madras,
21st December 1865.

To
M. Narsimha Puntulu.

How Mr. Minchin gives the total amount of contributions paid as Rupees 4319 only &c.

18. The Fund subscribed for Town channel as per Collector's report... ... ... Rs. 570
Amount collected and credited in the Hoozoor Treasury as per memo. marked No. 1... ... ... „ 3,569
Paid by Narasimha Puntulu to Mr. Brunton... ... ... „ 750
4,319

It is beyond doubt that the entire sum collected and credited in the Treasury on account of the Canal is only... ... ... „ 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 memo. and the account furnished to Doctor Kees under Narasimha Puntulu's signature.
(Signed) V. COMARASAMY MOODELIAR,
8th November, 1865.

From M. NARASIMHA PUNTULU, Deputy Collector of Kurnul, to W. HUDLESTON Esq., Secretary to the Board of Revenue, Madras.

SIR,

I have the honor to acknowledge the receipt of the Proceedings of the Board of Revenue dated 21st December 1865, which gave cover to the Proceedings of Government dated 20th December 1865, No. 3073, from which it appears that "the Governor in Council entirely approves 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;" but that owing to his unwillingness to deny me a last opportunity of clearing myself of the very serious charges brought against me, he is pleased to direct the Board of Revenue to receive any further statement and any additional documents I may have to offer.

2. Of this liberty, I shall avail myself as briefly as possible.

3. With respect to the enquiry being conducted in a manner entitling it to the entire approbation of the Governor in Council, I would most respectfully remind His Excellency that a great part of the evidence was taken behind my back after I had ceased to cross-examine in consequence of the Collector's refusal to record my questions which he declined to allow to be put with his objections. An accused person is always allowed great freedom of examination, and moreover I submit that the course adopted by the Collector is calculated to distort the evidence to my prejudice and make my defence impossible.

4. To take an instance or two of the class of questions considered by the Collector irrelevant.—

I. The Collector considered irrelevant questions as to the mode in which the Merchants have kept their Accounts.

II. As to the transactions between these Merchants and other Public Officers.

5. It scarcely requires to be pointed out that the manner in which a person's Accounts are kept and the state of those Accounts is an important matter for enquiry and consideration when pecuniary transactions deposed to orally and which may be corroborated by the Accounts are in question. My questions were directed to ascertain how far the oral statements made by the Merchants who were examined were capable of corroboration or the reverse by their Accounts, and as such were surely not irrelevant. Mala Tippana one of those Merchants whom I sought to question in this way made contradictory statements as pointed out in Para 4 of my Defence. In proof of his latter statement he produced his own Accounts, which do not tally with the dates he gives—viz., on 23rd December 1864 he enters in my name Rupees 520 for my *purchase of a house*, which purpose was no longer in existence, as the registered Bill of Sale (copy* enclosed) alluded to in my defence will prove. Mr Minchin argues that it is not improbable that the payment for the House was made after the Bill of Sale was registered. Such registry is a public avowal of the receipt of purchase money, and if I deceive the man, what security could he have to demand it afterwards; so that no man in his senses would make such a declaration, without first receiving the money. The evidence

* A.

alluded to by Mr. Minchin on this point will certainly fall to the ground by a searching enquiry of the dates of payment &c. &c.

Mala Tippana again shows a debit of Rupees 500 for me on 28*th February* 1865, but states it was asked for on the 1st and paid on the 2nd of March 1865. Is not the payment of his entering in Accounts a loan BEFORE it was ASKED and PAID for, a matter for cross-examination on the mode of his Accounts? The hand-writing and signature of the Chit he produced was not proved, and it is addressed not to him but to his father who is alive. None was sworn to.

Elkur Vencatsashaya states I owe him for *Loans, Cloths, Gold,* and *Pearls.* To prove this, no other evidence than Accounts was tendered, which show DIAMONDS, LOANS, and COTTON. Am I not to question this witness as to the mode in which he keeps Accounts?

* B. The Chits he produced are not proved. I produce herewith a copy* of the Hoondie alluded to in my Defence to show that I paid him 100 Rupees on the date on which he says he paid me a similar sum.

Madem Venganah states he gave me Cloths first, and Currency Notes afterwards. The first transaction was entered on 2nd and 20th January 1865, and the second transaction on the 17th November 1864!! The Notes bearing Nos. 5830 and 5961 which he says he gave me on 16*th November* 1864, he did not purchase from the Treasury *till the* 28*th of that month!!*

* C. In proof of this, I beg to produce herewith the attested copy* of the Treasury Account given to me.

6. It is charged that I borrowed Rupees 750 from the Sowcar Narrain Kristnaya. His Account was produced and it appeared from an entry therein that 750 Rupees were paid into my hands for the purpose of sending to Irrigation Department on 23rd February 1865. This sum I received not on loan as alleged but in order to obtain for him a Cheque for the amount from the Irrigation Department. To obtain it I wrote to Mr. Brunton and his reply (already put in by me) states that he cannot give me a Cheque. Mr. Minchin sent for Mr. Brunton and took from him a statement *behind my back* and *after my Defence* on the subject. The object was to ascertain if my subscription of Rupees 750 to the Municipal Fund was paid at the date of the above transaction and so raise an inference in support of the assertion that the 750 Rupees from the Sowcar was borrowed by me on my own account for that purpose.

Mr. Brunton stated that my subscription was paid shortly before 1st March, and this is considered sufficient to connect the two transactions in the face of Mr. Brunton's letter to me of *the same date* saying that he could not give me the Cheque.

7. Other questions of mine if I had been permitted to put them, would have shewn the existence of pecuniary transactions between these very Merchants and other Public officers. By this means it would have appeared that even if I had such dealings (which I deny) I should have been no worse than many others whose names and transactions I would have elicited; and further it would have been made clear that such dealings were calculated to give persons ill-disposed towards me a hold over those witnesses, which would be used to my detriment, and which would be all the more readily available the more those persons would be led to believe that they might with Official countenance and assistance set up false claims against me with the hope of realizing them.

8. The Collector did not even on my openly pointing out those persons who as I alleged had such dealings take any steps to ascertain the truth of what I stated, though some of those to whom I alluded were Magistrates and those with whom they dealt were within their own jurisdiction, thus clearly proving that the Collector's proceedings against me were not undertaken on public grounds but that they were rather influenced by hostility to me and partiality to Coomarasawmy Moodeliar whom he recommended to be confirmed in my place.

9. These supply only a very imprefect illustration of the necessity for the purposes of my defence of the cross-examination I sought to pursue. I confidently assert that it amounts to a denial of justice to dictate to an accused person what questions he shall not put and to refuse at

the same time to record the questions so excluded. Yet this is what has been done in my case.

10. To proceed with my defence under such circumstances would be worse than useless, it would be suicidal. Nor is it any answer to me that I might have taken a note of such questions? Had I done so, I might have been told that the Collector's Report and not my Notes was what the Government would consider, and even if the matter came to a conflict between my Notes and the Collector's Report, I could not hope that any statement of mine would prevail against the Report of the Collector.

11. Mr. Minchin was selected to be my Judge, he being prejudiced against me and influenced by my enemy Coomarasawmy Moodeliar, as I distinctly charge and shall if necessary prove, and having actually already and before any enquiry pronounced me guilty, as his letter dated, 1st. May 1865 No 2 to the Accountant General will prove. Yet I find that the Government are disposed to adopt his views in as much as they in their proceedings dated 28th July 1865 No 1761 which were held previous to hearing me at all state that "the witnesses are respectable" and that "there appears no room to doubt the truth of their statements". Again in proceedings dated 20th December 1865 No 3073 it is stated that "the Governor in council "appproves 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." Here I humbly beg to submit that there is nothing before Government to show the respectability of the witnesses, and that the record is not yet complete as long as no evidence was taken to prove the statements of the Merchants and the hand-writing and signature of the Telugu Chits they produced, and furthermore as long as the witnesses I called for my defence and others * whom I now desire to call also have not been examined.

* 1. Eachembady Ragava Charlu Head Clerk in the Chittoor Deputy Collector's Office.
2. Vennalgunti Ramiah in the Chittoor Small Cause Court.
3. Vennalgunti Vencata Gopaula Row District Moousiff of Cuddapah.
4. Chittoor Boojunga Row Sub-magistrate of Kangondi, Chittoor District.

12. The 8th charge is the alleged embezzlement by me of Rupees 615 from the Municipal Funds. I pointed out clearly in my Defence that the Accounts under my signature were concealed and I was asked to answer on Accounts falsely prepared by others. Those Accounts too, were prepared up to 2 months after I left the place on leave. The credit of Rupees 5000 was misrepresented to be only Rupees 4319.

13. To say that false Accounts on this head were prepared, I beg to produce herewith as

* D. an instance of my proofs, copy* and translation of a letter I received by Post from the Khandan Superintendent and his Goomastah on whose Accounts and statements Mr. Minchin convicts me of this charge, and it will be evident from the same what course the Acting Deputy Collector adopted for my ruin by taking advantage of his influence with Mr. Minchin.

* E. Also copy* and translation of an Account signed and given to me by the Kurnul Town Kurnum, which shows that the 227 Rupees said to have been *collected* and *sent to me* on 6*th December* 1864 was *in arrears* up to 27*th February* 1865.

* F. Also copy* and translation of a Persian Account signed and given to me on 2nd April 1865 by the Khandan Superintendent, as the names therein given of paid subscribers differ from those given in Mr. Minchin's statement No. 12 II.

* G. Also copy* and translation of a Persian letter dated 2nd April 1865 written to me by Mohmed Dawood Khan Bohadoor (Kurnool Nabob's Grand-son) to show that the money which was said to have been paid to me by him and his Grand-mother viz. Rupees 200 was in arrears until I left Kurnul on leave.

* H. Also a printed copy* of Mr. Minchin's Proceedings dated 31st October 1864 which was published in the Kurnul District Gazette of date the 5th November 1864, Para 5 therein showing that with the 651 Rupees collected since the commencement of the Official

year, the total amount of subscriptions promised is Rupees 5000, which as I already stated was actually credited to the Treasury Accounts on 1st April 1865 and Government grant in a similar sum was drawn. This proof is now produced, because the Acting Deputy Collector, in his Memo. (after the presentation of my Defence pointing out the glaring false entry of Rupees 4319 only when the actual credit was Rupees 5000) excludes the said Rupees 651 from the amount of the said credit of Rupees 5000. The passage will therefore speak for itself.

14. If the Documents D. to H. be true and genuine, what is to become of Mr. Minchin's Enclosure No. 12 H. ? Am I incorrect in denouncing it to be a gross and impudent fabrication ? and I must not omit to mention that the amount said to have been embezzled by me is in the Treasury, though in names different from those now given by Mr. Minchin.

15. I have thus gone somewhat fully into this 8th charge said to be the most serious of all—on this head I am threatened with criminal proceedings. These I shall await calmly and with confidence—my answer to the charge I have now indicated and that answer must to any impartial mind be conclusive—any person who chooses to institute criminal proceedings against me in the face of my answer and with notice of it will do so at his own risk.

16. I hold in my hands the originals of the documents from which Copies and Translations I have now submitted were made and shall produce them if required to do so for verification.

17. In the foregoing observations I have not attempted to do more than give a bare outline of the way and the means by which I am able and ready to prove my innocence of the charges brought against me. It is not possible for me fully to enter into my defence otherwise than face to face with my accusers, with the evidence against me given upon oath, with my witnesses similarly examined, and also in presence of and controlled by a competent and an impartial Judge.

18. This is all I (who have served the Government now upwards of 23 years with an unblemished character) ask at their hands. The best part of my life has been spent in the service of the Government ; I challenge enquiry into my whole career and I confidently assert that it will be found neither unfaithful nor inefficient.

19. At the end, I do not ask any favor. I ask for justice only. The Government admit the desirableness of an enquiry into the charges against me. The Collector has been authorised to institute the enquiry. This is I submit very hard upon me. The Collector is my accuser ; how can he be my Judge ? The Collector has prejudged my case ; why should I be called upon to establish my innocence by the overthrow in the mind of my Judge of an expressed conviction of my guilt ? The Collector is under the influence of the present Acting Deputy Collector and biassed in his favor, as I distinctly charge and can prove. The Acting Deputy Collector is my enemy and moreover will gain his appointment by my ruin ; why should I be required to prove my innocence under conditions so difficult ?

20. My character is dearer to me than any thing else involved in these proceedings, and as I have already stated, I am ready to stake my character upon the result of a judicial enquiry into the offences charged against me.

21. At present I am an accused person—a position from which no man however innocent he may be, can by any act or wish of his exempt himself.

22. The only effect of such a position on an honest man is that he must seek by every effort in his power to escape from it.

23. In the eyes of an impartial public the proceedings of the Collector though sanctioned and approved by Government will I am confident leave me no worse than I am at present.

24. Still I cannot believe that the Government will sanction and approve the proceedings of the Collector as the case now stands. To do so would to my humble understanding be an act of injustice, of which I cannot believe the Government would be capable.

I have the honor to be,

Sir,

Your most obedient servant

M. NARASIMHA PUNTULU.

MADRAS,
3rd January 1866.

From M. NARSIMHA PUNTOOLOO, Deputy Collector of Kurnool ; to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras.

SIR,

Having attended at the office of the Board and presented my further Statement with copies and translations of my Documents, all prepared and held in readiness for submission on 3rd Instant and I requested the Board to permit me to make any remarks in person which I may have to make on the papers which were kindly handed over to me subsequent to that date. My request was granted, and the Board having directed me to put on paper certain explanations that I mentioned in person I have the honor to do so accordingly.

2. In the case of loans I beg to refer to the Statement of each witness. Both Narrain Kistnya and myself admit the payment to and receipt by me of Rupees 750 on 23rd February 1865. He states it to be a loan given to me, but I say it was for a cheque. His Statement is not corroborated by anything else than his accounts, which do not speak of the same being a loan, but that it was " for sending to the Irrigation Department." This allusion in the account he could have no business to make, if the transaction was not his own, while the entry as a loan to me would have been quite sufficient. My statement on the other hand is supported by Mr. Brunton's letter of the same date declining to give a cheque. In his Statement Mr. Brunton says that he gave me cheque for my subscription, which is quite true, and to what else can his refusal in the letter produced by me refer except the granting a cheque, and that on account of another as he readily complied with my wishes in my own case. In the present stage of the Proceedings my Statement is entitled to greater weight than the witnes's, and I showed to the Board the original letter of Mr. Brunton.

Mala Tippana.—I submitted all my objections on his accounts in my previous defence and the one recently submitted. Now it occurs to me again that he states that the 520 Rs. he lent me on December 23rd 1864, for the purchase of my House which was paid for on the 8th as my Bill of sale (A) proves, was re-paid by me on June 26th. It could not be in 1864 as the date was previous to lending the money; and as I did not then join Kurnool. In June 1865, I was not in Kurnool, having left it on 2nd April 1865.

Madum Vengunnah's accounts though judicially condemned as being untrustworthy as pointed out in my defenee of the 2nd November 1865, Mr. Minchin believes them to be trustworthy. In his account No. 8 D. previously submitted by Mr. Minchin to the Board, Notes for Rupees 21,000 were entered as having been sold to him on November 17th 1864. Now in his present account a list is made out that these Notes in halves were sold to him on 16th November. In direct contradiction to these two, the attested copy marked C. of the Treasury account given to me under the signature of the Treasury Acting Deputy Collector shows that they were sold to him only on the 28th November. On the 16th and 17th though the halves which were sold to others were entered, none appear in the name of this witness.

3. Imperfect as the Proceedings are the Board will have no difficulty in deciding whether my Statement or the witness' account is more entitled to be believed.

4. In Enclosure No. 12 H. of Mr. Minchin's previous letter 227 Rs. were entered as paid to me on the 6th December 1864 as per Statement of Galub Khan Sooriazy. From the Kurnool Town Curnum's account which I marked E. it will be seen that those persons who were said to have paid their subscription previous to 6th December 1864 had kept their subscriptions in arrears up to 27th February 1865. The Persian account F. dated 2nd April 1865 gives different names for the same 227 Rs. and 50 Rs. which were not entered in F. but which appear in Mr. Minchin's enclosure No. 12 H. in the name of Sadut Khatoo Masahib, and also 150 Rs. which were entered in the name of Mohamud Dawoodkhan Bahadoor as having been paid to me, were due up to the date of my departure as my document, G. shows. The promised contributions were entered by Mr. Minchin in the said No. 12 H. as

Rupees 5,700, while showing a credit of Rupees 4,319 only, but on my pointing out in my defence that it was 5,000 Rs. which were credited, it was endeavoured to be shown that 651 Rs. previously collected by Dr. Keess, ought not to be counted and that the total subscriptions as shown in the Acting Deputy Collector's memorandum, was entered as being Rupees 6,426. To prove the latter amount as having been subscribed at all, there is no voucher except what the Acting Deputy Collector states. There is no reason why 5,700 only had been at first entered if his present account be correct. As he states if I did not leave any detailed account under my Signature at the office, why was not I asked on the subject before holding me responsible for the accounts which they themselves prepared? In the face of Rupees 4,301 subscribed and published in the Gazette, the Acting Deputy Collector by taking advantage of Mr. Minchin's influence tries to increase the amount to any extent as circumstances would suit him.

These being the principal circumstances so far as I recollect alluded to by me in person, I shall wait upon the Board whenever directed to do so and give any further explanation they may require of me.

I have &c.,

MADRAS, 10th January 1866.

(Signed) M. NARSIMHA PUNTOOLOO,
Deputy Collector.

No. 487. Read the following Proceedings of the Board of Revenue :—

Submitting the further correspondence offered by Narsimha Puntooloo, Deputy Collector of Kurnool, in his defence before the Board, with the views of the Board on each of the eight charges preferred against that officer. } (Here enter 31st January 1866, No. 720.)

No. 488. ORDER THEREON, 24th February 1866, No. 510.

Miscellaneous.

Procs. of Government, 28th July 1865, No. 1,761.
" " 20th Dec. 1865, " 3,073.
" " 6th Jan. 1866, " 46.
" " 18th " " " 143.
" " 25th " " " 228,

1. The Governor in Council has carefully perused the record of the enquiry into the conduct of M. Narsimha Puntooloo and considers that the facts elicited in the course of the investigation show him to be a person in whom the Government cannot place any confidence and whom they ought not, in the interests of the State and the people, to retain in the high and important office of a Deputy Collector.

2. Narsimha Puntooloo will accordingly be dismissed from the date of his suspension, viz., 28th July 1865.

(True Extract.)

J. D. SIM.
Secretary to Government.

To M. Narsimha Puntooloo.

No 750.

Ordered that the Memorial received with this letter be forwarded to the Secretary of State, and that intimation of the same be given to the Memorialist.

26 March 1866.

26th March 66.

Rec: 26 March 166 Lu h 455.

Rec: 24 Feb 1866 No 487. 488.

Rev. 1866. Depart.
Pro. of Govt for March
No. 776.

Copy in a Letter to England
dated 26th March No. 11 of 1866
Mrs.

From.
M. Narasimha
Puntulu Late Off.
Collectr. Kurnool.

Dated 14th March
Rec'd 15th 1866.

No.

Forwarding, in
Triplicate, his Memori-
al to the Home Govt ap-
pealing against the
order of this Govt dis-
missing him from the
Public Service, and re-
questing that the same
may be despatched to
its destination.

No 750-26th March

No. 455 & 456.

C 22 March 66 No 95

R