

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No.	1779	Press Mis.
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Read the following :—

No. 572. Proceedings of the Board of Revenue, dated 20th May 1868, No. 3,773.

Read the following letter from W. S. LILLY, Esq., on special duty, to the Secretary to the Board of Revenue, dated Ootacamund, 11th April 1868, No. 28.

1. I have the honor to inform you that, as directed in the Order of Government, No. 218, dated 28th January last, I proceeded on the 30th of that month to Cuddapah to investigate the defalcations which had been detected in that district. I now submit, for the consideration and orders of Government, a brief account of the results of my investigation.

2. It will, I think, conduce greatly to a proper appreciation of the frauds, if at the outside some idea is formed of the state of the Cuddapah treasury during the last three years. The first thing which forced itself on my attention, when commencing my inquiries, was the lamentable disorganization of the office, arising from the utter absence of all supervision. The theory is, it is abundantly clear from all the orders of Government and the Board on the subject, that the Collector is responsible for the condition of this as of all other departments of his establishment. The Deputy Collector, as his name denotes, gives to the minutiae of daily business that personal attention which the multifarious duties attendant on the administration of a district render it impossible for the Collector to bestow. The Cash-keeper is charged to see that no money is paid except on proper authority, and that all receipts and disbursements are duly entered. The Head English Accountant is responsible for the working of the Account branch, and for the correctness of the various periodical statements prepared in it.

3. The practice of the Cuddapah District, during the period over which my inquiries have extended, has been in startling contrast to this theory. The entire control of the treasury has been left unchecked to the Deputy Collector, Mr. Ward, whose régime appears to have been of the laxest description. The language of the Board of Revenue in laying down the duties of a Treasury Officer is, "He is to perform all the duties of the treasury, being himself responsible for the custody of the public money, and the proper observance of the prescribed cheques." Practically, Mr. Ward's administration seems to have consisted in attending his office for a few hours daily, and signing such papers as were brought to him. It will be seen from his examination which, with the examinations of the Head English Accountant and Cash-keeper, is given in Appendix A., that during the last three years he has not examined one account, nor perused a single vernacular paper.

4. The Cash-keeper, Mr. Bramblebee, also seems to have taken an extremely narrow view of his duties. Apparently, he restricts them to blindly obeying any orders from the Deputy Collector for the disbursement of money, receiving cash paid into the treasury, and periodically balancing his accounts. He is unable to specify the total amount of the salary of any one of the departments of the Collector's establishment, and appears to have been in complete ignorance of everything which transpired in the office, beyond the four walls of the room in which he transacted his business.

5. Probably, this incurious frame of mind may be accounted for by the fact that he and the Head English Accountant, Mr. Ward, a son of the Deputy Collector, were engaged in carrying on a shop, which doubtless made some demands upon

their time and attention. It appears that this shop, which was conducted under the pseudonym of Elliot & Co., originally belonged to the Cash-keeper, and that the Head English Accountant, who was admitted a partner in 1866, at Christmas last, became the sole proprietor, having purchased the whole of Mr. Bramblebee's interest in the business. The Head English Accountant's management of the Account branch may be judged of from the facts that he has never, on any occasion, examined those very important accounts, the Deposit Statements, each item of which he has to certify as correct, in the only way in which, as he acknowledges, their correctness could be ascertained; that for the last eight months he has allowed the responsible duty of checking vernacular vouchers to be discharged by a clerk who is unable to read Telugu; and that he is utterly ignorant of the duties of the Vernacular Accountants. A perusal of his statement will shew the anarchic condition of his department, and his utter unfitness to be at the head of it.

6. Such being the mode in which the chief officers of the treasury conducted its administration, it will, I think, be clear that an opportunity was presented to a subordinate of ability to render himself master of the situation. This opportunity was seen and used by a Mahratta Brahmin, named Jaghirdar Sooba Row, who, in 1864, was appointed, at the recommendation of the Treasury Deputy Collector, to the office of Head Vernacular Accountant. Sooba Row, although possessing few educational advantages and ignorant of English, was endowed with good natural abilities, and a great capacity for work. In a short time, all the most important duties of the treasury passed practically into his hands; and his diligence and aptitude for business won for him the full confidence of the Deputy Collector, Mr. Ward.

7. Sooba Row seems to have discharged his duties for a year with integrity and efficiency. But he was a needy man, involved in expensive litigation, and of lavish personal habits. About the middle of the year 1865, he appears to have been pressed for money to defray the expenses attendant on his daughter's marriage, and he then commenced the series of defalcations which he carried on successfully until last December, when hints, dropped by one of his subordinates whom he had aggrieved, led to inquiries which resulted in his detection. The first fraud he perpetrated I shall describe in detail, as it is a fair specimen of the rest.

8. Among his other duties, it devolved upon him to prepare Vernacular orders or takeeds to the Huzoor Cash-keeper and to the Tahsildars of the several talooks, directing the various payments to be made which the exigencies of the public service required; to read those takeeds to the Deputy Collector, Mr. Ward, who invariably signed them on his representation of their contents without himself perusing them, and to see to the entry of their purport in the Huzoor Register book, and the accounts-current received each month by the Deputy Collector from the several talooks of the district, and the result of that examination, Mr. Ward states, was "accepted without inquiry" by himself and the Head English Accountant. Sooba Row had, therefore, in his power, under this singular system, both the means of perpetrating a fraud by procuring the signature of the Deputy Collector to a takeed for an improper disbursement, and the means of concealing it by tampering with the accounts in which that payment would be entered, and suppressing the takeed which would be returned with the accounts as a voucher for such entry.

9. In August 1865 this machinery was first put in motion to defraud the Government. A takeed was written directing the Tahsildar of Poddatur to disburse Rupees 100 to one Palle Sama Row, and to debit the same under the head of Revenue Deposits on account of Jaghirdar Sooba Row, who, the takeed falsely stated, had paid a similar amount into the Huzoor treasury. The entry of the purport of this takeed in the Huzoor Entry Book, which is in the handwriting of Sooba Row, makes it relate to an entirely different matter, "the speedy submission of the Stationery account," and no doubt the Deputy Collector, Mr. Ward, signed it on Sooba Row's representation that it contained directions on that subject. The Tahsildar, on the arrival of the takeed, made the disbursement ordered in it; and the payee received the money in discharge of an amount due to him for building materials supplied to Sooba Row. At the end of the month, when the accounts-current of the Poddatur Talook, with the vouchers appertaining to them, were received by the Deputy Collector, they were at once handed by him in accordance with his usual practice to Sooba Row, who obliterated the entry of the payment of Rupees 100 under the abovementioned takeed, destroying the takeed itself, which of course accompanied the accounts, and effected a reduction of a similar amount on the credit side by decreasing certain items of receipt; thus, the balance was preserved, and the fraud for a time successfully masked.

10. This is, perhaps, the simplest of all the defalcations, but the other sixty-six resemble it more or less closely in their main features. In every instance, the money was drawn under a takeed, to which the signature of the Deputy Collector had been fraudulently obtained, and the fraud was masked by tampering with the accounts current of one of the talooks. Many of the cases have been extremely difficult to unravel, in consequence of the great number of alterations which had been made in the accounts in order to conceal a fraudulent disbursement. I have given in Appendix B., in the form of a tabulated statement, a fuller account of them than it would be convenient to insert here, from which it will be seen that the total loss which has been occasioned to Government is Rupees 10,627. In most instances the preparation of the false takeed on which the money was drawn is directly traceable to Sooba Row, and in every case the receipt of the money so drawn, by him or on his behalf, is brought home to him. In the exercise of my powers as a Magistrate, therefore, I committed him for trial under Sections 465, 471, 466, 467, 468, 418, and 415 of the Penal Code, and at the Sessions held in March, he was convicted and sentenced to five years' rigorous imprisonment and two thousand Rupees fine.

11. I had next to decide in what way the Accountants employed under Sooba Row should be dealt with. After carefully considering the case of each, it appeared to me that there were grounds for proceeding criminally only against one of them named Sama Row, who, at the request of Jaghirdar Sooba Row, had altered the English portion of a voucher from "fifty Rupees" to "four hundred and fifty Rupees;" and as the evidence against him disclosed a sufficient *prima facie* case, I committed him for trial at the April Sessions, under Sections 466, 467, and 468 of the Penal Code. I regret that I am not able to give the result of the trial in this report. I shall communicate it, as soon as possible, for the information of Government.

12. From what came before me in Sama Row's case, I was satisfied that he was rather a tool than a confederate of Jaghirdar Sooba Row. He reaped no benefit from his crime, and he appears to have committed it merely from a wish to oblige his superior officer, to whom it seems his father was under pecuniary obligations, and without sufficient reflection as to the nature of the act. The case of Dudial Sooba Row, and Raichotty Sunjeeva Row, two Vernacular Accountants who were usually employed in examining, the one the Debit, and the other the Credit side of the accounts-current, was in many respects similar. It was clear that these persons had made several alterations in the accounts-current at the bidding of Jaghirdar Sooba Row: indeed, from the first they have themselves acknowledged it. It was equally clear, both from the reason of the thing, and the evidence as to the rules of the department, that they were under no circumstances justified in making such alterations; and it appeared to be impossible that they could in good faith have believed in their correctness. On the other hand, there was no cause for supposing that they had shared in the proceeds of the frauds. Indeed, the whole tenor of the evidence tended strongly to disprove such a supposition. After fully weighing the circumstances of their case, it seemed to me that the provisions of Regulation No. IX. of 1822 might be properly applied to it; they were accordingly tried and convicted, and sentenced, under Clause 4th, Section 5, to pay a fine of Rupees 100, and in default to be imprisoned for three months. Vasudeva Row, another of Jaghirdar Sooba Row's subordinates, was arraigned under the same Regulation, but acquitted on account of the inconclusiveness of the evidence as to the specific charge against him. Morally, there is small room for doubt that he as well as Dudial Sooba Row and Sunjeeva Row were cognizant of Jaghirdar Sooba Row's frauds. The only other conceivable hypothesis is that they are persons of a simplicity almost fatuous. In either case, they are unfit for the public service. I recommend that they be dismissed from it, and their re-entertainment forbidden. Raichotty Vencoba Row, the Deputy Vernacular Accountant, as he is termed, a feeble old man of nearly forty years' service, has applied for permission to retire on pension. There is no reason for supposing him to be implicated in the frauds, although, had he not been utterly inefficient, they could scarcely have been kept from his knowledge. I recommend that his application, which, in the interests of the public service, he should have been called upon to submit several years ago, be granted.

13. I have now to suggest the course which should, in my opinion, be adopted with reference to the other persons concerned in these transactions, namely, the Deputy Collector, Mr. Ward, who signed the fraudulent takeeds; the Tahsildars and Huzoor Cash-keeper who made the payments directed in them; the persons in the talooks who received money under them; and the Head English Accountant who, for the last three years, has certified to the correctness of accounts which were in fact grossly incorrect. My conclusions on this matter, I should state, have been formed after consultation with the Acting Collector, Mr. Molony, who fully concurs in them.

14. And, first, as to the Deputy Collector, Mr. Ward. It is beyond question, and indeed he acknowledges that he did sign the takeeds which were the instruments whereby Government was defrauded. His explanation is in effect, "I knew nothing of the frauds; I was victimized; I trusted to the Head Vernacular Accountant who read the takeeds to me, and he deceived me as to their contents."

15. This explanation, the truth of which I fully credit, appears to me to be wholly inadequate. I entirely exonerate Mr. Ward from any complicity in the frauds. It is absurd to suppose that he would have lent himself to so clumsy a scheme of crime, the sole end of which was to put money into the pockets of another person, and it is evident that a very different system of operations would have been chosen if the Head of the treasury had desired to enrich himself from its contents. These defalcations are clearly the work of a subordinate; but Mr. Ward's character for honesty can only be saved at the expense of his character for efficiency. If Mr. Ward chose to put his name to orders without perusing them, and to statements of account the correctness of which he had in no way tested; if, in short, he allowed himself to become a mere signing-machine, which his subordinates might, at their pleasure, set in motion, it is idle for him to attempt to shield himself now under the excuse that he was deceived. Mr. Ward does not seem to comprehend that the chief object of the institution of his office was to secure that personal attention to the details of the treasury which he acknowledges he has never bestowed, and without which the appending his signature to papers, so far from being a meritorious performance entitling him to draw a Deputy Collector's allowances, was not only useless, but worse—a delusion and a snare.

16. It is clearly out of the question that Mr. Ward should be allowed to resume his position as a Treasury Deputy Collector, and no doubt his inefficient administration, of which the defalcations are the legitimate fruit, would fully justify Government in holding him personally liable for the amount of them, and in dismissing him from the public service. I venture to suggest, however, that there are circumstances in his case which would seem to shew that less severity may properly be used. His service extends to thirty-five years. His personal character has always stood high. The abandonment of the entire control of the Treasury Department into his hands placed a weight of responsibility upon him which he should not have been called upon to sustain; and the absence of all supervision by the Head of the district deprived him of that stimulus to an effective discharge of his duties which can rarely be dispensed with without equal injury to individuals and the public service. I would recommend that the merciful consideration of Government be so far extended to him as to permit him to retire, on a moiety of the pension to which he would be entitled as the reward of approved service.

17. I regret that I am unable to advocate so lenient a course with regard to the English Head Accountant. This officer's sole duty was to see to the correctness and punctual despatch of the periodical statements and accounts; and for the last three years almost every monthly Treasury account, which has been forwarded from Cuddapah to the Accountant General, has been incorrect—a fact which would appear to be conclusive of his gross negligence, and unfitness for his place. In a previous portion of this report, I have remarked on the deplorable state of the Account Branch, and on the English Head Accountant's most objectionable connection with a shop carried on in Cuddapah. I think it will not be necessary for me to do more here, than submit my opinion that this Officer should be removed from the public service.

18. Perhaps the most difficult duty which devolved upon me in connection with this investigation was to determine how far the several Talook officials, who

paid or received money under the fraudulent takeeds, were implicated in the defalcations. My first impression certainly was that it was impossible that they could have acted in good faith, and that they must have been accomplices of Sooba Row. Further consideration, and a more intimate acquaintance with the abnormal state of the district, have convinced me of the erroneousness of that impression.

19. Of all the Talook officials Duvur Vencoba Row, the Tahsildar of Pullumpett, appeared to have been most suspiciously concerned in the frauds. As will be seen from the Appendix B. this Tahsildar himself drew, from his own treasury, from November 1865 to May 1867, eight different sums aggregating Rupees 1,900 on behalf of Sooba Row, under takeeds bearing the Deputy Collector's signature. The unusual nature of these takeeds, and the unwarrantable directions some of them contained regarding the heads to which the amounts mentioned in them should be debited, must, I thought, at the least have suggested doubts regarding them to any officer of ordinary intelligence.

20. On inquiry, however, I learnt that these takeeds were not of the unprecedented nature I had supposed. The Huzoor Entry Books, among other extraordinary orders, exhibit many, directing private remittances to be made through the treasury on behalf of public servants. Letters from Sooba Row to the Tahsildar, with whom he appears to have been on friendly terms, were produced shewing that the Tahsildar was merely the medium through which the money was transmitted to connections of Sooba Row in the talook, with a view professedly to the purchase of grain and other commodities. On some occasions the purchase was countermanded by a letter sent by a servant of Sooba Row, who was authorized to receive the money and bring it to his master. On others the articles ordered were bought and sent to Sooba Row. In no case was any portion of the money retained by the Tahsildar, who is a man of business habits, and had taken written receipts from the persons to whom he paid it; nor was any part of it appropriated by those persons who, in their turn, satisfactorily account for its expenditure or transmission to Sooba Row. It seems, therefore, that there is very slight, if any, reason for impugning the Tahsildar's conduct: it is clear that he derived no benefit from the frauds: and it is exceedingly improbable that a public servant of his high character and ample private fortune should have wantonly assisted in the perpetration of offences so heinous. Another, and as I think a most conclusive argument in his favor—and the same argument exists on behalf of all the other suspected Talook officers—is to be found in the correctness with which his original accounts-current have been kept, while it would have been so easy, had he been an accomplice of Sooba Row, to have falsified or destroyed them, and to have thereby effectually prevented the detection of the frauds. The presumption against him from the irregular nature of the takeeds is, as I have before shewn, extremely weak; but I should further remark that he, and all other Talook officers of the district, appear to be very ignorant of the principles on which the accounts are kept: nor is this surprising, as the Accountant General's Circulars were never published in the Cuddapah Gazette, and some of the orders issued to the Tahsildars by the Deputy Collector, or, perhaps, I should rather say, by the Head Vernacular Accountant in the Deputy Collector's name, were of the most astounding description, and must have rudely shattered any elementary notions they may have formed of the true system of account.

21. I have dwelt at some length upon the case of the Pullumpett Tahsildar, as it appears to me to be a good specimen of the connection of the several Talook Officers who received or paid money under the fraudulent takeeds with the defalcations. In every instance except one I was fully satisfied that there were no grounds for supposing them to be accomplices of Sooba Row. The evidence on which I arrived at that conclusion is briefly indicated in Appendix B. The only person whose conduct appeared to me to be so dubious as to justify me in suspending him from the public service was Raichotty Vencoba Row, the Cash Gumastah of the Voilpad Talook. This officer drew from his Talook treasury, on behalf of Sooba Row, in February 1867, Rupees 800, and in April 1867, Rupees 400. In the former instance the money may, I think, be said to be accounted for, although some slight doubt exists regarding Rupees 100 of it. In the latter Rupees 293 are shewn to have been expended in purchasing grain for Sooba Row; and the balance is said to have been paid to him in cash; but this payment is not clearly made out. Vencoba Row's demeanour, while under examination as a witness at Sooba Row's trial, was extremely unsatisfactory, and his conduct in producing only a moiety of a letter of Sooba Row's, the disappearance of the other half of which was absurdly explained, created a most unfavorable impression in the mind of the Judges, and afforded grounds for suspecting that he had relations with Sooba Row which would not bear exposure; but there are certainly no grounds for charging him with any criminal offence; and even departmentally the case against him is very weak. The correctness of the Talook accounts, which were kept by him, is a strong point in his favor; he is a public servant of thirty-three years' standing, and has always borne a fair character. I am of opinion that it is not desirable that he should be allowed to revert to his appointment; but I am not prepared to recommend his dismissal from the public service. He has submitted an application for permission to retire on pension, and I would recommend that permission be accorded.

22. It will be seen from Appendix B. that Rupees 2,527 were fraudulently drawn from the Huzoor treasury. The mode in which this money was obtained differs in several particulars from that in which the defalcations in the talooks were conducted. In the talooks the payees named in the fraudulent takeeds were friends of Sooba Row who were personally ignorant of the frauds. In the Huzoor the money was received by Sooba Row himself. In the talooks the defalcations were effected under the mask of private remittances; in the Huzoor by overdrawing salaries. The salaries of the Vernacular Accountants, who it seems, in this district, were considered to form a separate branch of the office, were always drawn by their head, Jaghirdar Sooba Row; and nearly all the Huzoor frauds were perpetrated by inserting in the takeeds, which directed the Cash-keeper to disburse the pay of the several departments of the Collector's establishment, a greater amount on account of the Vernacular Account branch than was really due to it. This excess was appropriated by Sooba Row, and the fraud was concealed by procuring a takeed to a Tahsildar, directing the debit of an equivalent amount from the salary of one of the Division Officer's Establishment under a wrong head. In this way a correct total was shewn in the accounts under 5—Land Revenue, the head to which salaries are chargeable. The irregular debits were made to disappear from the duplicate accounts-current when they came into Sooba Row's hands for examination.

23. Mr. Ward's share in these transactions did not, of course, astonish me after I had learnt the way in which he discharged his duties. But I was at a loss to understand how the Cash-keeper could justify his having made the excess payments, since the bill which each takeed that directs them refers to as "herewith sent" would shew the difference between the true amount of salary and that which was ordered to be disbursed. I thought, too, that the Cash-keeper might fairly be expected to know approximately the pay of each department of the Collector's office, the variations in the amount of which from month to month could not be considerable.

24. Mr. Bramblebee's explanation is, I quote from his statement, "Any order which I received from the Deputy Collector I at once obeyed. So long as I was satisfied of the genuineness of his signature and seal, I did not think myself at liberty to inquire further. It was not the regular practice in this district to send the Salary Bill of the Collector's Establishment, with the order, for the payment of the salary of that establishment. Sometimes the bill was sent, sometimes not: I did not require its production. I do not know the amount of the pay of any one of the departments of the Collector's Establishment." Comment of mine would only mar the terseness of this explanation; I leave it *simplex munditus*. I have already remarked on Mr. Bramblebee's trading under the style of Elliot & Co. It will be seen from his statement that the mode in which he obeyed the Collector's direction to break off his connection with the business was to take into partnership the English Head Accountant. In my judgment Mr. Bramblebee is not a suitable person to occupy the post of Cash-keeper, or to be employed in any other capacity in the public service.

25. It now remains for me to suggest a few safeguards against the occurrence of future defalcations; but I trust it will not be thought out of place if I preface those suggestions by submitting my opinion as to the expediency of appointing an officer specially to investigate and report on the working of the system under which the treasuries are at present administered—an opinion in which I am authorized to say the Accountant General concurs. From what I have seen in the Cuddapah treasury, I am satisfied that there is great room for improvement in the method in which business is transacted: some of the checks relied upon are practically useless: much labor might be economized by a better distribution of work; many of the forms of account might be improved; and several of the departments appear to be defectively organized. Of course, I should not consider myself in a position to discuss the present system of administration fairly, or fully, until I had watched its working in at least half-a-dozen different districts; but its perfections have forced themselves so constantly on my notice during this inquiry, that I have felt it to be my duty thus briefly to advert to them.

26. There is, however, one department, that of account, regarding which I must here submit my views with some amount of detail, as its faulty construction contributed greatly to the success with which the defalcations were effected. This department is conducted on the system laid down in a Memorandum of Mr. Pelly's, to be found at page 422 of Mr. Dalryell's edition of the Board's Circulars; but, with all respect for this authority, I must take leave to say that it appears to me to require a thorough reform. Its most obnoxious features are the separation of the Account Branch into two divisions, English and Vernacular: the

devolution of the most important duties upon the Head of the latter division, and the reduction of the "English" Accountants, as they are called, to the position of mere scribes. I would advocate the consolidation of the branch by the abolition of all distinction between English and Vernacular Accountants; a reduction in the number of the officers employed in it, and a re-distribution of their duties and salaries.

27. The most important duty of the branch is the preparation of the Monthly Treasury Account for submission to the Accountant General, and the mode in which that account is at present prepared is this: the Vernacular Accountant on Rupees 45 a month, commonly called the Head Vernacular Accountant, examines the accounts current received from the talooks with the aid of two or more of the subordinate Vernacular Accountants, and dictates their contents to his "English" brethren, who prepare an abstract from which the monthly account-current is compiled. It will be remembered that the Head Vernacular Accountant is also the officer who drafts and countersigns the takeeds on which the payments entered in the accounts-current are made.

28. The evils which necessarily result from this system are obvious. The most important duties of the department are in the hands of a subordinate who is practically unchecked; its more highly educated officers are reduced to insignificance, and time and labor are wasted. The Account branch in the Cuddapah treasury at present contains ten English and six Vernacular Accountants. I would decrease this number by reducing the last three Vernacular Accountants, thus effecting a saving of Rupees 45 a month, which sum I would devote to augmenting the salaries of the rest. The branch would then contain thirteen officers, all of whom should possess a competent knowledge of both English and the Vernacular, and who should be denominated simply Accountants. The first of these, whose pay I would increase to Rupees 90, should, as at present, be held responsible for the general working of the branch, and for the correctness of the accounts prepared in it. It should be his especial duty to check personally the examination of the accounts-current and the preparation of the English Abstract and Monthly Treasury account with the assistance of the second Accountant, whose salary I would raise to Rupees 60. The third Accountant should receive Rupees 50 a month; his sole duty should be to prepare cash orders for the Deputy Collector's signature. The fourth Accountant, whose pay I would increase to Rupees 40, should be entrusted with the duty of examining all Deposit Vouchers and preparing the Deposit statements; the fifth and sixth Accountants, on Rupees 35 and Rupees 30 respectively, should examine the accounts-current and prepare the Abstract and the Monthly Treasury account under the immediate supervision and superintendence of the first and second Accountants, and with the assistance, if required, of one or two of the other Accountants: the rest of the business of the department should be distributed, as nearly as possible, in conformity with existing arrangements among the remaining Accountants, of whom the seventh should receive Rupees 25, and the remaining six Rupees 20 a month. Of course, when the Monthly Treasury account has been despatched, the first, second, fourth, sixth, and seventh Accountants will be available for miscellaneous duties. I give for facility of reference in Appendix C. a list showing the present and proposed constitution of the Account branch.

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29. That a staff of thirteen Accountants, properly selected and thus arranged, would be adequate to the duties of the department, and far more efficient than the sixteen employed in it under the present system, I am satisfied, and in this opinion the very intelligent Deputy Collector Stri Baliah temporarily in charge of the Cuddapah treasury fully concurs. I have suggested to Mr. Molony the desirability of embracing the opportunity which now offers of introducing the changes I advocate in his district, and I take leave to recommend their general adoption, as they are thoroughly in accordance with the spirit of the Resolution of the Government of India, in the Financial Department, recorded in Proceedings, dated the 10th of April 1865, No. 1,979. No doubt these reforms would excite considerable opposition; the commonest objection would probably be that Accountants acquainted with both English and the Vernacular are not procurable: an objection, I venture to say, which, in most cases, if thoroughly sifted, would be found to be based rather on the indolence and apathy of persons wedded to the present loose and slovenly system, than on any real deficiency of competent men.

30. Another alteration of great practical importance, although a mere matter of detail, is the substitution of printed biglot cheques for the written Vernacular takeeds by which the Deputy Collector's orders for the payment of money are now conveyed. I submit in Appendix D. a specimen of the form I propose, which has been approved by the Accountant General. The biglot original will remain in the talook; the English duplicate retained in the Huzoor will be sufficient for reference and comparison with the accounts-current when they are received for examination. This form has already been adopted in the Cuddapah treasury. I would suggest the expediency of ordering its use throughout the whole of the Madras Presidency.

31. It will be seen from Appendix B. that the heads of account which have been falsified in order to conceal the frauds are Magisterial fines, District Road Fund, Jungle Conservancy Fund, Pound Fund, Miscellaneous, Revenue, and Judicial Deposits, and the reason for the selection of these heads is obviously to be found in the fact that, at present, the Accountant General possesses no means of checking them. I think it desirable that all Collectors and Magistrates should submit a monthly return of the first six of these items to the Accountant General, who should also be furnished with similar returns of Judicial Deposits by the Civil Judge of each Zillah. The Accountant General concurs with me as to the expediency of introducing this check.

32. These are, I think, the principal measures which suggest themselves for the prevention of future defalcations. Several minor safeguards, which are observed in every well-conducted office, but which have been neglected in the Cuddapah treasury, I need not notice here, as they have already been introduced by the Deputy Collector Stri Baliah.

33. In conclusion, I have to record my indebtedness to the present Acting Collector of Cuddapah, Mr. Molony, for his endeavours in every way to facilitate the progress of my inquiry, and for many valuable suggestions. In matters of account, I have derived much assistance from Mr. J. Mackey, the Accountant General's first Assistant, and from Gangaram Singh, the Accountant General's Chief Auditor; the most important part of the clerical work of my office, which has been considerable, has been performed by Hamlapury Vencata Row, a Clerk in the first

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class Deputy Collector's office. I recommend that a gratuity of Rupees 50 be given to this servant, who, although young and inexperienced, has proved himself able and trustworthy. Lastly, I must make mention of the constant aid I have received from the first class Deputy Collector Royappah Pantalu, who from their first detection has been engaged in investigating the defalcations, and whose great acuteness, unflagging energy, and intimate acquaintance with the district, have rendered him an invaluable coadjutor. Royappah's application for pension has been submitted to Government; and I trust I may be allowed to express a hope that his distinguished service of forty-four years so meritoriously closed may receive some special mark of the recognition of Government.

ENCLOSURE No. 1, A.—Depositions.

ENCLOSURE No. 2, B.—Abstract Statement of Cuddapah defalcations.

ENCLOSURE No. 3, C.—Constitution of the Account Branch in the Cuddapah treasury.

ENCLOSURE No. 4, D.—Specimen form of Cash Order.

1. Resolved that the foregoing report be submitted for the information and orders of Government, with the Board's recommendation that Mr. Lilly's suggestions, regarding the public servants connected with these frauds, be carried out.

2. The Board would postpone consideration of the changes in the arrangements and administration of treasuries proposed by Mr. Lilly, until that officer has had an opportunity of comparing what he has seen and learned at Cuddapah with the working of the same department in other districts, where the present system is efficiently carried out.

3. The entire disregard of the Board's instructions regarding accounts, the absence of all control over the Treasury Officers, the close relationship between the three chief officers, and the disorganized state of the department at Cuddapah, render it impossible to draw any conclusions safely applicable to other districts.

4. No system, however good, could have succeeded under the circumstances brought to light by Mr. Lilly. The Board's instructions, if duly obeyed, would have rendered these frauds impossible, as they intrusted the various duties left to J. Sooba Row to different officers purposely to prevent the same man having the power of committing and concealing his frauds.

5. The Board, therefore, suggest that Mr. Lilly be directed (should Government be able to spare his services) to visit the treasuries at Tanjore, South Arcot, and the Godavery District. He might also inspect the treasuries of other districts, near at hand.

6. While recording their high approval of the great ability with which Mr. Lilly has performed the duty intrusted to him, the Board regret that they feel bound to add that, in their opinion, the state of the Treasury Department at Cuddapah reflects most serious discredit on the administration of the Collector.

7. A copy of Mr. Lilly's report will be forwarded to all Collectors, who are requested to report on the working of the present system in their treasuries, and to name such improvements as their experience may suggest.

No. 573. Read the following letter from the Acting Collector of Cuddapah, to the Acting Secretary to the Board of Revenue, dated on Circuit at Muddenpully, 6th May 1868, No. 76:—

1. I have the honor to inform you that Royachoty Sama Row, lately an English Accountant, on a salary of Rupees 20 in this district, having been committed for trial by the Session Court on charges of forgery by Mr. Lilly, lately on special duty at Cuddapah, has been acquitted on the grounds that he made the alteration, forming the ground of the charge, by direction of his superior officer, Jaghiredar Sooba Row, and that he received no personal benefit thereby.

2. The document he is charged with altering was a cheque of the District Moonsiff of Poddatur for the sum of Rupees 80, which he altered to Rupees 480.

3. In my opinion, it would be highly inexpedient to reinstate Sama Row, as he must have known that the alteration was made for purposes of fraud, and, though he may not have himself been benefited by the transaction, he should have refused to make the alteration, and reported the matter to the Deputy Collector.

4. Under these circumstances, I beg to request the orders of the Board for his dismissal.

Vide Board's Circular Order, No. XLIX of 1867.

1. Communicated to Government in continuation of their Proceedings, dated 20th May, No. 3,773.

2. The individual in question is the Accountant alluded to by Mr. Lilly in paragraph 11 of his letter.

3. The Board concur with the Acting Collector in the inexpediency of reinstating Sama Row in the public service.

No. 574. ORDER THEREON, 24th June 1868, No. 1,779.

Miscellaneous.

1. The Government have perused with great regret this report of the disgraceful state of things which had been allowed to grow up in the Cuddapah Treasury Department, resulting in extensive frauds and the embezzlement of a sum of upwards of Rupees 10,000, and they concur in opinion with the Board of Revenue that Mr. Lilly shews ample grounds why his recommendations in the case of the public servants more immediately concerned should be carried out.

2. They resolve, therefore, to direct that Mr. Ward, the Treasury Deputy Collector, now under suspension, Raichoti Vencoba Row, the Deputy Vernacular Accountant (paragraph 12 of report), and the man of the same name, holding the post of Cash Gumastah in the Voilpad Talook (paragraph 21), be immediately required

forthwith to resign the public service, and submit their applications for pension; and that Mr. E. C. Ward, the Head English Accountant, Mr. Bramblebee, the late Cash-keeper, Raichoti Sama Row, Dudial Sooba Row, Raichoti Sunjiva Row, and Vasudiva Row, all Accountants in the Huzoor Office, be summarily dismissed from the public service, and declared incapable of being re-employed. The principal criminal Jaghirdar Sooba Row, who has been sentenced to 5 years' rigorous imprisonment, and to pay a fine of Rupees 2,000, is of course permanently disqualified for future employment.

3. The Government regret to be compelled to express their concurrence in the Board's opinion that the state of things now disclosed reflects most serious discredit on the Collector's administration of his charge, but as Mr. Smith is absent from India on sick leave, and unable at present to adduce any thing in exculpation, the Government forbear from enlarging on the subject.

4. The papers will be referred to him immediately on his return to India for any explanation he may desire to submit.

5. The Government look to the present Acting Collector, under the instructions of the Board, to apply such remedies as may be required to cure the glaring defects in the details of administration in the district, which Mr. Lilly has pointed out. The total neglect of all established rules is the primary cause of the extensive evils which have so long prevailed.

6. The Government desire that the Board will convey to Mr. Lilly their thanks for the very efficient manner in which he has discharged the difficult duty entrusted to him; and the good service rendered by Mr. Mackey and Gungaram Singh of the Accountant General's Office, and by the Deputy Collector Royappah Puntulu, calls for acknowledgment.

7. The Collector is authorized to pay a gratuity of Rupees 100 to H. Vencata Row, the Clerk in the Deputy Collector's Office, who worked under Mr. Lilly's orders to his satisfaction.

8. The Government entirely approve the proposal of the Board, which they are aware has the concurrence of the Accountant General that Mr. Lilly should be deputed on special duty to make an extended examination of the working of the Treasury and Account Department in the districts, and to submit his proposals for such modifications of the existing system as he may find to be necessary.

9. The Godavery, South Arcot, and Tanjore Districts selected by the Board will, the Government believe, shew how the system answers under efficient direct supervision. The Government would add to these districts Madras, North Arcot, Coimbatore, and Calicut as easily accessible and fairly representative; but they will leave it to the Board, in communication with the Accountant General and Mr. Lilly, to arrange finally which districts he shall visit, and they desire that the Collectors may be instructed to afford Mr. Lilly every assistance he may require in the performance of the duty entrusted to him.

10. While engaged on this service Mr. Lilly will draw a special allowance of Rupees 400 monthly in addition to the pay of his substantive appointment, and the Accountant General will pass his bills for travelling expenses actually incurred. He will consider himself under the direct orders of the Board, and will report his movements and progress to them from time to time.

*Proceedings of the Madras Government, Revenue Department,
24th June 1868.*

11. At the close of his inquiries he will draw up a general report which the Board, after communicating it to the Accountant General for his remarks, will submit, with their own opinion, for the consideration of Government.

12. The Board are authorized, in the interval, to carry out such minor reforms as Mr. Lilly may recommend, and they and the Accountant General may deem expedient and necessary, provided they do not involve any additional charge on the State.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.
„ the Accountant General.
„ the Examiner of Claims.
„ W. S. Lilly, Esq.
„ the Public Department.
„ H. G. Smith, Esq., Collector of Cuddapah.

Got received
May 30th 1878

My dear Mr. Hudleston:

You may perhaps remember that at my last interview with you, you desired me to submit some officialy when my Report should come before you, a list of the Treasuries which after proper inquiry I might think it would be best for me to inspect. And having to-day heard from Mr. Sewell that my Report is now under consideration I lose no time in writing to tell you that Bellary Coimbatore Calicut Chittoor Cuddalore Trichinopoly Tanjore and Sydapet are the Districts which I would propose visiting. This list was made

after consultation with the
Accountant General and
with his approval and it is
thought may be considered
fairly representative. Rajahmundry
and big agapatain might
perhaps be added if you thought
fit. I should have forwarded
the list before but I was under
the impression that my Report
when printed would be
returned to me for submission
with a covering letter through
the Board.

There is one other matter on which
I venture to say a few words:
it is one on which I could
not well write officially and
which I was scarcely prepared
to enter when I saw you in
Madras. You are no doubt aware
of employment on special duty
- locomotive nature necessitate
excess expenditure to a man

in an. It would of course be
impossible that Mr. Lilly
should accompany me in
my wanderings and the
consequence is that I have to
keep up two establishments. And
further, there are various expenses
connected with travelling which
the allowance claimable on
account of it does not cover.
I am sure I am right in
assuming that Government does
not desire that I should be
out of pocket by the performance
of the difficult and responsible
duties for which they have
selected me: and I do not
scruple therefore to represent that
I was considerably worse off on
a pecuniary point of view on
the allowances made to me
while in Cuddapah than I
was on the same amount of
pay while acting in the same
Cause Court at Madras: and
I trust you will not think me

discontented & grasping if I
suggest that my Special
Allowance should be fixed
at Rs 400. a month instead
of at Rs 280 as per the order
of Government of the 25th of
Jan^y last - Rs 238. I am of
course aware that I am very
fortunate in being selected for
this duty - and am only
too glad to undertake it
on any terms the Government
may be pleased to fix. But
I venture to hope that the
proposing representation will
be considered fair and that
I shall not be thought
presumptuous in making it.
The nature of the further Special
duty you proposed assigning
to me is as I understood
right - to report on the actual
condition of the Treasuries.

121
might be ordered to visit and
to inspect and alterations in
the system under which they
are managed as I might
think so prudent. I shall
probably require the assistance
of one of the native officers
of the Accountant General's
Department and perhaps of a
Clerk from the Board Office.
I propose running down to
Madras on receipt of the
order of Gov^t. on my Report
to obtain any instructions you
may think it desirable I
should receive from you personally
or from the Board or the
Ac^t. General. I trust my
Report has been thought satisfactory.
I endeavoured to condense it as
much as possible consistently
with the order of Gov^t.
which expressed a desire for full

Proceedings of the

11. At the close of Board, after communicating with their own opinion, for
12. The Board are as Mr. Lilly may recommend expedient and necessary, for the State.

To the Board of Revenue.
 „ the Accountant General.
 „ the Examiner of Claims.
 „ W. S. Lilly, Esq.
 „ the Public Department.
 „ H. G. Smith, Esq., Collector

Ed. F. R. Bantleman.

information. I believe all the main facts elicited are given. But if further particulars are wanted I have many papers from which I can easily supply them.
 Very truly
 Yours
 G. M. Lilly

Notes.

Revised.

I circulate for order
 W. Lilly's opinion on the
 Cuddalore Treasury funds
 and the 18th of Dec.

It discloses a list of
 things under L. or can
 only stand estimated
 at the moderation of
 the plunderers.

The 18th is charged to
 Treasury & the kind English
 acct. from father & son
 The Cashkeeper's daughter
 was married & daughter
 son. The Cashkeeper the
 18th acct. was father
 in a shop.

A recent trial in
 the High Court shows that the
 whole kind in the chest
 in Timaru.

They appear to have
 neglected their public
 duties & the interest

and at least passively to
 have facilitated the frauds
 in every possible way.

The point on W's orders
 are required on the disposal
 of the cases of the individuals
 concerned.

As to the further inquiry into
 the breaking of the treasures
 formerly W's it is proposed
 that W. Lilly should make.

At the latter point the W's
 recommended that W. L. should
 make a further tour of
 inspection before any changes
 are ordered. & to the W. Ellis
 W. L. Lushington the latter for
 myself are agreed as to
 the advisability of this measure.
 W. Lilly has done the work of a
 very old. & it is not less five
 as a valuable report.

Which engaged in this special
 duty he draws the same pay
 as when he is in Madras & if not
 before he is not answered he

Aug.
 S. L. 100 of 1000. 788-5-4
 Ap. 100 of 1000. 280-0-0
1048-5-4

I should have been
 disposed to leave the 400 R. but
 as Mr. Lilly draws travelling
 the 380 may be sufficient
 W. L.

States that he is a lover
 of the arrangement in
 consequence of the add.
 expenses & he is exposed.
 & asks that his disbursements
 should be made
 from R. 280. to R. 400.

I think an addition of
 R. 100. will be sufficient
 as he draws travelling
 expenses of course.
 His original line
 although the R. 1148-5-4
 monthly. charge of expenses.

As regards the individual
 cases.

W. L. Lushington the 100 R. 100
 has two of them 35 years
 has according to his own
 showing neglected his duty
 disgracefully. & it was
 by means of orders signed
 by him that the frauds
 were perpetrated.

W. Lilly acquits him
 of all participation in

or guilt; knowledge of the
facts. but as his retention
in the public service is clearly
out of the question I recommend
that he be permitted to return on
a furlough of the full pension & his
service & enable him to claim.

I think the f^or. st. the Director
 & require him to stand in his
 orig^l: a longer. The question
 of the am^t: of pension w^h he
 let the British applic^t: came
 in. It is possible that the
 rule may not give him
 so much as W. L. G. recommends
 B. is I think the interest he
 could be allowed

This is the proper course -
 the pension question with
 the he ordered of our in-
 men, not being let
 that - that to Mr. West
 do - that to Mr. West
 the Gov - have suffered a
 pecuniary loss of upwards of
 \$10,000 W. L. G.

Jaguar

W. E. Ward the H. Engin.
Aest? is the Dyk. W. m. He
has 6 years service. & draws
H. \$5 monthly. He was app?
to the post in 1802. having entered
the service in 1801. on passing the
Gen. test. & pen writing.

He has grossly neglected his
duties according to his own
account & has systematically
deserted the public & disobeyed

This is the proper course -
the pension question will
then be disposed of on its
merits, note being taken
that thanks to Mr. Stewart
the Gov - have suffered a
heavy loss of upwards of
\$10,000 Wm

Jaguar

nothing. He thought he
dumped about - this re=
employment prohibited Wm

yes. N.

I think a formal order shd
be passed dumping him &
forbidding his return Maynard
AOR

yes. N.

his order in the matter of
the private shop. For
doubtless the connection
of the Cashier with
it. In the Feb. order
the broken off. was
effectively maintained
by the firm in forming
it as of W. Brambleton
had continued the active
manager.

W. L. G. announced
that he was removed from
the public service -

His Honor will
anything to be said in
negation.

As regards Mr. Braintree
W. L. G. expresses his
opinion that he is not
yet to be retained in
the public service -

His opinion seems fully
justified by W. B. Stet!
& perhaps it is desirable
that the Gov. sh^d. propose
remove him from it.
but he is de facto

put into it by the sentence
of 3 years rigorous imprison-
ment passed on him by the
High Court at last session
for a numerous assault
on Mr. Ward's daughter.

The principal criminal
Jaginder Lohar now has been
sentenced by the Court 5 years
rigorous imprisonment &
Rs. 2000 fine. The Court has
ordered a writ. The plea
against him for the recovery
as far as possible of the
amount of Rs. 10,000.
The Court has ordered
as Rs. 10,000.

The Court has now also
at Lohar now request
attain a writ from
Rs. 50. to Rs. 450. was
committed by Mr. Lohar for
trial on a charge of forgery
of a record. On a writ of
habeas corpus. For the purpose
of cheating. has been

acquitted by the Court on the
ground that he was
by reason of his superior
power & drove no
personal benefit by
his act. He cannot then
be ignorant of the
fraudulent intent to
be the alteration was
made. & the affair
of his. mentioned
in his case.

Sample of this opinion
1804

So am T. N.

I think there can be
no doubt that he is
in his mind.

Serial total now

Naichoti Lohar now
has been sentenced by the
Court himself under
Reg. 9. of 22. to pay a fine
of Rs. 100 each

Varadwan now. was
acquitted of the specific
charge laid against him.

But 3 men were
subordinates of Jaginder
Lohar now. had made

yes. but in the case of Randolph
benicoba now I will submit
that application for pension he
submit at once. I am not char
that he deserves one WOL

3/

Yes, or more, £. 50
would be too little

D. W. Ledy proposes to
the clerk Vincent how
to assist him very
effectively as a clerk may
be sanctioned I think.
The man was not in the
Emergency Syph. Statute
but that of the Gen. duties
Syph. Law was called in
to take charge of the Trust
after W. Ward's suspension.

I must remark that the
state of things that has
been disclosed reflects
most serious discredit
on the Col^d administration
-tion of the S^t.

h, I fear them can be
no doubt of this - altho
probably in H. Smith's
absence the Govt. may not
be disposed to enlarge
on it. I imagine they
do not contemplate

The condition of things created
by the Collector Mr Smith's inactivity,
inactivity & neglect of duty, is so
unwarrantably discreditable to
a gentleman in the civil service,
that I doubt, see how the Govt
can dare than now declare
that he ~~cannot~~ ^{shall} be allowed to
resume charge of Cuddapa & that
no other charge will be assigned
to him unless he satisfies &
clear himself from the weighty
charges of gross incompetency in
the discharge of his functions by
Collector Mr Whelley's Superior, may
brought to notice NOW

his own remaining
in charge of the District.
& I don't see the
contingents returning
to India. L.B.

3. Success.
W. Lilly to the Commission
of the Chief Secy & myself
is waiting on the hill for
the report of the
report. Then was no objection
in retaining him down here
He had earned a rest.
B. the success of his post
came from him in ordinary
course. L.B.

I am afraid that Mr.
Smith has long been an
inefficient & incapable officer &
the consciousness that there
was a want of vigilance at
head quarters may no
doubt have encouraged the
Secy. (Collector & his subordinates
in a slothful discharge of
their duties & the criminal
in the prosecution of his frauds

Still I don't see that the
Collector is so directly connected
with these malpractices & expects

The arrangement
was a fair one enough
said as doubtless have
been sanctioned & got
as Mr. Lilly took his
month's leave W.D.

I would employ Mr.
Lilly in the manner
recommended by the
Board after an
interval. N.

that we should be
justified in condoning his
unheard or declaring him
incapable of employment.
I would desire to forward
the papers to him for his
remarks but I presume
that cannot be done
till his return.

Mr. Lilly should receive
the thanks of Govt.
for the manner in which
he has discharged his
duty & some approving
letter should be taken of
the other officials employed. N.

In order

R.P.

19

1779

Pro. of the Madras Government

Underdate the 24th June 1868

Read the following

Pro. of the Bd. of Rev.

Submitting report from
Mr. W. L. Lilly, on special duty,
of results of his investigation
into defalcations detected in Jud.
daph, &c. -

A.C. 20th May 1868 No. 3773

Communicating letter from
Col. of Cuddapah, & concurring with
him in expediency of promoting
Sama Rao, an English Acct., in Public
Service. -

A.C. 22nd May 1868 No. 3800

W.L. N.

The Govt. have
perused with great regret
this report of the dis-
graceful state of things
which had been allowed
to grow up in the Cud-
daph treasury Dept.,
resulting in extensive
frauds and the embez-
glement of a sum of
upwards of Rs. 10,000. and
they concur in opinion
with the Bd. of Rev.
that

that Mr. Lilly shows ample grounds why his recommendations in the case of the public servants more immediately concerned should be carried out. -

They resolve therefore to direct that Mr. Ward the Treasury Secy Collyer now under suspension - Raichoti Venesha Row. the M^r. Vernacular Acct^{ts} (para 12 of report) and the man of the same name holding the post of Cash Gumat in the Nailpad taluk (para 21) be immediately required forthwith to resign the public service and submit their applications for pension - and that Mr. E. C. Ward, the M^r. English Acct^{ts} - Mr. Bramblebe the late Cashkeeper - Raichoti Saiva Row. Duda B Shoda

124
Sasha Row - Raichoti
Sanjiva Row. and Ven-
deira Row all accountants
in the Buzur office.
be summarily dis-
missed from the public
service and declared
incapable of being
re-employed. The
principal criminal
Jagirdar Sasha Row
who has been senten-
ced to 5 years rigorous
imprisonment and to
pay a fine of Rupees
2000 - is of course per-
manently disquali-
fied for future em-
ployment. -

The Gov^t. regret
to be compelled to ex-
press their concurrence
in the M^r.s opinion that
the state of things now
disclosed reflects most
serious discredit on
the

the ^{2d} ~~col~~ administration of his charge - but as Mr. Smith is absent from India on sick leave and unable at present to adduce any thing in exculpation - the Govt forbear from enlarging on the subject.

The papers will be referred to him immediately on his return to India for any explanation he may desire to submit.

The Govt look to the present ~~of~~ ^{the} ~~col~~ ^{2d} under the instructions of the ^{2d} to apply such remedies as may be required to cure the glaring defects in the details of administration in the District which Mr. Lillie has

has pointed out. The total neglect of established rules is the primary cause of the extensive evils which have so long prevailed.

The Govt desire that the ^{2d} will convey to Mr. Lillie their thanks for the very efficient manner in which he has discharged the difficult duty entrusted to him - and the good service rendered by Mr. Mackey and Gungaram Singh of the Acct. Gen. Office and by the ^{2d} Mr. Roy appah Puntulu calls for acknowledgment.

The ^{2d} is authorized to pay a gratuity of Rs. 100 to H. Venkata Rao - the Clerk in the

Dy

22
The Coll^r's office who
worked under Mr. Lilly's
orders to his satisfaction

The Gov^t entirely
approve the proposal
of the B^d, which they
are aware has the con-
currence of the Acct^t
Gen^l, that Mr. Lilly
should be deputed on
special duty to make
an extended examina-
tion of the working of the
Treasury and Acct^t Dept^t
in the Districts, and
to submit his proposals
for such modifications
of the existing system
as he may find to be
necessary.

The Gadavay, South
Arcot and Tanjore Dist^s
selected by the B^d will,
the Gov^t believe, show
how the system answers
under

under efficient direct
supervision. The Gov^t
would add to these
Dist^s Madras, North
Arcot, Coimbatore
and Calicut as easily
accessible and fairly
representative - but
they will leave it
to the B^d in com-
munication with the
Acct^t Gen^l and Mr.
Lilly, to arrange fi-
nally which Dist^s
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structed to afford
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sistance he may
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formance of the duty
entrusted to him.

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on this service Mr.
Lilly

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the consideration of Govt. The B^d are authorised in the interval to carry out such minor reforms as Mr. Lilly may recommend - and they and the Acct^{ts} Gen^l may deem expedient and necessary - provided they do not involve any additional charge on the State.

L.B.

4th B^d of Rev. Dec^r 25
6th Acct^{ts} Gen^l ✓
3rd B^d of Claims ✓
1st Acct^{ts} Gen^l ✓
5th Pub Dept. ✓
• A. G. Smith Esq^r Col^l of Col^l & Sub^l Gov^{ts} to the B^d of Rep^{ts}.

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8

Wm. A. Ball

1868

Revenue 1868 Deptt
Pro of Govt. of m June

No 750/71

No 1779

Pro of the Madras Govt
D/24 June 1868.

From B of Annul 1 Aug 68
C No 2675

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Copy

No 572 @ 574