M.R. O. 1—39,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2780 Press ~~Mis.~~

71-72.

Dated 5-11- 19 1868.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 5th November 1868.

No. 71. Read the following Proceedings of the Board of Revenue, dated 28th October 1868, No. 7,691 :—

Read the following letter from W. McQUHAE, Esq., Acting Collector of the Kistna district, to the Acting Secretary to the Board of Revenue, dated Masulipatam, 17th September 1868, No. 271:—

At the request of D. Purushottamaya, Acting Deputy Collector in charge of the Kistna Treasury, I have the honor to submit a paper which he desires to lay before the Board regarding the complaints made against him by the Accountant General, communicated with the Board's Proceedings, dated 9th September 1868, No. 6,416.

2. D. Purushottamaya was appointed to act as Deputy Collector in charge of the Treasury as a temporary arrangement by the Order of Government, dated 12th February 1867, No. 358. The English Writer in this office was subsequently appointed to act as Serishtadar, and Purushottamaya has now been in charge of the Treasury for one year and seven months. He also acted as Deputy Collector for seven months in 1865, and for three months in 1862, and his general character and qualifications have been repeatedly reported. He is aware that he held an acting appointment merely, and was liable to removal; but he feels deeply the immediate cause of his removal.

3. The complaints made by the Accountant General do not appear to show inefficiency or gross carelessness on his part. The first complaint shows an oversight. The second mistake complained of arose rather from an error in law, than from carelessness. The Vice-Presidents of Municipal Commissions were under the impression that they could take their money out of the Treasuries without stamping the orders for payment, and they were permitted to do so for some time. The third complaint shows carelessness; but with regard to the fourth, I think the Deputy Collector is not to blame for the delay which occurred in transmitting some of the vouchers, and that in case of other vouchers the Tahsildars are chiefly in fault. The delay as regards the two lists of payments made in July is not fairly shown by the date of receipt in the Accountant General's Office. That which ought to have left Masulipatam on the 15th July left on the 16th, and that which ought to have left on the 5th August left on the 6th. At that time the roads were nearly impassable between this and Nellore, and the post was always two or three days late.

Enclosure No. 1.

The Accountant General having made the four following complaints against me, in consequence of which I have been removed from the office of Acting Deputy Collector in charge of the Kistna Treasury, to which I was appointed by Government in their Proceedings, dated 12th February 1867, I beg that you will kindly submit the following explanation in reply to the Accountant General's complaints:—

Complaint.	*Answer.*
I. In April last he debited in his accounts the full amount of the Trigonometrical Survey bills paid by him instead of the net sum only, as directed in this Office Circular, No. 26, dated 11th September 1867.	I. No Trigonometrical Survey bills having been paid in this district up to this time, the full amount was debited like all other Salary bills, and the deductions on account of Service funds were credited, instead of debiting the net amount after deductions. It was a new payment which had not occurred before in this Treasury, and the order of September 1867 was overlooked.
II. On several occasions, bills which should have each borne a stamp receipt, were, to the number of 17, paid by him without such stamps.	II. The seventeen bills referred to were cheques drawn by the Vice-President of the Municipal Commission in April 1868. Similar cheques drawn by the Vice-President of the Municipal Commission in January, February, and

March 1868 without stamps, were admitted in the Accountant General's Office, and objection was made to the seventeen cheques in question for the first time. Ever since stamps have been affixed on all Municipal bills. The Commissioners refused sometimes even lately to affix stamps. I reported this to the Collector, and had stamps affixed afterwards.

III. In last month a receipt of the Telegraph Department for Rupees 110-14-3 had the amount wrongly written as one hundred and three, Annas fourteen, and Pice three, and the larger sum was paid by him without correction.

III. The receipt in question was received with a bill and a letter. The figures in the receipt having corresponded with the original bill and the writing in the letter, (copy of which is enclosed,) the bill was cashed, and the difference in the writing part of the receipt escaped notice in the office.

IV. Several vouchers, which should have been forwarded with his Treasury Accounts for May and June last, were not sent until called for, and his two lists of payments made in July, which should have reached this office by the 19th July and 9th August, were not received until the 21st July and 12th August.

IV. The total number of vouchers for May was 275 and for June 285; all these were submitted in due time, except five of May and four of June, (vide Result Statement of the Accountant General for those months.) The latter four reached the Accountant General's Office before the Result Statement was despatched, and were acknowledged therein as "since received and passed." The slight delay in their despatch from this office was unavoidable. The Magisterial Contingent bill and Local Fund Certificate had to go to the Collector on circuit. They were received in this office on the 18th, and were despatched on the *same day* to the Accountant General. The Salt Contingent bill was received on the 13th and despatched on the *same day* to the Board, and a copy of it to the Accountant General on the 14th. As regards the five vouchers of May, one item had two vouchers, namely, a bill and a paid abstract. The latter was sent in due time and was considered sufficient; when the former was called for, it was also sent. The delay in the submission of the remaining four vouchers was *entirely due to Tahsildars* who had been repeatedly called upon for the punctual despatch of vouchers. I reported delay in some cases to the Collector, who sent strict warnings to them, and imposed fines occasionally. One of the aforesaid four vouchers was received in time, but had to be sent again to the talook for the purpose of a Receipt Stamp being affixed.

As regards delay of two days in one case, and three days in the other case in the receipt by the Accountant General of the lists of payments made in July last, I beg to state that the list due on 15th July was despatched on the 16th July, and that due on the 5th August was despatched on the 6th August. They were signed on the fixed dates, but as the tappal time was over, the packets were despatched next morning. One or two days delay might have occurred in the transit of the mail owing to heavy rains at the time. Now letters come from Madras sometimes on the seventh day instead of on the fourth. I never left the office until the accounts due on that date were examined and signed by me, except when unavoidably prevented from doing so. Having acted this *third* time for more than a *year and half* without any complaint up to this time, and having been recommended many times by different Collectors to the Board and to the Government for the last eight years of my service during which I have been District Serishtadar, I most humbly pray that Government will graciously be pleased to keep me in sight when an opportunity offers.

(Signed) D. PURUSHOTTAMAYA,
Acting Deputy Collector.

ENCLOSURE No. 2.—Order for money.

ARDED, with its enclosures, for the information of the Accountant General, with reference
r to the Chief Secretary to Government, dated 15th August 1868, No. 129, embodied in
s of Government, dated 31st August, No. 2,289.
lthough the explanations afforded by Purushottamaya are not altogether satisfactory as
the charges made against him, the Board are of opinion that his conduct appears in a
rable light than before; more especially concerning the delay in the transmission of
or which delay, the Postal Department is principally answerable.

ORDER THEREON, 5th November 1868, No. 2,780.

Miscellaneous.

The Government await the observations of the Accountant General upon the Deputy Collector's defence.

(True Extract.)
(Signed) R. A. DALYELL,
Acting Secretary to Government.

l of Revenue.
ıntant General.

Augustin.

Govt. of [illegible] Madras.

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c.,

Dated November, 5th.

Read.

Encl.

G. O., 5th November 1868, No. 2,780.

NOVEMBER.

Nos. 71-72.

Charge of inattention to duties against Deputy Collector Purshottamaya.—Accounts to Government General to report on the defence of the Deputy Collector.

9p. 2780.

The first annexed the Examinations of the Chief Steward upon the Dy Collectors defence

List

5p. Encls. / 68.

11/6 Copies To the Bd of Revt Dept^t & Advocate Genl.