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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. / B.P. No.	141	Press / Mis.

Dated 25-11-1872 196 .

141/1

No. 1,656.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 22nd August 1872.

Read again Proceedings of the Board of Revenue, dated 21st November 1870, No. 6,758.

" " " dated 12th December 1870, No. 7,088.

" " " " 5th April 1871, No. 1,492.

Read also the following letter from R. W. BARLOW, Esq., Acting Collector of Chingleput, to the Secretary to the Board of Revenue, dated Saidapet, 8th July 1872, No. 281:—

IN submitting a copy of Mr. Crole's fourth report with its original enclosures on the defalcations in the Chingleput Taluq, dated the 6th February last, No. 83, I have the honour to offer the following remarks.

Statements A and B and Calendar in Sessions Case No. 1 of 1871.

2. With regard to paragraphs 3, 4, 5, 6, and more especially paragraph 7, I must observe that Mr. Blair wrote with reference to the practice prevailing in the principal division, of writing up the cultivation account, as nearly as possible, up to the date of commencing the settlement of each taluq, and which should have been followed in the Chingleput Taluq in accordance with instructions more recent than the Hukumnamah regarding the preparation of Adangal Accounts, contained in the last part of paragraph 5, page 70 of the Manual of Village Accounts. Directions for future guidance will be issued by me on this subject; but I must observe that at the late settlement of the Chingleput Taluq, conducted by myself and commenced early in March, the Curnams *did* in most cases without any special instructions bring these accounts written up to the end of February and in some cases to the end of March.

Vide paragraph 3 of my letter, No. 179, printed in Board's Proceedings, No. 2533, dated 23rd June 1871.

3. I concur with Mr. Crole in his remarks as to the difficulty of examining satisfactorily the cultivation subsequent to the general inspection (Azmaish) of the village.

4. As regards paragraph 9 I agree with Mr. Crole as to the genuineness of the accounts and the lists referred to. The way in which the latter came to light, viewed with surrounding circumstances as elicited at the long Sessions trial alluded to by Mr. Crole and at which I presided as Judge, forcibly brought me to this conclusion.

5. Mr. Crole's explanation at paragraph 10 as to how he satisfied himself that the sum of Rupees 4,177, entered at the foot of the Demand, Collection, and Balance statement as overcollection, and referred to in paragraph 26 of his letter dated the 22nd January 1871, did not form part of the demand in that statement leaves no doubt in my mind as to the fictitious character of most of the items which make up the said sum, and I may add that my exertions to get at the bottom of some of these

alleged overcollections during the recent annual settlement proved a complete failure owing to want of reliable data in the taluq office or in the villages concerned. Further, some of the Curnams when questioned stated that they entered certain sums in their Village Account No. 11 as excess collection simply at the dictation of Appu Row, the goomastah so often referred to by Mr. Crole and now in jail. I have, therefore, ordered the Tahsildar to collect at once all arrears remaining unadjusted on the ground of alleged overcollection, leaving it to the parties to substantiate their claims to refunds in each separate case if so advised.

6. I have nothing to add regarding paragraphs 11, 12, and 13 beyond observing that such excess collections have not been peculiar to the Chingleput Taluq only. In 1273, when the settlement made by Messrs. Banbury and Hutchins was revised under the orders of the Board, Tahsildars were particularly directed to make the necessary alteration in the Village Ledger (Form No. 11), and had this order been attended to in the Chingleput Taluq, the fraud, confusion, and complication of accounts now brought to light could not have existed.

7. With reference to paragraph 14 it appears that the statement therein referred to was not accepted by the Collector, inasmuch as individual particulars for such overcollections were not furnished by the late Tahsildar, Vijiarunga Mudali, by whom it was submitted.

8. I agree with the Acting Sub-Collector in thinking that of the Rupees 1,124-12-4 included in this statement, Rupees 63-12-0 only should be refunded, overcollections to this amount only having been substantiated, and that the rest should stand unless the parties come forward and establish each claim.

9. I support Mr. Crole's proposal at paragraph 16 that Rupees 1,514-8-5 should be written off for the reasons clearly stated therein.

10. With reference to paragraph 19 I must observe that though undetected frauds do doubtless exist in all the taluqs to a greater or less extent, yet I feel constrained to remark with reference to Mr. Crole's observation regarding Mr. Blair that the late Collector's "assertions" merely consisted in giving the other taluqs of the sub-division the credit of being as free from fraud as he had found those of the principal division so far as his investigation had proceeded.

11. The frauds referred to by Mr. Crole at paragraphs 24 and 25 are perhaps the most barefaced of any that had been reported. As the Village Shavi Statement (Dab) showed, it seems that the ryots claimed only the difference between the full assessment and the percentage remission already given. The omission on the part of the Tahsildar and his Sheristadar to notice the difference between the figures of the Curnam and those of the Goomastah, Appu Row, reflects grave discredit on both these officers.

12. I concur with the proposal at paragraph 26. As regards paragraphs 27 and 28 I consider that Rupees 1,012-15-1 should be collected from the Village Officers and ryots, the former, of course, being held solely responsible if the latter can prove payments. I do not recommend, considering the ingenious nature of Latchminarasiah's frauds and that he clearly enjoyed the whole amount, that Rupees 52 should be recovered from the late Sheristadar, Parthasarady Mudali, and the late Account Goomastah, Venkata Row, jointly with him. Latchminarasiah should be held solely responsible.

13. I support the course proposed at paragraphs 29 and 32.

14. The remarks of Mr. Crole at paragraphs 34, 35, and 36 regarding the state of the taluq accounts were, I regret to state, more than fully borne out by my investigations at the late jummahbundy.

15. I approve generally of the Acting Sub-Collector's remarks and recommendations at paragraphs 38 and 39. The divisions of the Revenue Inspectors are doubtless too large, and the number must be increased with a view to due supervision. The Zilladars—appointed originally to assist the unpaid Monigars in collection—owing to the large range of the Inspectors, virtually, I find, now perform nearly all the duties of the Revenue Inspectors in certain villages of each division (Phirkah) to which they are attached. The necessity for some provision being made for payment of Monigars is undoubted. Time after time this was forcibly brought to my notice during the past jummahbundy. They are idle and indifferent as to holding office, and are no check upon the Curnams, in whose hands they leave everything. I do not think this is much to be wondered at under the circumstances.

16. Clauses 3 and 4, paragraph 39, I leave for the consideration of the Board.

17. As regards Clause 5, the interest account referred to *is* kept in the principal division, and I shall instruct Mr. Crole to do so in the sub-division.

18. As regards Clause 6, I note that, according to instructions contained at paragraph 39 of the Manual of Village Accounts, page 77, Curnams are required to file in the Taluq Cutcherry immediately after settlement the marginally-noted original statements. To these I think No. 13 should be added. Under the Board's Circular Order dated the 28th March 1859 the Curnams are further required to leave in the taluq after settlement statement No. 8. Under the same Order and Standing Circular Order No. 70 of 1869 they are required to send monthly statement No. 1 (cultivation account) and statement No. 10 (individual collection account). As far as the taluqs of the principal division are concerned the Curnams invariably file in the Taluq Cutcherry statements Nos. 8 and 14, the most important of all the accounts, the one as showing the sum total of remissions and the other the beriz of the village; but as regards the monthly submission of Nos. 1 and 10 there is laxity. The other numbers, viz., 15, 16, 17, and 20, are not placed in the taluq records till some time after the settlement, sometimes not till the next settlement. This is objectionable, and I am taking steps to enforce strict obedience to rules, only with this modification, viz., that No. 16 shall be sent to the taluq within one month after the close of the Official year with which the cultivation season of the fusly ends. This modification is necessary as the Curnams require the statement to fill up any cultivation which may have taken place between the date of jummahbundy and the 31st March so as to render it complete. No copies are, therefore, in my opinion necessary for five out of the seven statements referred to by Mr. Crole at paragraph 39, and all that need be done is a strict enforcement of the rule regarding their delivery into the taluq in proper time. As the Curnams must retain the annual Adangal and Chittah Accounts (Nos. IV. and V.) till the expiration of the following year to enable them to prepare the accounts of the latter, copies of them would no doubt be useful; but the labour involved

Enclosures to Nos. 4, 14, 15, 16, 17, 20.

would be so heavy that I cannot recommend their preparation being directed. They should, however, be invariably filed by the end of the following year and should be sealed and signed by the Collector at the jummahbundy.

19. I think that the proposal at Clause 7 is a good one, in so far that such village Demand, Collection, and Balance statements would be useful; but the preparation of them must again involve considerable labour, and, therefore, should not be attempted till the taluq establishment is strengthened.

20. I have had my suspicions regarding frauds of the nature alluded to in Clause 8, and to prevent possible dodging of the entry of crops of one year into another I support Mr. Crole's proposition.

21. The suggestion contained at Clause 9 has been carried out from the 1st instant in this district in obedience to the orders of the Board at paragraph 11 of their Proceedings No. 440, dated the 11th March 1872.

22. As to Clause 10, the Board are aware that I am strongly in favour of the appointment of a Taluq Record-keeper; but my recommendation could not have their support on the ground of the great expense involved by the proposal.

23. In conclusion, I beg to endorse the recommendation made at paragraph 40 and request sanction—

(1.) To write off Rupees 2,270-10-8 instead of Rupees 2,273 as recommended by Mr. Crole, which appears to be a clerical error.

Vide paragraphs 16, 29, and 32 of Mr. Crole's report.

(2.) That Rupees 1,568-1-4 may be added to the demand.

Vide paragraph 32 of Mr. Crole's report.

(3.) That Rupees 63-1-2 be refunded to certain ryots on account of overcollection proved by them.

(4.) That Rupees 1,134-3-3 be now brought to demand and collected from certain Village Officers and ryots concerned. I have myself requested the Acting Sub-Collector to make any further claims for refunds or credits subject to separate investigation and to report on their merits.

24. I may add that the note in the Demand, Collection, and Balance statement of Rupees 4,227 of overcollection alluded to by Mr. Crole has been omitted by the Tahsildar of Chingleput in the similar statements from August last.

ENCLOSURE No. 1.

From C. S. CROLE, Esq., Acting Sub-Collector, to the Collector of Chingleput, dated 6th February 1872, No. 83.

I HAVE the honour to submit my fourth report on the defalcations in the Chingleput Taluq which have already received the attention of the Board of Revenue in the Proceedings noted in the margin.

No. 6,758, dated 21st November 1870.
„ 1,492, „ 5th April 1871.

2. The order of the Board contained in the last of these Proceedings requires explanation on certain points.

3. *Paragraph* 2.—"The principal defalcations now brought to notice relate to Sevoy Jamma. The Board do not quite follow Mr. Crole's argument that it is a weak point in the revenue system, for the same checks are applied to it by the same establishment as in the case of earlier cultivation."

Generally all punjah cultivation made between 31st December and 31st March, and nunjah between 31st January and 31st March, are brought to the head of Sevoy Jamma, according to the Hukumnamah of this district. The former of the dates in each case is the date on which these rules direct Curnams to close the cultivation account (No. 1), and the latter, 31st March, is the date after which all cultivation is carried forward to the next fusly (1st July), on the principle apparently that no crop can take less than three months to come to maturity. The reaping of the crop was apparently adopted as the period for fixing the accrual of Government dues.

4. During January, February, and March, and in April and May, the (Adangal Azmaish) examination of cultivation field by field, the (jummahbundy) annual settlement, and the collection of the heavy kists more than fully occupy the attention of the Inspectors and Zilladars, supplemented by the deputation of every available hand, such as Pound and Postal Clerks (Tappal Goomastahs), Cashiers (Shroffs), etc., from the taluq. There is in practice little or no time left for examining Sevoy* Jamma cultivation. It is in itself one of the most difficult of duties. If deferred until April and May the difficulty amounts almost to an impossibility. When the examiner (Azmaishdar) goes to a village how is he to discover a number entered in the Sevoy Jamma account? Such cultivation is generally scattered here and there. He is, of course, dependent on the Curnam, who has it thus in his power to point out a field already entered in the Adangal, or, if the examination (Azmaish) be late, cultivation carried to the credit of the next fusly, or to tell the examiner (Azmaishdar) that any land which he may suspect to be Sevoy Jamma has already been entered under one of the above heads. As the examiner (Azmaishdar) has to go over perhaps five or six villages a day, he is obliged in practice to take what the Curnam says for gospel.

* This term has been found to be untranslatable.

5. Another complication is produced by the remission of waste. If cultivated before 1st April, such cultivation goes into the Sevoy Jamma account, and this is an obvious means of fraud, for in a bad year, or one the doubtful prospects of which may have paralyzed agricultural operations at the commencement, who would expect this species of cultivation to be in excess of what it would be in an ordinary or good year? All comparisons of the demand under this head between one year and another are, I find, very nearly worthless.

6. It is the most distressingly puzzling and unsatisfactory part of the whole revenue administration. I trust that the above attempt at explanation will meet the requirements of paragraph 2.

7. You will perceive that the facts completely disprove the late Acting Collector's (Mr. Blair's) theory as expressed in paragraph 17 of his No. 53, dated 15th February 1871, to the effect that the cultivation accounts in the Chingleput Taluq are closed with reference to the date of the jummahbundy. He seems to have been misinformed on this point.

8. "*Paragraph* 3.—Mr. Crole has not sufficiently explained the nature of the defalcations dealt with in paragraph 21 of his report, nor how he distinguished the true accounts from false."

The list given in my paragraph 21 of defalcations amounting to Rupees 665-5-7 is the total of Sevoy Jamma cultivation never brought to account. I sent Clerks and others suddenly to villages which there were reasons to suspect. Their instructions were to bring the Curnams with all their accounts, sealed just as they found them. On weeding them out I found that cultivation to the above amount had not been brought to account; but that the Curnams, according to native custom, had secretly kept true accounts. In some cases no Sevoy Jamma cultivation had been credited to Government, in others a false account for a smaller sum had been rendered. The suddenness with which they were pounced upon had given them no time to conceal these proofs. The Curnams concerned have besides given written statements admitting the correctness of the accounts on which my list was based. In some cases collections have been made from ryots on account of such concealed Sevoy Jamma. A portion of this has also been credited in the taluq collection accounts although it was not included in the Sevoy Jamma beriz. In

further elucidation of this statement I enclose a Calendar of the Session Court in which a conviction was obtained for this very fraud. Had all my subordinates been honest with an efficient and trustworthy Tahsildar instead of Sama Row, and had I possessed a sufficiently large staff to have carried out the same process in every village nearly simultaneously, there can be small doubt that a like state of matters would have come to light nearly everywhere. As it was, when the Curnams saw what had been done in the villages mentioned in my list a clean sweep was made of all criminatory documents.

9. "*Paragraph 4 (1st part).*—The Board would be glad to know what proof there is of the genuineness or authenticity of the lists mentioned in paragraph 23." The lists mentioned in paragraph 23 were a windfall obtained in the manner above mentioned. A woman was found running across the dry bed of a tank. On being accosted it turned out that she was making away with certain accounts. Considering that the handwriting is undisputed and that there is no purpose for which they could have been made except the one which they purport to serve, viz., an account of receipts and disbursements of large sums of money embezzled by the Notagar and divided with his accomplices, their genuineness and authenticity may be fairly assumed. The strict keeping of such accounts, even of the most nefarious transactions, is quite in accordance with the native character, and the custom is notorious.

10. With reference to the Board's remark, in the latter part of paragraph 4 of their Proceedings under report, I have the honour to state that the following will show how I satisfied myself that the Rupees 4,177, or, at least, a great part of it, referred to in paragraph 26 of my report, which is exhibited in a note under the Demand, Collection, and Balance account as liable to be written off, did not form part of the "Demand" in that statement. The entry of the note regarding excess collection for the first time appears in the Demand, Collection, and Balance account of July in Fusly 1279, then the amount entered was Rupees 3,927-11-3, which has since been raised to Rupees 4,177. There is nothing in the taluq accounts to show how the Clerks arrived at these figures.

11. Extensive remissions for waste and withered crop were given in those famine years of 1277 and 1278. In some instances the ryots had paid over and above their settled revenue before the settlement itself, hence there was excess collection in those years. There was also overpayment in 1279 by a few ryots through mistake. According to the taluq accounts Nos. 5 and 6-C the excess collection in those years amounted to Rupees 946. These excess collections should have been naturally added to the demand under that head in the Settlement Accounts No. 24-D of the Taluq Manual. Not a farthing has, however, been so included on account of land revenue excess collection for these years.

12. As regards the excess collections prior to 1277, Rupees 604 have been credited under the orders of the Collector under a new head called "Current Miscellaneous" in the Demand, Collection, and Balance statement of June 1278. This is the result of the adjustment of the village and taluq collection accounts by the Collector up to the end of 1276.

13. Owing to refusal of remission by Messrs. Banbury and Hutchins in 1273 for wet land left waste, and the subsequent grant of full remission for the same by the Board, there was a considerable amount of excess collection in that year. The Government afterwards ordered that half the assessment of the said waste should be charged, and this was carried to account as Sevoy Jamma for Fusly 1274. Thus, some ryots who had already paid for the waste charged by Messrs. Banbury and Hutchins had again to pay half the assessment for the same waste under the orders of Government. All these things caused confusion in the collection accounts, which were, therefore, examined in 1277 by the Collector, and the result was, as already stated, the crediting of Rupees 604 in the Demand, Collection, and Balance account of the Chingleput Taluq. Thus, it will be seen that nothing more than this sum has been added to the demand.

14. I beg to offer a few remarks regarding the excess collections that were apparently made in 1273. In view to a refund of these the Tahsildars were called upon to submit lists. The one sent by the late Chingleput Tahsildar was not, however, passed by the Collector, probably owing to suspicion of its correctness. In this the Tahsildar has recommended that Rupees 1,124-12-4 should be refunded as excess collection and that Rupees 1,619-13-3 should be written off, as the latter amount was merely double payment that certain ryots had to make for Sevoy Jamma for 1274 under the Government Order for the very waste for which they had paid in 1273, and that it would have merely to be refunded to them as excess collection of 1273 although it would have to be recovered from them immediately afterwards as Sevoy Jamma balance for 1274.

15. There is no proof to establish the correctness of this account beyond doubt. The original villagewar accounts on which this list was based are not forthcoming. Notices were issued to ryots and villagers during the late settlement to prove their claims for the refund recommended in the list. Only twenty-two persons appeared and proved overpayment of Rupees 276-10-5 in 1273, of which sum Rupees 213-9-3 is outstanding against them as balance for 1274. They are, therefore, entitled to a refund of Rupees 63-1-2 if the arrear is written off as recommended below. No attempt at proof was made by the rest. There are discrepancies between the excess collections and the balance of Sevoy Jamma for 1274 as entered in the Tahsildar's list and those as handed down by the Village Curnams. The character of the Taluq Clerks concerned in preparing these accounts was doubtful, to say the least. All these circumstances cast suspicion on the correctness of the accounts.

16. With regard to Rupees 1,619-13-3 of Sevoy Jamma for 1274, however, the discrepancies are fewer, and its general correctness may be assumed. Besides, a hope was held out to the defaulters that this sum would be written off. To avoid trouble and confusion in future I propose to recommend remission of this balance as it now stands in the village accounts, taking smaller sums wherever there is a discrepancy between the Tahsildar's former list and the Curnam's account as given in the late settlement. The balance thus calculated amounts to Rupees 1,514-8-5, which I recommend to be written off.

17. As regards the Rupees 1,124-12-4 recommended by the late Tahsildar to be refunded, I beg to observe that, as stated in paragraph 15, claims for the refund of Rupees 63-1-2 alone have been proved. I recommend that this sum may be refunded and that the remainder should not be paid unless each individual case is satisfactorily proved.

18. The fifth paragraph of the Board's order will be noticed further on among my propositions for protecting ourselves against fraud for the future.

19. In regard to the sixth paragraph of the Board's Proceedings, a curious proof of the caution with which we must receive Mr. Blair's assertions as to the non-existence of fraud except in Chingleput was found on an examination, necessarily very cursory, of the Madurantakum accounts.

20. The cusbah village of Madurantakum is one of the most flourishing in the district. There are almost invariably two, and sometimes three, crops in a fusly. In Fusly 1274 we find Government credited with only one, next fusly (1275) there were three, but then the third was, as usual, not charged for.

21. Examination proved that the lands had been cultivated in Fusly 1276 a second time; but exemption from assessment was obtained by the very simple expedient of carrying this cultivation to the accounts of the next fusly, which is credited with three crops accordingly, one of them being free. The average second crop in Madurantakum is nearly Rupees 1,500 according to the accounts of a series of years. I was, however, able to prove by an examination of numbers a sum of Rupees 479-14-8 only as lost to the true revenue of Fusly 1275. An examination of the accounts of Fusly 1277 proved a further loss of Rupees 120-11-5 in the same way. The real loss must, however, have been much greater.

22. This trick may have prevailed in other large villages also. I think I discovered traces of it in Ootramallore. Increased inspecting agency, as noticed lower down, is the only remedy.

23. The examination of the accounts of other taluqs which it was possible to make disclosed no such gross frauds as have been perpetrated in Chingleput. But this examination was necessarily far from close and searching, a few days only being occupied in each.

24. The only new kind of fraud discovered since the date of the last report is in the remission of withered crops (Shavi) in Chingleput, which occurred after the annual settlement of Fusly 1278. That was one of the "famine" years in this district. Full remission for waste and withered crop was given at the settlement. In many villages a percentage remission of assessment of lands on which the crop was standing or had been cut was also given on the ground that there would be less than a full yield. In some of such lands the crops afterwards withered and full remission had accordingly to be granted. A circular was issued to all Tahsildars to see that only the difference between the full assessment and the percentage remission already granted was remitted. By disobedience of this order in certain cases Government lost Rupees 216-12-10 in the following villages :—

	Rs.	A.	P.
Narapakum	2	5	5
Kalattur	39	2	11
Pooyiluppai	29	10	11
Manambodi	99	14	0
Agaram	47	14	0
Moonathonnoo	5	6	10
Paranur	1	6	9
Total	216	12	10

25. The Board sanctioned the writing off of this sum on the settlement report of 1279. The taluq people must have used this to their own advantage by reducing the balances of certain other villages with the Curnams of which they were in league. The confused state of all the collection accounts to which we have access and the destruction of others make it impossible to follow each separate sum. Two instances will suffice.

(*a.*) In Kalattur the Tahsildar (since dead) recommended crop withered after settlement to be remitted to the amount of Rupees 391-13-0. Deducting percentage remission of Rupees 39-2-11, already granted on the same numbers, the real amount was Rupees 352-10-1. The withered crop list (Dab) shows that the Village Officers actually made the deduction and applied for the smaller sum only. When it came to the taluq, however, the Cultivation Goomastah, Appu Row (now in jail), re-placed the larger sum, the remission of which the Tahsildar recommended and I granted. As the accounts of the village have been fraudulently destroyed it is not known how much remission the villagers actually received.

(*b.*) In the village of Pooyiluppai Rupees 118-11-7 was the assessment on land the crops on which withered after the settlement. Rupees 29-10-11 had previously been granted as a percentage remission. The Curnam deducted this sum; but the Taluq Clerk procured the remission of the full amount by crediting a false balance in the village of Rupees 118-11-7 under the head of Inam quit-rent for 1278, while there was no such thing in it but only a balance of Rupees 93-1-11 of land revenue.

26. The excess remission thus fraudulently obtained, viz, Rupees 216-12-10, must have been deducted from the beriz of other villages; but as some of the collection accounts are not forthcoming it is impossible to trace the fraud. Only Rupees 138-12-0 of this, as shown in the margin, can be recovered from the Village Officers or ryots. The Curnam has admitted the fraud and furnished a list of defaulters from whom it should be levied. The dismissed Clerk (Venkata Row) might be held responsible for the rest; but I would not recommend such a course.

	Rs.	A.	P.
Manambodi	90	14	0
Agaram	47	14	0
Total	138	12	0

27. The above examples give an indication of the manner in which the taluq officials managed to obtain possession of the fruits of their malversations of the accounts. The amounts proved beyond all doubt to have been defalcated are—

	Rs.	A.	P.
Sevoy Jamma or cultivation after settlement	897	13	3
Fraudulent excess remission of withered crop after settlement	216	12	10
Interest	130	4	2
Fraudulent omission in totaling beriz	375	10	4

28. Out of this total of Rupees 1,620-8-7, Rupees 1,134-3-3 should be recovered from the persons noted in statement A. You will find that I recommend that Rupees 69-4-2 should be collected from the late Taluq Clerk, Lutchmi-narasiah.* He jointly with Parthasarady Mudali (the then Sheristadar) and Venkata Row (the then Head Goomastah) should refund Rupees 52; the Village Officers and ryots concerned must pay the remainder, Rupees 1,012-15-1. Whenever the ryots can prove payment the Village Officers should, of course, be held responsible.

* *Vide* paragraph 6 of my report, No. 393, dated 29th September 1870.

29. There is a sum of Rupees 80-7-0 of road cess, due on Rupees 2,574-1-10 of Sevoy Jamma for 1277 and 1278, the collection of which I do not recommend as it would ent il an infinity of trouble. It is a total of almost impalpable sums in nnas or pice due from hundreds of people.

30. Kalattur and other villages lying near Chingleput were the chief field for the perpetration of the frauds as far as they have been detailed. I regret that there is too much reason to believe that they must have been much greater than it has been possible to prove. For instance, many of the accounts of these villages have been concealed, and the portions relating to them, which ought to be in the taluq record-room, have been fraudulently destroyed or abstracted. A clear scrutiny of the accounts of a series of years was, therefore, impossible.

31. Taluq Goomastahs Lutchminarasiah and Appu Row, Head Accountant Venkata Row, Clerk Venkata Row, and Sheristadar Parthasarady Mudali are the officials found to have been most concerned. The first and second were convicted of forgery by the Session Court; the rest have been dismissed, but not prosecuted. As you are aware, the High Court reversed the conviction of the first-named owing to the miserable state of the accounts on which that conviction was based—a state of confusion, it must be remembered, in which these accounts were purposely kept in order to ensure the success of the frauds.

32. Besides the total sum of Rupees 1,620-8-7 mentioned above, the detailed examination of village accounts made at the last settlement shows that Rupees 1,568-1-4* is due in certain villages in excess of the balance standing against them in the taluq accounts, and a further sum of Rupees 675-11-3 was found to be a false balance, that is to say, it is the total of sums standing in the Taluq Account No. 28-D against villages whose accounts show nothing to be due; nay, in some cases a refund is required for overpayments. In one case the cooked balance was more than the total beriz of the village. Rupees 675-11-3 must accordingly be struck off.

* This amount must be re-credited in the taluq accounts as due.

33. It may appear rather strange that persons of the stamp of the late Chingleput officials should decrease the balance in certain villages to the extent of Rupees 1,568-1-4 and consequently forego the fruits of their deceptions. The incident becomes less unintelligible when it is remembered, first, that in some villages it has been found that certain cultivation was suppressed altogether in the taluq accounts, and secondly that the omission from the demand of the excess collections would proportionately decrease the balance.

34. The Arrears Accounts No 28-D for a series of years have been scrutinized. The result has proved it to be quite unreliable. Balances have been created, increased, and decreased at pleasure. In some cases although there were no collections in certain villages the balances mys-

teriously decreased ; again, in others they were equally capriciously increased. In some cases a balance was created in excess of the demand. These shifts were evidently resorted to in order to conceal the frauds which were going on, or the results of former ones.

35. The accounts Nos. 5 and 6-C, showing the demand, collection, and balance of each village, current and arrears, when compared with No. 28-D show frequent discrepancies.

36. It has accordingly been found impossible to place any reliance on the taluq collection accounts or to trace any more frauds by means of them ; indeed, the very goomastah who prepared them would now be unable to give any explanation. He has, in his fear of detection, altered and confused them so often that he lost all control of the figures. A great deal of valuable time has, I regret to state, been wasted in attempts to make something out of the confussion ; but the result has been that we have been compelled to fall back on such of the village accounts as were available for what of truth has been elicited in the matter of collections. One thing is certain, nothing can be done to rectify the confusion of the past. Strict order and regularity must be enforced in future.

37. One more irregularity or fraud has to be here noticed. The assessment on withered crop in the cultivation after jummahbundy in Fuslies 1277, 1278, and 1279 has been remitted by the Taluq Goomastah Appu Row himself, evidently without even the authority of the Tahsildar, who is said to have given *oral* orders on the subject. This is said to have been done from custom. The Sub-Collector was not aware of the practice. No Dabs were furnished and no orders obtained for remitting the money from him. The sums thus remitted in 1277, 1278, and 1279 amount to Rupees 794-7-10. How much of these was true and how much false cannot now be said. The character of the goomastah does not furnish much assurance as to the genuineness of these claims. The practice, however, does not exist in the sub-division.

38. Frauds in regard to Sevoy Jamma are due, first, to the weakness of the taluq establishments ; secondly, to a defect in the present system of sending and checking the accounts of this species of cultivation ; and thirdly, to the difficulty in finding and testing the fields. The completion of the new settlement will do much to annihilate the last. At present a Revenue Inspector's division averages 150 miles, that of a Zilladar sixty miles. The reason of the existence of Revenue Inspectors is what their name denotes—inspection and supervision of the work of the Curnams. In this district, however, the Monigar's office is honorary, and, as a matter of fact, the collection of the revenue, instead of being entirely carried on by the Monigar, has in consequence become the most important duty of the Inspectors, and absorbs nearly all their time. Scrutiny (Tankei) of the accounts and examination of cultivation in this district have degenerated into a name ; hence to a great extent the deplorable state of confusion and temptation to fraud which the inquiries now closed have brought to light.

39. The remedy is, I think, obvious.

I. The division of Revenue Inspectors (Zilladars on Rupees 8 I should abolish) should be reduced to some fair proportion to the power of a man efficiently to work. Fifty square miles would appear in this district to comprise enough villages, as a general rule, fully to occupy one man. This would involve nine Inspectors instead of the seven Inspectors and Zilladars who at present form the outdoor establishment for the 470 miles comprising the Chingleput Taluq.

II. The above recommendation presupposes the second, which is that the Village Cess Act should, without waiting for the introduction of the new settlement, be introduced into this district with the view of paying the Monigars and Munsifs. We would then make them collect the money as is done everywhere else.

III. The taluq establishment must be compelled to pay more attention to the revenue accounts. This can be done in one of two ways only, either that establishment must be very materially strengthened, or it may be relieved of a great mass of account work which, as far as I have means of judging, can be done much more satisfactorily, and at a very small additional cost, in the office of the Treasury Deputy Collector.

141/b

IV. I refer to the transfer of the classification of accounts from the taluqs to the Huzur, and approach the subject with diffidence and with all respect for the conclusion already arrived at by the Board on Mr. Lilly's recommendations.

The amount of bad work, the immensity of correspondence, and the multiplicity of fines and annoyances inflicted on the taluq establishment are at present more than, I believe, is generally known ; the Account branch is consequently unpopular, and the work is, as far as I can see, done badly and without heart or energetic interest. I receive no return of the correspondence of my Tahsildars with the Deputy Collector ; but a statement of that correspondence for the last years would be a rather instructive document. Take this part away, make it compulsory on the Tahsildar every evening to despatch an unclassified account of all the transactions of the day, and I believe the Account branch in every taluq might be made respectable. One or two Accountants in the Treasury Deputy Collector's office under the eye of the Head Accountant, and with the addition of such occasional assistance as might be necessary and could be easily afforded, would be able to classify the whole of the accounts of the six taluqs which compose this district.

Another benefit to be derived from this plan is the patent one of its preventing all tampering in the taluq with the chittahs, etc., such as has given so much trouble in Chingleput and prevails elsewhere also. I had to deal with a case in Madurantakum only last May.

The time will come when the taluq establishments must be re-modelled to suit the altered conditions of work and its immense increase since they were sanctioned on their present scale. For the present, however, the adoption of the three recommendations above made will lead to a sensible improvement and will render fraud much more difficult. They will ensure, first, that work is better done because the amount required from each man will not be excessive ; second, that the inspecting outdoor agency shall be a reality ; and third, that the Account Department of the taluq shall have no excuse for lax supervision or omissions and irregularities, for which they are now ever ready to cite the present state of things as an excuse.

Frauds in Sevoy Jamma, for instance, cannot escape detection if the outdoor establishment, properly supervised, is not overworked. Another check which I propose on it is that the accounts of cultivation after the settlement be submitted by the Tahsildar to the Divisional Officer for scrutiny by his Sheristadar, just in the same way as is done with that before it.

One or two points of detail also suggest themselves.

V. The Interest Account No. 11-B of the Taluq Manual is not now kept. It should be revived as a check on account No. 1-B.

VI. Curnams should be compelled to file copies of the following accounts in the taluq record-room within one month after they are due :—

	No.
Cultivation Account	I.
Adangal Account	IV.
Chitta	V.
Individual Collection Account (Tandal)	X
Sevoy Jamma	XVI.
Village Accounts	XIII and XIV.

The rule is that Curnams are to file the originals there within one year. Experience shows that in practice this rule is not generally observed, and where observed is not sufficient to prevent frauds

VII. The creation of an account of all sources of land revenue, showing the demand, collection, and balance as well as excess collection of each village, to be submitted annually with the settlement accounts to the Collector and Sub-Collector, in order that they may satisfy themselves that the excess collection is fully credited.

VIII. To prevent frauds such as that discovered at Madurantakum and referred to in paragraph 21 of this report, a rule that where four crops are raised in a village within two years two of them should be credited to each of the two years.

IX. All the important cash chittahs and accounts in taluqs should be written in durably bound books, the pages of which should be numbered and stamped with the seal of the Collector or his Deputy. I refer in especial to the receipt, disbursement, and Shroff's chittahs. The contrast between the care and expense that has been incurred in, for instance, the Account Department of Courts, and the confusion and neglect to which the far more important taluq accounts are relegated, cannot fail to strike the most careless observer.

X. I recommend with reluctance, because without hope of sanction, the appointment of a Record-keeper on Rupees 25 *per mensem*. Till that is done, confusion, fraud, and irregularity in the taluq records can never be entirely stopped.

40. The gist of my proposals in regard to the sums treated of in this report is (*a*), that altogether Rupees 2,273 be written off; (*b*), that Rupees 1,134-3-3 be credited to the accounts and collected from officials, Village Officers, and ryots; (*c*), that Rupees 1,568-1-4 be added to the sum of the demand to prevent the fraudulent reduction of the balance against the taluq; (*d*), that Rupees 63-1-2 be refunded to ryots; (*e*), that any refunds or credits for payment which may be proved to be required hereafter be treated separately as they come to notice and be reported specially for sanction; (*f*), that the note under the Demand, Collection, and Balance statement referred to in my paragraph 10 regarding an alleged excess collection, Rupees 4,177, be expunged.

41. This report has already, in the effort to give every information, been so expanded that I do not feel justified in more than alluding to a revision of the Village and Taluq Manuals. There are, however, reasons to believe that these require revision, which, if made after inquiry and investigation in regard to their working in other districts, would ensure the Government against frauds which the experience of the years elapsed since their publication has shown may be perpetrated in spite of the forms contained in them as they stand at present.

(True Copy.)

(Signed) R. W. BARLOW,
Acting Collector.

ENCLOSURE No. 2.—Calendar of Persons tried before R. W. Barlow, Esq., Acting Session Judge.

ENCLOSURES Nos. 3 and 4.—Statements.

THE Acting Sub-Collector, Mr. Crole, has discovered defalcations to the following extent in the taluq of Chingleput:—

		RS.	A.	P.
1.	Extra cultivation after settlement not brought to account ...	897	13	3
2.	Remissions fraudulently obtained twice over for the same lands...	216	12	10
3.	Interest under-credited	130	4	2
4.	Fraudulent omissions in making totals	375	10	4
	Total ...	1,620	8	7

2. These items appear to belong to Fuslies 1275 to 1278, though the fact is not expressly stated. Rupees 328 of the total amount have been collected by the Sub-Collector, and of the remaining 1,292 Rupees the Collector proposes that Rupees 80 of road cess on extra cultivation consisting of very trifling items, and Rupees 78 being a portion of a remission fraudulently obtained twice over, should be remitted, and that Rupees 121 should be collected from the dismissed Clerk Latchminarasiah and Rupees 1,013 from ryots, or, if they prove payment, from the Village Officers.

3. The Board accede to the proposal to remit 80 Rupees above mentioned; but they do not see why the other amount, viz., Rupees 78, should also be remitted. With regard to the Rupees 121 proposed to be collected from Latchminarasiah, the Board deem it expedient that only the amounts due from him on his puttah land and falsely credited in the accounts should be recovered from him. The remainder which he is said to have embezzled can only be recovered by a civil action, and the amount is too small to be worth the trouble. With reference to the Rupees 1,013 which the Collector proposes to collect from the ryots, or, if they prove payment, from the Village Officers, the Board consider it unfair to enforce payment for concealed cultivation which took place five or six years ago, and for which probably the ryots did pay their dues though it may be difficult for them to prove payment at this distance of time. The Board, therefore, direct that such sums as relate to Fusly 1278 and to subsequent fuslies, if any, be alone recovered in the manner proposed by the Collector.

4. In the Taluq accounts, which seem to have been kept in the most irregular manner, a false balance of Rupees 675-11-3 has been shown against villages whose accounts prove that nothing is due from them, while in the case of several other villages the true balance is found to exceed the balance represented in the accounts by Rupees 1,568. The object in making these false entries appears to have been to create confusion in the accounts and thereby facilitate frauds. In order that the accounts may be set right, the Board direct that, as proposed by the Collector, the sum of Rupees 675-11-3 be written off and the sum of Rupees 1,568 be added to the Demand.

5. Another fraudulent entry appears in the Demand, Collection, and Balance statement sent by the taluq. A sum of Rupees 4,177 is entered as excess collections for Fusly 1273, while there is nothing to show how this figure was obtained, though it is certain that there were excess collections in Fuslies 1273 and 1274 owing to remissions having been granted long after the settlement. All that is on record is an account sent some time ago by the Tahsildar, now deceased, which shows that Rupees 2,475 were overcollected, that Rupees 1,125 have to be refunded to the ryots, and that Rupees 1,620 have to be written off the accounts for Fusly 1274. These figures, for which no individual particulars are given, not corresponding with those in the Curnam's account now produced, all the old accounts having been either falsified or lost, the Sub-Collector called upon the ryots concerned to prove excess payment. They succeeded in proving overpayments to the extent only of Rupees 63-1-2, which alone, subject to the sanction of Government, the Board direct to be refunded. Instead of the Rupees 1,620 indicated in the Tahsildar's account the Sub-Collector proposes to write off Rupees 1,154, at which figure he has arrived by comparing the Tahsildar's accounts with those now produced by the Curnam and taking the smaller figure wherever the two differed. The Board resolve to direct that the whole of such amount as is represented by the Curnam's accounts now produced to have been left in arrears in Fusly 1274 in consequence of over-collections in the preceding fusly be treated as irrecoverable and entered in the list to be written off submitted with the next jummahbundy report.

6. Mr. Crole, who deserves much credit for the trouble he has taken in clearing up these cases, is not satisfied that similar frauds do not exist elsewhere. He will carefully examine the accounts of the Madurantakum and Conjeveram Taluqs and report any defalcations he may discover therein.

7. The Board will now notice the several measures proposed by the Sub-Collector for preventing frauds such as those now brought to light.

8. *Increase of Taluq Establishments.*—The Collector of Tanjore recently addressed the Board on the same subject. They have called upon all Collectors to report on the matter.

9. *Classification of the Accounts in the Huzoor instead of at the Taluq.*—The Board observe that this question has been fully considered and disposed of in their Proceedings No. 886, dated 28th February 1871, which have been approved of by Government in their Order dated 20th March 1871, No. 486. It will, however, be considered again when the taluq establishments are revised.

10. *Introduction of the Village Cess Act.*—The Board do not think it desirable that the Village Cess Act should be introduced into Chingleput before the revenue of the district is settled. They resolve, therefore, to urge upon the Director of Revenue Settlement the necessity of hastening the survey and settlement of the district.

11. *Filing of the Village Accounts early in the Taluq.*—The Board approve of the Acting Collector's suggestions in paragraph 18 of his letter with reference to the filing of certain village accounts in the Taluq Cutcherry, and they will accordingly be adopted.

12. *The revival of the Interest Account, No.* 11 *of the Taluq Manual.*—This account must be revived, and the Collector will issue directions accordingly.

13. *Submission of accounts of the cultivation after Jummahbundy.*—The Board agree with the Sub-Collector in thinking that these accounts ought to be submitted to the Divisional Officers just as the accounts of cultivation before the jummahbundy. The omission has been wrong, and the Board direct that it be avoided in future.

14. *Submission of the Demand, Collection, and Balance Statement for each Village.*—The Board do not see the necessity of the Tahsildar annually submitting accounts of the demand, collection, and balance of *each* village to the Collector. It will be sufficient if the accounts in the taluq be periodically examined by Collectors and their Assistants.

15. *Taluq Cash Chittahs and Accounts to be entered in durably bound books, numbered and stamped with the Collector's seal.*—The Board observe that this proposal has already been sanctioned and carried into effect.

16. For the prevention of frauds which exemption of the third crop from assessment has given rise to, the Board direct that in future no third crop be exempted without special inquiry and sanction by the officer conducting settlement.

17. A copy of these Proceedings will be submitted to Government with a request that the refund of Rupees 63-1-2 referred to in paragraph 5 may be sanctioned.

(True Copies and Extract.)

J. Crole
Secretary.

To the Chief Secretary to Government, Revenue Department.
,, the Director of Revenue Settlement.
,, the Collector of Chingleput.
,, the Accountant-General.

Exd. A. S. Rodgers.

N- 2908
Rev. 1872. Sept.

Board of Revenue,

MADRAS.

PROCEEDINGS, 22ND AUGUST 1872, No. 1,656.

Dup 30 augt 72
Encl.

Received 2nd Sept. 72

AUGUST.

No. 1,656.

Defalcations in Chingleput Taluq.—Orders passed on Sub-Collector's report on —, and Board's Proceedings submitted to Government with request to sanction refund of excess payment of Rupees 63-1-2 made by certain ryots.

Refund, Rs 63-1-2, sanctioned
25 Nov

To the Board of Rev. Dec 27 Nov 72
1 R — Accounts Encl 5