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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Rew DEPARTMENT

G.O. No.	101	Press
B.P. No.		Mis.
Dated	14-8-1823	196 .

Not to be folded or roughly handled

Miscellaneous No 4716.

101
1

Proceedings of the Board of Revenue
Dated 28th July 1873.

Read the following:-

No 1490.

From

J. G. Horsfall Esquire
Ag. Collector, Bellare

To

J. Grose Esquire
Secretary to the Board of Revenue
Madras.

Sir,

I have the honor to submit for the
orders of the Board copy of a Memorandum
from the Treasury Deputy Collector, Bellare,
dated 25th Instant No 185 together with its en-
-losures, reporting the circumstances under which
a Salt Revenue of Rs 2-8-9 per annum
had been paid upto January 1872 inclusive, with-
-out due authority to one Pichaya in succession
to his father who received it as a life grant
from the Government.

2. The facts are clearly stated in
the

the Memorandum. The mistake, which entails a loss to the State, of Rs. 193-9- is a curious one and arose originally from an inaccurately-worded Order issued by Mr. Dykes. The Treasury Deputy Collector's Memorandum clearly shows how the original error continued undetected up to the present time.

3. It has been the regular practice in this District for the Salt Superintendents to examine and identify monthly the Salt Reassumers who are for the most part the recipients of charitable allowances. They are not mastered as in the case of recipients of other allowances in the District by the Divisional Officers.

4. As I do not think we can hold any one in particular responsible for our error, which owing to a concatenation of circumstances has been perpetuated so long, and, as the Reassumer is utterly unable to refund any of the money thus overpaid, I beg to recommend that the amount in question Rs. 193-9- be written

written off as irrecoverable.

I have &c

Nellore
Collector's office } Signed, J. G. Horsfall
28th June 1873. } As Collector.

The Board submit the following case to Government with the recommendation that the amount (Rs. 4) overpaid being irrecoverable may be written off.

A salt Reassum of Rs. 2-8-9 which had been long paid to one Malladi Lakhshimmarasu was called in question in 1850. Government passed the grant but limited its continuance to the holder's life. In 1861 Malladi Lakhshimi Karasu petitioned that the grant might be paid to his son Pitchayya as he was too old and infirm to attend, and Mr. Dykes sanctioned the payment on behalf of the father to the son.

After this Order (30th Nov. 1861) the entry of this reassum in the pension abstracts furnished by the Salt Superintendents was made in the name of "Pitchayya for Lakhshimi Karasu". After three months more Pitchayya's name alone was entered, the Collector's Order

Order (30th November 1861) being quoted. In the English list sent for audit to the Accountant General, the name of Malladi Lakshminarasu was shown until February 1865, Life Tenure being printed against the grant.

In March and April 1865, Pitchayya's name is printed, in May to July Lakshminarasu's name, thenceforward Pitchayya.

No copy of Mr. Dykes' Order appears to have ever been furnished to the Treasury Deputy Collector, the accountants who passed the abstracts seem to have assumed that the order quoted authorized the grant. The life certificates were duly entered and certified to the existence of Pitchayya.

It is evident that no lapse was ever reported. Pitchayya says his father died in 1866. The Collector thinks he died earlier.

In 1852 the Collector personally comparing the Salt Revenue payments with the original sanctions, noticed that in this case, a life grant, the name of the recipient was changed. On enquiring it was found that no lapse had ever been reported, and that

that Mr. Dykes' order had been wrongly held to justify the substitution of one name for another.

Pitchayya, if the date he gives as that of his father's death be true, has drawn without authority Rs. 193-9-0 from October 1866 to January 1873. He states that he believed that Mr. Dykes' Order, which he quotes, conferred the succession to the grant on him. He is poor and unable to refund the money.

The Deputy Collector suggests that the Salt Superintendent who held office from 1861 to 1865 should be ordered to refund the sum in question, but the Collector considers that after so considerable a lapse of time the money should be written off as irrecoverable, and the Board agree with him, as it is now impossible to assign to any one man

the

the responsibility for the loss which the
mistake has caused.

1 True Copy & Extract,

H. S. Stokes

Asst. Secretary.

To

The Asst. Secretary to Government

Revenue Department

with 4 original enclosures to be
returned.

P. H. H. H.

Copy to the Secretary

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 16th August 1873

Read the following Proceedings of the Board of Revenue

H.E. 28th July 1873, No. 4716.

Submitting to Govt letter from the Collr. of Nellore reporting circum-
stances under which a Salt Rupa-
was paid up to January last
without due authority.

Sanction is accorded
for writing off as irrecover-
able the sum of Rs. 193-9-

[Signature]

Note

Arupamdar in
Nellore received Rs. 2.8.9
per mensem for life. In
1861 Mr. Dykes, then Collector,
sanctioned payment to the
son for the father as the
father was too infirm to
come and receive his allow-
ance. This year the Salt
Deputy Collector discovered

To B of Revenue with 4 Cens
Acctt Gndl Ct 20/8

officer

June 1873 3rd Sept

Proceedings of the

Board of Revenue

No. 2289

Dated 28th July 1873.

Resolved 31st

Revenue No. 4716

on 4th Oct 73.

Subject

Submitting to Government, Mr.
from the Collr. of Nellore, for
for Board's order copy of a Revenue
from the Deputy Dy. Collr. of Nellore
with the enclosure, reporting on
the circumstances which led to Salt
Revenue being paid up to January last
without due authority, and on the
in discussion being held, with
received it from Govt. as a Bt.
Point, with the Board's recommendation
that the account (Rs. 193-9-)
overpaid by mistake, may be
written off, being irrecoverable.

20-14 Aug 73

C 12 Aug 73 12 14 Aug 73

that the father was dead
but that the allowance was
still being paid. To this he
put a stop and recommend-
ed that as the son was
too poor to repay the money
he had drawn the various
Salt Supts who held office
since 1861 should be made
to refund it. The Collector,
however, reports that the
error was "owing to a
concentration of circum-
stances"; that he does not
think "any one in particular
can be held responsible"
and that he therefore thinks
the amount should be
written off. The Board
agree.

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of the
Manuscript