

- (1) பக்கங்களின் எண்ணிக்கை 202
(2) புதுக்கித் திருப்பிய நாள் 14.9.88
(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் [Signature]

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

வடுவாய் துறை

அரசாணை எண். <u>86</u> மு. கோப்புத் தாள் எண். <u>(218-220)</u>	அச்சகம் பலவகை
நாள் : <u>14.1.1879.</u>	198-.

[Signature]

புக்கலோ கண்டபடி கையாளவோ கூடாது

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

14th January 1879, No. 86.

Read the following papers:—

No. 218. Proceedings of the Board of Revenue, dated 9th September 1878, No. 2,500.

Read the following letter from R. W. BARLOW, Esq., Acting Commissioner of the Nilgiris, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Ootacamund, 23rd August 1878, No. 115:—

I HAVE the honor to acknowledge the Proceedings of the Board, No. 2,257, dated the 12th instant, just received.

2. As regards myself, I would respectfully observe, with reference to paragraph 2, that I returned from furlough in March 1876, and from August in that year until the date of my giving over charge to Mr. Price in March last I was continually on circuit and incessantly engaged in famine duty, so had little time to scrutinize closely the Treasury work of my Deputy, and can only greatly regret the shortcomings, noticed by the Accountant-General, that escaped my observation, though I am unaware of their nature or date of occurrence.

3. With reference to Mr. Deputy Collector Smith, I would remark that, as observed by the Acting Collector, he is doubtless a much better Salt Deputy than an Accountant, to which (Salt) department he was always wishing to return. In justice to him however, I think I ought to state that he frequently complained to me during the famine of the insufficiency of the Treasury Establishment, and that the best hands at head-quarters were all drafted off to famine camps and works. As a matter of fact the Collector's office in all departments was during 1876-77 drawn upon and weakened to the utmost possible limit.

4. Mr. Smith recently wrote demi-officially asking me to bring the difficulties he was then under to notice, and if the Board see no objection, I would request that a copy of this letter may be submitted to Government in continuation of the Board's Proceedings under reply.

Submitted to Government in continuation of Board's Proceedings, dated 12th August 1878, No. 2,257.

2. Looking at the very exceptional strain put upon the Collector and the far more emergent claims upon his time, the Board on further consideration would exempt him from blame in having preferred these more important duties for a time to the examination of routine details about which he was entitled to place great reliance on the competence and attention of the officer given him for that special purpose. But with the Treasury Deputy Collector the case is different. It was though doubtless heavy still his one and paramount duty.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

No. 219. Proceedings of the Board of Revenue, dated 19th December 1878, No. 3,433.

Read letters from the Collector of Chingleput, dated 23rd October 1878, No. 397; 26th November 1878, No. 395; 27th November 1878, No. 397; and 9th December 1878, No. 431.

Read also letter from the Deputy Collector, dated 24th October 1878, No. —

THESE papers will be submitted to Government with reference to their Order of the 26th August 1878, No. 1,357. They relate to the charges brought against Mr. Smith of faulty account and poor administration and want of subordination in manner and correspondence.

2. The marginally-noted letter contains the explanation of Mr. Smith, the Treasury Officer of Saidapet, regarding the allegations made against him by the Accountant-General in his letter to Government, dated 28th June 1878, No. 4,397, and by the Collector of Chingleput in his letter to the Board of the 29th July 1878, No. 102.

3. The Accountant-General inspected the Saidapet Treasury on the 25th June and had reason to be dissatisfied with the condition in which he found it, and, though his inspection was a hurried one, he saw enough to convince him of "the great necessity for a thorough and complete reformation." The irregularities he specifically alluded to are —

- (a.)—The careless preparation of the Abstract for bringing together the transactions of all the taluks and of the Huzur Treasury at the end of the month, which contained erasures and corrections without explanation, and bore no sign of having ever been seen by the Treasury Officer.
- (b.)—The unsatisfactory condition of the Deposit Registers, repayments not being noted as made in the Receipt Register nor initialled in it.
- (c.)—The failure to keep the Account Current between the depositor and Government as directed in Standing Order of the Board, 210-B.
- (d.)—The erroneous credit to deposits of Rupees 4,250 paid by a merchant in adjustment of his salt advance.

4. In commenting on Mr. Probyn's letter, the Collector stated that he had previously "pointed out to the Treasury Deputy Collector the repeated erasures and corrections made in his accounts, insisted upon more attention being paid to their preparation, and directed that all corrections and erasures were to be initialled;" and he gave it as his opinion that Mr. Smith "knows absolutely nothing of accounts and is utterly unfit for his duties."

5. Mr. Smith now replies to these charges *seriatim*. As regards (a) he contends, in opposition to the view taken by the Accountant-General, that the most important account maintained in the Huzur and Taluk Treasuries is the "daily chitta," a Day Book in which are recorded the transactions, both receipts and disbursements, of each day as they occur; that the Abstract is formed by totalling each day the figures belonging to the same head or class and entering the totals as a separate account under that name; and that this account exhibits not the individual entries, but only the totals of the several items under appropriate heads. Referring to the Abstract of the Huzur Treasury—the particular account animadverted on—he states that it is merely used for the preparation of the "account current" forwarded to the Accountant-General on the 5th of each month together with the vouchers supporting the transactions; that it is merely a record of the totals of different items actually entered in the Day Book and supported by vouchers; that it is submitted to no authority, and that it has always been regarded in the Treasury as a kind of calculation paper. In explanation of his failure to initial corrections in this account, Mr. Smith alleges that corrections in it were never initialled by any of his predecessors, and he considers that

the Abstract cannot be made a vehicle for fraud unless the Day Book and Account Current are simultaneously tampered with.

6. As regards (b) Mr. Smith explains that the General Deposit Registers, to which, he presumes, the Accountant-General referred, are prepared from subsidiary registers in which the receipts and payments are entered as they occur; he leaves it to be inferred that he as Treasury Officer checks the entry in the register and, after comparing it with the particulars entered in the voucher, puts his initials against the entry; and he contends that the absence of initials in the General Register cannot affect in any way the items duly checked and initialled in the subsidiary registers, more particularly as the Deposit Registers are submitted monthly to the Accountant-General, with the voucher supporting repayments, for examination and check. He expresses his intention of initialling all corrections in future in deference to the wishes of the Accountant-General.

7. As to the failure to enter repayments in the Receipt Register as made, Mr. Smith submits that repayments cannot be noted in the Receipt Register as they are made, inasmuch as under the present system Tahsildars are authorized to make repayments which can only be noted in the registers at the Huzur after the receipt of the taluk accounts at the close of the month, and then the repayments made in one month are noted in the Huzur Register for the following month.

8. In regard to (c) Mr. Smith's explanation is that owing to a misunderstanding the Accountant-General carried away the impression that the Account Current under Standing Order 210-B—purchase of salt wholesale—was not kept at the Huzur Cutcherry. He states that it was duly kept there and is now in the hands of the Salt Commissioner.

9. Regarding (d), the error in crediting to Deposits the sum of Rupees 4,250 paid in adjustment of a salt advance, Mr. Smith explains that the amount which was paid at Homes' Garden Salt Cotaur to the credit of the Madras Cotaur was rightly credited in the first instance to Deposits, as the Superintendent of the Madras Cotaur had not included the amount in his account current for February; but he admits that the fact of the amount having been credited in the Huzur accounts to Deposits ought to have been intimated to the Superintendent of the Madras Cotaur, which, through an oversight, was not done.

10. In reply to the general charge of inefficiency brought against him by the Collector, Mr. Smith imputes the unsatisfactory condition of the Treasury Department to the increased work caused by the famine, to the disorganization of the office which attended it, and to the weakness and inefficiency of the establishment generally, and concludes his defence by pointing out that much has already been done to reduce arrears although much work still remains to be done, and that with the exertions at present being made he has every reason to hope that in a month or six weeks the department will have resumed its former satisfactory condition.

11. In his letter forwarding this explanation, the Collector states that it is his impression that Mr. Smith told the Accountant-General that the salt depositor's account was not kept in the Huzur Treasury. The misunderstanding however is not of importance, as apparently there is no reason to doubt that it was kept. He points out that the Treasury Establishment at Saidapet is not worse than such establishments generally, and that the increased work thrown on the Treasury Department by the famine was much less than in other districts, and, in support of his general charge of inefficiency, he brings forward the following instances of neglect or ignorance on Mr. Smith's part:—Vouchers not kept for permanent advance expenditure, with the exception of covers of service bearing letters; retention in Treasury Deputy Collector's room of securities deposited by salt merchants, abkari renters, &c.; failure for eighteen months to adjust payment of between Rupees 2,000 and Rupees 3,000 by the Presidency Engineer for a shell quarry; failure to adjust deposits under Act II of 1864, some of them remaining in the deposit accounts for five years; failure to promptly dispose of the Accountant-General's objection statements, and carelessness in his work as shown by the inaccurate preparation by him of certain budget statements. These charges enhance the gravity of Mr. Smith's position, but as he has not been afforded

an opportunity of meeting them, the Board consider it unnecessary to examine them now.

12. The previous Collector of Chingleput has recorded the following remarks:—
"In justice to him, however, I think I ought to state that he (Mr. Smith) frequently complained to me during the famine of the insufficiency of the Treasury Establishment, and that the best hands at head-quarters were all drafted off to famine camps and works. As a matter of fact the Collector's office in all departments was during 1876-77 drawn upon and weakened to the utmost possible limit." To this the Board add that on such weakened offices there was at that time thrown much additional strain. These circumstances make it difficult to impute the shortcomings of the Account Department entirely to one individual, the Treasury Deputy Collector, and, after all, the fact remains that there has been no such apparent laxity as to induce even in that busy time any fraud of Government money.

13. As regards the faulty Press administration some weight must be given to the inefficiency of the Press Superintendent.

14. On these grounds the Board do not think that more has been shown against Mr. Smith than that he has in some measure failed, and that not wilfully, but naturally under the unusual pressure of the famine period. Other officers of still higher standing have been similarly overborne, and it is no sequence that he may not yet be equal to the duties of ordinary years. The Board recommend therefore that he be given a further trial.

15. As regards the want of temperance in his correspondence with his superior, though he cannot but be condemned still much allowance seems due to the fact that an officer of over thirty years unblemished character found himself charged with a "suspicious job." The Board think that Mr. Smith cannot longer serve with advantage under Mr. Price, and recommend that he be transferred to some other district. No malpractise of any sort is urged against Mr. Smith, and his long and honorable service entitles him to consideration at the close of his career.

(True Copies and Extract.)

(Signed) D. BUICK,
Acting Sub-Secretary.

No. 220.

ORDER THEREON.

Miscellaneous.

11th January 1879, No. 86.

HIS GRACE the Governor in Council approves the conclusions embodied in the three last paragraphs of the Board's Proceedings.

2. Much provocation was given to Mr. Smith in language not justified by the circumstances, while his long service and established high character merited also more consideration.

3. In the interests of the public service, however, it is desirable that he be transferred to another district on the occurrence of a suitable opportunity.

(True Extract.)

(Signed) H. S. THOMAS,
Acting Secretary to Government.

To the Board of Revenue, with five Enclosures.

Exd. T. D. Ryan.

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Acting Secretary to Government.

To the Board of Revenue, with five Enclosures.

Exd. T. D. Ryan.

No. 2,500.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 9th September 1878.

Read the following letter from R. W. BARLOW, Esq., Acting Commissioner of Nilgiri, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Ootacamund, 23rd August 1878, No. 115:—

I HAVE the honor to acknowledge the Proceedings of the Board, No. 2,257, dated the 12th instant, just received.

2. As regards myself, I would respectfully observe, with reference to paragraph 2, that I returned from furlough in March 1876, and from August in that year until the date of my giving over charge to Mr. Price in March last I was continually on circuit, and incessantly engaged on famine duty, so had little time to scrutinize closely the Treasury work of my Deputy, and can only greatly regret the shortcomings, noticed by the Accountant-General, that escaped my observation, though I am unaware of their nature or date of occurrence.

3. With reference to Mr. Deputy Collector Smith, I would remark that, as observed by the Acting Collector, he is doubtless a much better Salt Deputy than an Accountant, to which (Salt) department he was always wishing to return. In justice to him, however, I think I ought to state that he frequently complained to me during the famine of the insufficiency of the Treasury Establishment, and that the best hands at head-quarters were all drafted off to famine camps and works. As a matter of fact the Collector's Office in all departments was during 1876-77 drawn upon and weakened to the utmost possible limit.

4. Mr. Smith recently wrote demi-officially asking me to bring the difficulties he was then under to notice, and if the Board see no objection, I would request that a copy of this letter may be submitted to Government in continuation of the Board's Proceedings under reply.

SUBMITTED to Government in continuation of Board's Proceedings, dated 12th August 1878, No. 2,257.

2. Looking at the very exceptional strain put upon the Collector and the far more emergent claims upon his time, the Board on further consideration would exempt him from blame in having preferred these more important duties for a time to the examination of routine details about which he was entitled to place great reliance on the competence and attention of the officer given him for that special purpose. But with the Treasury Deputy Collector the case is different. It was though doubtless heavy still his one and paramount duty.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Collector of the Chingleput District.
" to R. W. Barlow, Esq., Acting Commissioner of Nilgiri.

Erd. W. J. Lewis.

THE BOARD OF REVENUE

Original
Copy of Board's Proceedings
REVENUE

To the Secretary to Govt.

To the Collector of Nilgiri.

To the Collector of Chingleput.

Mr. A. Smith, Deputy Collector of Chingleput—Approving the resolution passed by the Board of Revenue on the 12th inst. regarding the duties of the Deputy Collector of Chingleput in connection with the famine duty, and the fact that the Deputy Collector of Chingleput was not present at the meeting of the Board of Revenue on the 12th inst. and that the Deputy Collector of Chingleput was not present at the meeting of the Board of Revenue on the 12th inst. and that the Deputy Collector of Chingleput was not present at the meeting of the Board of Revenue on the 12th inst.

C. No. 5575 of 1878

For orders

The gist of the matter is in the Board's 11th ~~from~~ 12 & 13th paras.

Submitted that the recommendation be accepted -

Mr. Smith's removal to another District had best wait an opportunity such as will not inflict a punishment either on him or the D. (the one with whom he is exchanged) -

Mr. Smith seems too old for any but Treasury work.

Mr. Thomas.

Oct. 79.

Early orders are

Seems in opinion that the Govt. recommended. It be accepted & that the earliest available opportunity be taken for Mr. Smith from Mr. Price's District. It is as stated before that Mr. T. rec. much service & that Mr. P. has not profited in the language used regarding him in a public letter: Oct. 9. 1879.

[Handwritten signature]

1878.

Board of Madras.

7.

THE SECRETARY TO GOVT.
REVENUE DEPARTMENT

Date Sept. 24.

Printed 1878.

Text

Revenue, 9th Sept. 1878. No. 2,500.

SEPTEMBER.

No. 2,500.

Treasury Department of Cinghaput - Submitting to Government letter from Mr. J. W. Harlow, Commissioner of Rights, furnishing explanation called for in connection with the working of the - during the time he was in charge of that district.

requested because of
the ~~trifling~~ ~~importance~~
to an honorable old

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Circulation ~~in~~
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d. 1806

Chapman
17th Nov 1843
Chapman

PUBLIC TESTIMONIALS.

Extract from an Official Memo. by J. F. Thomas, Esq., Acting Chief
Secretary to Government dated 28th April 1843.

"Mr. Smith is of good moral character, an educated young
man in the sense understood in England, and, added to this, a
Tamil Scholar, and writes a good hand."

Letter from B. Cunliffe Esq., Collector of Madras, to the Secretary
to the Board of Revenue dated 9th August 1859 No. 114
Para 6.

Mr. Smith has given me every satisfaction since he joined
the Collectorate, and if a vacancy in the higher grades is available,
I know not that it can be better disposed of than in making his
allowances commensurate with the importance of his situation.

(Signed) B. CUNLIFFE,
Collector.

Proceedings of the Madras Government dated 13th September 1859
No. 1232 Para 2.

"The Honorable the Governor in Council regards Mr. Smith as
a deserving Officer and his charge as an important one."

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

ORDER of Government, dated 17th February 1860 No. 250. Para 2.

"It is most important that a large supply of salt should be obtained during the ensuing season, and the Government are glad to observe that both the Collector and his Deputy are alive to the exigency of the case.

(Signed) T. PYCROFT,
Chief Secretary.

Proceedings of the Board of Revenue, dated 2nd May 1862 No. 2798. Para 1.

"Para 1. The Board are indebted to Mr. Smith for his careful experiments, and resolve to communicate his letter to Col. Orr, with a view to receiving his suggestions for the remedy of the defects in the weighing Machines which are pointed out, and with a request that he will report the number of Machines which are already completed."

(Signed) C. G. MASTER,
Ag. Sub Secretary.

Proceedings of the Board of Revenue, dated 6th February 1862 No. 820 Para 17.

In conclusion the Board note with approval the efforts that have been made by Mr. Smith to improve the administration and efficiency of the Department over which he presides, and they are glad to observe the large increase in the manufacture and sales which has taken place since he has assumed charge of the Department.

(Signed) W. HEDLESTON,
Secretary.

ORDER of Government, 2nd June 1862 No. 1213 Para 7.

"The Government are much pleased with Mr. Smith's reports, and appreciate his exertions to render the Salt Department efficient.

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

Letter from C. A. ROBERTS Esq. Ag. Collector Madras, to A. Smith by Dy. Collector Salt, Madras, dated 5th February 1863 No. 33.

I have the honor to acknowledge your letters of the 29th Ultimo and 3rd Instant, and have much pleasure in recording the zeal and energy with which you carried out my instructions as to taking relief to the ship-wrecked Passengers and crew of the Steamer "Burmah."

(Signed) C. A. ROBERTS,
Ag. Collector.

Letter from B. CUNIFFE Esq., Collector of Madras, to W. HEDLESTON Esq., Secretary to the Board of Revenue, dated 9th April 1862 No. 111, and recorded in Boards Proceedings 11th October 1863 No. 6428.

"Para 3. The first Officer appointed was Mr. R. P. CAMPBELL, whose exertions, conjointly with my own superintendence have hitherto been supposed by the authorities to have brought the Madras Salt Department to a state of all practicable efficiency, and Mr. Campbell was advanced to a higher post in the Police Commissioner's Office, a promotion which was generally believed to have been merited by his intelligence and activity in a Department in which it is now the opinion of Government that abuses have existed beyond a preventable limit.

Para 4. He was succeeded in 1859 by Mr. A. Smith, the present Dy. Collector who, in my opinion is not a whit behind his predecessor in the good qualities above mentioned.

EXTRACT from the Proceedings of the Board of Revenue, dated 19th June 1865 No. 3324.

* * *

The Board quite recognise the importance of Mr. Smith's charge and the onerous nature of the duties which devolve upon the Superintendent at the Madras Cotiaurs.

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

4
Extract from a letter from R. A. DALYELL Esq., Collector of the Chingleput District, to the Secretary to the Board of Revenue, dated 17th February 1872, No. 69. Para 2.

"Para. 2.—I have known Mr. Smith, and had an opportunity of seeing something of his work since the beginning of 1861, when I was first appointed to act as Sub. Secretary to the Board; and though I am by no means prepared to state that his administration of the Salt Department of this District has been faultless, I am of opinion that he deserves very great credit for the manner in which he has succeeded in meeting the largely increased demand for salt at the Madras Cotnars, which has occurred during the past ten years owing to the extension of the railway system throughout the Presidency.

Statement of the services of Captain James Smith of the Madras Army, my deceased Father, appointed cadet of Infantry in 1803, by the late Honorable the Court of Directors.

"CAPTAIN SMITH served through the whole of the Mahratta Campaign under the command of the Honorable Major General Wellesley (now His Grace, the Duke of Wellington) was present at the siege and surrender of Amednuggur 11th August, at the Battle of Assaye 23rd September, where he was wounded in the Arm, the battle of Argaum in November, and the siege of Gawilghur in December 1803, at the capture of Bourbon, and the capture of the Isle of France (Mauritius) in 1810. He has received the India Medal with three clasps for Assaye, Argaum, Gawilghur."

PRIVATE TESTIMONIALS.

MADRAS, 15th February 1846.

MY DEAR SMITH,—Understanding you are a candidate for Office under the Wallajah Nigger Rail Road Committee, and desirous of a testimonial at my hand in your favor, with reference to fitness for business generally, I have therefore to state, I have known you since the day of your birth, watched with interest the progress of your youth to manhood, know you to possess good natural abilities that were well cultivated at Bishop Corrie's Grammar School, where you took and held for the fixed period the first Scholarship that was given in honor of that Prelate. You afterwards graduated, if I may so term it, with Mr. Gray in the Church Mission Institution, where you advanced considerably in Classical and other studies; in addition, you passed a regular examination, I believe, at Bishop Corrie's Grammar School, while holding the Scholarship, in Tamil, and you have the reputation of knowing this language well, being able both to read and write it grammatically and idiomatically. Over and above, I can testify you possess business habits, and a sound judgment and good principles, in which I have ever placed personal confidence, and never had occasion to doubt your integrity or capacity generally.

I have said enough, but no more than truth warrants, and I shall be happy if my certificate is of use to you.

Believe me, &c.

(Signed) A. F. BRUCE, C. S.

Late Post Master General.

MADRAS, 30th April 1846.

SIR, In reply to your letter requesting me to furnish you, before I leave this Country, with a Testimonial expressive of my opinion of your character and qualifications, I have much pleasure in stating

that, from the opportunities afforded me whilst you have been Secretary to the School Book Society, of which I am a Member of the Committee of Management, I have had reason to form the highest estimate of your abilities, qualifications and business-like habits. The mode in which you have expressed yourself in all the letters and Minutes that have passed under my observation, shews that you have received an excellent education; and, in addition to the several European branches of study, you are, I know, a capital Tamil Scholar, so that I have no hesitation in saying that you possess superior qualifications for the employment you seek under the Wallaja Nuggar Rail Road Company, and it will afford me sincere pleasure to hear that you have obtained a situation commensurate with your respectability and talents, either under that Company or in some Department of the public service. You are so well known to many Gentlemen of high rank and character at the Presidency, that any thing I can say in your favor will, I fear, be of no material use to you; but as you have requested it, I have had much pleasure in bearing my testimony to your many merits.

Believe me &c.

(Signed) J. C. MORRIS c. s. late Civil Auditor.

30th January, 1856.

MY DEAR SMITH,—I do not think any expression of my opinion regarding your character and qualifications can in the least benefit you, but am happy, in compliance with your request, to add my testimony to the excellence of both. —As we were School-fellows together, our acquaintance dates back for more than twenty years, and during this long period I have had both frequent and ample evidence of your superior talents, and of your successful cultivation of these talents. Your having obtained Bishop Corrie's first scholarship in the Grammar School, your high standing in Mr. Gray's Institution, and latterly your proved efficiency as the Secretary of the School Book Society, attest your zeal in profiting by the educational

advantages you have enjoyed; and I can only heartily wish that you may obtain the preferment you desire, feeling persuaded, as I do, that you are highly qualified in every respect to discharge the duties of a more extended sphere of labour and of usefulness than you now occupy.

Believe me &c.

(Signed) W. J. VANSOMEREN,

(now Deputy Surgeon General I. M. D.)

BANGALORE, 23rd January, 1856.

MY DEAR MR. SMITH,—I do not think that any thing I can say can add weight to testimonials you already possess bearing on your character and qualifications. I have a good opinion of both, and am satisfied that you would creditably fulfil any duty which might be required of you in the appointment you speak of. I assure you I shall be sincerely glad to hear that you have succeeded in obtaining preferment in a sphere where your education and assiduity can find a wider field than they are at present confined to, though I do not know what we shall do for a Secretary to the School Book Society if you leave us. This, however, will not be necessary, I hope.

Believe me &c.

(Signed) F. H. SCOTT.

now Major General.

12th February, 1856.

MY DEAR MR. SMITH,—In common with all who have been carrying on business along with you, I need not say how very gladly I should see you employed in some sphere where your abilities might have greater scope than at present. And in a situation where, as head of your department, you might have the opportunity of showing your capability of performing what might be entrusted to you, and by your success meriting further advancement.

24000
for
...

4

I most gladly bear willing testimony to the carefulness and activity you have evinced in carrying on the work we have been mutually engaged in, for the past several years, and will gladly, also, do any thing, you may ask of me, towards promoting your prospects in life. I need not add that I rarely, if ever, offer an opinion unless asked for, regarding any one's merits,—but if asked for, by any department, regarding yourself, I will be happy indeed to have the opportunity of adding my testimony to that of your many well-wishers.

Believe me &c.
 (Signed) EDWARD BAILEY.
 (Late Surgeon General.)

12th February, 1886.

I have much pleasure in expressing the high opinion I entertain of Mr. Alex. Smith.

During the last two years, I have had many opportunities of remarking his zeal and assiduity in connection with the School Book Society, his judgment in the management of matters entrusted to his care, and the uniform punctuality which characterised all his intercourse with the Committee.

(Signed) H. CRECHORN, M. D.
 (Late Conservator of Forests.)

C. 8 Jan 79. R. 11 Jan 79

No 287.

Revenue Board's Office,
 Madras.

27th March 1878.

Official Memorandum.

On comparing the receipts under Major heads of Revenue up to December 1877 as reported by Collector in their monthly Progress Statements with the figures given by the Accountant General, the following differences are observed, the Collectors concerned are requested to explain them. Any adjustments made by the Accountant General ought to be reported at once that the necessary corrections may be made in the returns received in this office.

The underscoring
 is mine.
 (to) A. Smith.

Collections.

	Land Revenue	As per Accountant General's Statement up to the same
Chingput.	407,860	407,902.
Do.	Excise on Spirits and Drugs.	
	65,771	65,787
Do.	Salt	
	2627,572	2627,791
Do.	Stamps.	
	62,920	63,101

(By order)

(Signed) C. A. Gallon,
 Secretary

(True Copy)

N^o 999.

Forwarded to the Deputy Collector in charge of the Treasury who is requested to be good enough to at once explain the differences noticed by the Board and to report why the adjustments made in the Treasury Accounts were not reported to the Board from time to time to allow of the necessary corrections being made in the returns rendered to that office.

The Acting Collector considers it very creditable to the Treasury Department that there should be such constant references touching errors and discrepancies in the accounts.

Frederick
"April 1878"

(Signed) A. Thompson
Actg. for As. Collector

(True Copy)

N^o 213.

Chinglipuk St. Collectors Office,
Frederick 30th April 1878.

From

The Deputy Collector,
in charge of the Treasury,
Chinglipuk District.

To

The As. Collector of
Chinglipuk District.

Sir,

Referring to your docket dated 14th instant N^o 999, I have the honor to enclose a memo explaining the cause of the difference between the figures entered under the several major heads of Revenue in the Statement of the Accountant General and the monthly Progress Reports submitted to the Board from this office.

I regret that, as pointed out by the Board, the adjustments made in the Treasury Accounts under instructions from the Accountant General, were not duly communicated to the Board, and I shall see that a similar omission does not again occur.

I have &c.

(Signed) A. Smith
Deputy Collector

(True Copy)

N^o 1327

Chinglapuk St. Collector's Office,
Saidaput 3rd May 1878.

From,

J. H. Prier Esquire,
Ag. Collector of the Chinglapuk St.

To

The Deputy Collector,
in charge of the Treasury,
Chinglapuk District.

Sir,

In acknowledging the receipt of your
letter N^o 213 dated 30th Ultimo and its enclosures,
have the honor to observe, that the omis-
sions therein rectified are very discreditable to
your Department, and to request, that
you will kindly take such measures as
will prevent their recurrence.

It is my intention to, at an early
date, visit the Account Department and
after this has been done, I will admit
no excuse for short coming.

I have &c.

(Signed) A. Thompson

Asst. for Ag. Collr

(True Copy)

N^o 231.

Chinglapuk St. Collector's Office,
Saidaput 6th May 1878.

From,

The Deputy Collector,
in charge of the Treasury,
Chinglapuk District.

To

The Ag. Collector
Chinglapuk District.

Sir,

Referring to your letter of the 3rd inst
N^o 1327, I have the honor to inform you that
I have communicated your sentiments re-
garding the Account Department to the
Head Accountant and all the Accountants.

2. I have called their special attention
to the determination you have expressed of
not overlooking short comings after you
have visited the Department of its incom-
petent members; and trust that the reform
which you desire to effect may soon and
successfully be accomplished as vacancies
occur.

3. I trust however that you will per-
mit me respectfully to observe, on behalf
of the Account Department generally, that
inefficient as are some of its members for
the special work entrusted to them in the

Unlucky letter

written to all your predecessors in this District
 & many years; and that, were it not for
 the pressure of heavy & unintermitting work, for
 which no separate audit department has
 been specially entertained as in some other
 districts, it would not probably even now
 have been found wanting on the points
 which you have lately noticed and which,
 with your kind aid and support, shall
 be rectified as far as possible. I say as
 far as possible; for in an office of original
 accounts, embracing the transactions of
 an entire District, and involving numerous
 taxing officials, delays and oversight
 occasionally occur, which it shall
 be the endeavour of the Department to
 keep to a minimum.

I have &c

(Signed) A. Smith

Deputy Collector

(True Copy)

Memorandum.

I beg to submit for the consideration of
 the Ag Collector, the following suggestions,
 with a view of improving the efficiency
 of the Account Department.

2. The Department consists of the under-
 mentioned servants; and so far as its strength
 is concerned, it is capable of fulfilling
 all the duties required of it.

P. Panugariak Naidu	English & Acct	Rs 85
P. Subbarayudu Naidu	Ag 2 ^d Accountant	45
A. Subbarayudu Naidu	Ag 3 ^d — Do —	35
P. Strickland Rao	Do 4 th — Do —	30
A. Huseinbeg Sahib	Do 5 th — Do —	25
P. Annamayi Mudali	Do 6 th — Do —	20
C. Venkata Rao	Ag 7 th — Do —	20
S. Nannial Naidu	Do 8 th — Do —	20
C. Krishnaswamy Pillay	Do 9 th — Do —	15
P. Nannial Naidu	Ag 10 th — Do —	15
M. Suryanarayana Pillay	Do 11 th — Do —	15
P. Nannial Naidu	Ag 12 th — Do —	15
F. Venkata Rao	Var: Head Accountant	45
M. Subbarayudu Mudali	Do 2 ^d — Do —	35
M. Raghunatha Iyer	Ag 3 ^d — Do —	20
A. Subbarayudu Pillay	Do 4 th — Do —	15
Raghunatha Mudali	Do 5 th — Do —	15

3. But the work turned out is not

is satisfactory as it ought to be, owing to some of the servants being old and inefficient; and to others not possessing the required intelligence in consequence of original defective education. Among these are the following:-

Sabapathi Mudali	Age 61
Ragunatha Iyengar	56
Annaswamy Mudali	41
S. Nanniah Saidee	40
Musunbary Sahib	38
C. Venkata Rao	38

The two first, I regret to say, should be pensioned. The four last should, as vacancies occur, be permanently transferred to other posts in the District requiring less intelligence and entailing lighter work.

The English Accountant on Rs 45 Rupees is a worthy man and does his best; but he has not had the advantage of early educational training, and is incapable of rendering intelligent assistance to the Head

* II A.- Judicial Criminal Higher Grade (English)
III B.- Revenue Lower Grade in English
VIII B.- Basic Writing Lower Grade.

Accountant. The Head Vernacular Accountant on Rs 45 is also an uneducated man, and his insufficient knowledge of English prevents his giving that help to the Head Accountant which he might otherwise render.

6. Although the Ag 3^d Accountant on Rs 35, has contrived to pass the tests set in the margin, he has but a superficial knowledge of English, does not take much interest in his work, and consequently is not of that use in the Department which he might otherwise be. He would be glad to go out as a Taluk Shrestadar, and so far as Examinations Tests are concerned, is I believe qualified for that post.

7. If the Department could be freed of these hands, and a better class of servants employed in their stead, a great change for the better will soon be apparent.

8. In the meantime I am having printed, for the distribution to those concerned, a paper showing the work which

which each Accountant has to do, and for the punctual preparation and despatch of which he will be held responsible. I have also warned all the Accountants that they will be reported to the Collector for any neglect of duty, or any careless and avoidable mistakes they may make in the preparation of Returns forwarded to the Higher authorities. And I trust that these measures will, in a short time, have the effect of ensuring punctuality in the despatch of Returns, and exemption from error in their preparation so far as it is possible to secure these objects.

Chingleput District
Collector's Office
Saidapet 6th April 1878

(signed) A. Smith
Dy Collector

(True Copy)

Chingleput District
Collector's Office
Saidapet 10th April 1878

No 1077

From The Dy Collector of the
Chingleput District
To The Deputy Collector,
In charge of the Treasury,
Chingleput Distt.

Sir,

I have the honor to draw your attention to the great frequency with which objection statements are received from the Accountant-General.

2. A perusal of these shows that the major portion of the objections made, arise from omission to enter authority for charges, to send notices and to attend to previous remarks and to take great want of care in your office.

3. If business was properly transacted one half of not more of the Accountant-General's objection statements would be unnecessary.

1. I shall feel favored by your
giving the matter referred to above your
earnest consideration. It appears to
me that if responsibility and the
consequences of negligent work were
more closely insisted upon in your
office than they seem to be, there would
be less room for remark and censure.

I have &c
(signed) J. F. Price
Ag. Collector

No 184

Chingleput District
Collectors Office
Saidapet, 13th April

From The Dy. Collector
In charge of the Treasury
Chingleput Dist.

To The Ag. Collector of the
Chingleput District

Sir, I have the honor to acknowledge
the receipt of your letter of the 10th
Instant No 1077.

2. I must acknowledge the truth
and justice of your remarks regarding
the perfunctory manner in which
the Accountants generally discharge
their duties; and I freely admit that
if they paid as they are bound to do,
greater attention to business, and
evincing more intelligent interest
in their work, a large number
of the objection statements now
received would be rendered unnecessary.

3. I beg to assure you that I sh

use my best endeavours to insist on more strenuous action on the part of my subordinates. I have issued a memorandum, copy of which I beg to submit for your perusal, and shall not fail to report those who may neglect the warnings given them.

I have &c
(signed) A. Smith
By Collector
(True Copy)

Memo

The Collector has drawn attention to the great frequency with which objection statements are received from the Accountant-General arising from omission to enter authority & charges, to send vouchers, and to send to previous remarks. He has also remarked that if business is properly transacted in the

Account Department, more than half the objection statements received, would be rendered unnecessary.

2. The Head Accountant's serious attention is called to these remarks. He will, without fail, report to the Deputy Collector the names of the Accountants who, through sheer carelessness and inattention to business, commit such avoidable errors as those noticed, in order that measures may be taken to prevent their recurrence, either by fine, suspension, transfer to the Taluq, or removal from office.

3. All the Accountants are hereby strictly warned that unless an improvement speedily takes place in the manner in which work is done in the Office, the Deputy Collector will feel it his duty to report to the Collector, the names of the persons who neglect their work, go through it

it in a careless manner, or delay the
submission of accounts and returns to the
higher authorities beyond the prescribed
time.

Chingapat Distt }
Collector's Office }
Madapat 13 April 1922 }
(signed) A. Smith
Dist Collector
(True Copy)

Memo

I observe that the records in the
Account Department are in a state
of disorganization.

They relate to the transactions of 18
years, and should not have been re-
tained in the Account Department.

Records of the last three years will
be selected, sorted, arranged, and kept
in the Account Department; and
a list will be taken of the remainder,
and with the records included in it,
forwarded to the Record Department
for custody.

Clerks Raganulu Naidu and Puni-
cotti Naidu and Muchi Raganulu
Chetti will be at once drafted to the
duty of making out this list, and
arranging the records to be retained
in the Department.

Bungari Naidu will be good
enough to see these arrangements

carried out without delay, and include
in the next indent to the Board,
Aldmirals with pigeon holes for the
custody of the records retained.

(signed) A. Smith

Dy Collector

Clungt. Distt
Coll's Office
Saidafel 17th
May 1878

(True copy)

(signed) A. Smith

Dy collector

(True Copies of the above)

Medina Rice

Collector

Surge

A. 2.

In a letter
from the Collector of
Chingleput dated 20
October 1878 No. 30,

Encl. No 9353/78

No 622.

Chingleput District Office
Saidpet, 14th October 1878

From

A. Smith Esq^r,
Deputy Collector
In charge of the Treasury
Chingleput District

To

J. F. Price Esq^r,
Collector,
Chingleput District.

Sir,

Referring to your docket commu-
-nicating to me G. O. dated 26th August
1878 No 1357, I have the honor to request
that you will be so good as to convey
to His Grace the Governor in Council
my unfeigned thanks for the opportunity
which he has been pleased to allow me
of submitting an explanation on the al-
-legations of the Accountant-General
regarding my administration of the

Account Department.

2. The first point which the Accountant-General notices, and to which he appears to attach considerable importance, is in connection with what is known as the "Abstract". Of this he remarks that "perhaps the most important account there is under the system in force in this Presidency is the abstract for bringing together the transactions of all the Taluqs and of the Buzur Treasury at the end of the month. It is from this that the classified abstract or cash account submitted to this office is prepared, and the accuracy of the accounts depends on its correctness. It might easily be made the vehicle of fraudulent alterations in the accounts".

3. As so much importance is attached to this abstract, it is necessary that I should explain in some detail the

real place which the abstract occupies in the preparation of the accounts submitted from this office to the Accountant-General for audit and check.

4. Of all the accounts maintained at the Buzur and in the Taluqs, the most important, in my humble opinion, is the "Daily Chittali" or "Day book", in which are recorded the transactions, both of receipts and disbursements, of each day. This account is signed by the Treasury Officer on the evening of each day, after examination and comparison of each item with the voucher of receipt or payment previously passed by him. It often happens that several items of receipts and charges appertaining to the same head or class, are entered in different places of the day book, according as the transactions occur at

different hours of the day. These items are, at the close of each day, separately entered in a sheet of paper and totalled, and the amount thus got is taken to the account called the Abstract.

5. It will thus be seen that the Abstract exhibits, not the actual each entry as it occurs in the Day Book under each head of receipts and disbursements, but only the total amount of the several items under its appropriate head. Referring to the Sugar Abstract, I may observe, that the amounts daily entered in it under each head are totalled at the end of the month; and under these are posted the amounts exhibited in the accounts received from the Sales, and the grand total thus obtained under each head is entered in the "Account Current" which is

submitted to the Accountant-General for audit and check on the 5th of each month, with all the vouchers in support of the items exhibited in it.

6. From this it will be observed that the most important Treasury accounts are the Day book, the Account Current, and the Vouchers in support of the charges; and that the Abstract is merely a record of totals of different items actually entered in the Day book and vouchers. Hence it has always been regarded as a kind of calculation paper, intended to facilitate the preparation of the Account Current. It is submitted to no authority, and has never been initialled by any of my predecessors since the creation of the appointment of Treasury Deputy Collectors. The

corrections and alterations that appear in the abstract are made on its final examination, and on discovery of wrong totals or of items entered under the head which should properly have been exhibited under another. These corrections and alterations appear in all the abstracts of my predecessors, and have never been initiated by me.

7. As to the abstract being made "the vehicle of fraudulent transactions," I beg with all deference and submission to say that, so far as I can see, this is hardly possible; since any alteration made with a fraudulent intent in the abstract alone can be easily detected from the Day-book, as well as from the receipts granted to parties for money received, and from the vouchers taken from them for money disbursed, both of which

7?
as well as the account Current, must be simultaneously altered with a fraudulent intent. The vouchers referred to are invariably submitted to the Audit Department with the Account Current; and up to this date no suspicion even of their having ever been tampered with has been intimated to this office.

8. The next point to which the Accountant-General adverts relates to the Deposit Registers, which he observes "were most unsatisfactory, and the Treasury Clerk was allowed to do entirely what he pleased with them. The repayments were not noted, as they were made in the receipt register and were never initialed in it".

9. In reply to the above remarks, I beg respectfully to state that the General Deposit Registers to which the Accountant-General appears to allude, are simply a record of each item totals exhibited in

the General Registers -
Accountant-General -
in preparation; and the General Registers
admitted to, the
absence of initials in exhibited at the end of each month
in latter cannot, I duly bear the initials of the Treasurer.
respectfully submit, Officer.

10. As to repayments not being noted in the receipt register as they are made" I respectfully submit that this is hardly practicable. Under the present system the Taluildars themselves are authorized to make repayments

and these can only be noted in the Registers at the Sugar after the receipt of the Sales accounts at the close of the month; and thus the repayments made in one month are noted in the Sugar Registers in the following month.

11. In the 5th para of his report, the Accountant-General states, that no attempt was made to keep the Account Current between the Salt Depositor and Government, recorded in Board's Standing Order No. $\frac{210}{13}$. I regret that through some misunderstanding or misinformation on the part of one of the clerks, the Accountant-General went away under the impression that this account was not kept; whereas the fact is that it has been duly maintained, and the accounts so kept are now in the possession of the Commissioner of Salt.

12. With regard to the sum of Rs. 250/-

by a merchant in adjustment of his salt advance and taken in this Office accounts to Deposits, which the Accountant-General, para 6, considers to be an important error, I beg to submit the following explanation. About the end of February 1878, one Nagappa Chetty, a salt merchant, paid at the Home Garden Salt Kotaur the above mentioned sum in adjustment of his salt advance. The Superintendent of the Kotaur properly credited the amount in his accounts to "Remittances to Madras Kotaur" and intimated the fact to the Superintendent of that Kotaur, in view to his making a corresponding debit to "Remittances from other Kotaur" and crediting the same to "advances received". But as this information did not reach the Superintendent of the Madras Kotaur in due time, he did not include the amount in the Account Current for

for February which he submitted to the Huzar, and it was therefore carried to the credit of Deposits, and duly adjusted in the accounts of the following month. It must however be admitted that as he subsequently included the amount in his account Particulars of Advances Recoverable, the fact that the amount was credited in this Office to Deposits in the House Garden Accounts, ought to have been intimated to the Madras Kotwar Superintendent, which I regret to say was through an oversight not done. But this oversight could lead to no tampering with the accounts, as apparently hinted by the Accountant-General in para 6 of his letter; since any additions or alterations in the abstract alone, cannot as already explained (*supra*, para 7) affect the integrity of the accounts.

27
13. I now proceed to reply to your letter to the Board regarding the unsatisfactory state of the Account Department, and I trust I may be permitted to express my deep regret at the very unfavorable opinion you have been pleased to record regarding my fitness for the post I hold, without making, I humbly venture to think, due allowance for the heavy additional work I had to perform during the last two years, and the weak and inefficient agency I had at my disposal for the satisfactory execution of that work.

14. Your allegations against my administration of the Account Department are enumerated in the latter part of the 3^d para of your letter. I need hardly say that I freely and fully admit the shortcomings you have

indicated; and while I regret that they temporarily existed, owing to circumstances which I shall hereafter more fully explain, I venture to submit that they are for the most part of an ordinary character, and such as may be discovered in even better organized establishments than that which I unfortunately had to deal with.

15. The defects to which you refer relate to corrections and erasures - bearing no initials; to endless objection statements, and to the state of the Deposit Accounts. On each of these points, I shall, with your permission, submit the following remarks.

16. Corrections, erasures, and absence of initials, are venial defects of almost daily occurrence every where; and no office, much less one of original account, will be found altogether free from them. Their more frequent occurrence

of late in the Account Department of this Office is simply due to the heavy work which Famine has imposed on the Accountants, and the hurried manner in which they have been obliged in consequence to go through that work.

17. As to numerous objection statements, their temporary increase was chiefly due to the transfer to this District, on famine work, of officers and subordinates belonging to other Governments, regarding whose rates of pay and travelling allowances doubts existed and mistakes were made. The return of these officers to their own provinces has obviated the necessity for the issue of these objection statements; and measures have been adopted to reduce to a minimum other objection statements coming from the Accountant-General's Office, as well as to clear off arrears.

18. With regard to Deposit accounts, the

the last matter noticed in your 3^d para,
I beg to state that after my return
to office from privilege leave, I issued
orders at once to all the Talukdars
regarding the adjustment of these
deposits; and I am happy to be able
to add that more than one half of
the items have been cleared, and that
the remainder will be adjusted in
the course of a month or six weeks.

19. One point, of some importance
to myself, remains to be explained.
I respectfully submit that any
one reading para 3 of your letter to
the Board would infer therefrom that
while you repeatedly drew my attention
to the shortcomings therein noticed,
I took no measures whatever to correct
them. I venture therefore to enclose
a copy of the correspondence which
has passed between us relative to the
steps

steps which I suggested should be
taken to place the Account Depart-
ment on a satisfactory footing. You
will observe that my memorandum
dated April 1858, opens with sug-
-gestions for improving its efficiency,
and closes with the intimation that
a paper was being printed for dis-
-tribution to the Accountants -
specifying the work that each was
to do, and holding him personally
responsible for its correct preparation
and punctual submission to the
authorities concerned. But up to date
you have not been able to see your
way to carry any suggestions into
effect, owing probably to the reasons
stated in para 9 of your letter.

20. As the correspondence I have
submitted is rather long for convenient
reference

reference, perhaps I may be allowed

to reproduce

in the

margin

of my

letter to you

addressed

the 6th May

last No 231

in which

I expressed

my readiness

to remedy

with your

kind aid

and support

the defects

to which you had called my atten-

tion. The matter, it must be

admitted, is not of easy accomplish-

ment, the interest of many & servants

Para 3. "I trust however, that you will per-
mit me respectfully to observe, on behalf of the
Account Department generally, that inefficient
are some of its members for the special work
entrusted to them in their capacity of accountants
it has rendered satisfaction to all your predecessors
in this District for many years; and that even
for the pressure of heavy famine work
for which no separate Audit Department
has been specially entertained as in some other
Districts, it would not probably even now have
been found wanting on the points which you
have lately noticed, and which, with your kind
aid and support, shall be rectified as far as
possible. I say as far as possible; for in an office
of an entire District, and involving references
to Taluk officials, delays & oversights will occasionally
occur which it shall be the endeavor of the Deptt
to reduce to a minimum.

to which you had called my atten-
tion. The matter, it must be
admitted, is not of easy accomplish-
ment, the interest of many & servants

being involved; and time and opportunity
are therefore required to introduce radical
changes without materially affecting
the interests of the old hands.

21. Having to the best of my ability
explained the allegations against
my management of the Account
Department, I now proceed to give
a brief summary of the different causes
which have contributed to produce
a state of things which you have
been pleased to characterize as "very
unsatisfactory".

22. The first cause I shall mention
is the inefficient establishment I
have had under my control. In his
letter to the Board dated 23rd August
last No 115 Mr Barlow has generously
acknowledged that I "frequently
complained to him; during the famine
of

of the inefficiency of the Treasury Estab-
-lishment". You also have kindly-
admitted the same; and in your letter
to me dated 3^d May 1898 No. 1327, you
intimated your resolution to mend the
establishment of its inefficient
members, but have not as yet been
able to see your way to carry out your
purpose.

23. Another circumstance that has
contributed to throw back the De-
-partment and to render its working
unusually unsatisfactory is that
mentioned by Mr Barlow, viz that
"the best hands at Head Quarters
were all drafted to Famine Camps
and Works". As a matter of fact
continues Mr Barlow, the Collector's
office in all Departments was during
1876-77 drawn upon and weakened
to the utmost possible limit". But

in para 2 of your letter to the Board
dated 17th September last No. 219, ap-
-plying for an establishment for
Mr Pinto, the Temporary Deputy Collector
for compensation, you observe that
"the Famine has much disorganized
matters, and thrown work of all
kinds into arrears". When an already
inefficient and short-handed establish-
-ment has its best Accountants
removed from it, it is not matter
for surprise that its working power
should be considerably deteriorated.
It would be a marvel indeed if it
had turned out otherwise.

24. A third cause which may
venture to mention, is the heavy
additional work imposed on an in-
-efficient Department in connection
with the Famine. The numerous orders

of

of the Government and the Board were issued to the Sahildars through the Account Department; and this involved the careful study of these orders and their translation into the vernacular. All returns and statements, all calls for information, whether from the Government, the Board, the Accountant-General, or the Commissioner of Public Works, were furnished by this Department. For this heavy additional work the establishment sanctioned was limited to the strength noted in the margin, while separate audit establishments were allowed in some other Districts for genuine accounts alone.

1 Accountant	Rs 25	..
2 D ^o - at Rs 20	40	
2 D ^o - at Rs 15	30	
	<u>95</u>	

with 3 hands from the Revenue Settlement Department.

It will be obvious, from the pay of the hardly qualified to prepare original statements or audit difficult accounts. Auditors on Rs 150 each, and accountants on suitable pay for auditing the genuine accounts.

25. In conclusion, I venture humbly to submit that in spite of the numerous adverse circumstances which have contributed to impede the satisfactory working of the Account Department, during the last two years, there is nothing radically defective about it; that there have been no wrong payments, no embezzlement of funds, no attempts of fraudulent transactions; that the shortcomings attributed to the Department are of an ordinary character, and such as may be found to exist in other Account Departments weighted with additional work, if suddenly subjected to examination; that not only has heavy extra work been imposed on an admittedly inefficient establishment, and its best hands taken away from it for genuine work in the District, but the services of the

the Head Accountant more entirely, lot
to the Department, during the height
of famine operations, for a period of three
months, he being compelled by ill-health
to avail himself of furlough leave for
that term; that the Account Depart-
ment of this District has always
maintained a high position among
the District Account Departments,
and would have continued to do so, but
for the peculiarly exceptional circum-
stances above noticed; that although
much work has still to be brought
up, much also has been done to re-
duce arrears; and that, with the
exertions now being made, there is
every reason to hope that in a month
or six weeks, the Department will
recover its normal elasticity, and
resume again its satisfactory position.

26. Apologizing for the

29
of this letter, the bulk of which has
been necessarily taken up in meeting
the Accountant-General's allegations,
and begging that the enclosed testimo-
nials may be submitted to Govern-
ment with this letter and its ac-
companying correspondence.

I have &c

(signed) A. Smith
Dy Collector

(True Copy)

Madhukrishna
Collector

Encl

N^o 1.
In a letter
from the Collector of
Chingleput dated 23^d
October 1878 N^o 307.

Encl. N^o 9333/78

N^o 307.

Chingleput District. Collector's
Office, Saidapet 23^d October 1878.

From,

J. F. Price Esquire,
Collector of the
Chingleput District.

To,

C. A. Gallon Esquire,
Ag. Secretary to the Board of Revenue
Madras.

Sir,

Adverting to the Proceedings of the Board
of Revenue, Miscellaneous N^o 8976, dated 30th
August last. I have the honor to submit the
explanation of my Treasury Deputy Collector,
Mr. Smith.

2. As regards this, in reference to the
remarks of the Accountant General, I have
already stated that the commissions mentioned
by Mr. Pichay existed. What the Accountant

General says touching the information given him is quite true. I was present during the whole interview and examination of accounts as was Mr. Smith, and he could have corrected any real or apparent misstatement, made by his subordinates. I am under the decided impression that he told the Accountant General that the Salt Depositors Account was not kept here but in the Salt Dy Collectors Office and that Mr. Probyn then said that his was most objectionable.

3. Mr. Smith states, in explanation of his not initialling erasures, that this is a common omission. My experience certainly is that it does not exist in any well regulated office of account. The orders marginally noted contain the Rules laid down on the subject. I may remark that Mr. Probyn pointed out

Bois Slauring
No 321 (Cor. 006)
No 321 of 1871 date
9th Dec 1871
4323

to me in the Day Book, to which Mr. Smith attaches such importance, two, if not three, dates upon which it was not signed by the Treasury Dy Collector. These were, I think, in November 1877.

4. It would however, perhaps be better that the Accountant General should himself reply to the defence made by Mr. Smith and that I should confine myself to my grounds for considering the Treasury Dy Collector incompetent.

5. Therefore proceed with Mr. Smith's letter from para 13.

6. He having complained, in reply to my remarks on the numerous references which were being made by the Board and Accountant General in regard to discrepancies omissions &c in accounts, that certain of his establishment were of no use, I requested Mr. Pritch, who was his locum tenens, whilst Mr. Smith was on leave

and who was entirely unprejudiced, to watch the establishment and let me know whether the members of it were really useless. He did so for some time and then personally reported to me that it was not extraordinarily bad, that there were one or two useless men but that the Office was no worse than that at Coimbatore and was on the whole, very fair. During the time that Mr. Pinto was in charge, arrears of all things were worked up and cleared off and the accounts brought into some shape.

7. The real truth is that Mr. Smith, as he personally acknowledged to me when he returned from leave, left things too much to his subordinates, and that everything in consequence, went wrong.

8. Mr. Smith put much stress upon increased work during the Famine. I do

not know how much he did personally as regards Famine business, until the time that I joined this District in March of the present year, but I do not recollect having seen any signs of his work in the papers connected with Famine prior to March 1878, which from that time to time have come under my observation. Since I took charge, Mr. Smith has certainly not been overworked in Famine matters. The Famine works accounts were prepared and sent in by the Divisional Officers and those for Famine Relief were made out in the Taluk Offices and merely checked by clerks in the Huzur Treasury, before being signed by the Deputy Collectors and countersigned by the Collector. As for other statements, they are nothing nearly so heavy as those turned out months before those of this District went in, by the Treasury Staff at Cuddapah.

9. Then we had not only obstacles arising from making over the greater part of our best men for other duty, but we had to contend with an outbreak of fever so severe as to prostrate for some two or three months a very large percentage of the establishment. The allowance made by Mr. Smith to the audit staff in other Districts is in evident ignorance of the work which it had to perform and which was of a kind which, with but very slight exceptions, never came into his hands at all.

10. It will be observed that in paragraph 4 Mr. Smith admits the truth of what I have stated. In submitting the correspondence, which he does, he has overlooked the numerous remarks written by me upon objectionable statements and sent on to him in the regular course of business.

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These are on record in the Accountant General's Office and will show that I did not confine myself to letters.

11. I will now mention some instances of what I consider gross neglect or else ignorance of duties which I have observed.

I. Overseeing the Cash Balance, not long after I joined, I called for the vouchers in support of the entries in the Permanent Advance Chitta. I found that none were kept, excepting the covers of Despatches bearing letters and further that not one of the officers who had received advances from any permanent advance had given receipts. This omission was not due to him.

Mr. Smith examines the Treasury Balance once a week and should have ascertained that the necessary vouchers in support of all expenditure

a were kept.

e II. Mr. Smith had sent to him by
my predecessor for safe custody, a very large number
of Government Promissory Notes, Jewels &c. being
securities of Salt Merchants, Abkari Renters,
Public Servants &c. These, instead of being kept
in the Treasury, were kept in ordinary bazar
tin boxes in the Treasury Collector's room. This
kind of thing had been going on for years. It
was not due to Famine.

1 III. When making the Jamatnami of the
Ponnari Taluq, I found on examination of the
Accounts that the Presidency Engineer owed
according to the accounts for July 1906, between
Rs 2,000 + 3,000 for a shell quarry. The Collector
declared that no adjustment had been made.
I then wrote to the Presidency Engineer who

replied, referring me to a letter of adjustment
written in November 1906. I found on reference
that the necessary orders had been issued by Mr.
Barlow in the same month and that no instructions
had been given by the Treasury Department. The
consequence was that the money paid to him as an area
was kept on the books for more than 18 months and
the amount had been standing all this time
on the Huzoor books, as an item of Deposit. This
had nothing to do with Famine. It occurred
before the distress began. A little omission
took place in regard to two sums, aggregating
Rs 10,000 which Mr. Pinks discovered when
working up the Accounts.

IV. I took up the subject of Deposits
and requested Mr. Pinks to go over the accounts
and to bring me up the books of each Taluq

I examined three or four. There were entries of sums of money resulting from the payment of the deposit of 20th percent required by Act II of 1864, in account of lands purchased at sales of arrears of Revenue and which, in consequence of the nonpayment of the balance, became forfeit to Government on the expiry of 30 days from the date of sale. Many of these entries were of upwards of 5 years' standing - they ought not to have been in the deposit accounts more than a month. Besides this, there were several entries which had been allowed to remain for long periods and which, had the Treasury Dy. Collector or even one of his clerks taken the trouble to look into the Balug returns, ought to have been cleared long before there was even a thought of examining.

V. Recently the Accountant General brought to my notice that Objection Statements, which should be replied to in one week from the date of receipt, were undisposed of from August 1877 up to March 1878. I sent for these and examined some. The greater part could have been cleared in certainly one day. I have seen very many objection Statements from the Accountant General and I have no hesitation in asserting, and I have no doubt that the Accountant General will fully bear me out, that the greater part of the objections made resulted from utter neglect or else equally culpable ignorance of well known Rules and orders. It is due to Mr. Pinks to state that the clearing of the greater part of the arrear statements and of the Deposit accounts has

been the result of his exertions.

11. Mr. Smith recently sent up the Budget Estimates for my approval. The totals were wrong, many of the calculations were based upon data which anyone who thought a little and understood what he was about, would have at once rejected, and the License Tax was entirely omitted from the Receipts. I consequently had to devote the greater part of two days to getting matters in order.

12. What I have now adduced has, in no instance, been sought out by me. It has come in the ordinary course of business. I have said nothing of overdue accounts and repeated Reminders.

13. As regard. Pre-administration,

Govt.

Government have recently called for a separate explanation. I shall therefore have to write upon this subject hereafter.

14. In respect to the English Records, they are, thanks to there being a careful man in charge of them, well kept, but I find that larger numbers of useless papers, including petty Magistral records, since the beginning of the century, are undestroyed. In the Vernacular Record Room there are over 1000 dufters of paper which should have been got rid of long ago. A list of between 800 & 900 of these was sent in 1846 by my predecessor to Mr. Smith, in view of reporting what could be destroyed. No answer was received until Mr. Pinto held office, when I sent a reminder and he replied that, being new to the work, he could not give the information.

decided. I then took the list myself and with
the Vernacular Recorder to assist me in
explaining terms, cleared the whole thing off
in between two and three hours. The Treasury
Collector had the matter on hand for quite
10 months.

15. Mr. Smith is attentive and regular at
Office. He has done, so I have always heard,
exceedingly good service in the Salt Depart-
ment, in which he worked many years and
which failing health compelled him to quit
and he has an exceedingly good personal
reputation, but he is in my opinion quite
unfit to be a Treasury Officer. He does not
understand the work and can never learn
it and the Head Accountant is the officer
from whom all information should be

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obtained. Mr. Smith is also deficient
in power of control over his subordinates.
The Clerks of the Treasury Office have,
owing to years of easy rule, fallen into
habits of indolence and carelessness,
to break them of which a more deter-
mined and skilful hand than
Mr. Smith's is required. The difference
during the tenure of office by Mr. Pinks
was most perceptible.

I have the honor to be
Sir
Your most Obedt. Servant
/ Sd J. Frederick Price
Collector

G. R. No 9353

From
The Collector of the
Chingleput District

The Secy Secretary to
Board of Revenue
Madras

Dated 23 Oct 1878
Recd 24 —
Recd 25 —

Encl: 2
No 307

Submitting the ex-
planation of Mr. Smith
the Treasury & Collect
of the District

No. 397.

CHINGLEPUT DISTRICT, COLLECTOR'S OFFICE,
SAIDAPET, 27th November 1878.

From

J. F. Price Esquire,
COLLECTOR OF THE
Chingleput District.

To,

C. A. Galton Esquire,
As. Secretary to the Board of Revenue,
Madras.

Sir,

In reference to the Proceedings of the
Board of Revenue, No 10726, dated 18th October 1878,
I have the honor to submit the explanation of
my Treasury Dy. Collector, Mr. Smith, in regard
to his management of Press affairs and with it
a further letter of his and enclosures, which he
wrote in reply to enquiries of mine, elicited
by his first letter and which he wishes
that I should, if I consider it, as I do, necessary
to comment upon it, send up as part of his
explanation.

2. Mr. Smith has been Treasury Deputy Collector for more than 7 years and admits that during that time he never superintended the taking of stock of type &c. He claims for himself, as will be seen further on, the merit of having in the year 1872, pointed out the incompetency of the Foreman, but notwithstanding this, he seems to have been either in ignorance of or else to have disregarded, Rule 51 of the Press Manual and appears not to have been aware of Rule 12 of the same publication. Mr. Smith's excuse, upon which it is needless for me to comment, is that his predecessors did not do what was their duty. The two inferences to be drawn from this statement are obvious and both are unfavorable.

Very respectfully,
Wm. H. Smith, signed and checked.

which was signed, the examination

of the stock in hand, resulted in an excess instead of a deficiency, is inexcusable. Had he done his duty properly, the cause of this would have been ascertained and remedied. The fact of Mr. Smith's being absent on leave, when Mr. Rees took stock, does not affect the matter in the least.

4. As regards para 11 of the Treasury Deputy Collector's explanation, he is probably not aware that prior to writing the letter, by which I transferred the Press to the Assistant Collector Mr. Thompson, I told the latter Officer that although Mr. Smith richly deserved a letter of censure, I thought it on the whole better to get him quietly and politely out of the management of affairs and to let him take the Press back when it had been put into proper working order. My reasons for doing this, after due deliberation, were that Mr. Smith

was an old public servant, that I knew
nothing of the office and that I did not wish
to appear in the character of a radical reformer.
Had I then known what I have subsequently
seen and learned, Mr Smith would have received
a very much less considerate letter than he
did. The reason for taking the Press from him
was that already stated by me to the Board.

I may here mention that when I first joined
the Diocesan, Mr Smith, at my request accom-
panied me to the Press Room and when I
spoke to him of the exceeding dirtiness and
untidiness of the place, he made no mention to
me of the Head Compositor or his incompetency,
which he left me, as we have in the case of
everything else in the office, to discover for
myself as best I could.

5. As regards para 5 of Mr Smith's

letter, I may mention that in the Press Report
for both 1871 and 1872 he assigns the increase in
the work turned out to plain and tabular work
done on account of famine. It is to be observed
that the difference between the first of these
years and the current is an exceedingly large
amount. Mr Smith has forgotten how much
time ~~was~~ had to be spent during this year
in cleaning the Press, sorting and cleaning type
and trying to put matters straight. I can
speak personally on this point, as I frequently
went to the Press myself, saw what was
being done and gave directions.

6. Mr Smith's main excuse is the incom-
petence of the Foreman. He is certainly an
extremely bad hand, but if I and the Assist-
ant Collectors can manage to go into the
Press and look into matters, Mr Smith could

do the same. Things were throughout the famine
kept in far better order in other District Treasuries,
although these had to provide for the wants of
more officers and were worked under disadvantages,
from which Chingfat did not suffer.

7. The District is, I may observe, with the
exception of Madras and the N. L. Series, both of
which are special charges, the smallest in the
Presidency, and the ordinary work of the Deputy
Collector in charge of its Treasuries is by no means
severe. There was no just reason why, even during
the famine, Mr. Smith could not have
superintended matters with even moderate care.
The dirt and irregularities, which I and my
Assistants found in the Treasuries, were
not months' standing.

8. Not only have I had the evidence of
my actual senses as regards Mr. Smith's

neglect

neglect of the Press, but I have further had
the testimony ~~of~~ ^{of} ~~the~~ ^{the} ~~connected~~ ^{connected} with it. I have
more than ~~one~~ ^{one} had occasion to ask why
Mr. Smith has not objected to this, that and
the other, or not discovered matters which were
wrong and I have been told that he seldom,
if ever, came in to the Press. If he did, his
inspections, as I can personally vouch, must
have been of the most perfunctory nature.

9. I do not in any way deny that the
Foreman is a very unsatisfactory individual,
but I assert the dirt, disorder, large conduct
of Press matter, tardy and careless printing,
scattering about of reports and neglect of the
Rules, ~~at~~ ^{at} have been prevented, if
Mr. Smith, as officer in charge, had super-
vised with even moderate care and energy. In
my opinion regarding the Foreman, Mr. Smith

and I am in accord, but I find from the Records
of this Office that in 1848 the Press
was extremely small and our first
Temporary Deputy Collector and then the Assistant
Collector (the late Mr. Bayle) both of whom having
evidently taken matters in hand & acted favorably
of the Foreman. Since his ^{retirement} ~~death~~ is apparently
in attendance of some kind of work, until he
attained the condition in which I found him.

10. The remainder of Mr. Smith's letter No.
680, dated 31st ultimo, is occupied chiefly with
quotations from my Assistant letter and my
reply, to show that it is incompetent
to carry this out. It does
not follow therefrom that
Mr. Smith is mainly responsible for the
unsuccessful management of the Press, which was
not a matter of long standing is incorrect.

and groundless. The state of affairs alleged
by me is admitted. I cannot see how it could
be denied. Some one is mainly responsible. If
it is the Foreman "cui bono" a Deputy Collector
in charge of the District Press. If the Deputy
Collector is responsible, Mr. Smith is the Officer.

11. To give Mr. Smith an opportunity of
showing that he ever tried to mind matters, I
called upon him on receipt of the letter in which
I have nothing more to say excepting that its
style appears to me to be very objectionable, for
copies of any letters reporting the Foreman, of
any written orders issued to him regarding the
dirty and unsatisfactory state of the Press and
a list of fines imposed by him on the Foreman
prior to March 1848 and I further requested him
to explain the cause of his having reported, as
he did, that the Accounts were properly

kept, when, as a fact, they were not.

12. I enclose a copy of this letter.

13. This letter, No. 1008, dated 18th August, is the reply to this.

14. It will be observed that Mr Smith, in para 3 of this, claims to have been chiefly instrumental, through this letter I presume, in bringing about the removal of the Foreman in 1893.

As regards the Records of this Office does not in the least establish this. Letter No. 1008

dated 18th July, 1892, was a reply dated by me to the letter of complaint from the Sub-Collector, Mr. Carole, regarding the irregular way

in which the District Gazette was despatched.

It will be denied that the Collector had to do with the subject of the last of

the proceedings of the Board of Revenue, No. 351, dated 11th March 1894.

that was then said is contained in para 5, the opinion expressed being based upon the ground that the Head Compositor should be held responsible.

15. The cause, which led to the removal of the Foreman from his appointment, was the report made upon the inspection of the Press by Mr. Keyes, which had nothing whatever to do with Mr. Smith's letter and which would have been made even if it had never been written. The Proceedings of the Board of Revenue and order of Government thereon were passed ^{to a general reference &c.} upon replies made on a different subject to all Collectors.

16. Mr. Keyes' report is embodied in the Proceedings of the Board of Revenue, No. 351, dated 11th March 1894.

No 1397 dated
23rd July 1892

and is by no means complimentary
to the administration of the *Chungking*
Press.

17. Para 6 of the order thereon
contains the decision of the Board touch-
ing the Head Compositor

18. The next letter, which is
Mr Smith wrote, was No. 177, dated
14th April 1873, and this merely referred
to the Proceedings of the Board already
quoted and alluded to the former
letter in which, beyond that the man
was responsible, no grounds for the opinion
that the Head Compositor was totally
unfit for his post are given. It further
suggested procuring a new Foreman
from the Government Press.

19. The last letter No. 188 dated 16 April 1873

recommends a man for the appointment.
This letter contains a proposal - a kindly one
no doubt - that the present Foreman should
be provided for elsewhere, but there is no
recommendation that he should be dismissed.

20. With April 1873, all mention by
Mr Smith of the Foreman ceases and when
I joined the District, he, as I have before
stated, said nothing to me touching his in-
competence or previous history.

21. It is admitted by Mr Smith that
he never gave the Foreman any written
orders or reproof touching the disgraceful
condition of the Press and its belongings. I
was not here prior to January, so I
cannot say what the Press was like, but
I can state that, when I took charge, it
it was in the most filthy condition, that

I found the Presses grained with the dust of years, type thrown about in holes and corners where it had evidently lain for months, recent of years before the stamper lying here, there and everywhere and everything in a state of neglect and confusion, which betokened want of supervision of any kind, not for months but for years. The Assistant Collector, who served under me, and other officials can testify to the state of things. I observe that Mr. Rogers in 1873, spoke of the "great slovenliness" which is everywhere apparent, and that slovenliness I found, when I joined, still in existence and as far as I could see and learn, unchecked. If Mr. Smith found that the Foreman paid no attention to him, his business, if he did not wish to give him, was clearly to make a report to the Collector, instead

of allowing matters to grow worse. He has had an opportunity to cite such a report and has not done so.

22. As regards the list of fines, the officers imposing those shown against 1872 and 1875 cannot be traced. The fine lists for 1872 have been lost and though, after a great deal of trouble, I have been able to procure those for 1875, I cannot find in them any entry for November of a fine imposed upon the Foreman. The lists in the Board's Office will probably give the information, if it is thought necessary to have it.

23. The remaining fines were imposed by the Collector and Assistant Collector. The fine of three rupees was inflicted for continual neglect of orders.

24. It is of course no concern of mine that my predecessors did not discover delinquents.

in the Press. I most certainly did.

25. As for Mr Smith's reasons for not inflicting fines on the Foreman, they may be very charitable, but if a man does not do his work properly and obey orders, he should take the consequences and though every allowance was made for overwork, there was, when I joined the District, no such pressure as to warrant the dirt and disorder, which I found in existence. It is further to be observed that there was no famine in 1844, 1845 and part of 1846, during which, it would seem, that the Foreman went on as he pleased.

26. I have already explained why there was less work turned out from the Press after the Assistant Collectors were in charge of it. The fines which were, even at all, well merited, had no effect in decreasing

the work. What hindered it was the necessity for doing something towards putting affairs in a proper state; for instance, stock taking which took three days, attempting to sort type and get it clean &c.

27 To conclude, I would observe that Mr. Smith signed certainly two reports on the Press, which are all that I have thought necessary to refer to, stating that the Registers & Accounts were properly kept i.e. in accordance with the Manual. They were not. The Work Register was not kept up and the Assistant Collector Mr. Pees, informed me that no Register of Papers received in the Press Department was maintained & that the Accounts were through-out in a very unsatisfactory state.

I have the honor to be
- Sir -
Your most obed^t Servant.
(sd) J. F. Price
Collector

N^o 680

Chingleput District, Chingleput,
Saidapet, 31st October 1878.

From,

A. Smith Esq^r.

Deputy Collector,

In charge of the Treasury,

Chingleput District.

To,

J. F. Price Esq^r.

Collector, Chingleput District.

Sir,

I have the honor to acknowledge the receipt of G. O., dated 8th Instant, N^o 1626, and beg you will be so good as to convey to His Grace the Governor in Council, my humble and grateful thanks for this further proof of His Grace's desire to do justice to an old servant, by giving me an opportunity of vindicating myself against the allegations which you have been pleased to make in connection with my administration of the Press Department.

From

The Collector of
Chingleput

To the Secy. to Govt.

Board of Revenue

Dated 27th Nov.

Sept. 24th 1878

Recd. 30. Dec. 1878

1878

Chingleput District

Chingleput District

Chingleput District

Chingleput District

2. I consider myself happy in having to submit my defence to the decision of so just a ruler as His Grace the Governor; and I enter upon my task with all the confidence which a consciousness that justice will be meted out to me is calculated to inspire.

3. Paras one to three of your letter relate to the taking of stock; that is, of all printing materials &c, both new and old. This has never been done by any of my predecessors, and I regret to say has also never been taken by me; but new type and other printing materials supplied by Messrs. Arulatham and Sons, under the orders of the Board, have been weighed in my presence. As to the stock taken by Mr. Rao, it occurred during my absence on leave; and the Foreman is responsible for an excess of type, where there ought to be a deficiency from wear and tear.

4. In para 4 of your letter, you give the reasons why you transferred the charge

x Dated 18th April
1876 No. 1186.

of the Press from myself to Mr. Thompson. You are pleased to say that you took the charge of the Press from me and made it over to the Assistant Collector, "mainly on account of the exceedingly filthy and utterly disorganized state of the Press, type and records, and the highly unsatisfactory way in which the work, particularly the Gazette, was turned out." The following copy of your letter to me contains, you will observe, very different reasons for your taking away the charge of the Press from me.

"I have the honor to inform you that in view to give the Assistant Collector, Mr. Thompson, an opportunity of gaining an insight into the working of the District Press, and to assist you as much as possible in the task of reforming the Treasury and bringing matters there into a satisfactory working order, I have directed that Office to take charge from you, from the first

proximo

proximo, of the District Press which you will therefore kindly make over to him as a temporary measure. I need hardly say that it is my wish that whilst not interfering with Mr Thompson in any way, you should, when he seeks it, give him advice and information in regard to Press matters.

5. The following statement exhibits the value of work turned out by the Press during the three months Messrs Thompson and Rees had charge of it, as contrasted with that turned out during the corresponding months of the preceding two years.

Number of Departments	Value of work turned out		
	In May, June and July of 1876-77	In May, June and July of 1877-78	In May, June and July of 1878-79
13	Rs 22 14 6	Rs 20 9 13	Rs 20 6 6

6. The remainder of your report relates to the shortcomings of the Foreman on matters of detail for which he is strictly amenable; but as the Press was under my charge, you are pleased (para 13) to express your opinion that I am "in the main responsible for its disgraceful management" and to add that I must either never have gone into the room, or else be utterly unable to manage my subordinates.

7. I trust that you will permit me to express my deep regret that, without the shadow of a proof as to the frequency or otherwise of my supervision of the Press, or the control I exercised over the Foreman, before your appointment to this District, you should be pleased to write thus disparagingly of me, and strive to make me personally responsible for the vagaries and shortcomings of a subordinate whom, as I shall presently show, you have found it impossible to control. You are not unaware

7. ~~Foreman~~ (The Board's Proceedings quoted
in para 11 of your letter) of the character
of the Foreman, and the circumstances
under which he was transferred in 1873 to
a subordinate position to the Fort Smith
Gazette Press; and subsequently
reinstated under the orders of the Board
as Foreman of this Press. The dirty and
slovenly state of the Press has been
frequently noticed by me; and even
before you joined the District, I called
the Foreman's attention to the state of the
Presses and to the type and litter lying
scattered about the room. Any reform
directed was but slowly carried out by
the Foreman, who soon allowed matters
to relapse into their former state, to be
only again found fault with and re-
lified for the time.

8. Such being the principal subordinate
agent with whom I have had to deal,
it is not, I submit, matter for surprise
that

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that I could not get the Department,
burdened as I was with other important
duties, into that state of cleanliness, -
order and efficiency which should charac-
terize a well managed Press.

9. In venturing therefore, to repeat,
with all deference and submission, your
conclusion that I am mainly responsible
for the disgraceful state of the Press, -
and for being unable to manage my
subordinates, I shall with your permission,
invoke the aid of your own witnesses, the
Assistant Collectors; and the first witness
from whose recorded opinion I shall
take the liberty to quote, is Mr. Rees, lately
in charge of the Press.

10. Mr. Rees' opinion of the Foreman,
as given in para 6 of your letter to the
Board, is that he "is a slovenly and
dirty workman, does not adhere to the
rules laid down in the Manual, and
obeys orders reluctantly and hesitatingly".

Mr. Thompson, Mr. Rice's predecessor,
whom I shall cite as my second witness,
reports (para 9 of your letter) that the Fore-
man "totally disregarded his instructions
and told him a downright and deliberate
falsehood". And if you will permit me
to take so great a liberty as to appeal
to you as my third witness, I would
respectfully refer to the strong opinion
you have recorded regarding the Foreman,
as affording incontrovertible evidence that
it is no fault of mine if I have been
unable to manage a subordinate whom
my betters and superiors have confessed
themselves impotent to control.

11. In para 10 of your letter you
state that the Foreman "has been re-
peatedly fined and reprimanded, and
Mr. Rice writes to me decim. officially
that hardly a day passes that he has
not to speak to him"; and in para 12 you
are pleased to make the foreman acknowledge

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"I can do nothing with this man, and there
is no one in the Press who can be put in
his place if I reduce him". And yet
with a full knowledge of the man's
antecedents, of the character alone given
of him by your Constant Assistant,
and in the face of your own admission that
you can do nothing with him, you do not
hesitate, I regret to say, to lay his sins
of omission and commission at my door,
and to express your opinion that the
Treasury Deputy Collector is in the main
responsible for the disgraceful manage-
ment of the Press!

12. Such rigorous application of
responsibility in the case of an officer
whose supervision extends over several
important Departments, and who has
himself been overwhelmed with extra
work during the last two years seems,
I humbly venture to submit, harsh in
the extreme, and is but a poor return
for

for labor cheerfully though imperfectly rendered, at a time of unparalleled distress and suffering.

13. There is yet a fourth witness who has but recently appeared on the scene, from whose able report on the working of the Press I should like to make an extract or two, with your kind permission. This gentleman is Mr. Ratuavili Bhetty, your present Assistant Collector, and I venture to claim him as an important witness in support of my position that the Foreman's vagaries and defects are emphatically his own, and are in no way due to want of supervision and control, both of which have been exercised to the full since the Press was removed from my charge, without however producing any effect on his character and conduct in his capacity of Foreman.

* Dated 11th and
submitted to the
Board with your
Docket 17 October 1878
No 296-

14. Mr. Ratuavili Bhetty opens his report to you on the working of the Press in the following terms:—

"The state in which you found the Department and the circumstances which led you to comment so strongly on its working were almost entirely due to the carelessness and inefficiency of the Foreman Dava-sigamasi. I clearly perceived that he was answerable for it all, in the very first week of my service in this District; but I have deferred writing about him till I had acquired sufficient experience to enable me to point out in what respects he was deficient."

15. Mr. Ratuavili Bhetty states, you will observe, that he did not act upon impulse, and that though he could have framed his report against the Foreman, in the very first week of his service, he preferred waiting till he had

a more extended knowledge of the man
and his work. After enumerating the
defects which his further experience of a
month enabled him to discover, Mr.
Ratnamiah Chetty records his deliberate
opinion of the Foreman in para 7 of his
report:—

"With such a man to manage
the Press, it was no wonder, it struck
me, that the Press room, machinery,
type and furniture were kept in the
filthy state in which you found them,
that the punctual publication of the
successive issues of the Gazette became
exception instead of the rule, that the
orders of office work were kept awaiting
disposal for months and months, and
that the various officers who were
accustomed to be supplied with prints
from the Press, grew clamorous
for the execution of their respective orders.

Hence

54
Hence also was more of the time at the
disposal of the Officer in charge taken
up by the Press than he could well
spare for it."

16. Mr Ratnamiah Chetty has of
course no intention whatever to take
up the cudgels in my defence; but he
has unwittingly confirmed my position
that the filth and litter and neglect of
type and machinery &c., indicated by
you, were "almost entirely due to the
carelessness and inefficiency of the
Foreman" and that "he was answerable
for it all". In short, I very humbly
submit, that the testimony afforded
by the recorded reports of yourself
and your late Assistants, as quoted
in this letter of mine, abundantly
confirms the conclusion arrived at
by Mr Ratnamiah Chetty, your
present Commanding Assistant.

I

I have &c

(signed) A. Smith

Deputy Collector

No 1891

Chingleput District, Collectors Office,
Saidapet, 4th November 1891

From,

J. F. Price Esq.

Collector of the Chingleput Dist.

To,

The Treasury Deputy Collector,
Chingleput District.

Sir,

In reference to your letter No. 680 dated 31st Ultimo, I have the honor to request that you will favor me with copies of any reports which you have written to the Collector regarding the shortcomings of the Foreman and the disgraceful state of the Press, of any written orders which you had given him regarding the discreditable way, in which matters were managed and the filthy condition in which the Press and all pertaining to it was kept, and further

with

with a statement of any fines, which
you, prior to March 1872, inflicted upon
the Foreman for neglect of duty.

2. I shall also feel obliged, by your
being good enough, to explain the cir-
cumstances under which, you in the
last report upon the Press made to
me, stated that the accounts &c. were
regularly kept in the proper form, it
being the case that they were not.

I am &c

(signed) J. F. Price
Collector.

Chingleput District, Collector's Office
Saidapet, November 1870.

No 1008.
From,

The Deputy Collector,
In charge of the Treasury,
Chingleput District.

To,
The Collector of Chingleput District,
Saidapet.

Sir,

I have the honor to acknowledge the receipt of
your letter of the 4th instant (No. 183), and have much
pleasure in furnishing the information you have been
pleased to call for.

2. With reference to your request for any reports
I have written to the Collector regarding the shortcoming
of the Foreman, I beg to enclose copies of 3 letters dated
respectively, 19th July 1872, 4th and 18th April 1873, Nos.
 $\frac{421}{a}$, $\frac{174}{a}$, and $\frac{188}{a}$.

3. From these you will observe, that I was
chiefly instrumental in procuring the transfer of the
present Foreman, on account of his incapacity and neglect, to
the Port St. George Gazette Press in a subordinate position.

4. The circumstances under which he was subsequently
stated to his appointment under the orders of the Board
known to you, and I need not advert to them here.

5. As regards your request for the production of
my written orders I may have issued to the Foreman
regarding the filthy state of the Press &c, I beg to say
that the Press fell into the disorganized condition to
which you allude, only after the imposition of
additional work on the Foreman in connection with
Famine Statements and returns; and that I did
not consider it necessary to issue any written orders to
him on the subject, beyond reprimanding him
severely in person on account of the slovenly way in
which business was conducted, and directing the type
cattered about the room to be put into the cases, and the
floor on the ground to be swept away.

6. I beg to enclose, as directed, a list of fines
inflicted on the Foreman from 1872 to 1878. These fines
were imposed simply for neglect of duty, none of your
representatives having discovered or noticed the filthy condition
of the Press, or imposed any fine on that account. I
inflicted no fines of late, because I considered that the
Foreman had more work to get through than to
attend

able to discharge, and deserved rather to be encouraged
than fined to induce him to bring up arrears; and
because also I deemed it harsh and unreasonable
to inflict any pecuniary penalty at a time when
much suffering and distress prevailed in consequence
of Famine.

7. As a proof of the above remarks I respectfully
beg to solicit your attention to the statements appended
to para 6 of my letter dated 21st October 1878 & 1880,
from which you will observe that during the time
when fines were fully inflicted on the Foreman, less

The following fines were inflicted
during the months of May, June & July 1878.

Months	By whom	Amount
May	Assistant Collector	1 8
June	Do	3
July	Collector	1
July	Assistant Collector	3

work appears to have been turned
out at the Press than during the
corresponding periods of the two
preceding years when no such
penalty was imposed.

8. I beg respectfully to state, in reference to
para 2 of your letter that, so far as I am aware,
the Accounts and Registers have been maintained
in the prescribed forms.

9. I also venture most respectfully to request
that in the event of your being pleased to remark
on

on any of the points adverted to in this letter, you will do me the favour to forward it, with its enclosures, to the Board, in continuation of my answer to your allegations respecting my administration of the District Press.

I have &c. &c.
Signed Alex Smith.
Dist. Collector.

3^d June 1842 No 511.
17th July 1842 No 698.

Chingleput District, Collector's Office,
Baudapet, 17th July 1842.

No 421
a
From,

The Deputy Collector,
In charge of the Treasury,
Chingleput District.

To,
The Dy Collector,
Chingleput District.

Sir,

I have the honor to acknowledge the receipt of your letters of the dates noted in the margin, relating to the irregular delivery of the District Gazette.

2. I can give no explanation regarding the irregularities noticed that will at all be satisfactory either to Mr Crook or yourself.

3. These and other complaints against the Press Department can be traced to no other cause than, I believe, the incompetency of the man at the head of the Department.

4. The question therefore for consideration at present is, what should be done to improve the efficiency of the Department, and obviate the frequent complaints received from different quarters regarding the delays in the execution of work entrusted to the Press Department, and the irregularities in the delivery of the Gazette.

5. I am quite convinced that some of the men employed in the Press Department are not fit for their posts, but I am unable to name any man in particular except the Head Compositor who should be held responsible for consequence of my own ignorance of Printing.

6. It appears to me therefore that the best plan of securing efficiency is to invite Mr Thomas, the Superintendent of the Lawrence & Ryland Press at Madras, or Mr. Hargreaves, Superintendent Government Press, to examine into the working of the Chingleput Press, and report on the fitness or otherwise of the men employed, as well as on the sufficiency of the existing Establishment, and the causes which have operated to produce the delays and irregularities which have for some time past formed the subject of the complaints against the Department.

Until this, or something equivalent to it, is done, it seems hopeless to expect any improvement in the working of the Department.

I have to enclose the explanation offered by the Head Compositor, and to direct your attention to his allegations. I have also to mention in the Gazette on the very day.

I have per
your
B. B. B. B. B.
B. B. B. B. B.

11/2/72

No. 177

Chingleput District, Collector's Office,
Bandapet, 2nd April 1873.

From,

The Deputy Collector,
In charge of the Treasury,
Chingleput District.

To,

The Acting Collector
Chingleput District.

Sir,

Referring to your letter of the 2nd Instant, No. 404, directing me to take charge of the Press Department, I have the honor to solicit your orders on para 6 of the Proceedings of the Board of Revenue dated the 11th Instant, No. 351.

2. I consider it essential to the efficient working of the Press Department that the present Head Compositor, who is totally unfit for his post, should be removed therefrom. My opinion of him was communicated to Mr. Barlow in a letter dated 19th July 1872 No. 421, and that opinion has since been confirmed by Mr. Keys.

3. I regret moreover to say, that it is not desirable, in my opinion, to provide for the man by reducing him to the grade of Compositor in the same Department. But as he is a servant of some standing (14 years), an effort should be made.

I think to provide him a post in some other Department.

4. To this end I beg to submit the following proposal for your consideration. It appears to me that our best chance of securing an efficient forman is by obtaining one from the Government Press Department, where there must be several men on salaries varying from 25 to 35 Rs, competent to fill the appointment of Head Composer of this Press, and who would gladly accept the post. I propose therefore, with your permission, to address the Superintendent of the Government Press, with a view to his selecting from his Establishment a competent man to fill the appointment of head composer of this Press, and providing the latter with a post of not less than 25 Rs, in the vacancy that will be created by the transfer of his nominee to the Chingleput Press.

5. With regard to the temporary establishment advertised to by the Board, I have already solicited your orders regarding it in my capacity as Treasury Officer. Having now resumed charge of the Press, I venture to think that it would not be advisable, for the present at least, and in the unsatisfactory state of the Department to disperse with the services of the few hands of which it is composed. Even with its assistance, the permanent Establishment has been wholly unable to keep pace with the demands made upon it. I would therefore respectfully suggest that it be continued until such time as the new forman shall be able to clear off

I have already received applications from composers in the G.P.D.
L. Thomas
M. Nagarajulu
J. Vijaynathan

1. Composer 10
1. Pressman 8
1. Ballman 8
Estab 26

off arrears, and see his way to carry on the work of the Department without its assistance.

I have &c. &c.
(signed) M. Smith
Deputy Collector

Chingleput District, Chingleput.
Baidath, 18th April 1873.

No 188

From,

The Deputy Collector,
In charge of the Treasury,
Chingleput District.

The Ag. Collector of
Chingleput District.

Sir,

From Collector, 2nd April 1873
To Collector, 4th April 1873

Referring to the correspondence noted in the margin, I have the honor to submit in original the accompanying letters to and from the Superintendent of Government Gazette Press, regarding the appointment of a forman to the Chingleput Press.

Mr. Morcom has recommended Mr. Vengal Rao for the post, but states his inability to provide the Chingleput Press with

Foreman with a permanent situation in the Establishment.
He is willing to accept of any piece work, at which
the odds, a good man may earn from Rs 10 to Rs 20 per
month.

As there is an absolute necessity for a change in the
managing head of the Chingleput Press, and as such a
change cannot apparently be effected in any other way
than that above proposed, I beg to recommend that
Mr. Morgan be appointed Foreman of the Chingleput
Press, and that the present Foreman be directed to wait on
Mr. Morgan for employment on piece work, at which,
if careful and diligent, he may earn almost as much
as he now receives.

It will be seen that employment on piece work qualifies
for pension and the present Foreman's past services will not
therefore be lost by his transfer to the Government Press.

I have &c &c
Signed Alex Smith
Deputy Collector.

Statement

Statement showing the fines imposed on the Foreman of the Chingleput District Press from 1872 to 1878.

Year and month.	Amount.	By whom	Cause.
February 1872	2	Cannot be traced,	
April 1872	1	probably by the	On account of complaints about this time made against him.
October 1872	8	Treasurer Deputy	
November 1875	4	Collector.	
December 1875	1	Do	On Collector's request, for mislaying a note regarding stray dogs.
January 1876	2	Collector	For neglecting to publish in the Gazette order notice of all transfers of land.
May 1878	1 8	Asst. Collector	For disobedience to orders.
June 1878	3	Do	For failure to carry out orders and for not sending sufficient number of proofs of the District Gazette for correction up to Friday 27 th .
July 1878	1	Collector	For allowing a quantity of dirty water to run out of the Press room.
July 1878	3	Asst. Collector	For the slovenly state of the Press Office.

Signed Alex Smith.
Deputy Collector.

True Copies

Friedrichs
Collector

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N^o 2084.

Chingleput Dist. Collector's Office
Saidapet, 14th November 1878.

From

J. F. Price Esquire,
Collector of the Chingleput District.

To

The Deputy Collector
In charge of the Treasury,
Chingleput District.

Sir,

I have the honor to request that
you will be good enough to, at once, cancel
your Taluk N^o 98, dated 7th instant, regard-
ing Raghunada Chari, and explain why
it was issued without consulting me.

I have &c. &c.
/signed/ J. F. Price
Collector.

From

Recd letter from
the Collector of
Chingleput dated
27th November 1878
J. F. Price
28.11.1878

No 1004.

Chingleput Dist. Collector's Office,
Saidapet, 15 November 1878.

From -

The Deputy Collector
In charge of the Treasury,
Chingleput District.

To

The Collector of Chingleput,
Saidapet.

Sir,

In reply to your letter of yesterday
No 2084, I have the honor to state that I
have cancelled the order therein referred to,
as directed.

The persons engaged in the verification
of Service Registers belong exclusively to the
Account and Treasury Departments. I am
not aware that the tatted to which you
have been pleased to take exception, infringes
any order of yours prohibiting the exercise
of my discretion in assigning work to the

men in the Record room, and it did not
therefore occur to me to consult you in the
matter.

In future, however, I shall with your
permission, abstain from all interference with
the men.

I am, Sir,
Yours faithfully,
Wm. Smith
Dy Collector

No 2111.

Chingleput District Collector's Office,
Saidapet, 16 November 1878.

From,

J. F. Price Esq.,
Collector of the Chingleput Dist.

To

The Dy Collector,
In charge of the Treasury,
Chingleput District.

Sir,

I have the honor to return your

letter

letter N: 1004, dated 15: Instant. & to point
out to you that it is couched in an improper
and disrespectful tone.

2. You will, therefore, favor me by
formally withdrawing it and substituting
a reply worded in temperate and becoming
language.

Wm. J. J. J.
Signed J. J. J.
Collector

N: 1009.

Chingleput District Collector's Office,
Saidapet, 18: November 1878.

From,

The Deputy Collector,
In Charge of the Treasury,
Chingleput District.

To

The Collector,
Chingleput District.

Sir,

I have the honor to acknowledge the receipt
of your letter of the 16: Instant, N: 2111, returning
mine to your address of the preceding date, on
the ground that it is couched in an improper
and disrespectful tone, and desiring that I
will withdraw it and substitute a reply
worded in temperate and becoming language.

2. I most respectfully beseech for all
to state that I have ever studied to address
you in language becoming your official
position as my immediate superior, and it
is still my desire to follow this obvious &
befitting course.

3. I regret, however, that I fail to see
in what respects I have transgressed the
bounds of Official Courtesy and decorum, in
the letter which you have been pleased to return
to me; and I shall feel much favored by
your kindly indicating the part or parts of
my letter, which you consider disrespectful

and improper in tone. For this purpose I venture respectfully to resubmit my letter for your kind refusal.

I have ^{you} ^{you} ^{you}
Signed / Alex. Smith
Dy Collector

No 2157.

Chingleput District Collector's Office,
Saidapet, 19 November 1878.

From

J. F. Price Esq.,
Collector of the Chingleput District.

To

The Dy Collector,
In charge of the Treasury,
Chingleput District.

Sir,

In reference to your letter No 1009 dated 18th Instant, I have the honor to observe that what I objected to was the tone of your

letter No 1004, dated 15th Instant. This I continue to think improper and disrespectful and it, I consider, pervades the whole of the communication.

2. I cannot admit that you have in your letters to me invariably written in becoming or proper language and you may perhaps remember that at a recent interview on business, I had to remind you of our respective official positions and to check the disrespectful manner in which you then addressed me.

3. I must again request you to withdraw your letter above alluded to and to follow what you yourself characterize as an "obviously unfitting course".

I have ^{you} ^{you} ^{you}
Signed / J. F. Price
Collector

No 1016.

Chingleput District Collector's Office,
Saidapet, 22nd November 1878.

From

The Dy Collector
In charge of the Treasury,
Chingleput District

To

To

The Collector of Chingleput,
Siddapur.

Sir,

I have the honor to acknowledge the receipt of your letter of the 19th Instant, No 2159, again requesting me to withdraw my letter of the 15th Idem No 1004, as you continue to consider its whole tone, and not of any part or parts of it, to be improper and disrespectful.

2. This reiteration of your opinion renders it necessary that I should submit for your consideration a brief resume of the facts, which have led to your demand for the withdrawal of my letter.

3. Your letter of the 14th Instant, No 2084, requires me to cancel at once a Taked I had issued to the Vernacular Record Keeper, regarding a matter of detail connected with the arrangement of records

by one of my subordinates, and directed me to explain why I had issued the Taked without consulting you.

4. Your order relating to the cancellation of the Taked was instantly obeyed, explanation submitted, as required, of the circumstances under which it was issued, and a respectful intimation made that, with your permission, I would not, in future, interfere with the men in the record room. Vide my letter to your address, dated 15th Instant No 1004.

5. This letter you were pleased to return to me, on the ground that it "was couched in an improper and disrespectful tone, and you desired that it should be withdrawn, and a reply substituted in temperate and becoming language".

6. I thereupon ventured to submit that I had ever studied to address you in language becoming your position as my immediate

From Collector
16th Nov 1878
No 2111.

To Collector
18th Nov 1878
No 1009.

superior, that I was still desirous of doing so, and would feel favored, if you would kindly indicate the part or parts of my letter, which you considered disrespectful and improper in tone.

7. Your favor of the 17th instant, No 2157 is a reply to the preceding communication, and intimates that, in your opinion, the disrespect and impropriety of tone, adverted to pervade the whole of my letter.

8. I very much regret that with every desire to yield implicitly to you in matters involving no principle, I feel myself unable to withdraw the letter in question, as I altogether fail to see that the tone of any portion of it, much less of the whole, is, as you are pleased to assert, disrespectful and improper.

9. I would therefore very respectfully

suggest that, if you are desirous of pressing the matter to a final issue, the whole correspondence connected with it be submitted for the orders of the Board of Revenue.

10. I cannot conclude this letter without submitting some explanation as to the disrespectful manner, in which you are pleased to say, I addressed you on the occasion of a recent interview on business. At that interview, you will kindly remember, you pressed me to state the date on which I would be prepared to submit my reply to you and the Accountant General's allegations against my Administration of the Account Department; and when I answered that the defence was a matter of serious importance to me, that it required careful deliberation and preparation, and that I really could not say when it would be ready, you were pleased to ignore all these

considerations

consideration, and to say that you would
report me to the Board if my report was
not at once submitted. What reply could
I make, but that it was open to you to
do so, or something to that effect, and if it
be disrespectful - for it was only then I
believe that you began to impress me with
a sense of the difference between our relative
positions, which I never doubted, disputed or
denied - I respectfully submit that I
can hardly be blamed for a reply which
was elicited on the spur of the moment.

I have you you you
(signed) Alex. Smith
By Collector

True copies

Hedrick Hill
Collector

No. 395.

CHINGLEPUT DISTRICT, COLLECTOR'S OFFICE,
SAIDARET, 26th November 1878.

From

J. F. Price Esquire,
COLLECTOR OF THE
Chingleput District.

To

C. A. Galton Esquire,
Secretary to the Board of Revenue,
Madras.

SIR,

I have the honor, at the suggestion of
my Treasury Dy Collector, Mr Smith, to
submit for the orders of the Board of Revenue,
a correspondence, which has passed between
that officer and myself.

2. The question at issue is whether a
certain letter, which I have marked A, is
couched in language such as is proper and
respectful, or not.

3. I have given Mr Smith every oppor-
tunity for reconsideration and withdrawal of

In a letter from
the Collector of
Chingleput dated
26th Nov 1878
No. 395
L. G. M. 1878
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his letter, but he has declined to avail himself of it and the tone of his recent communications to me has been such that I deem it inadvisable for the discipline of the District to trouble the Board with this reference.

4. It is necessary in order that the exact bearing of the letter to which I object may be fully understood, that I should enter into account of the circumstances which led to my writing the letter to which it is a reply, as well as to state some matters which preceded these.

5. Shortly after joining this District, I found that the orders of Government and the Board in regard to the maintenance of Service Registers had very much neglected. A large proportion of the public Servants of this District had no Service books and

none had been verified and properly certified. This led to my calling for the copies of all officers under my orders and statement of the services of those who had no books, and the issue of detailed instructions regarding their verification and the writing up of all entries to date.

6. The direction of this work was entrusted to the Assistant Collector and the Account Department was, as the Record Room Staff was not sufficient, directed to supply some hands for the work.

7. Four Clerks were accordingly sent by Mr Smith. After a time, a complaint was made that these men could not be continuously spared and, as under constant personal pressure on the part of the Assistant Collector and myself, about 150 out of 700 odd Registers had been got out of hand.

Arranged with Mr. Lido, the then Acting
Treasury Deputy, that one of the four men
should permanently return to the Account
Department and that every month one
should go from the 1st to the 5th and another
from the 1st to the 12th, to assist in making
up the returns and accounts and then go
back to the verification work. This
arrangement was made to the best of my
recollection in the presence of the Head
Accountant, the Vernacular Head Account-
ant and the Record Keeper and was com-
pletely known to everyone in the office. I
further told Mr. Smith in person, when
he returned from leave and mentioned the
matter.

8. As the clerks were inclined
to be lazy and the work flagged, orders
had, some time ago, been issued that a

Register of the verifications made each day, should
be kept and sent upstairs to me, in order that
I might see what had been done.

9. This at last came up with very bad
results and on explanation being called for from
the Vernacular Record Keeper, he reported that
Mr. Smith had recently sent into the Record
Room Records of the Account Department
without any lists, extending back for some
25 years and that on his objecting to this, a
letter was sent by Mr. Smith, who was
aware of the importance attached by me
to completing the Service Register, directing
that one of the clerks employed in verification
work should be taken off that business and
put to sorting the records, thus leaving only
two men who had to spend a portion of their
month in the Account Department. I sent for
the Head Vernacular Accountant and

asked him why the man had been taken
off and why the Ticket, which Jeremiah,
had been issued. He replied that, learning
that I had been making a stir regarding
keeping records of former years out of the
Record Room, Mr. Smith had ordered that
the account records were to be sent in and
that, when the Record Keeper objected to their
not being sorted and being without lists, as
Mr. Smith had issued orders that one of the
clerks on verification duty should do the
necessary work.

10. This led to my directing Mr. Smith
to cancel his Ticket and calling for explanation.

11. Mr. Smith could not have been
otherwise than aware of what my orders
were. They were perfectly well known and
he knew, from the correspondence which
passed through his office out from the files

to other officers, which were sent to him for
perusal, how anxious I was to have the
Service Registers put into proper order. I had
had already, in connection with another matter,
to draw his attention to the Standing Circular
regarding the relative position of the Treasury
Deputy Collectors and Collectors and he had therefore
no legitimate excuse for what he did in over-
riding what he must have known to be my
wishes and instructions.

12. I hold therefore that his writing
to me, as he did, was disrespectful and improper.

13. As regards the Statement made in
para 10 of his letter, No. 1016, Mr. Smith has
not correctly stated what occurred. For more
than a month, he took no notice of my call
for the explanation required by Government
in regard to his conduct of Treasury matters.
Upon my pressing him for it, he replied in

is a by no means satisfactory worded letter,
that he had pressure of business and he
mentioned in particular a statement, which
had been called for by Govt in the Finance
Department. The morning after I received
this letter, I went straight to the account-
ants Dept. and made enquiries. I then found that
the statement had been prepared whilst
Mr Smith was absent on leave, that it
had been examined by Mr. [?], that
further information had been called for, that
Mr Smith had one day spent half an hour
over it, had taken it away for three days
and then returned it. I examined it closely
and found not a single correction or remark
other upon it in Mr Smith's handwriting and
was no evidence of any kind of his having done
anything to it. I may add that it was
finally sent up to me for signature.

incorrect and that a palpable neglect of the
orders of Govt. was detected.

11. After these enquiries and an examination
of the statement, I deemed it desirable to
send for and speak to Mr Smith and to ask the
Assistant Collector Mr Rathnavela Chetty to be
present. I told him that I had inquired into
the matter of the statement, that I considered
that he was merely procrastinating as regards
his explanation, that there had been ample
opportunity for making his reply and that, if it
was not sent in at once, I should report the
matter to the Board and state my grounds
for doing so. He then replied in a most offensive
tone "You may do what you please, Sir". I then
said that I did not think his mode of
speaking was proper and the conversation
regarding his shortcomings in Treasury
matters which I pointed out to him, was

the result of my searching for them. He wound
up by turning round upon me and, as nearly
as I can remember, saying in a most violent
manner "Oh, of course, nothing done by an
uncovenanted man can be right. I know the
difference between the Covenanted and uncovenanted
Officers." It was then only that I had to remind
him of the difference between our official positions
and that he was then speaking to his superior
officer and to tell him that I would permit
no such language.

15. I myself was in no way violent
and Mr Smith's manner of speaking to me
was unprovoked. Mr Rathnavelu, after he
had left the room, remarked upon the
extremely offensive way in which Mr Smith
had addressed me and expressed his surprise
at my having taken matters so coolly and
quietly. I have never had an interview with

77.
a subordinate, who behaved with less restraint
than Mr Smith did.

16. I must do him the justice of saying
that he next day expressed his regret for his
conduct and explained that it was owing to his
hasty temper, but he did not come to me for
the purpose of doing this nor yet did he attempt
an apology, until I mentioned the impropriety
of his conduct.

17. That he has not always succeeded
in attaining upon paper that moderation and
respect at which he professes to aim, will,
I think, be evinced by the letter which accom-
panied my No. 372 dated 13th Inst, to the
Board and will be further evidenced by the
explanation upon Press matters, which I propose
in a few days to submit.

18. I am sorry to have troubled the
Board with so long a letter, but I think it

desirable that they should know all the cir-
cumstances of the case, when considering the
request, which I believe myself justified in
preferring that Mr Smith should be ordered to
formally withdraw his letter and express his
regret for having written it.

I have the honor to be,

Sir,

Your most obedient

Wm Smith
Collector

CHIEF OF DISTRICT 7, COLLECTIONS OFFICE,
SABAROT, 26 October 1978.

From

THE DEPUTY COLLECTOR,

IN CHARGE OF THE TERRITORY,

Chingleput District.

To

THE

Secretary to the Board of Revenue
Chingleput.

SIR,

I beg most respectfully to
throw myself on the protection of the Board
against the persistent efforts made by Mr.
Price to discredit my administration of
the Account Department.

2

The Government were graciously
pleased to grant me an opportunity of
explaining certain allegations made against
me by Mr. Price in his letter to the Board
dated the 29th July last EV 102.

3

My explanation was accordingly
submitted to Mr. Price in my letter
dated 14th instant EV 622, and in
forwarding the same to the Board, Mr.
Price, instead of confining himself to

See 1

1878
J. N. No. 10590-

On 3/10/78
5595/10

to a rejoinder on the explanation furnished
by me to the specific allegations already
made, has launched out into fresh alle-
gations tending to my discredit, to which
I have no opportunity of submitting
a reply.

4. If the Board will be pleased
to postpone action on Mr. Price's letter,
and will call upon me for a reply on
the fresh allegations of which I now
respectfully complain, I am confident
I shall be able to give such explanation
as will entirely satisfy the Board.

I have the honor to be,
- Sir,
Your most obedient servant

Wm Smith
Deputy Collector.

No 1046

Chingleput Dist. Collector's
Office, Saidapet 7th Dec.
1878

From

The Deputy Collector,
In charge of the Treasury,
Chingleput Dist.

To,

J. J. Price Esq.,
Collector, Chingleput District.

Sir,

Referring to your letter to the Board
dated 26th Ultimo, No. 395, I venture res-
pectfully to request that you will be so
good as to lay before them, with the least
practicable delay, the following version of
my interview with you, in which you appear
to me chiefly to base your request to the
Board that I should be directed to

Patent Office
Dec: 1878

Dated 26th October 1878.
Received

ENCLOSURE.

No. 353/1878

May 5th be altered to
his representative on the
allegations brought against
him by Mr. G. in which he
has defence made by him
admission of facts of the
order.

From
THE DISTRICT COLLECTOR,
IN CHARGE OF THE TREASURY
Chingleput District.

19352

withdraw my letter to you of the 15th Novem-
ber 1878. As soon, and express my regret
for having written it.

3. Before however recounting the
interview, permit me very respectfully to
solicit your attention to para 2 of your letter
in which you very justly remark that "the
question at issue is whether a certain letter
which you have marked A, is couched
in language such as is proper and res-
pectful or not". This, I most humbly
submit, is the point for decision; which,
whether resolvable in the affirmative or
negative, does not appear to call for, I res-
pectfully venture to submit, the aid of
the interview in question.

3. The interview occurred about nine

weeks ago, and if my manner was improper
and violent, as you have been pleased
to report, I humbly submit that it was then
a question for consideration, whether my conduct
should have been reported for the orders of
the Board, you having since reported
matters of far inferior importance.

4. I shall now proceed with your permission
to give my version of the interview, and the
circumstances which led to it.

5. Para 10 to 15 of your letter contain
an account of the interview; but it does
not appear to state all that occurred
thereat, nor does it give a full account of
the correspondence which passed between us
and which led to the interview.

6. The circumstances which brought

about the interview was as follows: The Government were graciously pleased to direct that an explanation might be obtained from me regarding certain charges which the Accountant General and yourself had preferred against me. Beyond calling for this explanation, they prescribed no date within which it should be submitted by me.

7. On the 23rd September, and again on the 30th Idem, I received reminders from you, desiring that I would submit the explanation required by Govt; and in my reply dated 3rd October, I regretted the delay that I caused in its submission, pleaded my illness, and stated that I was unable to devote time to the preparation

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of my defence as I could spare at intervals at home, and begged that if Govt, who kindly gave me the opportunity of defending myself, "had desired you to call on me to hasten its submission, you would do me the favor to forward my letter to them, with my humble request that they would be pleased to grant me such further time as would enable me to prepare a reply that would be at least some vindication, however feeble and imperfect, against the various allegations that have been made against me".

8. The Govt not having pressed for the submission of my explanation, you did not forward my application to them; but you were pleased to inform me that the reasons I had assigned for delay were "by no means

satisfactory", that ample opportunity had been afforded me to make my explanation, and that if I delayed any longer "it would be your duty to report the matter to the Board of Revenue, with an expression of your opinion".

9. To this I ventured to answer that I was not able to submit immediately my reply, but would endeavour to do so as early as possible, that the defence was of the utmost importance to me, and required careful deliberation and preparation; that if it did not prove satisfactory, I should be directed to retire, and that in doing so, I should be virtually compelled to quit the service with the brand of incompetency clinging to my name. I ventured to put

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it to you whether with such an afflictive result staring me in the face, I could be careless or indifferent about the preparation of a defence to which alone I could look for a possible escape from the dilemma in which I was placed. And I concluded by expressing my regret that you should be pleased to take such an extreme view of your duty as to consider yourself warranted in reporting me to the Board if I delayed my explanation any longer; and added that if you were pleased to do so, I could only deplore my unhappy and hapless position.

10. On receipt of this answer you were pleased to resolve to have an interview at which the Assistant Collector was present. You opened it by calling my serious

attention to what you were about to say,
and to be careful as to what I replied.

After this preliminary observation you
wished to know why I did not submit my
report, and on my replying that it was
not ready, you observed that I know
full well that you were about to leave
the District, and did not wish to submit
my defence before you went and delay
it in consequence. On my repeating my
inability to submit it at once, you replied
I had had two or three holidays during
the month and could have finished the
report if I had chosen and that if I did
not do so without further delay, you
would feel it your duty to report me to
the Board. To this I respectfully replied.

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that it was open to you to do so, whereupon
you said that you would not be expected to
in that way, that you were the Collector
and head of the District and I your sub-
ordinate, that you were speaking to me not privately
but in your official capacity, and that I
had treated you with contempt by not calling
upon you, as all others had done in every
district at which you had been. To this I
replied calmly that I was fully aware of
our relative positions, upon which you
repeated in an agitated tone that I must
not thus reply. I was at a loss what to
say and remained silent; and you again
reverted to the question when I would
submit my explanation, adding that
I had really nothing to say in my defence,

that if I alleged famine as an excuse,
you could easily refute it by saying that
I was a sufficient establishment to do
the additional work. I then upon my
reply said that I believed I had sufficient
to say in self defence, and that whatever
might be its value I required time to
consider and frame my report, which
was one of vital importance to me.
You repeated that I had nothing to say;
that you had other matters to bring against
me; that the Accountant-General was
prepared to do the same and would have
sent another report in to Govt. but for
your request to him not to do so for the
present, and that you had only to
withdraw your request and he would

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prefer charges that would be seriously
damaging to my interests. Upon this I
asked you if it was fair to make fresh
charges in disposing of my answers to
your original allegations and thus to deprive
me of the opportunity of replying to them;
and you were pleased to say that it was,
and that you could do as you liked, that
you did not mind what I might say
in reference to the Accountant-General's
allegations, but desired that I would be
careful in replying to yours. You then
again adverted to the original question when
I would submit my explanation; and
finding that you were most anxious to have
it, I replied that I would try and finish
it next Saturday (our interview having

taken place (I believe on a Tuesday) and
then left the room.

11. From the interview I gathered
that one cause of your being surprised
against me was, as you were pleased to
say, my having treated you with contempt
by not calling upon you. In order there-
fore, to conciliate you, I took my draft
of explanation when I had completed it to
your house on a Saturday and left it
with you about 10 A.M. for perusal and
elimination or correction of any part or
parts that might be offensive to you; and
was gratified by its return about 3 P.M.
with a ^{very} official note enclosed in the
following terms: "I return the draft which
you gave me this morning. There is no

nothing whatever either improper or dis-
respectful in tone in it.

12. Congratulating myself that I
had at least succeeded in conciliating you,
I left with an exceedingly moderate and
temperate reply to your allegations regarding
my administration of the Account Dept.
and fully expecting that you would say
something in my favor in sending up my
defense, I was sorry to find that you had
added several fresh charges, one of which
was of so serious a nature that, if esta-
blished, it would have been of itself
sufficient to prove my unfitness for en-
dorsing Charge of a Treasury. Upon this
I cast myself directly on the protection
of the Board, and begged that they would

not take action upon your rejoinder, without giving me an opportunity of replying to your fresh Charges.

13. Paras 14 to 18 of your letter are devoted to an exposition of the circumstances under which a letter was issued by me to the Vernacular Record-keeper, directing one of the Chetty detached by me from the Account Deptt and employed on verification duty to arrange certain records with the assistance of Raghanatha Chetty, Attender of the Account Deptt whom I sent for that purpose, believing that the work would be done in a few days.

14. This simple order issued in the course of business and with no thought

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whatever of interfering with your arrangements. You have been pleased to regard as an act of opposition and disrespect on my part. I humbly submit that it could hardly have produced any inconvenience, as it was issued on the 7th. Your order was cancelled immediately on the receipt of your letter objecting to it, on the 15th Idem. It would have been unhesitatingly withdrawn, even at once a verbal message from you; and I therefore failed to see how my letter which you have marked A was disrespectful and improper, as stated in para 12.

15. I cannot conclude this letter without again casting myself on the protection of the Board and humbly submitting to them the following requests

(1) That while I am prepared to answer any allegations you may be pleased to prefer against me, no additional charges may be made in your reconsideration regarding my explanation on specific charges previously urged, as this places me at an immense disadvantage by depriving me of the opportunity of defending myself against the fresh allegations thus preferred.

(2) That if the tone of my last letter as alleged by you, be improper or disrespectful, I may here be permitted to express my sincere regret and apologies for having unwittingly transgressed against the rules of decorum and official propriety; that the Board will be pleased to consider the peculiar circumstances under which I am

placed

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placed, the nature and nature of the charges preferred against me and the difficulty of replying to them, without falling into some indiscretion; and that under all the circumstances of my case, they will be pleased to make some allowance in my favor.

(3) That, as it is that has passed it will be exceedingly difficult, if not impossible, for me to give you satisfaction. The Board will be pleased to consider, if it is desirable in the interests of Govt., that I should remain in my present post. I therefore humbly venture to beg that as an old and faithful servant of the State, who may possibly be considered worthy of some indulgence, the Board will be pleased to recommend that I may be transferred

to some appointment in Hawaii with at
least the same salary as I now draw.

I have you

1894/1895

Collector

1894/1895

Mednick

Collector

No 431

Chingleput District Collectors Office
Saidpet 9th December 1812.

From

J. J. Price Esquire,
Collector of the
Chingleput District.

To

C. W. Gallon Esquire,
As Secretary to the Board of Revenue,
Madras.

Sir,

At the request of the Treasury Deputy
Collector, Mr Smith, I have the honor to transmit
a copy of a letter addressed by him to me.

2. He has been the cause of so much waste
of my time that I do not enter into any considera-
tion of his allegations, which appear to me to be
almost entirely irrelevant. I am prepared to
do so, if the Board consider it necessary.

S.

See a letter from

the Collector of Chingleput

- dated 18th 9th 1812.

- on 18th 10th 1812.

431.

See a letter from

3. I must, however, give a most unqualified denial to the statement made in para 11 of Mr Smith's letter. What I did find fault with was his never coming to see me in respect to business. His practice has invariably been to send the Head Accountant and when I spoke to him about this, he took refuge under his usual shield "your predecessors".

4. It is hardly necessary for me to state that I have not the slightest objection to Mr Smith's immediate transfer elsewhere.

5. I must, in conclusion, beg that, if the Board consider that Mr Smith should apologize and withdraw the letter to me of which I have complained, clause 2, para 13 of his present letter be not admitted as such an apology and that he be instructed

to write a distinct and separate one.

I have the honor to be,
Sir,
Your most obedient Servant.
R. B. Nicholls
Collector

N^o 2550

Proceedings of the Board of Revenue.
Dated 9th September 1878.

N^o 415

Read the following

From R. W. Barlow Esq^{re}
Ag. Commissioner, Nilgiris
To R. A. Gutton Esq^{re}
Ag. Secretary to the Board of Revenue
Madras

Sir,

I have the honor to acknowledge the
Proceedings of the Board N^o 2257 dated the
12th Instant just received.

2. As regards myself, I would respectfully
observe with reference to para 2 that I returned
from furlough in March 1876, and from
August in that year, until the date of my
giving over charge to Mr. Rice, in March
last, I was continually on circuit, and
incessantly engaged on famine duty, so had
little time to scrutinize closely the Treasury
work of my Deputy, and can only greatly regret
the shortcomings - noticed by the Accountant.

General

1878-79
R. W. Barlow Esq^{re}
Ag. Commissioner
Nilgiris

General - that escaped my observation, though I am unaware of their nature, or date of occurrence.

3. With reference to Mr. Deputy Collector Smith I would remark, that as observed by the Acting Collector he is doubtless a much better Salt Deputy than an Accountant, to which (Salt) Department he was always wishing to return. In justice to him, however, I think I ought to state, that he frequently complained to me, during the famine, of the insufficiency of the Treasury Establishment, and that the best hands at Head Quarters were all drafted off to Famine Camps and work. As a matter of fact the Collector's Office, in all Departments, was during 1876/77 heavily taxed and worked to the utmost possible limit.

4. Mr. Smith recently wrote Mr. [?] asking me to bring the difficulties he was then under to notice, and, if the Board are so objectional - I would request that a copy of this letter may be submitted to Government.

R. A. [?]

in continuation of the Board's Proceedings under No. 180 p. 4.

Commissioner's Office,
Potalamund, 23rd August 1878

I have &c
(Signed) R. A. [?]
By Commissioner

Submitted to Government in continuation of Board's Proceedings 12th August 1878 No. 2257.

Looking at the very exceptional strain put upon the Collector and the far more numerous claims upon his time, the Board on further consideration would exempt him from blame in having performed these more important duties for a time to the exclusion of routine details about which he was entitled to place great reliance on the competence and attention of the officers given him for that special purpose. But with the Treasury Deputy Collector the case is different. It was though doubtless heavy still his own and paramount duty.

(True Copy & Extract)

To the Secretary to Government
(Revenue) Department

W. [?]
By Secretary

No. 34133

Proceedings of the Board of Revenue
Dated 19th December 1878

Read letter from the collector of
Chingleput, dated 23rd October 1878, h. 307;
26th November 1878, h. 395; 27th November 1878
h. 397 and 9th December 1878, h. 413.

Read also letter from the Treasury
Deputy collector of the same District,
dated 21st October 1878.

These papers will be submitted
to Government with reference to their order
of the 26th August 1878, h. 1357. They relate
to the charges brought against Mr Smith
of faulty account and press adminis-
tration, and want of subordination
in manner and correspondence.

7th October 1878 2
h. 622.

The marginally noted letter
contains the explanation of Mr Smith,
the Treasury officer of Saidapet regarding
the allegations made against him by
the

Revenue 1878-79

h. 4005.

Proceedings of the
Board of Revenue.

27th Nov 1878.
h. 4005.

Dec 26-18 January 1879

Revenue (B. L. Smith)

Chingleput - Saidapet

24th Nov 1878 h. 4005.

Revenue, Bangalore & Mysore

Proceedings of the Board of Revenue

Chingleput - Saidapet

24th Nov 1878 h. 4005.

Chingleput

13. Dec 21/8

of accounts and is utterly unfit for business.

6 Mr Smith now refers to these charges arising.

Regarding (a) he contends, in opposition to the view taken by the Accountant General, that the most important account maintained in the War Office and Army Services is the "Daily Book" a Day Book in which are recorded the transactions, both receipts and disbursements, of each day as they occur; that the Abstract is formed by totalling each day the figures belonging to the same head or class and entering the totals as a separate account under that name; and that this account exhibits not the individual entries but only the totals of the several items under appropriate heads. Referring to the Abstract of

the War Office he states that it is not a true statement of the position of the War Office but only a statement of the position of the War Office as it appears in the Abstract.

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of the "Account Current" forwarded to the Accountant General on the 5 of each month together with the vouchers supporting the transactions; that it is merely a record of the totals of different items actually entered in the Day Book and supported by vouchers; that it is submitted to no authority and that it has always been regarded in the Treasury as a kind of calculation paper. In explanation of his failure to initial corrections in this account, Mr Smith alleges that corrections in it were never initialled by any of his predecessors, and he considers that the Abstract cannot be made a vehicle for fraud unless the Day Book and Account Current are simultaneously tampered with.

Regarding (b) Mr Smith explains that the General Deposit Registers to which he presumes the Accountant General

General referred are prepared from sub-
-sidiary registers in which the receipts
and payments are entered as they occur;
he leaves it to be inferred that he, as
Treasurer, Officer checks the entry in the
register and, after comparing it with
the particulars entered in the voucher,
puts his initials against the entry;
and he contends that the absence of
initials in the General Register cannot
affect in any way the items duly
checked and initialled in the Sub-
-sidiary registers, more particularly as
the Deposit Registers are submitted
monthly to the Accountant General,
with the vouchers supporting pay-
-ments, for examination and check.

He expresses his intention of initialling
all corrections in future in deference to
the wish of the Accountant General.

98
96
As to the failure to enter repayments
in the receipt register as made, he submits
that repayments cannot be
noted in the receipt register as they are
made inasmuch as under the present
system Tahsildars are authorized to
make repayments which can only
be noted in the Registers at the end
after the receipt of the Tahsil accounts
at the close of the month, and then
the repayments made in one month
are noted in the Tahsil Registers for
the following month.

In regard to (c) Mr. Smith's expla-
-nation is that owing to a misunder-
-standing the Accountant General
carried away the impression that the
Account Current under Standing order
210 B - purchase of Salt wholesale - was
not kept at the Tahsil Cutcherry. He
states that it was only kept there and

is now in the hands of the Salt Commission.

Regarding (b) - the error in credit-
ing to Deposits the sum of Rs. 1,250
paid in adjustment of a salt advance -
Mr. Smith explains that the amount
which was paid at Home's Garden Salt
Cotans to the credit of the Madras Cotans
was rightly credited in the first in-
stance to deposits as the Superin-
tendent of the Madras Cotans had
not included the amount in his
account current for February, but he
admits that the fact of the amount
having been credited in the Madras
accounts to Deposits ought to have
been intimated to the Superintendent
of the Madras Cotans which through
an oversight was not done.

In reply to the general charge
of inefficiency brought against him
by the Collector, Mr. Smith imputes

the unsatisfactory condition of the
Treasury Department to the increased
work caused by the famine, to the
disorganization of the office which
attended it, and to the weakness and
inefficiency of the establishment -
generally and concludes his defence
by pointing out that much has
already been done to reduce arrears
although much work still remains
to be done, and that with the exertions
at present being made he has every
reason to hope that in a month or
six weeks the Department will have
resumed its former satisfactory condition.

In his letter forwarding this
explanation the Collector states that
it is his impression that Mr. Smith
told the Accountant General that the
Salt Depositor's account was not kept

in the Sugar Treasury. The misunderstanding however is not of importance as apparently there is no reason to doubt that it was kept. He points out that the Treasury Establishment at Saidapet is not worse than such establishments generally, and that the increased work thrown on the Treasury Department by the famine was much less than in other Districts, and in support of his general charge of inefficiency, he brings forward the following instances of neglect or ignorance on Mr. Smith's part -
Vouchers not kept for Permanent Advance expenditure with the exception of covers of Service bearing letters, retention in Treasury Deputy Collector's room of securities deposited by salt merchants, abkarni Renters &c., failure for eighteen months

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months to adjust payment of between Rs. 2000 and Rs. 3000 by the Presidency Engineer for a Shell quarry, failure to adjust deposits under Act II of 1864, some of them remaining in the Deposit account for 5 years, failure to promptly dispose of the Accountant General's objection Statements, and carelessness in his work as shown by the inaccurate preparation by him of certain Budget Statements. These charges enhance the gravity of Mr. Smith's position but as he has not been afforded an opportunity of meeting them, the Board consider it unnecessary to examine them now.

9 The previous Select Committee of Council has recorded the following remarks in justice to him however I think it ought to state that Mr. Burdett's friend has complained to me during the famine of the inefficiency of the Treasury Establishment.

and that the best hands at head quarters were all drafted off to Famine Camps and works. As a matter of fact the collector's office in all departments was during 1876-77 drawn upon and weakened to the utmost possible limit. To this the Board add that on such weakened office there was at that time thrown much additional strain. These circumstances make it difficult to impute the short comings of the account department entirely to one individual, the Treasury Deputy Collector, and after all the fact remains that there has been in such apparent laxity as to induce even in that busy time any fraud of Government money.

10 As regards the faulty prep administration some weight must be given to the inefficiency of the Prep Superintendent.

11. On these grounds the Board do not think that more has been shown against Mr Smith than that he has in some measure failed, and that not wilfully but naturally under the unusual strain of the famine period. Other officers of still higher standing have been similarly overborne, and it is no sequence that he may not yet be equal to the duties of ordinary years. The Board recommend therefore that he be given a further trial.

12. As regards the want of temperance in his correspondence with his superiors, though it cannot but be pardoned still much allowance seems due to the fact that an officer of over 20 years unblemished character found himself charged with a new and onerous job. The Board think that Mr Smith cannot longer serve with advantage in the office and recommend that he be transferred.

transferred to some other district.

13. No malpractice of any sort
is urged against Mr Smith, and his
long and honorable service entitles
him to consideration at the close of
his career.

Jno. Cabot

Secretary

The Secretary to Government, R.D.
with 5 original letters.
& their enclosures to be
returned.

London

*No. 86. - Bureau Septo:
Proceedings of the Madras Government.*

14th June 1879

Ch 2015
5375

Read the following Procs.
Board of Revs 17th Dec: 1878
No 3433.

His Grace the
Gov^r in Council.
approves the con-
clusions embodied
in the three last
paragraphs of the
Board's Prop.

Much more
education was given
to Mrs. Smith in
language not
justified by the
circumstances,
while his long
service and es-
tablished high
character merited
also more con-
sideration.
In the interest

100

[illegible]

19.
[Faint handwritten notes]

Revenue 1875-1876

1875-1876
Proceedings of the

Board of Supervisors
of the County of Nevada

March 1st - January 1st 1876

March 1st - January 1st 1876
The

Board of Supervisors
of the County of Nevada
in holding its first session
relating to the change of
venue of the county
with the administration
of the county of Nevada
and recommending that
it be transferred to some
other locality