M.R.O. 14—18,000—57-6-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue. DEPARTMENT.

G.O. No. 123 Press Mis.

246.250

Dated 15—1—1867.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
15th January 1867.

Read the following papers :—

No. 246. Proceedings of the Board of Revenue, dated 19th September 1866, No. 6,685.

Read the following letter from the Accountant General to the Government of Madras, to the Secretary to the Board of Revenue, dated Fort Saint George, 24th August 1866, No. 2,408.

1. I have the honor to send, for the information of the Board, copy of a letter which the Deputy Accountant General has been obliged to address to T. Vencut Row, Treasury Officer of Tinnevelly, regarding the very gross carelessness evinced by him in the preparation of his accounts submitted to this Office. In the early part of this year, when on a tour through the Southern Districts, Mr. Taylor inspected the accounts of the Tinnevelly Treasury, and he then reported to me that he entertained a very unfavorable opinion of T. Vencut Row as an officer of accounts, and which is abundantly confirmed by the returns sent by him to this Office.

2. I regret also to be obliged at the same time to report very unfavorably of Dharma Row, in charge of the Kistna Treasury, who does not appear to have profited in the least by the course of instructions received by him in the Board's Office. I beg to annex a Memorandum shewing how frequently this Office is obliged to call Dharma Row to account for incapacity and negligence.

From the Acting Deputy Accountant General, Madras, to the Treasury Officer, Tinnevelly, dated Fort Saint George, 22nd August 1866, No. 2,335.

1. *Vide* your Office letter, No. 863, dated 17th instant.

2. The above letter contained a long list, filling two pages, of alterations you want made in your accounts for July last. This one document must of itself bring you into serious discred but it is not an exceptional one with you. Your 889, dated 17th May, was a page of alteratic to be made in the April's accounts ; your 906, dated 18th May, was a further page and a hal your 1,094, dated 23rd June, contained a page of alterations for May's accounts ; your 1,18 dated 11th July, notified further changes ; your 788, dated 10th August, notified alterations in t accounts of May and June ; and your letter now under reference caps the whole ; after the corre tions which it notifies are made, the account will be practically new. I am not here replying the changes you therein request, but merely asking that you will explain the system which possibly leave room for so many acknowledged errors.

(True Copy.)

(Signed) H. A. MORAES,
Acting Chief Assistant to the Accountant General

Copy forwarded to the Board of Revenue for information.

Enclosure No. 2.
Memorandum.

No. 1,043, dated 19th June. Asks why in spite of repeated orders pensions are charged in one bill instead separate schedules. Also why an undisbursed item is charged. Also, why Pensioners' recei are not submitted.

No. 1,257, dated 30th June. Expresses surprise that the Treasury Offi confesses himself helpless, if his subordina persisted in their own way of doing things.

No. 1,453, dated 11th July. Says that vouchers for Military Pen paid from November to February not h been received, the amount cannot be debited to Military Department ; and adds that as the s

vouchers have been vainly called for in several result Statements, and the Treasury Officer has vainly promised their submission, he must recover the amount from his own pay and so clear the accounts. The vouchers were sent in reply on 24th July.

No. 1,818, dated 20th July. — Calls attention to six letters in Public Works Department from 15th February to 23rd June still unanswered; and instances one (2,954, dated 7th November 1865) replied only on 26th May after three reminders were sent.

No 1,930, dated 3rd August. — Asks why still items are charged in Treasury Accounts though vouchers for them are not forthcoming. F. L.

1. Submitted for the consideration and orders of Government.

2. The Board are compelled to the conclusion that neither of these officers is fit for his present post in the Account and Treasury Department.

3. T. Vencut Row bears a high character for diligence, intelligence, integrity, and general attainments; but all his service prior to his appointment as a Deputy Collector was in the Judicial Department. He is of some twenty-three years' standing.

4. T. Durmaroya Mudali's name has been so frequently before Government, that it is unnecessary for the Board to refer to his antecedents. He is of some thirteen years' standing, and has not given satisfaction as a Deputy Collector.

No. 247. From the Examiner of Claims, to the Secretary to the Board of Revenue, Madras, dated Fort Saint George, 24th September 1866, No. 359.

I have the honor, by direction of the Accountant General, with reference to your Memorandum No. 837, dated the 27th ultimo, to enclose a printed Statement of the services of T. Dhurma Row Moodelly, Deputy Collector of Kistna District, together with a true copy of letter from Mr. Chase, Acting Collector of Kistna District, to the Secretary to the Board of Revenue, dated 19th January 1866, which letter was also sent to the Accountant General by the Deputy Collector with a request that the same might be forwarded to the Board.

Submitted for the consideration of Government, in continuation of Board's Proceedings dated 19th September 1866, No. 6,685.

No. 248. Proceedings of the Board of Revenue, dated 8th November 1866, No. 8,093.

Read the following letter from the Collector of the Kistna District, to the Secretary to the Board of Revenue, dated Gudewadah, 6th October 1866, No. 335.

1. I have the honor to forward copy of a letter I have just received from the Deputy Collector in charge of the Treasury, with a translation of a Yadast addressed to him by me, to which the letter professes to be a reply, and request you will be good enough to lay them before the Board, with the following statement of the facts.

2. I have received several complaints of late of the slow rate of travelling of the Mulky tappal, especially in the distant talooks under the Head Assistant Collector and Deputy Collector.

3. In the month of August last, the Head Assistant Collector pointed out to me, that letters from Bezoara to Vissannapetta occupied from sixteen to ninety hours in transit, and requested that that line might be so far placed under his supervision, as to enable him to punish the runners for unnecessary delay.

4. As this was by no means the only complaint that had been received, and as Mr. Stuart would possess the means of controlling the runners, which the Deputy Collector at the Treasury could not exercise, I gave Mr. Stuart partial authority over that line, still leaving the general management of the Mulky post under the Deputy Collector.

5. Shortly after that, further complaints were received from the Deputy Collector of Vinukonda, to the effect, that very great delay occurred in the delivery of letters from Guntoor at Nursarowpetta; similar complaints of delay on the same line had been before received.

6. Seeing that the District post was thus so inefficiently controlled from Masulipatam, I wrote to the Deputy Collector in charge of the Treasury, requesting him to inform me if he saw any difficulty in making over the general control of the runners in distant talooks to the local officers retaining, of course, the general supervision of accounts, &c., under himself.

7. His reply, which I now enclose, is, I think I may say without fear of contradictions, a most insolent production, and I trust I may be allowed to express a wish that the Board will forward to Government with their support my request that the Kistna District may be relieved of the services of the writer.

8. It is not long since it was my duty to bring to the notice of the Board the culpable negligence of Dhurmaroyen Mudaliar in regard to certain salt transactions, by which the Government suffered a direct loss of above 1,100 Rupees; in my letters on that subject, I purposely confined my remarks entirely to the question under enquiry, as I did not think it fair to prejudice the Deputy Collector's case by any allusions to his general character.

9. I must now however, in justice alike to myself and to all the subordinates in the office and the district over whom his authority extends, bring to the Board's notice that scarcely a week passes in which I do not receive some complaint of discourtesy to his superiors or equals, or of some act of petty tyranny over his inferiors.

10. Many of these complaints are indeed of small matters, and others not capable of direct proof, or of a nature to admit of investigation; but the result is, that the office is so greatly disorganized by the under current of intrigue which is kept up by his presence, that I venture to assert that the business of the district would be far better performed without a Treasury Deputy at all, than with such an one as Dhurmaroyen Mudaliar.

11. It is painful to me thus to write of any one; but I have borne with this man for two years; and, after repeated warnings, I feel it is hopeless to expect any improvement; and I trust the Board will do their best to obtain the sanction of Government to his transfer to some post where he will be less an obstruction to public business than he has proved to be here.

Translation of Yadast to the Treasury Deputy Collector, dated 27th September 1866, No. 353, Gudewadah.

1. The Deputy Collector on general duties has informed me by his Yadast, dated the 17th September 1866, that in the transit of the Mulky Mails from Vinukonda and Guntoor to Narsarowpett, there has occurred much delay.

2. The Head Assistant Collector has, likewise, brought to notice that similar delays have occurred in his talooks. If the local officers should be entrusted with the control over the Mulky Establishment of the talooks in their respective ranges, they will be in a position to exercise due supervision over the runners, and ensure the speedy conveyance of the Mails, and in case of any delay in their transit, will be able to check the same by issuing the necessary orders on the subject immediately.

3. I therefore request that you will, immediately on the receipt of this Yadast, inform me if there exist any insuperable objections to their doing so.

(Signed) G. THORNHILL,
Collector.

(True Translation.)

(Signed) G. THORNHILL,
Collector.

From T. DHURMAROW MUDALIAR, Deputy Collector, Kistna District, to the Collector of the Kistna District, dated Masulipatam, 2nd October 1866.

1. I have the honor to acknowledge the receipt of your Telugu Memorandum, No. 353, dated 27th September 1866, desiring my opinion as to whether it would be convenient to arrange that each officer in the district be entrusted with the District post management within his jurisdiction.

2. This question arose under the following circumstances:—

3. On the 13th August 1866 the Head Assistant Collector appointed a man to the vacancy of a letter peon in Vissannapett Division. I told him that I intended to give the place to a runner thrown out from the late reduction. A few days afterwards, that is, on the 28th August 1866, he addressed an official letter to the Collector asking him to entrust the appointment and dismissals of the Mulky Establishment within his division to himself. The Collector was pleased, accordingly, to comply with his request, and the matter was then made known to me by an Official Memorandum. Soon after, this intelligence appears to have reached Mr. Venkatachellum, the General Deputy Collector, who has now sent in his application for a similar concession for his own division, which was only natural on his part to come in for a share of the duties I have hitherto been carrying on, when he finds a prospect of success.

4. It is upon this application, I am called on to give my opinion. As a subordinate to you, I have no objection to any proceedings of yours, though they may differ from the system that prevails on the subject in other districts. A uniform system of operation throughout the district might have been the primary object in entrusting the District Mulky management in one single hand, and the duties of laying dawk, and making arrangements for the speedy and practical despatch of treasury and other accounts, and of furnishing one uniform set of accounts for the whole Mulky Establishment throughout the district to the higher authorities from a single central office, might have been the circumstances, among other reasons, that caused its management being placed in the hands of the Treasury Deputy Collector. A reference to the orders of the authorities on the subject will shew it.

5. Mr. Venkatachellum, the Deputy Collector, makes this application on the plea that the mail would• not with that speed as he would wish it to have. This is a point upon which, if the Collector should require an explanation, I shall be happy to give him. But if that is the only excuse for an application on the part of that officer, the Deputy Collector, to take away the work from my hands, I should say that I have greater and much fairer grounds to seek for an authority to make appointments and dismissals of Gumastahs, &c., in his division, who are entrusted with the preparation of the Treasury Accounts of his talooks, from whose bad preparation of accounts, omission of the requirements regarding vouchers, &c., and delays and errors, the correct preparation of the statements, &c., for the higher authorities is either often denied or delayed. The want of a correct preparation in his own Office of the contingent charges, without attention to the rules lately pointed out to him by the Collector, has brought down upon me the rebuke from the Board. The officer in question did some time ago apply for the office of Registrar of Assurances in his division, but did not succeed in getting it.

• Walks (?). In original the word is partly erased.
(Signed) W. H. GLEANY.

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1. Ordered that the foregoing letter be submitted for the consideration of Government, with the Board's opinion that Dhurmaroyen's letter is grossly offensive and impertinent, both in regard to the motives he presumes to impute to the Head Assistant Collector, and in his sneering comments on Deputy Collector Venkatachellum's letter.

2. The Government have now under their consideration the Accountant General's complaints of Dhurmaroyen's inefficiency in the Account Department, submitted by the Board with their own opinion, and the Board have lately had much reason to be dissatisfied with this man in connection with the telegrams relating to the increase in the price of salt, to which matter Mr. Thornhill alludes. The papers relating to this subject will now be submitted to Government.

3. The Board are decidedly of opinion that Dhurmaroyen should be removed from the Kistna District, and that he should be further punished in such manner as the Government may think fit.

No. 249. Proceedings of the Board of Revenue, dated 13th November 1866, No. 8,185.

Read the following letter from T. DHARMA ROW MOODELLIAR, Deputy Collector, Kistna District, to the Collector of the Kistna District, dated Masulipatam, 10th October 1866.

1. In reference to your letter, dated the 6th October 1866, to the Board, I have the honor to request you will be pleased to forward this letter to them a my explanation, at your earliest convenience.

2. The Board will be pleased to consider wherein, in the letter that addressed the Collector in reply to a Telugu Memorandum from the Serishtadar Department, conveying to me the wish of the General Deputy Collector to tal away the duties of the Moolky Post from my hands, was the insolence that th Collector is pleased to blame me for. It will be evident to the Board that, while bear all the rebuke without a murmur from the Board, or the Accountant Genera in matters in which I have been allowed no voice, and which have rendered th establishments under me so inefficient, fearing that any objection on my part to th official routine of this district, which is different from that of the other districts would haul me up at once for disobedience of orders of the Collector, I would no have meant or be disposed to be insolent to anybody. In my letter, I only made a statement of facts to my Collector. If the letter in question were really, accordi to English idea, insolent, the Collector might have been pleased to afford me an opportunity to withdraw it and apologize for it, before making it a subject for report to Board.

3. In regard to the observations of the Collector, contained in the latter part of his letter, I trust that the Board will not condemn me without an enquiry into their particulars, &c., though the Collector does not like it on the ground, *that they are small matters.* I therefore refrain entering now into an explanation of each of these points without a call from the Board; for, I fear, I might fall unintentionally into a disrespect to my Collector in so doing, because I am quite conscientious that I have not been guilty of any one of those general allegations, viz., first, discourtesy to superiors and equals; second, tyranny to inferiors (in paragraph 9); third, repeated warnings; and fourth, obstruction to business (in paragraph 11), I am not aware of any of these complaints personally made against me. I feel fully confident that the Board will not allow one of their servants to suffer on probabilities, without an enquiry.

4. I beg respectfully to assure the Board that, since the return from leave of Mr. Thornhill, who, to my misfortune, though he is aware of my hard work, took a dislike to me, whoever may have been the author of this dislike, I have been working with fear and trembling, behaving as one of the Ministerial officers and an Accountant without disobedience to Collector, or disrespect to my inferiors, setting aside all high notions of my position and rank, in view to the easy conduct of work, and knowing that I will be reported upon any slight cause.

5. If the Board should be pleased to refer to Mr. Chase's letter to the Board, No. 216, dated 21st June 1866, they will find that strangers and other caste people are disliked in this District Cutcherry.

No. 340.

Forwarded to the Board of Revenue, with reference to my letter to the Secretary to the Board, dated 6th October 1866.

(Signed) G. THORNHILL,
Collector.

GUDIVADA,
12*th October* 1866.

Submitted to Government, in continuation of Board's Proceedings dated 8th November 1866, No. 8,093.

No. 250. ORDER THEREON, 15th January 1867, No. 123.

Miscellaneous.

1. In these papers the Board of Revenue and the Accountant General bring to the notice of Government the marked inefficiency of the Deputy Collectors in charge of the Treasuries of the Tinnevelly and Kistna Districts.

2. The first of these officers (T. Vencat Row) has served for upwards of twenty years, and in consideration of the favorable testimony borne by the Board to his character and general attainments, his transfer to general duties will suffice, and this has already been ordered. The Collector will report on his conduct at the end of six months.

3. The case of the other officer, T. Dharmaroyen Mudaly, cannot be thus lightly dealt with. His removal from Tanjore was necessitated, in 1861, by his conduct, while Deputy Collector of that district, and the Government are aware

that he was very far from giving satisfaction in Salem, while under the orders of Mr. Brett, then Collector. The complaints now made against him are very serious, and his conduct in regard to the salt transaction, mentioned in the Board's Proceedings, dated 8th November 1866, No. 8,093, was certainly very unsatisfactory. The Governor in Council resolves to reduce Dharmaroyen from the third to the fourth grade of Deputy Collector, and to direct him to join the Board's Office, and there learn the duties of a Treasury Officer. He will not be allowed to leave the Board's Office until declared duly qualified for those duties, and the Board will take care that he does not again neglect the opportunities afforded to him.

4. The correspondence connected with this matter has incidentally brought to the knowledge of Government communications between the late Deputy Accountant General and the Collector of the Kistna, which shews considerable misapprehension as to the position of a Treasury Deputy Collector in relation to his Collector and the Officers of the Account Department. In the letter to which the Government refer, the late Deputy Accountant General did not scruple to inform the Collector that his Treasury Deputy was (and ought so to have informed him) "simply a ministerial officer bound to carry out orders" from the Accountant General's Office. Mr. Lushington was doubtless unaware of this style of correspondence, or he would have prevented it, in accordance with the assurance conveyed in his letter to Government of the 17th October 1865, that he by no means wished "to put aside the authority of the Collectors in the slightest degree."

5. Experience has shewn that this position of semi-independence of their immediate superiors works very prejudicially. The Collector feels his responsibility lessened, and naturally his interest in the efficient working of this branch of his Office is weakened. The Deputy Collector, on the other hand, conceives an erroneous idea of his proper position. In no other branch of the administration is direct communication between the head of one department and the subordinate of another allowed, or found requisite, and there is nothing so peculiar in the Account branch as to render necessary a deviation from the salutary rule of recognizing a Collector as the head of his Office in every department of its business.

6. The Governor in Council directs, therefore, that in future, all communications from the Accountant General to the Collectors' Offices be addressed to the Collector, who will make such arrangements as are necessary to ensure prompt attention to them, in common with other correspondence. The letters of the Accountant General should be superscribed "Treasury" or "Accounts," "Immediate," "Urgent," &c., according to circumstances. During absence from his head-quarters, the Collector will place his Office under the charge of a Covenanted Assistant, with all requisite instructions for his guidance. With the staff of Assistants now available, this will involve no difficulty, and, as the chief station of each district is a place of considerable importance, it is desirable for many reasons that a Collector should be thus represented at it, during his absence.

7. The Governor in Council has reason to believe that in other departments also, the object of Government in appointing Deputy Collectors has been misunderstood, and that Collectors have fallen into the habit of leaving them practically uncontrolled in their charges. The Government doubt whether Collectors generally make any personal inspection of their salt stations, have a few heaps weighed

before them or their Sub-Collectors or Head Assistants, or otherwise practically test the management of the Deputy Collector. So also in the case of Deputy Collectors in charge of talooks, it is doubtful whether, as a rule, any periodical settlement of their talooks by the Collector or Sub-Collector takes place, or whether the Collector regularly visits the talooks entrusted to them.

8. The Governor in Council desires that the Board will intimate to Collectors that by the appointment of Deputies, it was the intention of Government that these officers should be regarded only as *Assistants*, to aid them in the discharge of their duties, and relieve them of executive details, and that they must bear in mind that their responsibility remains unaltered, and that they are bound, in the case of their Uncovenanted as well as of Covenanted Subordinates, to exercise an efficient control over the proceedings of these officers, so as to ensure the proper discharge of their duties. This control is quite compatible with proper regard for the position and influence which a Deputy Collector ought to hold in public estimation.

(True Extract.)

(Signed) J. D. SIM,

Secretary to Government.

To the Board of Revenue.
,, the Accountant General.

Erd. S. T. Augustin.

31st Augt 1866

From Offg Accts & Cust Officer, 15th September 1866

To Collector

Sir, The Treasury Officer reports that you have made an incorrect entry, after the extended of the salary of the Deputy Collector-Sheristadar & the Head, & the consequent a 28th March dated 5 July in Stale Check, & made the amount Rs 1 out of the Treasury on 5 July, delay in surrendering the Explanation regarding the never lost in Treasury or the person applied herein to certain Cancelled or the Office Memorandum under the above for recovery of the whole amount from the above named Pattakar & Cash Rs 2 of mine

You are issued the Treasury Officer fail of this duty in not forthwith to report the same in detail to the Ministerial Officer to take out orders in the matter. Please acknowledge receipt.

To the Board of Revenue.
" the Accountant General.

Srd. S. T. Augustin.

TREASURY ACCOUNT DEPARTMENT.

6

No. 2529 Dated the 31st August 1866.

FROM THE ~~1st Asst~~ Deputy ACCOUNTANT GENERAL

TO THE GOVERNMENT OF MADRAS.

TO THE ~~DEPUTY COLLECTOR IN CHARGE OF THE~~ TREASURY, Officer

Arcot Received

IDE your replies to the Result Statement of your Treasury Account for May — 1866.

ly to item No 3. Be good enough to explain why a receipt was not taken from the Payee at the time the refund was made. The irregularity of such a course was pointed out in this office No 3368 dated 8th Dec 65 and 1930 dated 3 Instant — direct attention to which is requested in future.

ly to item No 5. The return of the ~~Sub~~ ? being the salary of D Virgonna Pantulu, from 9th March to 30th April 1866 should be at once recovered in Cash as directed and the recovery should be reported without delay to this Office. It is not competent to you to defer carrying out the instructions of this Office upon explanations made by the party placed under stoppages and you will accordingly be held personally responsible for

for such delay and for any Ltr recalling thereform

Reply date 12th Dec. The corrected and detailed bills for Rs 110 has not as yet been received from the Supt. of Revenue Survey. I have expedited its transmission to enable me to remove the item from the objection Book.

Reply date 10th Dec. I have state of the sum of Rs 30-9 and Rs 6-5-1 have been recovered, and if so, when and in what Months abstract the recoveries appear.

(Signed) G. W. Macleod
for Acct. Genl.

(True Copy)

D. Rajamanikam
Asst. Chief Asst.

Compd. 1876.

Erd. S. T. Augustin.

Post Audit Department.

No. 2811.

Fort Saint George,
Accountant General's Office,
15th September 1876.

From

The Deputy Accountant General, Madras.

To

The Collector of Tinnevelly

Sir, With reference to your Ltr. No. 1176 dated 6th instant

I am directed to report that you for bade the enforcement of any order of retrenchment of the salary of one Rajamanah Pantulu pending reference to the Board, and that consequently a retrenchment dated 5th July is still pending. I have the honor to point out that nothing can justify delay in enforcing a retrenchment though the explanation ready to accept be considered or the order on appeal never so certain. Orders for recovery of the whole amount under objection from the above named Pantulu in each should at once be issued.

The Treasury Officer failed of his duty in not pointing out that he is, in such matters, simply a ministerial officer bound to carry out orders and liable to have to refund from his own pay the amount of any retrenchment he chooses to let the bow.

I have &c.

(Signed) R. Taylor
Asst. Accountant General.

(True Copy)

D. Rajamanikam
Asst. Chief Asst.

Compd. 1876

DEPARTMENT.

ACCOUNTANT GENERAL'S OFFICE, MADRAS

No.

From

ACTING DEPUTY ACCOUNTANT GENERAL

To

} (No. of answer.

(Subject)

placed in the
highest grade, on 250.
He remained in the
Ned. Dept. in Jan.y
61 & was sent to
Jaffna - whence he
was removed by G.O.
5 Oct following.
Lt Nash 61 he sent
to Galle, acting Lt
in pile bay; and the
his letter, Mr Brett
had a bad opinion
He must have had
have he seen
this letter - and in
1863 & the Rev. has a
The accompany-
ing shows his conduct
there, in the Academy
And there is one his-
torian looking under
Ceylon Prov. 19 July last &
connected with the

See a note from Mr Bell
in the packet -

Illness the cause perhaps
Rene was walking close - thoroughly
this walk was very steep and quite
impracticable - He got this very important
Telegram on Sunday morning & there
was nothing to prevent him from doing
what was not done by him after
12 am next day, when on his usual
Course he went to Galle Cathedral -
Certainly thinks he was let off being
lately ordered by the Bd of R.

Yes it will be a proper course, for
although there is a good deal of
slipshodness in Ellis address to the
Colo. allowances must be made for
a native writing a language not
his own - and apart from that -
so serious criminality is established
against them in the Self-telegrams
delay matter -

WGP

Mess Abeyesekera on this regular
roster of Government accountants.

Salt - where he was
certainly not to go
Lieut - if any more. The
Bd. I think - let him
do as they saw fit

From all I have
heard of Dharmaraja
I think it would not
do to employ him in
General duties in the
Salt - and I would
suggest to the at he be
reduced to the 4th
class and he ordered
back to Madras, where
the duties of a Teacher
Depty in the Bd there
is the one explicit in-
timation that if he
cannot maintain there
duties fully & his
pension - his services
are to be dispensed with. He has
had the benefit of
Government Service for
twenty did not benefit

ly it - This turned the
Bd should be sent when
he is finally pleased. It
really can signify to
her any thing else - it will
be kind & tender him
not after 13 or 14 years
Service -

This reference
has accidentally
brought to light
three letters between
the Secty for Ind. Office
and the Lord Chancellor
Chancellor of the Duchy
(the Honble
the Secty Def &
Chancellor. It
will be seen that
the late Secty &c.
Consulted Genl, Mr
Taylor, told him
Thornhill that his

Mr. Taylor's style is always bad: possibly one of the reasons of the man's parliamentary shelf-craving.

I think I must explain to you what has occurred when I called your attention to Mr. Taylor's letter of 10th. from Liverpool - JP

From Genl Genl
17 Oct 66

Probably Mr. Taylor wrote without knowing then the facts -

Lifetime [illegible]
Medical Inspector for the
Treasury Department
Colonel was [illegible] to have given evidence that he was "simply a ministerial officer bound to carry into orders from the Secretary" Mr. Lindsay could not have been civil of other letters wherein he asserted that he by his means "to put aside the authority of the Collectors" in the slightest degree. Experience has proved that the Service is [illegible] which the Treasury Department Collectors have been established to

dies [illegible] well-
either as regards
them selves or their
Superiors. In this
other branch of
their business is
their direct communi-
cation with the
subordinate already
found necessary
and one which
result of its work
Clerks are being abt.
to relieve. Remembers
are to be
released of much
of them to that
respect of this
branch of their duties
would strongly
urge that this state

Mr is undoubtedly the case - JF

of things be put

or if they do already do so
during the contracting the Deputy's duties
devolved by the Deputy and Pensioner
Taylor, for them pains.

Understood that towards the Pensioners case. Left them the Pensioners case and went again check any deviation from the only proper Course -

Yes JF

an end to, and that
the accountant and Cash
be directed to address
the Clerks, as all other
Heads of Depts do - The
Treasury Dept will
then fall in to its
proper place, as the
Chief subordinate
Dept acting under
his orders & on his
responsibility - The
Accountant's
communications
should be marked
"Treasury" or Accountt
"Immediate" &c ac-
cording to circum-
stances - and it
will be for the Clerks
in this, as in other
Depts, to make ar-
rangements for
the prompt trans-

of this nicety - Duties
being absence from
his Head Quarters
the Collector should leave
a Cruiser and task this
to take charge of
his office, friendly
to the Searching Cutter
fled - If the Vessel
staff of Assistants
being to the
duty this will involve
no difficulty in
fact it is on several
grounds, it is most
desirable that the
Collector should be
there to be present
during his absence.
I am, with the highest
Dear Sir Collector, the
Your faithful Servant

as a general rule this would be - for some years to come, owing the number of commanders & pilots - here & there who are difficult - of duty are pretty distributed over the General Collectorates

JPS

Fortunately, by my transfer to the Treasury early in 1869 I have escaped the incubus of working with the aid of deputy Collectors.

They are an awful crack ... if taken in their first place

JPS

Collectorships should not be awarded to take up the settlement of a deputy's Collectorship as he does in the case of the superior European Collectorships

JPS

X Measurement personal inspection of Salt at the Pans, by Commanders of Assistant Collectors, seems to have been discontinued since 1869, this rule of relief depriving Commanders of Collectors should be at the head of the Collectorate having had personal experience of Salt duties at the Pans before the duties is made, and it seems for seems to be necessary that Commanders of Assistant Cruisers attached to a Collectorate should be sent on Salt duty at the proper period of the year to learn the work of this duty - It will save him trouble in the long run - but it seems a more honest discharge of this ordinary work of the Salt Department of Customs duties, and properly controlled at present by the Local Assistant Collectors.

certainly.
JPS

Collectors in the performance of their duties - to find him in fact an Assistant - not a substitute - From the Cases ascertained however the latter seems to have been the result - I cannot find that a Collector "settles" one of his Deputies Salt Returns as he has to do his Settlements - Nor can I find that any Collector has ever measured a Salt Heap since Salt Duties here established I think it would be well now to pro-

ant that Mrs
Minister personally
superintend the work
of the Departments
in all its details and
see that they do
their duty properly
instead of leaving
them so much
to their subordi-
nates.

Orders expected

I D.S.

+ or through a fully accredited European Assistant Commissioner

WM

the proposals
of Mr Sim for disposing
of the two Treasury Deputies
and in the general
scheme of his recommendations
which are altogether
to the satisfaction of
Sir J. Pryse Hood
Mr Phillips

N

Revenue Department

No 123.

Proceedings of the Madras Government
Under date the 16th January 1867.

Read the following Proceedings of the Board of Revenue

Submitting report from Account. and General on Accounts examined by Deputy Collectors Vincent Row of Simmally and Dhurmaraw a Mondelly of Kistna district in the preparation of Treasury accounts, and observing that neither of these officers is fit for his present post. — (Recd enter 19th Septr 1866 No 6685.)

Submitting for consideration Letter from Examiner of Claims forwarding a printed Statement of services of Dewan Rama Mondelly Dy Collector of Kistna District and a letter from the Ag Collector reporting causes of inaccuracies of the Accounts of District. — (Recd enter 24th Septr 1866

Submitting letter from Collr of Kistna district on subject of delay in transit of a bullock trapper under charge of Dy Collr Dhurmaraya Mondelly, together with papers relating to his conduct in connection with Telegrams regarding late increase in price of salt, and recommending his removal from Kistna district. — (Recd enter 8th Novr 1866 No 8098.)

Submitting letter from Collr of Kistna dist forwarding one from Dy Collr Dhurma Rama Mondelly making remarks with reference to charges made against him. — (Recd enter 13th Novr 1866 No 8185.)

In these papers the Board of Revenue and the Accountant General bring to the notice of Govt the most [illegible] inefficiency of the Dy Collectors in charge of the Treasuries of this Province and Kistna Districts. The first of these officers (T. Venent Rao) has served for upwards of 20 years and, in consideration of the favorable testimony borne by the Board to his character and general attachments, his transfer to general duties will suffice and this has already been ordered. The Collector will report on his conduct at the

work

the end of 6 months.

The case of the other officer T. Dharmarayen... eludes by comment be, thus lightly dealt with. His removal from Tanjore years necessitated in 1861 by his conduct while Dy Collector of that District, and the Govt were aware that he was very far from giving satisfaction in Salem, while under the orders of Mr Brett, then Collector. The complaints now made against him are of a serious, and his conduct in regard to the Salt transaction mentioned in the Board's proc. dated 5th Jan/66 No 97 was

was certainly very unsatisfactory. The Governor in Council resolved to reduce Dharmarajen from the 3d to the 4th grade of Deputy Collector and to direct him to join the Board's office and there learn the duties of a Treasury officer. He will not be allowed to leave the Board's office until declared duly qualified for those duties - and the Board will take care that he does not again neglect the opportunities afforded to him. -

The correspondence connected with this matter has incidentally brought to the knowledge of Govt communications between the late Dy Accountant General and the Collector of the Ristum which shows considerable misapprehension as to the position of a Treasury Deputy Collector in relation to his Collector and the Officers of the Accounts Department. In the letter to which the Govt refer, the late Deputy Accountant General did not scruple to inform the Collector that his Treasury Deputy was (and ought so to have informed him -) "Simply a ministerial officer bound to carry out orders,

orders from the Accountant
General's office - Mr. D
Lushington was doubt-
less aware of this
style of correspondence
or he would have re-
presented it, in accord-
ance with the ex-
pressions conveyed
in his letter to Govt
of the 17th October 1865,
that he by no means
wished "to put aside
the

the authority of the Col-
lectors in the slightest
degree".

Experience has
shown that this position
of semi-independence
of their immediate supe-
riors works very pre-
judicially. The Col-
lector feels his res-
ponsibility lessened
and naturally his
interest in the ex-
pedient working of
this branch of his office
is weakened. The De-
puty Collector on
the other hand conceives
himself exempted from
erroneous idea of
his

his proper Station.

In no other branch
of the administration is
the direct communica-
tion between the Head
of one Department
and the subordinate
of another allowed,
or found requisite,
and there is nothing
so peculiar in the
account branch as
to render necessary
a deviation from the

the salutary rule of re-
quiring a Collector as the
Head of his Office, in every
department of Establishment.

The Governor in Coun-
cil directs, therefore,
that, in future, all com-
munications from the
Accountant-General to
the Collectors' Offices be addres-
sed to the Collector, who
will make such ar-
rangements as are ne-
cessary to ensure proper
attention to them, in con-
nexion with other corres-
pondence. The letters of the
Acct. Genl. should be su-
perscribed "Treasury" or
"Accounts. Immediate"
"Urgent" &c. according to cir-
cumstances. During ab-
sence from his Head
Quarters, the Collector will
place his Office under

the

the charge of a Commanded Assistant, with all requisite instructions for his guidance. With the staff of assistants now available, this will involve no difficulty, and as the chief station of each District is a place of considerable importance, it is desirable for many reasons that a Collector should be represented at it during his absence.

The Governor in Council has reason to believe that in other departments also, the object of Govt in appointing Deputy Collectors has been misunderstood, and that Collectors have fallen into the habit of leaving them practically controlled in their charges. The Government doubt whether

as the Per-Collectors generally make any personal inspection of their Salt stations, have a personal knowledge before them or their Sub-Collectors or Head Assts, or attend practically to the management of the Deputy Collectors. As the in the case of Deputy Collectors in charge of this is doubtless unobjectionable as a rule, any periodical settlement of their Talooks by the Per-Collector or Sub-Collector takes place, or entitles the Collector regularly visited the Talooks entrusted

to

to them.

The Governor in Council desires that the Board will intimate to Collectors that by the appointment of Deputies, it was the intention of Government that those officers should be regarded only as assistants to said Revenue subordinates, to exercise an efficient control over the discharge of their duties and relieve said Revenue officers of executive details, and that they must bear in mind that their responsibility remains unaltered, and that they are bound in the case of their Unconvenanted as well as of Convenanted subordinates

to them, to exercise an efficient control over their proceedings, so as to ensure the proper discharge of their duties. This control is quite compatible with proper regard for the position and influence of a Deputy Collector and to hold in public estima

14 Copies Paid Rec'd Rev Dep
6 " Asst Comm'r

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Recd of Govt. for Stamp

№ 123.

Recd of the Madras Govt
the 15th January 167

№ 246 @ 250.