

MADRAS RECORD OFFICE.

Government of Madras.

Revenue. DEPARTMENT.

G.O. No.	123	Press
	246.250	~~Mis~~
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 Tinnevely, 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 Tinnevely 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 showing 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, Tinnevely, 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 disrepute
but it is not an exceptional one with you. Your 889, dated 17th May, was a page of alterations
to be made in the April's accounts; your 906, dated 18th May, was a further page and a half
your 1,094, dated 23rd June, contained a page of alterations for May's accounts; your 1,112
dated 11th July, notified further changes; your 788, dated 10th August, notified alterations in the
accounts of May and June; and your letter now under reference caps the whole; after the corrections
which it notifies are made, the account will be practically new. I am not here replying
to 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' receipts
are not submitted.

No. 1,387, dated 30th June.

Expresses surprise that the Treasury Officer
confesses himself helpless, if his subordinates
persisted in their own way of doing things.

No. 1,453, dated 11th July.

Says that vouchers for Military Pension
paid from November to February not having
been received, the amount cannot be debited to Military Department; and adds that as the amount

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Vouchers have been vainly called for in several recent 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 29th July.

Still unanswered; and instances one (2,924, dated 7th November 1865) replied only on 26th May after three reminders were sent.

No. 1,930, dated 2nd August.

Calls attention to six letters in Public Works Department from 15th February to 23rd May after three reminders were sent. 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 for his present post in the Account and Treasury Department.
3. T. Vencut Row bears a high character for diligence, intelligence, integrity, 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. Durmaraya 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 fourteen 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 our Memorandum No. 837, dated the 27th ultimo, to enclose a printed Statement of the services of T. Dhurma Row Moodally, 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. 6,635.

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 Gudewalah, 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 Yulant addressed him by me, to which the letter professes to be a reply, and request you will 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 Mulky tuppai, especially in the distant talooks under the Head Assistant Collector and Deputy Collector.

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3. In the month of August last, the Head Assistant Collector pointed out to me, that letters from Bozoara 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 Guntur 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.

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

1. The Deputy Collector on general duties has informed me by his Yadaat, dated the 17th September 1866, that in the transit of the Mulky Mails from Vinukonda and Guntoor to Narasimrowpet, 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 Yadaat, 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 dismissal 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

• Walks (?). In original the word is partly crossed.

(Signed) W. H. GLANVILLE.

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

all be happy to give it. But if that is the only excuse for an application on the part of 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 dismiss-

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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.

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 MOODELIAR, 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 with 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 take away the duties of the Moolky Post from my hands, was the insolence that the 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 General in matters in which I have been allowed no voice, and which have rendered the establishments under me so inefficient, fearing that any objection on my part to the 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 not 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, according 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 on 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. Chaso'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.

GUDIVADA,
12th October 1866.

(Signed) G. THORNHILL,
Collector.

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 Tinnevely and Kistna Districts.

2. The first of these officers (T. Vencut 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 shows 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

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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 Aug 1866
To the Board of Revenue
From the Deputy Collector
The Deputy Collector has the honor to acknowledge the receipt of your letter of the 21st inst. in relation to the recovery of the arrears of the revenue of the Taluk of ...
The Deputy Collector has the honor to inform you that the arrears of the revenue of the Taluk of ... have been recovered and the same have been deposited in the Treasury of the Government.
The Deputy Collector has the honor to inform you that the arrears of the revenue of the Taluk of ... have been recovered and the same have been deposited in the Treasury of the Government.
The Deputy Collector has the honor to inform you that the arrears of the revenue of the Taluk of ... have been recovered and the same have been deposited in the Treasury of the Government.
The Deputy Collector has the honor to inform you that the arrears of the revenue of the Taluk of ... have been recovered and the same have been deposited in the Treasury of the Government.

1. The Treasury Officer reports that you
has made his enforcement of any order of exten-
sion of the salary of the Judges a matter of
importance to the Board, & that consequently a resolu-
tion dated 5 July is still pending, & that the Board
is not yet ready to justify delay in enforcing
the same. The explanation ready he never does
commit me or the other on appeal have so certain
orders for recovery of the whole amount being objected
to have named the total in Cash & I at once
he issued - The Treasury Officer failed off his duty in
not pointing out that he is in debt matters, & if
a Ministerial Officer should carry out orders
which have been passed, which are not to be
any extension he chooses to let it pass.

No 2529 Dated the 31st August 1906.

TO THE ~~DEPUTY COLLECTOR IN CHARGE OF THE~~ TREASURY, *Office -*
Astoria (Astoria)

• 102 your replies to the Result Statement of your Treasury Account for *May*—1966.

4 to item No. 3. No good enough to explain why a Receipt was not taken from the Mayor at the time the refund was made. The irregularity of such a course was pointed out in this office Nov 3, 1928 dated 8 Dec 1928 and 1930 dated 3 Dec 1930 - strict attention to which is requested in future.

ly to item No. 5. The action of the Dept. in being the delay of
T. Rogers & Co. 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 carry-
ing out the instructions of this Office upon ex-
penses made by the party placed under stoppages and
you will accordingly be held personally responsible
for

Exd. S. T. Augustin.

for such delay and for any loss resulting therefrom.
 Reply to No. 6. The countersigned detailed bill for Rs 110 has
 not as yet been received from the Supt. of Mysore
 Survey. I have expedited its transmission, to enable
 me to remove the item from the objection Book.

Reply to No 10 & 11. - I have stated if the sum of Rs 30 - 9 and
 Rs 65 - 1 have been recovered, and if so, when, and
 in what month the abstract the recoveries appear.

(Signed) G. W. Macleod
 for A. D. Macleod

/ True Copy /

W. P. S. S. S.

A. Chief Asst.

Compd. M. W.

Erd. S. T. Augustin.

POST AUDIT DEPARTMENT.

No. 2811.

Fort Saint George,
 Accountant General's Office,
 15th September 1866.

FROM

THE DEPUTY ACCOUNTANT GENERAL, MADRAS.

TO

THE

Collector of District

SIR,

Re: your Office Letter No 1116 dated 6th instant

With reference to your

No.

Dated

The Treasury Officer reports that you forbade the
 enforcement of my Order of retrenchment of the delay of one
 Annamah Thulu in 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 is concluded or the order on appeal never so certain
 orders for recovery of the whole amount under objection
 from the above named Thulu 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 lie by.

I have &c

(Signed) H. Taylor

A. D. (Deputy General)

/ True Copy /

W. P. S. S. S.

A. Chief Asst.

Compd. M. W.

How close Linn

В. Курманов

where in Laleu
themed the same had
think, and was
in consequence ob-
tained & passed by
means of the collecting
Institution. I am
not surprised at
at his being gener-
ally abundant in
Humboldt, for the

1882 2 Oct. 1882
 is printed two times
 the paper for in-
 cision.

first J. Varicose Per
 23 years service he
 is a good character
 can easily be
 influenced. Different
 ties - for a high hi
 vion. judicial ex

She will love his face
and his ~~kind~~ of assurance
but this cannot be
helped -

The other is Shadrach
was at Masulipatan
He was a private in
the class Det 7th Me in
250th on March / 59 &
in the fall was given
transferred to the Quar
Dept and was at Masulipatan

DEPARTMENT.
ACCOUNTANT GENERAL'S OFFICE, MADRAS.
No.
From
To
ACTING DEPUTY ACCOUNTANT GENERAL

(No. of answer.

(Subject)

placed in the
higher grades on 250.
He remained at the
West Dept. in Jan 7.
61 & was sent to
Tanjore - where he
was removed by G.O.
5 Oct following.

In Nov 81 he went
to Salem, acting but
on full pay, and then
his case, Mr. Brett
had a bad opinion.
He next went to Madras
where he served there
one letter - and in
1883 to the District.

The accompanying
notes show his conduct
there, in the Treasury
and there is one his
business looking card
(14th Nov 19 July last)
connected with the

See also from Mr. Brett
in the packet -

I think the card sent
there was nothing else - shown in
this matter was very poor and quite
irreconcilable. He got the very important
Telegram on Sunday evening & there
was nothing to prevent him from doing
what was suggested by him till after
12 o'clock day, when in his usual
course he went to his Catechery - I
certainly think he was let off
easily indeed by the Bd of R.

It will be a proper course, for
altho' there is a good deal of
pleasantry in this address to the
Gov. allowance must be made for
a natural writing of a language not
his own, - and a part from that
no possible criminal is established
against him in the Salt-telegram
delay matter - WJP

He is bringing on the regular
system of subordinate accounts.

Salt - in his he was
certainly most con-
siderable if no more. The
14th, 15th, 16th let him
at rather early.

From all I have
heard of Othman, I think it would not
be to employ him in
financial duties is the
Salt - and I would
suggest that he be
reduced to the 4th
class and be ordered
down to Madras, where
the duties of a Revenue
Deputy in the 4th class
will be an explicit in-
struction that if he
cannot maintain these
duties, full notice will
be given to his removal
as a result of Mr. Othman's
conduct. I think it
instructive that he
has recently did not

by it - this time, the
H. should report, when
he is finally picked.
Really can support
his thing else - it would
be hard to turn him
out after 13 or 14 years
service -

This reference
has accidentally
brung it to light
some letters between
the Asst. Secy. Office
and the Asst. Secy.
in charge of the Hist.
(Mr. Thompson) and
the Treasury Dept.
of course. It
will be seen that
the late Asst. Secy.
of course sent Mr.
Taylor, told Mr.
Thompson that his

Mr. Taylor's style is a very good
one. One of his views of the man's
position is really excellent.

I think not certain that he
wrote when he called his attention
to the fact that Mr. Thompson's position
was at the time.

From Asst. Secy.
17 Oct 65

Probably Mr. Taylor wrote without
having been before him -

Definitely and
nearly as to be done
the Treasury Dept.
Clerk was found apt
to have pointed out
that he was "Simply
a ministerial officer
bound to carry out
orders" from the Asst.
Secy. Mr. Thompson
could not have been
aware of this letter
when he assured that
he by his means
"put" the matter
aside the one thing
of the Collector's
the slightest degree
Experience has shown
that the service is
dependent upon
which Treasury
Dept. Clerks have been
absolutely bound

does not work well -
 either as regards
 them selves or their
 Superiors. In this
 the branch of
 the line business is
 this direct communication
 in the
 subordinate almost
 or found necessary
 and may mischievous
 result if it is that
 they are being able
 to be here themselves
 or in the hands of their
 relatives of much
 of their life for which
 is respect to the
 branch of their duties
 should stand by
 says that this state
 of things be put

This is undoubtedly the
 case - J.

or if they do attempt
 duty by contributing the surplus
 saved by the Dept. and
 Taylor for their families.

Understood that the
 settled in the past too case
 and was afraid to let any
 decision from the only proper
 course -

Yes

Yes J.

an end to, and that
 the Accountant find
 he directed to address
 the Mr. as all other
 heads of Dept. do. The
 Treasury Dept. will
 then fall in to his
 proper place, as the
 Chief subordinate
 & act. acting under
 his orders & on his
 responsibility. The
 Accountant's
 communications
 should be marked
 "Treasury" or "Accountant"
 "Immediate" for ac-
 cording to circum-
 stances - and it
 will be for the Mr.
 in this, as in the
 Dept. to make an
 arrangement for
 the prompt execution

of his wife - During absence from his head quarter the Mr. Shurtliff has been in charge of his office, personally, the remaining months of the present staff of assistants being in trust this will involve no difficulty & in fact it is our present purpose, it is most desirable that the Col. should be there represented during his absence. I am a phony, De & J. after the winter break of the

as a general rule this should be - & for some years become, seeing the number of consanguineous persons who are present - of these are present distributed over the several collectorates

continue
JF

1
Fortunately, by my transfer to the Presidency very early in 1859 I have shaped the incubus of working with the aid of Deputy Collectors.

They are very on the whole - if kept in their proper place

Col. should no doubt be directed to take up the settlement of a deputy collector as he does in the case of his superior European Sub Collector

Measurement of personal inspection of salt at the pans, by consanguineous assistant collectors, seems to have been discontinued since 1859, the rule of salt at the pans, consanguineous collector should be at the head of a district without having had personal experience of salt duties at the pans. The district is made, and it is for some years to be seen that every assistant collector should be sent to salt duties at the proper period and not kept out of the pans of his district. It will save him trouble in the long run - with some a more honest discharge of their ordinary work of the salt department, as the salt is not properly controlled at present by the local district collectors.

Col. in the performance of duties - to find him in fact an assistant - not a sub-district - From all I can ascertain however the latter seems to have been the result - I cannot find that a Col. ever settles one of his Deputy Collectors as he has to do his duties - nor can I find that any Col. has ever measured a salt district since Salt Districts here are appointed. I think it would be well now to find

out that (Mrs
must personally
superintend the work
of their Deputies
in all depts and
see that they do
their duty properly
instead of leaving
them to muddle
it their own de-
vices

Or does expect
I do

+ or through a reputed
European agent
Collector -
both of them W.D.

I commend the papers
of Mr. Sim for disposing
of the two Treasury Deputies
and in the general
course of his recommendation
which are abundant
by the assistance of
Sir J. P. B. and
Mr. Phelps

Revenue Department
82/23.

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

Read the following Pro-
ceedings of the Board of Revenue

Submitting report from account-
ant General on carelessness incurred
by Deputy Collectors Vincent Row of
Tinnevely and Dhurmanow a Moodelly
of Kistna district in the preparation
of Treasury accounts, and observing
that neither of these officers is fit for
his present post.

(Here enter 19th Sept^r 1866
N^o 6685.)

Submitting for consideration
letter from Examiner of Claims for-
warding a printed statement of
services of Durman Row a Moodelly
D^y Collector of Kistna District
and a letter from the ab^d Collector
reporting cause of incorrectness of
the accounts of District. —

(Here enter 24th Sept^r 1866)

Submitting letter from Colli-
of Kistna District on subject
of delay in transit of alkali tapper
under charge of D^y Colli^r Dhurman-
row a Moodelly, together with papers
relating to his conduct in connection
with telegrams regarding late in-
crease in price of salt, and recom-
mending his removal from Kistna
District. —

(Here enter 8th Nov^r 1866
N^o 8093.)

Submitting letter from Colli^r
of Kistna Dist^r forwarding one from
D^y Colli^r Dhurman Row a Moodelly making
remarks with reference to charges made
against him. —

(Here enter 13th Nov^r 1866
N^o 8185.)

Dr

In these papers the
Board of Revenue and
the Assistant General
bring to the notice of Govt.
the marked inefficiency
of the D^r Collectors in
charge of the Treasuries
of the Tirunelveli and
Kistner Districts. The
first of these officers (T.
Venunt Rao) has served
for upwards of 20 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

the end of 6 months.
3 The case of the other
officer T. Dharmaraju
cannot be thus
lightly dealt with. His
removal from Tanjore
was necessitated in 1861
by his conduct while
D^r Collector of that
District and the Govt.
were aware that he was
very far from giving satis-
faction 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 trans-
action mentioned in the
Board's proceedings of 8th Nov/66
was

was certainly very unsatisfactory. The Governor in Council resolved to reduce Dharmarajen from the 3rd 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

has incidentally brought to the knowledge of Govt. communications between the late D^o Accountant General and the Collector of the Kistna which shows considerable misapprehension as to the position of a Treasury Deputy Collector in relation to his collection and the officers of the Account 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. S.

Lushington was doubtless

less unaware of this

style of correspondence

on he would have

presented it, in accord-

ance with the us-

usage conveyed

in his letter to Govt

of the 17th October 1865,

that he by no means

intended 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 ef-
ficient working of
this branch of his office
is weakened. The De-
puty Collector on
the ^{other} hand ^{conveys} ~~conveys~~ an
erroneous idea of
his

his proper position.

In no other branch
of the administration
the direct communica-

tion between the Head

of one Department

and the subordinates

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-
cognising a Collector as the
Head of his Office in every
department of its business.
The Governor in Coun-
cil directs, therefore,
that, in future, all com-
munications from the
Accountant-General to
the local officers be addressed
to the Collector, who
will make such ar-
rangements as are ne-
cessary to ensure prompt
attention to them, in con-
junction with other corres-
pondence. The letters of the
Acct. Genl. should be su-
perscribed "Treasury" or
"Accounts-Immediate."
Urgent ^{the} 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 requi-
site instructions for his
guidance. With ^{the} staff
of assistants now available,
this will involve no dif-
ficulty 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,
even in his absence.

The Governor and
Council had reason to
believe that in other de-
partments also, the object
of Govt 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

whether Collectors generally
make any personal inspec-
tion of their salt stations,
have a few lamps weighed
before them or their Sub-
Collectors or Head Affs,
or otherwise practically
test the management of
the Dy. Collector. So also
in the case of Deputy
collectors in charge of talu-
ks it is doubtful whether
as a rule, any periodical settle-
ment of their taluqs takes
place, or whether
the Collector regularly
visits the taluqs entrusted

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 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.

subordinates

subordinates, to exercise an efficient control over their ^{affairs} proceedings, so as to ensure the proper discharge of their duties. This control is quite compatible with proper regard for their position and influence as Deputy Collectors, and to hold in public estimation.

14 Copies to the Rep. Sec. Secy
6 - - - - -

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11-12
Memo
to
Govt for Jan'y

No 123.

Pro of the Madras Govt
15th January 1867

From the Hon. Secy to Govt
1867 No 255

No 246 @ 250.