

Pension (1898) Department.

ORDINARY MS.

G.O., No. 27

DATED 14-1-98

[Despatch Abstract.]

Requesting the a/cy to issue a P.P.O in the name of
M.R. A. Krishnaswamy Iyer, A.M.J., for a monthly
pension of Rs 200/- with effect from the 12th March 98
in lieu of that issued under G.O. 322 of 1-5-96, Pension.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

[P. G.]
21
300-7-8-96.

C. No.

Pension Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read again G.O. No 322 Pension of 1-5-96.

READ the following paper

From the G.O. No 1030 Rev. dated 9th Decr. 1897, No.

Order of 14th Jan 1898 No 27.

The Acctt. Genl. is requested

to issue a P.P.O. in the name of MRR^r. A. Krishnasawmi Dyer, aversal for a monthly pension of Rs. 200/- with effect from the 12th March 1896, in lieu of that issued under G.O. No 322 Pension of 1st May 1896.

1896

sd/
11-1-98

14/1/98

To

The Acctt. Genl.
Board of Rev. L.R.

CONFIDENTIAL.

Co. 1030. Rev. 8 9.12.97

re Mr A. Krishnaswami Aiyar

When given for copying _____
When copied _____
When examined _____
When signed _____

189

READ AGAIN G.O., No. _____, DATED _____
189

CURRENT No. _____

ENCLOSURES TO C. No. _____

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.—

A = Copy in full.
B = Not to be copied.
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Q = Copy heading only.

Pension (1897) Department
Government {1897} of Madras.
REVENUE.

— *Current No. 5*

CONFIDENTIAL.



Recd. *7th Jan^y* }
Regd. *7th Jan^y* } 1897.

Enclosures —

Spare copies —

G.O., No. 1030, 9th December 1897.

DECEMBER.

M.R.Ry. A. Kistnasawmi Iyer Avargal.

Directing that the amount recovered from the pension of the late Treasury Deputy Collector — be refunded to him, and that in modification of G.O., No. 322, Pension, dated 1st May 1896, he may be admitted to a pension of Rs. 200 per mensem from the 12th March 1896, the date of his retirement from the public service.

CONFIDENTIAL.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following papers:—

Memorial from the late Treasury Deputy Collector M.R.Ry. A. KISTNASAWMI IYER, dated 31st May 1897.

ABSTRACT.—Praying for a re-consideration of his case.

Proceedings of the Board of Revenue (Land Revenue), dated 26th August 1897, Mis. No. 3188 (Confdl. No. 115).

Read—endorsement of B. MacLEOD, Esq., Acting Collector of Trichinopoly, dated 15th August 1897, endorsement on Cur. No. 2620, on memorial from M.R.Ry. A. Kistnasawmi Iyer Avargal, late Treasury Deputy Collector, dated 27th July 1897.

Submitted to the Board of Revenue (Land Revenue).

2. I am not personally acquainted with the circumstances referred to in this petition; but a perusal of the records in this office suggests the following considerations.

3. As regards the Huzur defalcation, it seems unlikely that the petitioner had any intention of screening the treasurer or of actively or passively obstructing Mr. Rawson's inquiry. He was the first to inform Mr. Rawson of the deficiency and he requested Mr. Rawson to conduct the inquiry. The burden lay on the treasurer to account for the disappearance of the missing amount, and so long as he did not give any clue nothing could be done, and so long, the suspicion rested on himself. Nor would he have made good the amount in the way he did, if the money had been taken by anybody else. He appears to have acted so secretly that no evidence could be obtained of the removal of the money, and he was sufficiently discreet not to make any admission which would lead to his criminal prosecution. Then the question remains whether the amount was removed for the first time on the 3rd April 1895, or whether there used to be a chronic deficiency which was covered at times of inspection by amounts taken from unshroffed coin or otherwise obtained for the occasion. It is not clear on what data this hypothesis is founded, but on this point Mr. Andrew, who was intimately acquainted with the working of the treasury and the petitioner's work, has reported to the Board in his letter No. 350, dated 6th March 1896. This letter was not before Government when orders were passed in G.O., No. 12, R.D., dated 15th January 1896. Mr. Andrew considered that the theory was unfounded and that the money was in all probability removed by the treasurer after Mr. Rawson's examination on the 3rd April 1895.

4. As regards the second defalcation, much stress has been laid on the non-observance in respect of remittances within the district of the procedure prescribed in chapter XXXI of the Account Code as regards the packing of treasure, handing it to the police escort, and receiving it. A perusal of the subsequent correspondence noted in the margin shows at least that there were serious practical difficulties in the way of its introduction, and that the question had not been entertained in any district especially as the old system was preferable to it in some respects. The responsibility in the matter of this defalcation has therefore to be fixed with reference to the rules then recognised to be in force in this district. Applying these rules, the taluk head accountant and the taluk shroff were guilty of negligence. They should have seen that the peon counted the bags as they were put into the boxes and that he accompanied the remittance. If the police escort had tampered with the boxes on the way, they were still responsible unless they traced the missing amount to the police. In the light of the recent correspondence quoted above, the petitioner cannot be held to have given room for the defalcation, and the blame, if any, which can be imputed to him is that he did not open the boxes immediately on receipt, as, if he had done so, the detection of the fraud would have been easy. He explains that so long as the taluk peon was responsible for the contents of the boxes, and for delivering the correct amount at the district treasury, he did not see the necessity of opening them immediately on receipt, and that there were no empty boxes available in the treasury in which the bags could be secured.

Bd.'s Procs., dated 19th Aug. 1895, No. 303.

"	"	"	15th Jan. 1896	"	20.
"	"	"	21st July "	"	269.
"	"	"	17th Aug. "	"	309.
"	"	"	4th Dec. "	"	455.
"	"	"	18th Feb. 1897	"	60.
"	"	"	8th April "	"	121.
"	"	"	28th June "	"	218.

then recognised to be in force in this district. Applying these rules, the taluk head accountant and the taluk shroff were guilty of negligence. They should have seen that the peon counted the bags as they were put into the boxes and that he accompanied the remittance. If the police escort had tampered with the boxes on the way, they were still responsible unless they traced the missing amount to the police. In the light of the recent correspondence quoted above, the petitioner cannot be held to have given room for the defalcation, and the blame, if any, which can be imputed to him is that he did not open the boxes immediately on receipt, as, if he had done so, the detection of the fraud would have been easy. He explains that so long as the taluk peon was responsible for the contents of the boxes, and for delivering the correct amount at the district treasury, he did not see the necessity of opening them immediately on receipt, and that there were no empty boxes available in the treasury in which the bags could be secured.

Resolution—dated 26th August 1897, Mis. No. 3188 (Confdl. No. 115).

The memorial will be submitted for the orders of Government.

2. The Board's views as to what would have been an adequate punishment in the petitioner's case were laid before Government in paragraph 2 of its Proceedings, No. 4669, dated 17th September 1895. The Government order on the petitioner's pension papers was not communicated to the Board.

(True Extract.)

(Signed) R. C. C. CARR,
Secretary.

To the Secretary to Government, Revenue Department,
with memorial and enclosures.

OFFICIAL MEMORANDUM.

No. 255.

With reference to his endorsement on Cur. No. 2620 of 1897, dated 15th August 1897, to the Board of Revenue, the Collector of Trichinopoly is requested to report at the earliest possible date—

(1) The date on which the Accountant-General's circular No. XVI of 20th June 1891 reached the Trichinopoly treasury.

(2) Whether Board's Proceedings (Land Revenue), No. 40, dated 27th January 1892, was communicated to the Deputy Collector of Ariyalūr and, if so, the date upon which it was received in that office.

Fort St. George, 18th November 1897. (Signed) G. STOKES,
Secretary to Government.

To the Collector of Trichinopoly.

From R. H. SHIPLEY, Esq., Acting Collector of Trichinopoly, to the Secretary to Government, Revenue Department, dated 28th November 1897, Dis. No. 491-Try.

Adverting to the official memorandum No. 255, dated the 18th instant, I have the honour to report that the Accountant-General's circular No. XVI of 20th June 1891 reached the Trichinopoly treasury on the 2nd July 1891, and that a copy of Board's Proceedings, No. 40 (Land Revenue), dated the 27th January 1892, was sent to the Deputy Collector of Ariyalūr and was received by the then Deputy Collector M.R.Ry. V. Rajagopala Chariar Avargal on the 11th March 1892. From 28th January 1892 to 21st May 1892, M.R.Ry. A. Kistnasawmi Iyer Avargal was on sub-treasury inspection and special duty of different kinds under the orders of the Collector.

Minute of dissent by the Hon'ble Sir HENRY BLISS, K.C.I.E., dated 7th December 1897.

ORDER—No. 1030, Revenue, dated 9th December 1897.

The Board of Revenue, in the second of the papers read above, submits a memorial from A. Kistnasawmi Iyer, late Treasury Deputy Collector in the Trichinopoly district, wherein the memorialist asks for a re-consideration of the orders of Government under which he was retired on a reduced pension of Rs. 175 per mensem, and it was directed that a sum of Rs. 1,500 should be recovered from that pension in monthly instalments. In view of the facts and arguments adduced by the memorialist, the Government has carefully reviewed the matter and the conclusions arrived at are set forth below.

2. The orders referred to were passed with reference to two defalcations which occurred in the Trichinopoly district in April 1895, when the memorialist was Treasury Deputy Collector.

3. In the first case, the memorialist admittedly learnt on the evening of the 3rd April 1895 that there was a considerable deficiency in the treasurer's balance. He did not, however, report the matter either to the Collector or to the police till the next morning. This delay appeared to indicate a desire on the part of the memorialist to screen the treasurer and to give the latter time to replace the missing amount. It was also reported that the deficiency was probably a chronic one and owed its existence to the memorialist's lax and negligent supervision. It has been since proved, however, to the satisfaction of the Government that the latter report was founded on an hypothesis which is not supported by the facts of the case. With regard to the matter of delay in reporting the defalcation, it is now pointed out that the memorialist took an acknowledgment thereof from the treasurer at the time and gave it to the Collector next day. Having regard to this fact and the excellent testimony borne by Mr. Andrew to the memorialist's good character, the Government is willing to regard this omission as merely an error of judgment.

4. The second defalcation occurred in a remittance from the taluk treasury of Perambalur. It is admitted that the rules of the Civil Account Code, which regulate the mode of packing and remitting treasure, were not observed in this case. The memorialist was held responsible for such non-observance and accordingly was held liable to make good the major portion of the loss.

The Government fears that the facts of this matter were but incompletely set before it when it was first called upon to pass orders in the case. It appears to be perfectly clear and well-proven that there was at the time not only in the Trichinopoly district but generally throughout the Presidency a very *bonâ fide* doubt as to the applicability of the Civil Account Code rules to sub-treasury remittances. The unsuitability of these rules to such remittances has been lately admitted and the introduction of a modified and improved system prescribed. The

Government can therefore no longer hold the memorialist responsible for the system of remittance which prevailed in the district at the time of this defalcation.

5. Such being the conclusions arrived at, it follows that the punishment inflicted on the memorialist was unduly severe. The Government is therefore pleased to direct that the amount recovered from the memorialist's pension under the orders contained in paragraph 4 of G.O., Revenue, No. 12, dated 15th January 1896, be refunded to him, and that in modification of G.O., Pension, No. 322, dated 1st May 1896, the memorialist be admitted to a pension of Rs. 200 per mensem from the 12th March 1896, the date of his retirement from the public service.

(True Extract.)

Ag. Secretary to Government.

To the Board of Revenue (Land Revenue).
" Pension Department.
" Accountant-General.