M.R.O. I—77,003—8 4-37.

(1) Number of pages 40.

(2) Date of repair 13-8-41.

(3) Initials of the Referencer Gp

MADRAS RECORD OFFICE.

Government of Madras.

Pension DEPARTMENT.

G.O. No. 435 Press ~~Mis.~~

Dated 1-10- 1878.

Not to be folded or roughly handled

[illegible]

GOVERNMENT OF MADRAS.

PENSION DEPARTMENT.

1st October 1878, No. 435.

Pension.

Read the following papers :—

From the Collector of Salem, dated 22*nd January* 1877, *No.* 38, *and* 17*th July* 1878, *No.* 53.

Do. *Officiating Deputy Accountant-General, dated* 6*th Sept.* 1878, *No. A.D.J.*-50.

ORDER THEREON, 1st October 1878, No. 435.

Under Sections 57, 59 (*c*), and 61 of the Civil Pension Code (3rd Edition), His Grace the Governor in Council is pleased to grant to Arni Kavalay Streenevasa Row, late Taluk Sheristadar of Dharampuri, in Salem District, a retiring pension of Rupees (30) thirty per mensem, in consideration of his qualifying superior service of thirty-one years, ten months, and seven days, payable from the 1st April 1878.

(True Extract.)

Under Secy. to Govt.

To the Accountant-General, with Register.
„ Collector of Salem.

Exd. J. Wright.

Govt. of {1878} Madras.

PENSION.

To

THE ACCOUNTANT-GENERAL,

&c., &c.,

Dated October, 1st.

Issued

Recd. Encl.

G.O., 1st October 1878, No. 435.

OCTOBER.

Pension.—Granting a retiring pension of Rs. 30 per mensem to A. K. Streenevasa Row, late Taluk Sheristadar of Dharampuri, in the Salem District.

APPLICATION FOR {PENSION ~~GRATUITY~~.

1. Name of Applicant. Arnee Kavalay Streenevasa Row

2. Father's name. Arnee Muthva Row

3. Sect or Caste. Brahmin

4. Residence. Arnee

5. Present or last employment. Taluq Sheristadar of Dharampuri

6. Date of beginning of service 1st June 1843

7. Date of end of service 31st March 1878

	Y.	M.	D.
8. Length of service including breaks	34	10	
of which superior	31	10	5
inferior	—	—	—
non-qualifying and breaks	2	11	25

9. Class of {pension ~~gratuity~~} applied for, and cause of application* } D. Retiring Pension having completed the requisite service

10. [Average] emoluments or pay. Sixty (60) Rs. per month

11. Proposed pension. 30 Rupees per month

12. ~~Proposed gratuity.~~

13. Date from which to commence. 1st April 1878

14. Place of payment. Salem

15. Date ~~Age~~ of Applicant birth ~~on this date~~, by Christian Era, 4th December 1823

16. Height. 5 ft. 4½ inches.

17. Marks { A mole on the front part of the right shoulder, a mole on the tip of the nose, a small round scar to the right of the lower lip, a scar on the frontal bone.

18. Date. 17th Sept 78

C. Longley

SIGNATURE OF THE HEAD OF OFFICE.

* If the application is for a compensation pension or gratuity, the nature of the change of establishment which has given rise to the claim should be fully stated.

HISTORY OF THE SERVICE (SHOWING BREAKS) OF Arnee Kavalay Streenevasa Row.

Establishment.	Appointment.	Pay.			Acting allowance.	Date of beginning.	Date of end.	Period reckoned as service.			Period not reckoned as service.			Remarks.	How verified.	Remarks by Accountant-General.
		RS.	A.	P.	RS.			Y.	M.	D.	Y.	M.	D.			
Markanam Cuddalore District	Mushrif	8	12	-	-	1st June 1843	19th May 1845	-	-	-	1	11	19	Inferior Grade	Verified from the records of the Collector's office.	This period of Service does not qualify it being the service rendered in inferior Grades & before the completion of 22 years of age.
Salt Depot Theagavolly	Do	10	8	-	-	20th May 1845	24th May 1847	1	5	21	✓-	6	14	Under 22 yrs of age		
Sub Collector's Office Salem	Gomastah	14	-	-	-	25th May 1847	16th Octr 1849	2	4	~~22~~ 23	-	-	-			
Do	Do	17	-	-	-	17th Octr 1849	30th Apl 1850	-	6	15	✓-	-	-			
Do	Do	20	-	-	-	1st May 1850	31st Jany 1851	-	9	-	✓-	-	-			
Do	Do	21	-	-	-	1st Feby 1851	22nd Apl 1851	-	[illegible]	[illegible]	[illegible]	-	-			Verified from the Office records of the Collector of Salem and the verification has been confirmed the Annual returns and Audit Registers on record in this Office
Do	Do	24	-	-	-	23rd Apl 1851	28th Feby 1853	1	10	8	✓-	-	-			
Do	Hd Goomastah Ag	24	-	-	5-8	1st March 1853	5th March 1853	-	-	5	✓-	-	-			
		~~Total period of~~ {~~superior~~ / inferior} service...					....									
Do	Goomastah	24	-	-	-	6th March 1853	12th July 1855	2	4	7	✓-	-	-			
Collector's Office Salem	Sheristadar of Stationery	28	-	-	-	13th July 1855	20th Feby 1857	1	7	8	-	-	-			
Do	Do Paramathy	28	-	-	-	21st Feby 1857	6th April 1860	3	1	14	✓-	-	-			
Do	Do Salem	28	-	-	-	7th April 1860	4th October 1860	-	5	28	✓-	-	-			
Do	Do	55	-	-	-	5th Octr 1860	31st Octr 1865	5	-	27	✓-	-	-			
Do	Do	60	-	-	-	1st Novr 1865	30th Novr 1867	2	1	-	✓-	-	-			
Do	Do Attur	60	-	-	-	1st Decr 1867	31st Octr 1870	2	11	-	✓-	-	-			
Do	Suspended for three months					1st Novr 1870	31st Jany 1871	-	-	-	-	3	-	Suspension adjudged for Carelessness		
Do	Sher: Attoor	60	-	-	-	1st Feby 1871	31st Augt 1871	-	7	-	✓-	-	-			
Do	Cg: Tahsr: Do	60	-	-	24-7-4	1st Septr 1871	19th Septr 1871	-	-	19	✓-	-	-			
Do	Sher: Do	60	-	-	-	20th Septr 1871	14th Jany 1872	-	3	25	✓-	-	-			
Do	Do Namcul	60	-	-	-	15th Jany 1872	30th Septr 1872	-	8	17	✓"	"	"			
Do	Do Uttengherry	60	-	-	-	1st Octr 1872	30th Novr 1872	-	2	-	✓"	"	"			
Do	Do Trichengode	60	-	-	-	1st Decr 1872	30th Novr 1876	4	-	-	"	"	"			
Out of Employ						1st Decr 1876	22nd Feby 1877	"	"	"	-	2	22	The Board has ordered that this period should be treated as under suspension vide Bd's Procs No 7164 dated 15th May 1877		

HISTORY OF THE SERVICE (SHOWING BREAKS) OF Arnee Kavalay Streenevasa Row.

Collr's Office Salem –	Sher: Naual	60	–	–	—	23rd Feby 1877	25th July 1877	–	5	1			
Do	do Sheram-pury	60	–	–	—	26 July 1877	31st March 1878	–	8	6			
			Total period of superior service					31	10	5	2	11	25

REMARKS BY HEAD OF OFFICE.

1. As to character and past conduct of Applicant. Fair

2. Explanation of any suspension or degradation. Vide Bd's Procgs. dated 1st October 1869 No. 7314.

3. Regarding any gratuity or pension already received by Applicant. See Chapter XX. "

4. Explanation under Section ~~47~~ 50, Rule 1, so far as the Head of the Office can give it. "

5. Any other remarks. Certified ~~that~~ the character and conduct of the applicant are such as to deserve the favorable consideration of Government

C. J. Longley

SIGNATURE.

Compd

No. ADJ/50

CERTIFICATE AND REPORT OF ACCOUNTANT-GENERAL.

CERTIFIED that (~~subject to the remarks below recorded~~) qualifying service in {~~inferior~~ superior} grades has been duly proved for 31 years 10 months and 7 days; and that a Retiring {pension ~~gratuity~~} not exceeding Rs. 30 " a per mensem, equal to one half of the applicant's pay, is admissible under Sections 57 & 59 (c) of the Civil Pension Code. (The calculations have been duly verified.) provided Government are pleased to view, the period of 2 months and 22 days from 1st December 1876 to 22nd February 1877 during which the applicant was put out of employ in consequence of his having been compelled by the then Collector of Salem to retire from the service simply because he had completed the term of service sufficient to secure for him one half Pension, as spent under suspension deciding with restoration, on appeal, by the Board of Revenue in their Proceedings No. 7144 of 15th May 1877.

Fort Saint George,
Accountant Genl's Office,
6th September ~~August~~ 1878.

To
The Under Secretary to Govt.
Pension Department.

W. Donald
Offg. Dy. Accountant General

Pension 1878 [illegible]
No 557

APPLICATION, FOR {PENSION OR GRATUITY—

Date of application. 6th September 1878

Name of Applicant. A. K. Streenivasa Row.

Last appointment. Talug Sheristadar of Dharmapuri Salem District.

Class of {pension or gratuity

Amount of pension sanctioned.

Amount of gratuity sanctioned.

Date of commencement.

Date of sanction.

With order 435

3

No. 3. Salem Collector's Office
Salem, 22nd January 1877.

From,
The Collector
of Salem.

To,
The Accountant General
Madras.

Sir,

I have the honor to forward herewith an application for a retiring pension under section 54 of the Civil Pension Code on behalf of A. K. Streenivasa Row, Sheristadar of Trichengode Taluq, and to request that the same may after verification be transmitted for the sanction of Government.

2. Streenevasa Row's Service Book is enclosed. The services were verified by the Treasury Deputy Collector from the records of this office.

3. Streenevasa Row's service began on 1st June 1843 and his service up to 3rd December 1845 does not reckon for pension being under 22 years of age.

4. Streenevasa Row's suspension for 3 months from 1st November 1870 to 31st January 1871 was under orders of the Board of Revenue in their Proceedings No 7314 dated 1st October 1869, on account of carelessness in not checking Pound Accounts.

Accountant General's Office
Recd 24 } 1 .1877
Ansd __ }

I have the honor to be,
Sir,
Your most obedient Servant

C. T. Longley
Collector

Compd.

DO No. 65

Indin No. 22

(13)

To be returned with reply on reverse.

AUDIT DEPARTMENT.

SALEM COLLECTOR'S OFFICE
28 JAN 77
RECEIVED

Fort Saint George,
Accountant General's Office,
25th January 1877.

FROM THE ACCOUNTANT GENERAL, MADRAS,

TO THE Collector of Salem.

VIDE your Application for Pension on behalf of A. K. Sreenivassa Row.

THE undersigned has the honor to return the Service Book which accompanied the above, for the applicant's signature in the penultimate column of the first page, and in the seventh column of the second page; and to enquire what was the cause of applicant's suspension for three months having been ~~brought into force~~ enforced only from Novr. 70 while the Board's Proceedings to that effect were passed in October 1869.—

Morrey Hutting
Asstt to the Acctt Genl.

Pension 1878 Deptt
From No. 556
The Collector
of Salem
To The Accountant
General Madras

Dated 22
Despd 23rd } January 1877
Recd 7 Septr

No. 3
Encs. 2

Forwarding application for retiring pension on behalf of A. K. Sreenevassa Row, Sheristadar of Trichengode for verification & transmission to Government

20929

Collector

15

To be returned with ~~reply on reverse~~. the application on Retirement

AUDIT DEPARTMENT.

SALEM COLLECTOR'S OFFICE
24 FEB 77
RECEIVED

Fort Saint George,
Accountant General's Office,
21 February 1877.

FROM THE Offg Asstt to the ACCOUNTANT GENERAL, MADRAS,

TO THE Collector of Salem

VIDE your ~~Application for~~ Letter ~~on behalf of~~ No 7 d: 19 Instt

THE undersigned has the honor to return, as requested, the Register of application on behalf of A.K. Streenivassa Row together with your letter of the 22d Ultimo No 3. Should this Register of application be ever sent again to this office, it is requested that this Office objection memo: of the 25th January 1877 may be duly replied to and forwarded with the application

T. Krishna Murty
Offg Asstt to the Acct Genl

---

of Salem
Accountant
General Madras
2
3 22d January 1877
No: 3
Encs: 2
warding appli:
for retiring pen
on behalf of
Streenivassa Row
adar of Trichen
for verification
ssmission to
vernment
20929
Collector

DO No 65

No 53 Salem Collector's Office

Enc = 5

Salem 17th July 1878

From

The Collector of
Salem

To

The Accountant General
Madras.

Sir,

I have the honor to forward herewith the following three documents

I Service Register of Arnee Kavala Sheenivasa Row.

II Amended Application for pension &

III Your letter dated 25th January 1877

and to inform you in continuation of my letter No 3 dated 22d January 1877 (also herewith sent together with your letter dated 21st February 77 with which it was returned) that the above individual

In No 357

individuals Service which was Stated in my former application to have ended with 30th November 1876 had owing to his restoration by the Board of Revenue in their Proceedings No 2301 dated 16th February 1877 continued up to 31st March last when he resigned the Government Service. This additional Service has been included in the Service Register and application for pension, but the period intervening between the 1st December and 22d February during which Streenivasa Row was out of employ has been excluded from the Service counting for pension, which now amounts to 31 years 10 months 5 days

2. Streenivasa Row's Signature has been affixed in the Service Book

10692

Collector.

3. Streenivasa Row's Suspension for 3 months which was ordered in Board's Proceedings No 7314 dated 1st October 1869 was not brought into force until November 1870 for the ˣreasons Stated in my letter to Board of Revenue No 285 dated 16 Decr /70 disposed of in Board's Proceedings No 249 dated 18th January 1871

ˣpara 2

4. As already 3 months have elapsed since Streenivasa Row's retirement from the Government Service I have the honor to request that you will obtain the Sanction of Government to his pension at an early date.

I have the honor to be
Sir
Your most obedient Servt
C. S. Longley
Collector

Accountant General's Office
Recd 20 } 7.1878
Ansd __ }

Certified
[illegible]

98

Index No 559

(91) 140

D
D

To be returned with reply on reverse.

RECEIVED AUG 78

AUDIT DEPARTMENT.

No. ADK/44

Fort Saint George,
Accountant General's Office,
9th August 1878.

FROM THE ACCOUNTANT GENERAL, MADRAS,

TO THE The Collector of Salem

VIDE your Application for Pension on behalf of A. K. Streenevasa Row, late Taluq Sheristadar of Dharampuri.

THE undersigned has the honor to requests that the Collector of Salem will be good enough to furnish this Office with copies of Proceedings of the Board of Rev: Nos 7314 & 249 of 1 Octr. 69 & 18 Jany. 71 respectively, quoted in his letter No 53 of the 17 Ultimo. He will also state for the information of this Office, what Office Records have been consulted in the verification of the applicants services, what Officer ~~[illegible]~~ consulted them and what particulars are shown in each.

The Register of application is retained

In No 557

From
The Collector
of Salem
To
The Accountant
General Madras
Dated 11
Recd 3 July 18
No. 53
Enclosures (5)
Requesting to obtain
Sanction of Govern-
ment for pension
to Arnee Kavala
Streenevasa Row

Collector

returned herewith for the purpose of Nos 3. 4. and 5 in the 3^d Page thereof being duly filled in and the same retransmitted to this Office at an early date.

Donald
Offg Dy Accountt Genl

Reply.

Copies of the Proceedings asked for are herewith sent. The applicant's Services were verified by the Treasury Deputy Collector from the following descriptions of documents in this office. Viz Inoyin Yabtahs, Pay abstracts, Leave Statements. In the case of Suspension or "out of employ" or restoration the records relating thereto were consulted. As to the Contents of the above documents no explanation is necessary the names themselves being clearly indicative of what they are. In respect of applicant's Services in the

in No 567

Collector

District of South Arcot the Collector of that District was addressed - his records consulted and the Services thus verified. The Registry of application is retransmitted herewith with the omissions pointed out supplied in page 3.

C. T. Longley

Collector

ACCT & GENL OFFICE
REC# 24.8.78

Compd

(25)

THE ENTRIES IN THESE COLUMNS ARE TO BE REATTESTED EVERY FIVE YEARS; EACH ATTESTATION SHOULD BE CAREFULLY RULED OFF THE DATE MAY BE CLEARLY SHOWN

Name of Officer.	Caste or Race.	Residence.	Father's Name.	Father's Residence.	Date of birth.	Age. Years	Age. Ms.	Age. Days.	Exact Height. Feet.	Exact Height. In.	Personal marks for identification.	Date of Entry.	Signature of Officer.	Signature and designation of the head of the Office.
Arnee Narelay Sreenivasa Rau	Bramin	Arnee	Seetiina Rau	Arnee	4th December 1823	52	11	28	5	4½	A mole on the front part of the right shoulder a mole at the tip of the nose a small round scar to the right of the lower lip a scar on the frontal bone.	1st December 1876.		Collector.

In No 557

1	2	3	4	5	6	7	8	9	10	11	12
Name of appointment.	Nature, *i.e.*, whether substantive or acting, permanent or temporary.	Substantive appointment, if the new appointment be acting only.	Pay.	Acting allowance.	Date of appointment.	Signature of Officer.	Character of Officer. *No entry need be made in this Column except when there is any thing either good or bad to be recorded. Suspensions should be noted here when the order of suspension is passed.*	Signature & designation of immediate head of the Office.	Date of termination of appointment.	Reason of termination *e. g. transfer, promotion, return of permanent incumbent.*	Signature and designation of immediate head of the Office.
Markanam Musharaf Cuddalore District	Permanent	"	8-12-"	"	1st June 1843				19 May 1845	Promotion	
Salt Musharaf Theagavally	Do	"	10-8-"		20th May 1845				24th May 1847	Do	
Gumastah in the Sub Collr's office Salem	Do	"	14-"-"		25th May 1847				16th October 1849	Do	
Do	Do	"	17-"-"		17th October 1849			Collector	30th April 1850	Do	Collector
Do	Do	"	20-"-"		12th May /50.				31st January 1851	Do	
Do	Do	"	21-4-"		1st February 1851				22nd April 1851	Do	
Do	Do	"	24-"-"		23rd April 1851				28th February 1853	Do.	
Hd Gumastah in Do.	Acting	Gumastah in the Sub Collr's office Salem	24-"-"	5-8-"	1st March 1853				5th March 1853	Return of Permanent incumbent	
Gumastah in Do	Permanent	"	24-"-"	"-"-"	6th March 1853				12th July 1855	Promotion	
Sheristadar of Sankerry: droog Taluq	Do	"	28-"-"	"-"-"	13th July 1855				20th February 1857	Transfer	
Do of Paramatty do	Do	"	28-"-"	"-"-"	21st February 1857				6th April 1860	Do	
Do of Salem do.	Do	"	28-"-"	"-"-"	7 April 1860				4th October 1860	Promotion	
Do of do	Do.	"	55-"-"	"-"-"	5th October 1860				31st October 1865	Do.	
Do of do	Do	"	60-"-"		1st November 1865				30th November 1867	Transfer	
		Privilege leave	from 21st	November			1865 to 20th January 1866.				
Sheristadar of Attur	Do.	"	60-"-"	"-"-"	1st December 1867		Suspended from 1st November 1870 to 31st January 1871.		31st August 1871	Promotion	
Tahr of Attur	Acting	Sheristadar of Attur	60-"-"	24-7-4	1st September 1871				19 September 1871	Return of Permanent incumbent	
Sheristadar of Attur	Permanent	"	60 "-"	"-"-"	20th September 1871				14th January 1872	Transfer	
Do of Namkal	Do		60-"-"	"-"-"	15th January 1872				30 September 1872	Do	
Do of Uttengheri	Do		60-"-"	"-"-"	1st October /72				30 November 1872	Do	
Do of Trichengode	Do		60-"-"	"-"-"	1st December 1872				~~1st December~~ 30th ~~November~~ 1876	[illegible] ~~applied for pension~~	
Do of Namakal	Do	"	60-"-"	"-"-"	23rd July /77		Reinstated vide Revenue Board's Procs &c		25th July 1877	Transfer	

Collector.

1	2	3	4	5	6	7	8	9	10	11	12
Name of appointment.	Nature, *i.e.*, whether substantive or acting, permanent or temporary.	Substantive appointment, if the new appointment be acting only.	Pay.	Acting allowance.	Date of appointment.	Signature of Officer.	Character of Officer. *No entry need be made in this Column except when there is any thing either good or bad to be recorded. Suspensions should be noted here when the order of suspension is passed.*	Signature & designation of immediate head of the Office.	Date of termination of appointment.	Reason of termination *e.g., transfer, promotion, return of permanent incumbent.*	Signature and designation of immediate head of the Office.
[illegible] of Dormitory	Permanent	"	60 —	— —	26th July 77	[illegible]			31st March 1878	Applied for Pension	
									C. J. Lumley Com		

SERVICE BOOK
OF

Name.		A K Sreenevasa Row
Caste or Race.		Braman
Residence.		Arnee
Father's.	Name.	Srikistna Row
	Residence.	Arnee
Date of birth.		4th Dec 1823

Sr No 557.
Ca No 435.

No. 249.

Proceedings of the Board of Revenue, dated 18th January 1871.

Read the following letter from C. T. LONGLEY, Esq., Collector of Salem, to the Acting Secretary to the Board of Revenue, dated 16th December 1870, No. 285:—

I have the honour to return Board Petition No. 3,864 of 1870 from Streenevasa Row, the suspended Sheristadar of the Ahtoor Talook.

2. It appears that pending the preliminary operations of the Settlement Department, which were in progress in the Ahtoor Talook, and pending the Jummahbundy of the Fusly (the last), Mr. Pochin deferred carrying out the Board's orders.

3. In the case of Venketachelliah (Utengheri Sheristadar) also, the order of suspension was, it appears, not carried out till after the Jummahbundy.

4. The Jummahbundy of the Ahtoor Talook was finished in June, and the accounts (with one exception) were received at the Huzur in July.

Enclosure No. 1.—Petition.

The late Collector was wrong in not carrying out the orders of the Board immediately.

2. The writer of petition No. 3,864 of 1870 will be informed that he is punished for not carrying out Standing Orders strictly and so leaving opportunities open for the embezzlement of funds belonging to Government and that the Board see no reason to re-consider their Order.

(A true Copy and Extract.)

(Signed) J. GROSE,
Acting Secretary.

To the Collector of Salem.

Exd. T. Cartledge.

Collector of Salem

1871.

Board of Revenue, MADRAS.

PROCEEDINGS, 18TH JANUARY 1871, No. 249.

Received Encl.

JANUARY.
No. 249.

Sheristadar of Attoor Talook—in Salem District,—Streenevassa Row, Petitioner in No. 3864 of 1870, informed that Board decline to re-consider their order directing his suspension from post of, for three months, for not strictly carrying out standing orders.

Written to Bd.
11th May/70

(35)

No. 7,314.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 1st October 1869.

Read the following letter from C. N. POCHIN, Esq., Collector of Salem, to the Acting Secretary to the Board of Revenue, dated 3rd August 1869, No. 170:—

I HAVE the honor to bring to the Board's notice certain defalcations in the Salem Talook Treasury, and the measures I have adopted in the matter.

2. The enclosed Statement will show that Rupees 175-15-0 have been embezzled, and of this, Rupees 59-6-0 belongs to Land Revenue, and Rupees 116-9-0 to "Cattle Pound Fund."

3. Govindoo Chetty, the Head Shroff of the Salem Talook, who was charged with the embezzlement of one of the items shown in the Statement, was committed to the Sessions Court by my Assistant Mr. Kough, but was acquitted by the late Session Judge, on the ground that "there was no credible evidence that the money ever reached his (prisoner's) hands." A copy of the Sessions Judge's decision is enclosed for the Board's information.

4. I shall now proceed to explain the manner in which the embezzlement appears to have taken place.

5. In regard to the Rupees 59-6-0 under the head of Land Revenue, this amount was the January kist of the village of Moolapallyputty, in the Salem Talook. The Monigar of the village remitted the amount to the Talook Treasury on the 3rd February 1868, but the amount was never credited in the accounts. On inquiry, the Monigar states that, as the Irusalnamah which was sent with the previous month's remittance to the talook, had not been returned to him, he sent the above amount (namely, Rupees 59-6-0) with a slip of paper, which he calls "thoondoo Irusalnamah," and that the Toty returned with the regular Irusalnamah and told him that he paid the money to the Shroff, who only gave him the regular Irusalnamah and directed him to bring it back, entering the amount in it, when he would receipt it; that, when sending the next remittance, he entered the previous remittance (Rupees 59-6-0) and sent the Irusalnamah. Before the receipt, at the Cutcherry, of this second remittance and the Irusalnamah, an inquiry and examination into the accounts was going on in the talook, in consequence of irregularities on the part of the Shroff, when the loss of the Rupees 59-6-0 was discovered. The Toty who carried the remittance deposed that he gave the amount to the Shroff in the presence of a Talook Peon, whose name he does not know, but he pointed him out, and he further states that the Shroff gave him the previous month's Irusalnamah and directed him to bring it back, entering the amount then paid Rupees 59-6-0. The Peon pointed out by the Toty, namely, Modeen, does not support the Toty's statement. He states that he never, at any time, saw the Toty deliver any amount to the Shroff. The Shroff, of course, denies the receipt of the money. This evidence was not sufficient to warrant a charge being made against the Shroff in this case.

6. The other defalcations amount to Rupees 116-9-0. These are the remittances stated to have been made by the keepers of eight Pounds, during three years.

First.—Salem Town Cattle Pound Rupees 61-2-6, stated to be the remittances of July and November of 1866, and January, March, June, November, and December of 1867. The Pound-keeper states that he sends every month his remittance, with an Account particular by the Pound watcher, to be delivered at the Talook Cutcherry, and that he is not in the habit of obtaining any receipt for the remittances he sends. The watcher deposes that every month he delivered the Accounts particular to the Sheristadar and the money to the Shroff. The Sheristadar's statement (which is rather general) is to the effect, that whenever remittances are brought, he receives the vouchers accompanying the same, attests and delivers them to the Shroff for the money. He also states that it is usual with him to see the vouchers when signing the Chittah at the close of the day. The Shroff on the other hand denies the receipt of the amount (Rupees 61-2-6,) and states that, whenever remittances are received, the Sheristadar delivers the vouchers to the Nagady Goomastah, and on the latter reading out each item, he shroffs the amount and enters it in his Chittah, while the Nagady Goomastah does the same in his Chittah. On searching the records for the Account particulars said to have been sent by the Pound-keeper every month, only that for November 1867 (for Rupees 12-9-0) was forthcoming. This bears the initials of the Sheristadar. It was for this amount alone (Rupees 12-9-0) the Shroff was charged and committed to Sessions, where he was acquitted.

Second.—Veerapaudy Cattle Pound, Rupees 6-8-0. This amount is the sale proceeds of certain unclaimed cattle. The Police Head Constable returned the Tahsildar's order to sell the cattle with an endorsement of sale, forwarding Rupees 6-8-0, the amount derived. The Head Constable's endorsement which bears the Tahsildar's initials is on the records. The Tahsildar thinks that he must have handed over the amount to the Shroff, who must have embezzled it. The Shroff denies this.

Third.—Rupees 48-4-6. This amount is the remittances of the collections made at the Pounds at Sooramungalam, Chuckamputty, Mumampully, Katoonepalapatty, Nalikulputty, and Komabadooputty. The Pound-keepers state that they sent the remittances every month by Toties with Account particulars to be delivered at the Cutcherry, and that they were not in the habit of obtaining any receipt. The Toties state that they delivered the Account particulars to the Sheristadar and the remittances to the Shroff. The Account particulars are not, however, forthcoming in the Cutcherry.

7. The circumstances which led to the inquiry and final discovery of the defalcations above referred to, were as follows:—On the 17th February 1868, the Monigar of Chendyoor Attiamputty, wrote an Arzi to the Tahsildar, asking him to return the Irusalnamah which he had sent up with the remittance of Rupees 84-6-8 on the 3rd of February 1868. The Tahsildar made an inquiry for the Irusalnamah, when the Shroff credited the amount in the Chittah on that date (17) and produced before the Tahsildar the Irusalnamah, stating at the same time, that on the receipt, on the 3rd of February, of the money and Irusalnamah, he put them into the amount chest and forgot the matter. The Tahsildar committed the Shroff to the Principal Sudder Ameen's Court for withholding the money, but the man was acquitted on the ground that he did not actually embezzle the money. The Tahsildar then reported the matter to me and recommended the Shroff's dismissal. I sent an order suspending the man and directing the Tahsildar to scrutinise the accounts and report if there was any other irregularity on the part of the Shroff and if the accounts were all kept right. I, at the same time, called upon the Tahsildar and Sheristadar to send a certificate to say that everything was correct. On this, a searching inquiry ensued, when the defalcations I am now reporting upon, were discovered.

8. There is no doubt left in my mind that the Shroff has embezzled the whole amount specified in the Statement, but the manner in which he has done it and the scope allowed to him for doing so, throws great discredit more on the whole establishment of the Salem Talook. The Tahsildar, however, I cannot blame so much, for with the large talook that he has to manage, and the constant travelling which is entailed upon him, he cannot be expected to attend to minor details connected with accounts, which properly devolve on the Sheristadar and Goomastahs. Nevertheless there has been a laxity on his part. I look upon the conduct of Streeneevasa Row* and Vencatachelliah,† who were holding the office of Sheristadar, during the time the defalcations occurred, as grossly careless. They have shown neglect and utter want of care in their duties. The Nagady Goomastah and the Goomastah whose duty it was to receive and keep the monthly accounts of the Pounds, are also to blame. The Pound-keepers too have evinced much indifference in not seeking to obtain receipt for monies sent by them. I consider the Tahsildar, the two Sheristadars, the Nagady Goomastah and the Pound-keepers to be all responsible for the amount lost, and have, accordingly, apportioned the amount among them, as specified in the margin, which will be recovered immediately. I trust that this will meet with Board's approval.

Tahsildar	50
1 Sheristadar	50
1 Sheristadar	50
Magistrate's Goomastah	10
Nagaday Goomastah	10
Salem Pound-keeper	6
Total	176

* Now Sheristadar of the Ahtoor Talook.
† Now the Sheristadar of Uttengherri Talook.

9. The system of retaining the Irusalnamah at the Talook Cutcherries after the remittances have been received, is wrought with mischievous results, and has frequently been the cause of defalcations in the Treasuries. It was only a year ago that I punished the Sheristadar (Vencatachelliah) for this very fault. It allows ample scope for fraud, and I have adopted strenuous measures for putting a stop to it.

10. I have dismissed the Shroff from his office.

ENCLOSURE No. 1.—Statement.

ENCLOSURE No. 2.—Calendar.

FROM this report it appears that the late Shroff in the Salem Talook Treasury took advantage of opportunities afforded by the carelessness and inattention to rules of the Sheristadar and the laxity of the Tahsildar to embezzle sums amounting altogether to Rupees 175-15-0.

2. The rule is that remittances should be shroffed and credited in the chittah as they are received; or if they are so numerous that this cannot be done, the unshroffed remittances should be locked up in a separate box during the night and the corresponding remittance lists should be held by the Sheristadar, and both should be dealt with the first thing next morning. The Irusalnamah is first to be given to the Tahsildar or Sheristadar, who passes it on to the Shroff, and he after taking the money, reports the amount to the Head Goomastah who enters it in the chittah. At the close of the day, when the chittah is brought to the Tahsildar or Sheristadar for signature, it is his duty to see that the entries correspond with the Irusalnamahs and the Irusalnamahs ought (under the system now in force) to be returned to the Village Officers.

3. This rule has not been observed at the Salem Talook Treasury. The remittance lists were evidently taken in many cases straight to the Shroff, and he was able to send the bearers away, promising to return the lists on some future day.

4. The Tahsildar and the two Sheristadars who successively held the office whilst these defalcations were going on are all to blame, and the latter more especially so, because it was peculiarly their province to see that the details of the Shroff's business were properly carried on.

5. The Board approve of the dismissal of the Shroff, but they do not agree with the Collector as to the apportionment of the loss. The Magistrate's Goomastah, the Nagady Goomastah, and the Pound-keeper are not responsible. On the other hand, the Board consider it necessary to punish the Tahsildar and the Sheristadars more severely than the Collector proposes. The Tahsildar will be required to make good the whole amount embezzled, namely, Rupees 175-15-0 and the Sheristadars will both be suspended for three months.

6. This case is similar to that of the Vellapuram defalcations in South Arcot, and both prove that a rigid adherence to rules laid down for the conduct of financial business in the Treasuries is absolutely necessary, and that some system must be devised for securing an immediate check on receipts. This subject is now before the Board.

(A true Copy and Extract.)

(Signed) J. GROSE,
Sub-Secretary.

To the Collector of Salem, with an Enclosure.

Copy to the Accountant-General.

Exd. G. A. Turton.

1869.

Board of Revenue,

MADRAS.

PROCEEDINGS, 1st OCTOBER 1869, No. 7,314.

Received [illegible] Encl.

OCTOBER

No. 7,314.

Head Shroff in Salem Talook Treasury,—Dismissal of Govindoo Chetty from post of, on suspicion of embezzlement of Rupees 175-15-0 from Treasury, approved.—Tahsildar to be required to make good whole amount embezzled, and Streeneevasa Row and Vencatachelliah, Sheristadars of Ahtoor and Uttengherry Talooks, respectively, and who were holding office of Sheristadar of Salem Talook during time defalcations occured, to be suspended for three months.

Pension Department. (37)

PROCEEDINGS of the MADRAS GOVERNMENT.

READ the following ~~letter~~ papers

From the Collector of Salem—dated 22d January 1877 No. 38

17th July 1878 No. 53

—"— Offg Dy Accountant General dated 6th Sept. 1878 No. 49/50

Order thereon 1st ~~September~~ October 1878 No. 435.

Under sections 57, 59(c) & 61 of the Civil Pension Code (3d Edition) His Grace the Governor in Council is pleased to grant to Arnee Kavalay Streenivasa Row late Taluq Sheristadar of Dharampuri in Salem District a retiring pension of Rs (30) thirty per mensem in consideration of his qualifying superior service of 31 years 10 months & 7 days, payable from the 1st April 1878.—

No 2819

Note

This man was once suspended for 3 months because as Sheristadar he had not so supervised the Shroff's work as to detect certain defalcations (vide Bd's Pro: 1st Oct 69 No 7314). As however he thus lost money, his conduct is returned as "fair" no deduction has been made in his pension

2.

To

The Accountant General with Pap

" Collector of Salem.

[illegible]

Govt. of {1878} Madras.

Pension

To The Accountant General

Dated 1st Octr 1878, No. 435.
Recd.

Nos.

Pension Granting a retiring pension of Rs 30 per mensem to A. H. Streenevasa Row late Taluq Sheristadar of Dharampuri in the Salem District.

1853/78

C24/9 27/4