

Public (1897) Department.

ORDINARY MS.

G.O., No. 537

Dated 15-5-98

INDEXED.

[Despatch Abstract.]

forwarding to the S.G.
pros L & Co dept passing orders on
letter from the President. Dist Board.
Bellairs, reporting a case of embezzlement
of Union funds in the Hogadung Union

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17/5/98

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G.O.	No	Department.	Date.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

G.O.	No.	Department.	Date.



READ the following paper:—

From the President, District Court, Bellary, No. C.2.
1550, dated 15th February 1936.

I have the honour to report as follows on a case of dis-
sentiment of Union Parts in the Royvring Union.

(3) In September last, the Tribal Board President (Bellamy) was in camp in Hovgourag and instructed his clerk to examine the Union accounts. The Union clerk Verriola had made some delay in producing the accounts. The Tribal Board clerk finally got the accounts and on examining them on the 7th and 8th September 1898, noticed large differences between the collection shown in the Debit, Collection and Balance Statement and that in the Treasury accounts. Before the matter was reported to the President, the Union clerk had long since disappeared. The President, Tribal Board, and others took offence to get the accounts examined.

3. The accounts were sent for and examined by the establishment. No chitta was forthcoming from March 1897 and in the chitta books of 1895-96 and 1896-97 there were no entries for March 1896. ^{and} There was a Demand, Collections ~~and~~ Balance Statement book kept by the clerk from April 1895 to March 1897. There were also available receipt books for 1896-97 and 1897-98. The collections for 1898-99 were not collected. The D.D. books above referred to, the receipt books for 1896-97 and 1897-98 and the Treasury Accounts were compared with the result that the declaration of D.D. Collections (1895-96)

was found to have occurred during 1895-96, 1896-97, 1897-98 and 1898-99. Among the records were found 37 chalans the amounts of which had not been remitted into the Treasury. These had apparently been extracted from the chalan book after signature and laid aside. They were found in different places in the office and in the clerk's house. These unremitted chalans bear dates from 5th February 1897 to September 1898 and are in the form prescribed in the Local Fund Code. Subsequently to this examination, it was found that the English Entries in some chalans (ordinary chalan form used in Taluks) of October, November and December 1896 in which the Sub-Treasury Officer had acknowledged the remittances, had been altered so as to show larger amounts than were ^{actually} remitted, that in one case (9th October 1896) there was a difference of Rs.5 between the amount shown in the chalan and that entered in the cash book as having been remitted into the Treasury; also that in February 1897, Rs.19-8-0 and Rs.59-8-0 remitted by the Chairman of Kanakallu and Royadrug Unions, respectively, were wrongly credited in the Treasury to Payadrug and Kanakallu, respectively, thus showing the Royadrug Chairman's remittances during 1896-97 to have been Rs.2,029-12-0, instead of Rs.2,069-12-0. This last item (Rs.40) reduces the house-tax amount embazled to Rs.1,621. The D.C.B. Statements, chitta and the Treasury accounts show that there was no defalcation between April 1895 and February 1896. The chitta book of 1895-96 has been only half written and it is not apparent why a new book was taken up for 1896-97. In the latter book too, only a few pages have been used from April 1896 to February 1897.

4. The details of defalcation as now made out are as follows:-

HOUSE TAX:

(a) 1895-96.

Collected as per D.C.B. for March 1896:	Rs.2,430-12-0
Remitted as per Supplemental Treasury Account for March 1896:	Rs.2,350-12-0
Difference misappropriated:	Rs.80-0-0

Mr. Xavier, Civil Apothecary, Royadrug, was Chairman from before April 1895 up to 22nd October 1896.

(b) 1896-97:

Collected as per D.C.B. for March 1897:	::	::	Rs.2,386-8-0
Remitted into the Treasury as per supplemental account for March 1897 inclusive of Rs.40 referred to in para.3:	::	::	Rs.2,069-12-0
Difference misappropriated:	::	::	Rs.316-12-0

(c) 1897-98:

Collection of tax as per receipt books for 1896-97 and 1897-98:	::	::	Rs.1,821-0-0
Remittance into the Treasury as per Treasury Accounts for March 1898:	::	::	Rs.1,056-12-0
Difference misappropriated:	::	::	Rs.764-4-0

(d) 1898-99:

As per receipt books of 1897-98:	::	::	Rs.718-8-0
As per Treasury Accounts:	::	::	Rs.258-8-0
Difference misappropriated:	::	::	Rs.460-0-0.

5. The erased chalans and the unremitted chalans which refer to the last three years cover the following amounts of house-tax:

	1896-97:	1897-98:	1898-99:	Total:
(a) Difference between the original and the altered figures in 10 chalans between 3rd October to 17th December 1896 plus Rs.5 referred to in para.3:	Rs.187-12-0	-	-	Rs.187-12-0
(b) Amount covered by 37 unremitted chalans referred to in para.3:	Rs.172-0-0	Rs.807-0-3	Rs.521-0-0	Rs.1,500-0-3
Total:	Rs.359-12-0	Rs.807-0-3	Rs.521-0-0	Rs.1,687-12-3

Of the 37 unremitted chalans two are not signed by the Chairman and one of these is scored through in pencil. These doubtful chalans cover a total of Rs.146-4-3. If this be excluded from the above figure the total of items (a) and (b) is reduced to Rs.1,541-8-0 against Rs.1,541 which is the total amount of misappropriation as per D.C.B. Statements, Receipt Books and Treasury Accounts during these three years. (Vide items (b), (c) and (d) of para.4). Mr. Xavier was Chairman up to 22nd October 1896 and a portion of item (a) viz, Rs.73-12-0 refers to his time while the balance of Rs.114 refers to the period during which Amin Sahib a Muhammadan member was in charge. Mr. Bamford is the present Chairman and item (b) wholly relates to the period of his chairmanship. The unremitted chalans contain also the following amounts for which Mr. Bamford is responsible.

	Pandal fees:	Sale of sweepings:	Latrine, tax &c.
1896-97: :: ::	Rs.0-15-6	----	----
1897-98: :: ::	Rs.22-7-8	----	Rs.1-10-6
1898-99: :: ::	Rs.1-0-9	Rs.30-8-0	Rs.21-12-0
	Rs.24-7-11	Rs.30-8-0	Rs.23-6-6

6. The unremitted chalans (37 in number) bear dates from 5th February 1897 to 5th September 1898 as shown below:-

Period:	Number of unremitted chalans:
After 3rd June 1898: :: ::	5.
31/3 to 3/6, 1898: :: ::	4.
4/1 to 14/2, 1898: :: ::	3.
30/10, 1897 to 4/1, 1898: :: ::	6.
31/3 to 9/10, 1897: :: ::	17.
1/2 to 23/2, 1897: :: ::	2.

It was clearly the Chairman's duty to see that the amounts for which the signed chalans were duly remitted into the Treasury. The chitta book for 1896-97 which is signed by him does not contain the transactions of March 1897, though they are blank pages enough

for 4 or 5 year's transactions. He is responsible for this omission. He is certainly responsible for the amounts for which he signed chalans and which were not remitted into the Treasury. This comes to Rs.1,353-12-0 whereas the total house tax misappropriated minus the amount for which others are responsible comes to Rs.1353-4. Mr. Bamford is also responsible for Rs.78-6-5 (Pandal fees &c, para.5.)

7. In consideration of the smallness of the amount and lapse of time, I would recommend that Mr. Xavier and Amin Sahib be censured severely. Mr. Bamford's case stands on a different footing. In his explanation (enclosed), he says that he confided in his clerk and he throws himself on the mercy of the Board. He has been culpably careless and should, I consider, be ordered to refund in instalments at least $\frac{1}{3}$ of the amount for which he is responsible. His pay is Rs.100 and he gets Rs.50 as charge allowance. The instalments might be fixed at Rs.25 or Rs.50 a month. The Union clerk's surety has been called on by the President Taluk Board to pay the amount of the bond Rs.200; this will be taken in part satisfaction of the amounts due, and the balance will have to be written off.

8. There is some movable property of the absconding clerk under attachment by the Magistrate. This will eventually be at the disposal of Government, and cannot be proceeded against by the Taluk Board. If the clerk is arrested and undergoes his trial and if the trial should end in conviction, the Taluk Board may recover something in the form of compensation awarded by the Court.

9. The D.C.B. Statements have not been properly checked in the Taluk Board Office and in the Treasury Audit Department. The conduct of the Taluk Board clerk is also very suspicious, for it looks as if he had connived at the clerk's running away. I have reduced him from Rs.25 to Rs.15. I have stopped the audit clerk's promotion for one year and that I think will be a sufficient punishment. I enclose copies of the marginally noted papers:

O R D R R:-

1. This Office Memo, dated 5th October 1898, showing the results of the examination of the Union Accounts of Royadrag.
2. This Office Proceedings, No. 1559, dated 13th October 1898.
3. The explanations of the Chairman, Union Panchayat, Royadrag, Local Audit clerk and the Taluk Board clerk.
4. This Office Proceedings, No. C.R. 1559, dated 7th February 1899, passing final orders on the subject.

O R D E R:- No. 992 L.Mis., dated 8th May 1899.

From the President's letter read above, it is clear that the funds of the Royadrag Union Panchayat were embezzled by the Union clerk to the extent of Rs. 1,699-6-5, and that three Chairmen are responsible for the sums embezzled as shown below:-

	Rs.	As.	P.
(1) Mr. Xavier, Civil Apothecary, who was Chairman from April 1895 to 22nd October 1896.....	75	12	0
(2) Amin Sahib, member in charge from 23rd October 1896 to December 1896.....	114	0	0
(3) Mr. Bamford, Civil Apothecary, who was Chairman from December 1896:.....	1,511	10	3
Total.....	1,699	6	5

The whole of this amount should properly be recovered from them. The Government, however, is pleased to direct that only one-fourth of the sums embezzled during the time of the first two Chairmen owing to their neglect of the rules be recovered at once from them (by a civil suit, if necessary, in the case of the non-official Chairman). In the case of Mr. Bamford, though the amount of defalcation during his time was Rs. 1,511-10-3 as stated above, yet as he signed chalauns only to the extent of Rs. 1,432-2-5, the sum to be recovered from him will be fixed at one-fourth of this amount, or Rs. 358-0-7, as recom-

mended

recommended by the President, and this sum should be deducted in monthly instalments of Rs. 30 from his salary.

2. The Government considers that the punishment awarded to the audit clerk was quite inadequate. He should be removed from his present post, where it is not desirable to retain him, and reduced to a much less responsible appointment; and both in his case and in that of the Taluk Board clerk, there should be no promotion for at least two years.

(True Extract)

A. Edgington
For Secretary to Government.

To

The President, District Board, Bellary.

* Public Department.

* Accountant-General.

Sum

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examined
signed

17/8 1899

MAIN G.O., No. , DATED
189 .

ART No.

Enclosures to C. No.

ORDER OF GOVERNMENT

.. .. A A A A A A A

LETTER OF GOVERNMENT

STATEMENT WITH DITTO

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G.O., No. 537

Dated 15-5-99

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Bellair, reporting a case of embezzlement
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17/5/99

BACK PAPERS.

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

FURTHER PAPERS.

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

Public (1899) Department.

CURRENT No.

From

The Local Municipal Dept

Order
min

Nº 551 dated 15.5.99.

Communicated to
The Surgeon General

No. 992L

Cu
14.5.99

Dated 8 5 99

Received

Registered

Enclosures

Spare copies.

SUBJECT

Accounts. Stating that
the chairman are responsible
for the sums embezzled in the
Royadup Union Panchayat
Bellary Dist and that the whole
of this amount should properly
be recovered.

Wm. Surgen (Genl. Secy)