

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 505

Press
Mis.

607-108

Dated

8. 3. 1862.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
8th March 1862.*

No. 107. Read the following Proceedings of the Board of Revenue, dated 20th January 1862,
No. 454:—

Read the following letter from C. W. READE, Esq., Acting Collector of Madras, to
W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated
Sydapet, 19th December 1861, No. 455.

SIR,

With reference to the Order of the Board of Revenue, dated 11th ultimo, No. 6,203, calling
for a report of the dismissal of the Hoozoor Shroff Kistna-
sami Chetti noticed by Government,* I have the honor to
forward copy of the Treasury Deputy Collector's report of
the case, dated 21st March 1861 and of Mr. Cunliffe's order
thereon.

* Order of Government, dated 7th November
1861, No. 2,127, on the Return of dismis-
sals of Public servants for the 1st half of
the year 1861.

N. B.—The enclosed Petition† on the same subject since received is
herewith returned.

† No. 3,865 of 1861.
Received 19th.

From J. D. JORDAN, Esq., Deputy Collector, to B. CUNLIFFE, Esq., Collector of Madras,
dated Madras, 21st March 1861, No. 117.

SIR,

1. I beg to report to you that the Treasury Shroff Kistnasami Chetti is charged with
having embezzled Rupees 3-12-0 out of the collections paid to him by the Shroffs of the Madras
Deputy Collector on the 28th February last, and at the same time altered the Cash Book with a
fraudulent intent.

2. On examining the entries made on the above date, I find that Rupees 1,012-2-0 had
been first entered in the Cash Book as received from the Deputy Collector of Madras, and after-
wards altered to Rupees 1,008-6-0 minus 3-12-0.

3. The Treasury Shroff confesses to having made the alteration himself, and also to having
placed Rupees 1,008-6-0 instead of 1,012-0 in the chest under the immediate charge of the Cash-
keeper, thus embezzling Rupees 3-12-0 out of the collections. In his defence, which was subse-
quently taken, he states that through an oversight he put the Rupees 3-12-0 into the bag
containing the money in his immediate charge for current expenses. He admits having received
Rupees 1,012-2-0 from the Shroff of the Madras Deputy Collector. Why he took 3-12-0 out of
that sum and put it into the bag of Sádírwárid money cannot be satisfactorily accounted for in
any other way than that, when the deficiency in the cash in hand was discovered, he must have
brought the money back, and put it into the bag in his charge, as he could not have placed
it in the chest under the Cash-keeper's charge. From the inquiry I have made, it appears

	RS.	A.	P.
One receipt for collection on account of postage	990	2	0
Labels and Stamps.....	22	0	0
Do. on account of certificates.....	1,012	2	0

further that when the Madras Shroffs paid
Rupees 1,012-2-0 to the Treasury Shroff, they
brought two receipts with the collections made
in the Departments noted in the margin, for my
signature and that of the Cash-keeper. Boo-

junga Ráu, the Treasury Gumáshta, asked the Treasury Shroff whether he had received the sums
specified in the receipts, viz., Rupees 1,008-6-0, to which the Treasury Shroff made *no reply*,
but altered the entry in his Cash Book. Now if the Treasury Shroff did not intend to embezzle
the difference, viz., Rupees 3-12-0, he would have said to the Gumáshta the receipts are
incorrect, I have received 3-12-0 more than the receipts specify. Instead of pursuing the
course, which common honesty would have dictated, he took advantage of the error in the receipts
and altered the figures in the Cash Book from Rupees 1,012-2-0 to 1,008-6-0, well knowing at
the time that he had received the former sum.

4. I examined the two Madras Shroffs, both of whom state that they paid Rupees 1,012-2-0
to the Treasury Shroff, and that he counted the money in their presence, and said that it was all
right. A few days after this, when they heard that the Cash Book had been altered, they came

*Proceedings of the Madras Government, Revenue Department,
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back and asked the Treasury Shroff about it, when he desired them to add Rupees 3-12-0 to the account of the following month and that he would make it good. Considering the Treasury Shroff unworthy of confidence, I have removed him from the charge of cash in the Treasury; and in anticipation of your sanction, I have directed Sabapathy Pandarum to act for him, as he had been employed as a Shroff in the Treasury for nine years, and his services were dispensed with under Mr. Pelly's arrangement sanctioned by Government, dated 21st November 1860. If you think that the Treasury Shroff should be tried for breach of trust under Act XIII of 1850, I shall, on hearing from you, commit him to take his trial before the Sessions Court.

(True Copy.)

(Signed) C. W. READE, *Acting Collector.*

I think that dismissal from office will be a sufficient punishment, without committal, considering the man's long service of 20 years. There was not only embezzlement, but also fraudulent entry, and the offence is consequently very serious. Sabapathy Pandarum should succeed.

(Signed) B. CUNLIFFE, *Collector.*

(True Copy.)

(Signed) C. W. READE, *Acting Collector.*

In Cons. 8th November 1861, No. 7,080.

1. Submitted to Government with reference to their Order, dated 7th November 1861, No. 2,127.

2. The lengthened period for which the delinquent had served the State, and the smallness of the amount which appeared to have been embezzled, were the causes which induced the leniency commented on by Government.

(True Copies and Extract.)

(Signed) R. A. DALYELL, *Sub-Secretary.*

No. 108.

ORDER THEREON, 8th March 1862, No. 505.

Ordered to be recorded.

(Signed) C. G. MASTER,

Deputy Secretary to Government.

No. 454.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 20th January 1862.

Read the following letter from C. W. READE, Esq., Acting Collector of Madras, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Saidapet, 19th December 1861, No. 455:—

Order of Government, dated 7th November 1861, No. 2,127, on the Return of dismissals of Public servants for the 1st half of the year 1861.

With reference to the Order of the Board of Revenue, dated 11th ultimo, No. 6,203, calling for a report of the dismissal of the Huzur Shroff Kistnasami Chetti noticed by Government*, I have the honor to forward copy of

the Treasury Deputy Collector's report of the case, dated 21st March 1861 and of Mr. Cunliffe's order thereon.

† No. 3,365 of 1861.
Received 19th.

N. B.—The enclosed Petition† on the same subject since received is herewith returned.

ENCLOSURE No. 1.

From J. D. JORDAN, Esq., Deputy Collector, to B. CUNLIFFE, Esq., Collector of Madras, dated Madras, 21st March 1861, No. 117.

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2. On examining the entries made on the above date, I find that Rupees 1,012-2-0 had been first entered in the Cash Book as received from the Deputy Collector of Madras, and afterwards altered to Rupees 1,008-6-0 minus 3-12-0.

3. The Treasury Shroff confesses to having made the alteration himself, and also to having placed Rupees 1,008-6-0 instead of 1,012-2-0 in the chest under the immediate charge of the Cash-keeper, thus embezzling Rupees 3-12-0 out of the collections. In his defence, which was subsequently taken, he states that through an oversight he put the Rupees 3-12-0 into the bag containing the money in his immediate charge for current expenses. He admits having received Rupees 1,012-2-0 from the Shroff of the Madras Deputy Collector. Why he took 3-12-0 out of that sum and put it into the bag of Saderward money cannot be satisfactorily accounted for in any other way than that, when the deficiency in the cash in hand was discovered, he must have brought the money back, and put it into the bag in his charge, as he could not have placed it in the chest under the Cash-keeper's charge. From the inquiry I have made, it appears further that when the Madras

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Shroffs paid Rupees 1,012-2-0 to the Treasury Shroff, they brought two receipts with the collections made in the Departments noted in the margin, for my signature and that of the Cash-keeper. Boojunga Row, the Treasury Gumashita, asked the

Treasury Shroff whether he had received the sums specified in the receipts, viz., Rupees 1,008-6-0, to which the Treasury Shroff made no reply, but altered the entry in his Cash Book. Now if the Treasury Shroff did not intend to embezzle the difference, viz., Rupees 3-12-0, he would have said to the Gumashita the receipts are incorrect, I have received 3-12-0 more than the receipts specify. Instead of pursuing the course, which common honesty would have dictated, he took advantage of the error in the receipts and altered the figures in the Cash Book from Rupees 1,012-2-0 to 1,008-6-0, well knowing at the time that he had received the former sum.

4. I examined the two Madras Shroffs, both of whom state that they paid Rupees 1,012-2-0 to the Treasury Shroff, and that he counted the money in their presence; and said that it was all right. A few days after this, when they heard that the Cash Book had been altered, they came back and asked the Treasury Shroff about it, when he desired them to add Rupees 3-12-0 to the account of the following month and that he would make it good. Considering the Treasury Shroff

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