M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2054 Press ~~Mis.~~

267-268

Dated 21-11-~~19~~1862

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 21st November 1863.

No. 267. Read the following Proceedings of the Board of Revenue, dated 24th September 1863, No. 6,059:—

Read again letter from the late Collector of Salem, dated 28th March 1862, No. 71, recorded in the Board's Proceedings, dated 27th May 1862, No. 3,416.

Read also letter from the present Collector of Salem, dated 17th February 1863, No. 21.

1. I have the honor to reply, in seriatim, to the Board's Proceedings dated the 27th May 1862, No. 3,416, relative to the frauds committed by the Nagady Gumashta and by the Shroff of the Salem Talook.

Answer to paragraph 2.

2. There was no order, local, or in the Talook Manual authorizing an Amanut on separate deposit account to be kept. Iyaloo* Naidu was the Tahsildar of Salem at the time the new forms of accounts were introduced. He states in the 1st paragraph of his letter (copy enclosed), dated the 18th July 1862, that he allowed the "Amanut Chitta" to be kept in the Salem Talook under paragraph 45 of the Instructions for preparing the Talook Accounts. The Rule 45 of the Talook Manual quoted by the Tahsildar refers to the Memorandum to be kept for the Permanent Advance Fund, and does not in any way sanction the Tahsildar keeping a deposit Chitta. The Tahsildar therefore had no authority whatever for having allowed the deposit Chitta to be kept in his Cutcherry.

* Now Deputy Collector in Coimbatore District.

3. It appears that on the receipt of the sum of Rupees 128-3-4 from the Moonsiff's Court on the 25th April 1859, it was entered in the Amanut Chitta instead of in the Ain Chitta. This day's Chitta does not bear the signature of either the Tahsildar or the Serishtadar. The Tahsildar Iyaloo Naidu states that on the date on which the amount from the Court was received he was not present at the Cusbah, and assigns as his reason for failing to discover the omission subsequently, that "there were no subsequent entries of the description in the Amanut Chitta." It appears from the Amanut Chitta that Iyaloo Naidu has not signed the Amanut Chitta of any date between the 28th November 1858 and the 10th August 1859. The Serishtadar's signature too, is not to be found in the Chittas of the several dates. The Chitta of the 10th August 1859 bears the Tahsildar's signature. This is the date on which he delivered over charge of the Treasury to Mr. Manual, the relieving Tahsildar. The latter Officer has attached his signature to the Chitta of the subsequent date, and has continued to do so. Mr. Manual states in the 8th paragraph of his letter dated the 9th July 1862, that the embezzled deposit money (Rupees 128-3-4) belonging to the Civil Court had no place in the "Amanut Chitta" of the 10th August 1859, according to which he received charge, and that therefore he was not aware that there was such an item as the one in question to be accounted for. The original deposit account is herewith sent as directed.

Answer to paragraph 3.

4. The Civil Court send an account showing the sums in deposit in the Revenue Treasuries whenever they wish the deposits to be disposed of which is about once a year. The sum of Rupees 128-3-4, remitted by the Salem Talook Moonsiff on the 25th April 1859, is included in the Statement dated the 26th March 1860. Thus almost a year passed before there was any means in the Hoozoor of discovering that the amount was omitted in the Talook Account Current, but even when this Statement was received the omission was not discovered through the carelessness of the Native Head Accountant, who, instead of comparing each item entered in this Statement with the Talook Account Current, simply got the required order prepared and sent. As there were more sums at the time in deposit on account of the Civil Court in the Treasury than that entered in the Statement, the Treasurer found no difficulty in carrying the sum ordered on this occasion to the credit of Government, and in remitting the required sum to the Court. The annual accounts of the Civil Court of 1859, 1860 and 1861 are herewith sent for the inspection of the Board.

5. Referring to the Amanut Chitta of the date, I find that at the foot of the ten days, Cash report of the 30th April 1859, rendered by the Tahsildar of Salem (which is enclosed), the sum of Rupees 128-3-4 (Court's deposit) is included in Rupees 609-10-0 under the head "Amanut." The entry made at the foot of the said ten days' Cash report is not in conformity with the form laid down in "Enclosure A in No. 1 of Appendix D." Rule 108 requires only the amount of establishment remaining undisbursed and the "Amount of Permanent Fund remaining in hand" to be shown at the foot of the ten days' report, and not any other item. In the ten days' report above alluded to, the amount of the Amanut Chitta having been shown in a lump, and not particularized, it was impossible to know that it included any Court deposit.

Answer to paragraph 4.

6. Mr. Manual, who was the Tahsildar at the time, states* that on the verbal order of the Acting Collector, Mr. Knox, he paid from the Advance Fund Rupees 159-0-9 for posting bullocks for the service of Sir Charles Trevelyan, and debited the amount in the Amanut Chitta. He subsequently received a Takeed from Mr. Knox, dated the 8th March 1860, directing him to debit the sum to "Advance Re-payable" in the Ain Chitta, but on the date on which the amount was debited in the Ain Chitta, in order to credit the same in the deposit Chitta in adjustment of the advance, he was not present at the Cusbah, and that as he considered the Serishtadar to be responsible for all receipts and disbursements made during (his) the Tahsildar's absence, he did not scrutinize every item in the Chittas of the dates he was absent.

* Paragraph 3 of his explanation dated 9th July 1862.

Answer to paragraph 5.

7. All the village officers whose Irsalnamahs have been returned without the signature of the Tahsildar or Serishtadar were called upon to explain under what circumstances they accepted these documents as valid. Some have stated that it was an oversight on their part, while others pleaded that the Irsalnamahs, bore signatures in Mahratta which they believed were the signatures of the Serishtadar, and other stated that the practice has been quite a mamool, and that they never doubted the validity of these documents so long as they contained the signature of any one public officer of the Talook. On referring to the Irsalnamahs, I find that none of those which accompanied the remittances embezzled by the Nagady Gumashta bear the signature of any of the Tahsildars. With the exception of three, which bear the signature of Venkata Row, the deceased Serishtadar, all the others were signed by the Nagady Gumashta only. All the Irsalnamahs are enclosed as directed.

8. Iyaloo Naidu, who was the Tahsildar of the Salem Talook from 1855 to 1859, states that it was the duty of the Serishtadar to compare the accounts one with the other, and that he had no time or reason for doing so himself. Sashageri Row, who officiated as Tahsildar for six months in 1858, states that he was scarcely at the Cusbah during the time he officiated as Tahsildar, having been called away on other duties; that he had no reason to suspect that such irregularity was going on, and that therefore he was obliged to entrust the charge of the Treasury and Accounts to the Serishtadar. Mr. Manual, who was Tahsildar from August 1859 to the end of November 1860, states that whenever he was at the Cusbah he signed the Irsalnamahs, and did invariably refer to the Cash Chitta to see that the remittance was duly credited, and that on a reference to the Irsalnamahs he does not find that any of the Irsalnamahs which accompanied the remittances embezzled, bears his signature.

Answer to paragraph 6.

9. The enclosed Statement shows the different items which the Nagady Gumashta transferred from one head to another from the Nagady Chitta to the Statement No. 3 Appendix C, and the Account Current No. 11 Appendix D. The Board will see that they are not only miscellaneous items, but they are also items belonging to Land Revenue and Moturpha. In the latter cases the Gumashta transferred them in some instances from Ryotwary to Jodighy, and from the Ryotwary Revenue of one Fusly to the Ryotwary Revenue of another Fusly. With the exception of the items Land Revenue, Moturpha, Sevoy Jama, and Revenue Fines, there is no demand account received at the Hoozoor for any other item entered in the Statement. Only the collections are shown as demand in the Demand Collection Balance Account.

10. With reference to paragraph 8, I have called for an explanation from the present Tahsildar of Salem. He states that he found no deficiency in the Permanent Advance Fund. The amount of Permanent Advance Fund allowed for the Salem Talook was Rupees 391-14-10. Of this he states Rupees 132 were in ready cash, and Rupees 259-14-10 were outstanding advances. For this latter sum he called for vouchers, and found from them that the sum had to be adjusted. It therefore appears that the deficiency is in the Amanut Fund. The Tahsildar states that he found that the balance, which appeared in the Chitta in the Amanut Fund, was correct with the cash in the chest, and that no sum was shown in the Chitta or other accounts that any advance made from the Amanut Fund was outstanding. The Amanut Fund, to which various items were credited, had no limit, and the Tahsildar had therefore no means of knowing that there were any items belonging to the Amanut Fund remaining unadjusted, or that the balance, which corresponded with the Amanut Chitta of the day, was not correct.

11. The several papers and accounts specified in the enclosed list are herewith submitted.

ENCLOSURE No. 1.

ABSTRACT.—Copy of a letter from T. Iyaloo Naidu, late Tahsildar of the Salem Talook.

ENCLOSURE No. 2.

ABSTRACT.—Copy of a letter from T. Iyaloo Naidu, late Tahsildar of the Salem Talook.

ENCLOSURE No. 3.

ABSTRACT.—Copy of a statement from Iyaloo Naidu, showing the several sums embezzled by the Nagady Gumashta during the Tahsilship of Iyaloo Naidoo.

ENCLOSURE No. 4.

ABSTRACT.—Copy of a letter from P. Sashageri Row, late Tahsildar of Salem.

ENCLOSURE No. 5.

ABSTRACT.—Copy of a letter from Mr. J. D. Manual, late Tahsildar of the Salem Talook.

ENCLOSURE No. 6.

ABSTRACT.—Statement showing the items originally credited in the Nagady Chitta.

ENCLOSURE No. 7.

ABSTRACT.—List of papers.

1. Resolved that the above papers be submitted for the information and orders of Government.

2. In the first letter above recorded the late Collector of Salem brought to the notice of the Board certain frauds which had been committed in the Salem Talook Treasury by the individuals noted in the margin, and requested that the sanction of Government might be obtained for writing off in his accounts two sums embezzled by these persons, viz., Rupees 128-3-4 deposited by the Civil Court of Salem, and Rupees 169-8-5 belonging to the Permanent Advance Fund total Rupees 247-1-9. It was also stated that these persons clandestinely received and embezzled Rupees 1,412-14-0 properly belonging to the Land Revenue and Moturpha collections of certain villages, this money having been received by the persons abovenamed as it was brought from the villages to be paid into the Talook Treasury and the Remittance lists having been signed by the Nagady Gumashta alone. To conceal these embezzlements, the Nagady Gumashta next tampered with the accounts by transferring from time to time, to the heads of Land Revenue and Moturpha, certain items which had been originally credited in the Chitta to Miscellaneous heads.

1. Narasien Nagathi, Gumashta.
2. Rungasawmy, Talook Shroff.

The Board, however, thought it necessary, before submitting this case for the orders of Government, to call for more detailed information on certain points, and to send for the original Remittance lists and Cash accounts for their inspection. The present Collector was accordingly requested to report more fully on certain points, and the second letter recorded at the head of these Proceedings is in reply to this call.

3. The Board have carefully considered this case in all its details, and have perused the original documents connected with it. They proceed now to record the conclusions at which they have arrived.

4. First, as regards the separate Deposit account in which it is stated that the sum of Rupees 128-3-4, remitted by the District Moonsiff of Salem, was credited on the 25th April 1859, but was omitted subsequently, the Board requested the Collector to state under what authority such an account was kept in the Talook. The explanation furnished on this point by Iyaloo Naidu, who was the Tahsildar of Salem at the time the new forms of accounts were introduced, is not admissible. He observes that the account was kept under paragraph 45 of the Rules in the Talook Manual, but that rule authorizes the keeping of a Memorandum of the Permanent Advance Fund alone, which is altogether distinct from the Deposit account. It is observed, however, from the original Deposit accounts of the Talook sent by the Collector that the receipts and expenditure of the Permanent Advance Fund are also entered in them, and are indiscriminately mixed up with Deposit receipts; but such a course was never intended, and any deposit not brought to account in the Ayen Chitta is strictly prohibited. Iyaloo Naidu is therefore certainly to be blamed for having allowed the amount received from the Salem Moonsiff's Court to be credited in the separate Deposit account. He states that he was absent from the Cusbah on the 25th April 1859, and assigns as his reason for not having subsequently discovered that the sum in question had been omitted, "that there were no subsequent entries of the description in the Amanut Chitta." This explanation is not clear to the Board, and if the Tahsildar meant that there were no subsequent receipts from the Civil Court, and consequently there was no occasion for him to attest the Chitta with his signature, it is to be regretted that the Tahsildar so far mis-understood his duty and responsibility in the matter, for it is observed that subsequent to 25th April 1859, there were numerous entries of receipts and expenditure in the Amanut Chitta, which the Tahsildar seems to have considered it was not his duty to check. It is to be observed that the Tahsildar did not sign the Amanut Chitta of any date from 28th November 1858, up to the date of his delivering over charge of the Talook to his successor, Mr. Manual, on the 10th August 1859; but the Serishtadar Vencata Row, though he did not attest the Amanut Chitta of the 25th April 1859, continued to sign it regularly on the subsequent dates from 26th May following, and therefore the Serishtadar seems to the Board to be primarily responsible for the omission. Moreover, it was the Serishtadar's clear and exclusive duty to check the entries in each day's Chitta, and no reason is assigned for his having failed to attest the Chitta of 25th April 1859. This circumstance creates a strong suspicion that this Officer must have been either implicated in the fraud or was otherwise guilty of gross neglect of duty, but having died before the frauds were discovered, his explanation or defence is not to be found on the record.

5. Mr. Manual, the successor of Iyaloo Naidu, assigns as his reason for having failed to discover the fraud after he took charge of the Talook that in the Amanut Chitta of 10th August 1859, according to which he received charge, the embezzeled deposit money, viz., Rupees 128-3-4, was not entered, and that consequently he was not aware that there was such an item to be accounted for. This explanation is worthy of consideration, and as the money was apparently embezzled before Mr. Manual took charge of the Talook, the Board are not disposed to impute blame to him in the matter, especially as it is observed that from the date of his taking charge, he continued regularly to attest each day's Chitta.

6. In reply to the inquiry in paragraph 3 of the Board's Proceedings, dated 27th May 1862, the Collector reports that an account was received from the Civil Court of the sums in deposit in the Revenue Treasuries, and that this account was not compared as it ought to have been with

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the Talook Accounts Current. If a comparison had been made, the omission would have been discovered, and the Native Accountant in the Hoozoor, through whose carelessness the comparison was not made is much in fault. The Board also pointed out that by means of the foot note to the ten days' Cash report, the omission should have been discovered in the Hoozoor, but it is reported that this was impracticable, the amount of the Amanut Chitta having been shown in gross without particulars. It was the duty of the Hoozoor officials to have taken prompt notice of such deviations from the prescribed form, and if particulars had been called for in regard to the amount of Rupees 609-10-0 entered below, the Cash report of 30th April 1859, in which the sum embezzled, viz., Rupees 128-3-4, was included, the fraud would have come to light.

7. With reference to the inquiry in paragraph 4 of the Board's Proceedings, Mr. Manual, Tahsildar at the time, states that the sum of Rupees 159-0-9 for posting bullocks was paid from the Advance Fund, but as no separate Chitta was kept for that fund, and as its transactions also were entered in the Amanut Chitta, the payment was debited in this account. The promiscuous intermixture in one account of the transactions appertaining to two District funds, was as already stated unauthorized; but the question to be considered is, whether it was not the Tahsildar's duty, after having defrayed the charge from the Amanut Chitta, to see it re-credited with the amount when the charge was adjusted and debited in the Ayen Chitta. The explanation furnished by the Tahsildar for having failed to see this done is, that he was absent from the Cusbah on the date on which the amount was debited in the Ayen Chitta, and that consequently he could not see it re-credited in the Amanut Chitta in adjustment of the advance. On reference to the original Chitta accounts, it is observed that the amount was debited in the Ayen Chitta of 30th March 1860, and that the entry was attested by the Nagady Gumashta and the Tahsildar. The Talook Serishtadar, Vencata Row, had not attested it, and he appears to have been at the time absent from duty, for it is seen that to none of the Chittas from 7th March to 5th April 1860, did this Officer put his signature. He apparently retired on pension from 7th March, and the Talook appears to have been left without a Serishtadar till 6th April 1860, on which date his successor, Strenevasa Row took charge, and continued to attest regularly the Chittas of all the subsequent dates.

8. The Tahsildar explains the fact of his signature being attached to the Chitta of the 13th March, by saying that he might have signed the document after he returned to the Cusbah; but if this was the case, he ought to have marked below his signature the date when he signed. The Tahsildar then proceeds to state that on the dates on which he was absent from the Cusbah, the Serishtadars should be held responsible for all receipts and disbursements made, and that a Tahsildar could not be expected to scrutinize every item in the Chittas of the dates on which he was absent. This is not expected of a Tahsildar, but when Mr. Manual signed the Chitta of 30th March 1860, after he returned to the Cusbah, he ought to have noticed that it did not bear the Serishtadar's signature, and it was his duty, if the Talook had no Serishtadar at the time, to examine the Chitta himself, or he ought to have required the Serishtadar to attest it, if he was still officiating before he affixed his own signature.

9. The Board do not understand how the adjustment could have escaped Mr. Manual's notice. In the Ayen Chitta of 30th March 1860, the item is written so near the place where he signed that he could by a glance, without turning over a leaf, have observed it, and when he signed the Amanut Chitta of the same date, which most probably was brought to him for signature at the same time with the Ayen Chitta, he ought to have seen whether the amount was credited in it or not.

10. In regard to the sum of Rupees 1,412-14-0 embezzled from the village remittances the Board requested the Collector to explain under what circumstances the village Officers accepted as valid, Irsalnamahs not signed by the Tahsildar or Serishtadar. It will be seen from paragraph 7 of the Collector's letter under review that some of the village Officers stated it was an oversight on their part, others pleaded that the Irsalnamahs bore signatures in Mahratta, which they believed were the signatures of the Serishtadar, while others again stated that it was not customary for the Tahsildar or the Serishtadars to sign the Irsalnamahs, and that they never doubted the

validity of the documents so long as they contained the signature of any one public Officer in the Talook.

11. The Board are inclined to regard the third plea adduced by the villagers as the true one. From the irregularities disclosed by the present case, it may be inferred that a very lax system of accounts prevailed in the Salem Talook. It is distinctly provided in Rule 24 of the Village Manual that after the remittances are received into the Treasury, the Tahsildar, Serishtadar, and Shroff shall sign the lists and return them to the village Officers ; but in spite of this simple and plain direction, the Nagady Gumashta alone attested them.

12. On referring to the original Irsalnamahs received, the Board find that almost all of them are attested by the Nagady Gumashta alone, and that only three contain the signature of the deceased Serishtadar. It is observed that in the cases noted in the margin, the Irsalnamahs do not contain the signatures of *any* of the Talook Officers, and in regard to the first it is note worthy that though Mr. Manu· ·tested the remittance of 28th February 1860 overleaf, he failed to discover that the remittance of 28th December was unattested by any of the Talook officials. The Tahsildar, Iyaloo Naidu, has shown an equal want of care in this matter, for it is observed that the remittance of Rupees 50 from the village of Bodinaikamputty, the second case above alluded to, though allowed to pass without the signature of any of the Talook Officers, was not noticed by the Tahsildar when he attested a subsequent entry in the same *page*. Several other instances of this kind occur, and all tend to confirm the Board in the conviction already expressed that the practice of allowing Irsalnamahs signed by a single Talook Officer to pass as valid was the usual practice in the Salem Talook.

Villages.	Date of Remittance.	Amount. Rs.	A.	P.
Bodinaikamputty.	28th December 1859	63	2	0
Do. ...	No date.	50	0	0
Gollaputty	16th October 1859	10	0	0
Soorannargolum..	30th November ,, ...	27	8	0
Do. ...	30th December ,, ...	50	0	0
Do. ...	28th January ,, ...	45	0	0
		245	10	0

13. The Board observe also that some of the Irsalnamahs received are on detached slips of paper. This practice is opposed to the direction in the Village Manual which requires that every statement occupying more than one sheet should be stitched in the book form, and that it tends to facilitate fraud cannot for a moment be doubted. The Talook Officers are deprived of the means of referring to any of the previous Irsalnamahs when such reference is necessary, as these documents would of course be left with the village officers. When these frauds occurred the new forms of account had been only recently introduced, but the village officers should have been required to conform at once to this, as well as to all the other forms of rules given in the Manual.

14. It is observed also that a portion of the embezzled remittances, amounting to R ees 373-12-9, is not supported by Irsalnamahs, and that the village officers, when asked to produce the Irsalnamahs, stated that they were missing. The Board see no reason to doubt that the money was actually remitted to the Talook, and that it was misappropriated by the Nagady Gumashta. The Board are of opinion therefore that the village officers cannot with justice be called upon to make good the sum for which they cannot produce acknowledgments. Nor would the Board require them to pay the sums, which though entered in the Irsalnamah books had not received the attestation of any of the Talook Officers, for it is seen that the remittances thus unattested are followed by others in the same book which had received the signatures of one at least of the Talook officers, and if it was the duty of the village officers to ·ve the unattested remittances signed by the Talook officers, it was equally the duty of these ·er to have inquired why any remittances not attested were entered in the list, and whether the money had been brought into the Treasury and credited in the Chitta or not. Of the Talook officers whose duty it was to do this, the Nagady Gumashta and Shroff who were the perpetrators of the fraud have been convicted and sentenced by the Sessions Court, the Serishtadar Vencata Row is dead, and none of the Tahsildars has attested any of the remittances embezzled

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	Rs.	A.	P.
Remittances not supported by Irsalnamahs ...	373	12	0
Do. not attested by any of the Talook Officers, but are entered in the remittance list	245	2	0
Remittances attested by the deceased Serishtadar, Vencata Row	64	0	0
Total.....	682	14	0

Deducting then Rupees 682-14-0 from the total sum embezzled from the village collections, the Irsalnamahs for the remainder Rupees 730, were attested by the Nagady Gumashta alone, and should therefore be made good by him individually ; but this person has it appears no property, and as he has already been punished criminally, the Board recommend that the sanction of Government be granted for writing off the whole amount, viz., Rupees 1,412-14-0, to profit and loss.

15. The Government will observe from the Board's remarks in regard to the Tahsildars who were in charge of the Talook at the time these defalcations were going on, that they consider those officers were guilty of carelessness, but beyond this there is nothing to prove that they were implicated in the fraud ; and consequently the Board are not prepared to recommend that they should be required to make good the loss either wholly or in part.

16. It is stated in paragraph 2 of the late Collector's letter dated 28th March 1862, that the sum embezzled, viz., Rupees 1,412-14-0, does not appear as a deficiency in the Treasury account owing to the transfers made by the Nagady Gumashta to the heads of Land Revenue and Moturpha of sums originally credited to Miscellaneous items. The Board having called for a Statement of these Miscellaneous items, find that the entire sum referred to above, as embezzled from the village, collections has been replaced to the credit of Land Revenue and Moturpha, but that the transfers were not confined to Miscellaneous items only, as they also took place from one minor head of Land Revenue to another, and from the demand of one Fusly to that of another.

17. The sum of Rupees 1,412-14-0, though not appearing as a deficiency under Land Revenue and Moturpha, must necessarily have diminished to that extent the receipts under Miscellaneous items, &c., from which it was transferred. The Board therefore propose, after the sanction of Government is granted for writing off the amount, to instruct the Collector to re-transfer to their appropriate heads of Miscellaneous items, &c., the sums which were taken from those heads, when the balance of Rupees 1,412-14-0, which will then appear under Land Revenue and Moturpha as uncollected arrears will be written off to profit and loss ; or should such an adjustment be considered impracticable, the miscellaneous items may be credited in the Chitta with their entire receipts, and then debited with the sum in question.

18. It will be observed in regard to the amount embezzled from the deposit Chitta that the sum deposited by the Salem Moonsiff's Court was Rupees 128-3-4, and that the sum paid from the deposit account for the posting of bullocks, but not re-credited to it while it was debited in the Ayen Chitta, was Rupees 159-0-9, making a total of Rupees 287-4-1 ; but in Enclosure 1 received with the Collector's letter dated 28th March 1862, the sum embezzled from the deposit Chitta is stated to be only Rupees 247-7-9, and it is not clear whether the difference has been credited in the accounts or not. The Collector requests sanction for this latter sum only, viz., Rupees 247-1-9. The Board resolve therefore to confine their recommendation accordingly to that amount. The Board are of opinion in regard to this amount also, that the Tahsildars who were in charge of the Talook when it was embezzled, though guilty of neglect of duty cannot fairly be called upon to make good the loss. The actual perpetrators of the fraud having been sentenced to imprisonment, and the Talook Serishtadar, whose exclusive duty it was to examine the accounts, and whose neglect to perform that duty has been already commented upon, being no longer alive, the Board resolve accordingly to request the sanction of Government for writing off the sum of Rupees 247-1-9 also to profit and loss. This sum, together with the amount embezzled from the village remittances, viz., Rupees 1,412-14-0, makes a total of Rupees 1,659-15-9, for the adjustment of which in the accounts the authority of Government is now requested.

No. 268. ORDER THEREON, 21st November 1863, No. 2,094.

1. The Board of Revenue report in their Proceedings above recorded the embezzlement committed by the Nagedy Gumashta and Shroff of the Salem Talook. These two individuals have

been convicted and sentenced to five years' imprisonment with hard labor, and the immediate object of the Board in addressing Government is to obtain the necessary authority for the adjustment of the sum embezzled. Under the circumstances explained by the Board the Government grant sanction for Rupees (1,659-15-9) one thousand six hundred and fifty-nine, Annas fifteen and Pice nine. The adjustment in the accounts will be made agreeably to the instructions issued by the Accountant General as intimated in paragraph 2 of his letter, dated 30th September* 1862, No. 218.

* Order of Government, dated 9th October 1862, No 2,177.

2. The Board clearly show that neglect of duty on the part of certain Tahsildars and other public servants enabled the Gumashta and Shroff to perpetrate the frauds without immediate detection, and the Government therefore deem it proper to instruct them (the Board) to fine at their discretion the several Officers to whose carelessness they allude.

3. The Board will also see that similar irregularities do not occur in other Districts. The best way of attaining this object will be to require the Collectors to certify in their Jummabundy reports that the Talook and Hoozoor Accounts had been examined and found to be kept in proper form. Subordinate Assistant and Deputy Collectors would conduct this examination as respects the Talook Accounts of their respective Divisions, and the Collector himself should hold a general examination of the accounts kept at the Hoozoor and for his own Talooks.

(True Extract.)

(Signed) J. D. SIM,
Secretary to Government.

To the Board of Revenue.
" Acting Accountant General.
" Acting Civil Paymaster.

Exd. S. T. Augustin.

No. 3,416.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 27th May 1862.

Read the following letter from H. A. BRETT, Esq., Collector of Salem, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras, dated 28th March 1862, No. 71 :—

1. I have the honor to report, for the information of the Board of Revenue, a case of fraud committed in Salem by two persons who belonged to the Taluk Establishment, viz., Narasien, Nagathi Gumastah, and Rangasawmy, Taluk Shroff ; and to request the Board will obtain the sanction of Government to my debiting in my accounts the sum of Rupees 247-1-9, to enable me to refund two sums embezzled by the above named persons, viz., Rupees 128-3-4, belonging to deposits kept in my Treasury by the Civil Court of Salem ; and Rupees 169-8-5, belonging to the permanent advance fund of the Salem Taluk.

2. The fact that certain frauds had been committed by the two persons above named was first brought to my notice by an Urzee from the Tahsildar of Salem, dated the 4th April 1861. The circumstances which led to this report from the Tahsildar were as follows.

3. The Civil Court addressed a letter to the Deputy Collector in charge of the Treasury, dated 23rd February 1861, enclosing a list of sums in deposit, on account of the District Moonsiff's Courts, amounting to Rupees 2,864-1-4, and requesting the Deputy Collector to credit a portion of this sum to Government, and to remit the balance to the Court.

4. On receipt of the above letter, the Deputy Collector sent an order to the Salem Tahsildar, pointing out that Rupees 470-9-4 had been paid according to the Civil Judge's list into the Taluk Treasury by the two District Moonsiffs of Salem and Namgerepett, viz., Rupees 128-3-4, by the District Moonsiff of Salem, and Rupees 342-6-0, in three different sums, by the District Moonsiff of Namgerepett ; and directing the Tahsildar to explain what had been done with this money.

5. In reply the Tahsildar reported that the item said to have been remitted by the District Moonsiff of Salem, viz., Rupees 128-3-4, appeared in the deposit account as received on the 25th April 1859, but was omitted in the same account of subsequent dates. Also that the deposit and Ayen Chittahs had been examined under his orders, and that another sum, viz., Rupees 159-0-9, which was debited in the Ayen Chittah as an adjustment of certain advances made from the deposit money to defray the expenses incurred in posting bullocks for the service of the late Governor Sir Charles Trevelyan had not been credited in the deposit Chittah.

6. In consequence of this difference in the accounts an examination was commenced in the Taluk Cutcherry, and was subsequently continued in my office to ascertain whether any other differences existed.

7. In pursuance of this object, the accounts for the three Faslis 1267, 1268, 1269 and for three months in 1270 were examined ; and many instances were found in which the prisoners had made away with sums* belonging to the collections and the deposit, and had falsified the accounts with a view to conceal such defalcations.

* *Vide* Statement No. I.

8. From the evidence given in this case it appeared that the prisoners did not actually abstract any money from the cash chest. It is proved that they clandestinely received and embezzled Rupees 1,412-14-0, belonging to Land Revenue and Moturpha, at the time that the money was brought in from the villages to be paid into the Taluk Treasury (taking the money from the village officers before the latter reached the Cutcherry) and that in order to conceal these embezzlements the 1st prisoner Narasien transferred from time to time certain items which had been originally credited in the Chittah to miscellaneous heads, to the heads of Land Revenue and Moturpha in Statement No. 3, Appendix C. of the Taluk accounts ; and secondly, made the same transfers in the account current (No. 11 Appendix D.) prepared from Statement No. 3 at the end of each month, and rendered monthly to the Collector's Office. If the prisoners had not adopted this mode of concealing the fraud they had reason to suppose that the sums which they made away with during the Fasli would have been missed at the end of the Fasli, when the receipts credited under the head of Land Revenue and Moturpha are compared with the demand. But in respect to the items actually transferred, as those items were mostly of a miscellaneous kind, the prisoner probably conceived that in the absence of any accounts in the Collector's Office showing what sums were due under such miscellaneous heads, the falsifications connected therewith in the Taluk accounts would have escaped notice.

9. With regard to the deposit amounts, viz., Rupees 247-1-9, it is clear that the prisoners embezzled this money at the time it was debited in the Ayen, preparatory to its adjustment in the deposit account.

10. When my investigation in this case of fraud was complete, I committed the prisoners to take their trial before the Sessions Court. The Session Judge, on the 22nd instant, convicted the 1st prisoner on the charge of embezzlement and falsification of public accounts; and the 2nd prisoner on the charge of embezzlement, and sentenced each prisoner to five years' imprisonment with hard labor, under Clause 2, Section 18, Regulation IX of 1822.

11. The total sum embezzled amounted to Rupees 1,659-15-9,* but owing to the way in which the several sums belonging to Land Revenue and Moturpha were adjusted by the 1st prisoner in the Taluk accounts, by crediting to those heads the miscellaneous items referred to in paragraph 8, the sums actually embezzled do not appear as a deficiency in my Treasury account.

* Statement No. I.

12. This system of fraud could not have been pursued by the 1st prisoner for any long period, if the Taluk accounts had been properly checked by the chief Taluk authorities. It was evident that the preparation of Statement No. 3, Appendix C, was left by the Taluk Serishtadar to the 1st prisoner; and that at the close of the month the account current was made out on the abstract statement (No. 3) without further reference to the daily Chitta. If, at any time, the abstract Statement, No. 3, had been compared with the daily Chitta, the mode which the 1st prisoner adopted to conceal his fraudulent practices would have been detected. On referring to the Taluk Manual the Board will find that no express directions are given for any Officer to compare the abstract with the Chittah, though, as a matter of course, such a duty properly devolves on the Taluk Serishtadar.

13. During the time that these frauds were practised without discovery, two persons held the office of Taluk Serishtadar, viz., Vencat Rau and Streenevassa Rau. The former was pensioned in March 1860, and has since died. Streenevassa Rau, who is the present Taluk Serishtadar, was in office from April 1860 to April 1861, when the frauds were brought to light. During part of this latter period, viz., to October 1860 (when he was removed from his appointment of Nagathi Gumastah and appointed a Revenue Gumastah) the 1st prisoner continued to tamper with Statement No. 3, though the larger portion of the frauds were committed during the time of Vencat Rau. Though, therefore, the present Serishtadar is to blame for not having checked Statement No. 3, as a daily practice, I have not deemed it necessary to subject him to any actual punishment, for he is a man of very good character, and since the fraud was discovered, he has rendered every possible assistance in the difficult duty of examining the old accounts, and preparing the evidence on which the persons who have committed the fraud have been brought to trial and convicted. I have not the slightest suspicion that Streenevassa Rau was a party to the fraud, or I should have of course considered it necessary to treat him in a different way. In his defence Streenevassa Rau states that in the Salem Taluk the miscellaneous duties required of the Taluk Serishtadar are exceedingly heavy, and that in consequence he was not in the habit of scrutinizing the abstract account, on which the account current was prepared. I am of opinion myself on this point, that neither the Tahsildar nor the Serishtadar in the Taluk, ever conceived that there could be any room for such a fraud as the prisoner has really perpetrated.

14. I also think it fit to state that during the period over which these frauds were perpetrated the Office of Tahsildar was held by three persons, two of whom at the present date are Deputy Collectors, and one is holding the Tahsildarship of another Taluk in the Salem District.

15. I enlose a Statement* showing the extent of the defalcations under each Tahsildar, and request the Board will inform me whether in their opinion these Officers should be held responsible for the losses incurred during the respective periods in which they held the office of Tahsildar. In the case of Mr. Manuel, the Tahsildar of Trichengode, he has urged that the duty of checking these accounts does not so much devolve upon him as upon the Taluk Serishtadar; and that the way in which the frauds were committed was one in which no person could suppose that any fraud on the Government could possibly be effected.

* Statement No. II.

16. I beg to send for the Board's information a copy of the Session Judge's sentence on the two prisoners.

ENCLOSURE No. 1.

ABSTRACT.—Statement showing the sums embezzled by Gumastah Narasien and Shroff Rungasawmy in the Taluk of Salem.

ENCLOSURE No. 2.

ABSTRACT.—Statement showing the amount embezzled by the Taluk Gumastah Narasien and Shroff Rungasawmy of the Salem Taluk during the three periods in which the office of Tahsildar was held by the officers shown in the Statement.

ENCLOSURE No. 3.

ABSTRACT.—Copy of the Session Judge's sentence in a case of fraud committed in the Salem Taluk by Gumastah Narasien and Shroff Rungasawmy.

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1. It appears from the foregoing letter that serious frauds had been going on in the Salem Taluk during the last four years, without apparently the slightest fear of detection; and the fact that they were not discovered till lately tends to show that there was an entire absence of all check and control in the Taluk and Huzur Kacheris. The Collector states that the frauds were brought to light by the Civil Court applying to the Deputy Collector in charge of the Treasury for the payment of certain sums deposited by some of the Taluk Moonsiffs in the Salem Taluk Treasury, and this led the Deputy Collector to inquire what had been done with the money. The Tahsildar reported that the sum said to have been remitted by the District Moonsiff of Salem, viz., Rupees 128-3-4, appeared in the deposit account as received on the 25th April 1859, but was omitted in the same account of subsequent dates.

2. First, as regards the separate deposit account, the Board do not understand under what authority such an account was kept in the Taluk. When a sum was received from the Taluk Moonsiff, the course which ought to have been followed by the Tahsildar, was simply to credit it in the Chitta account, and to include it in the monthly account current sent to the Huzur, where it would be entered in the general accounts under the head "Deposits of the Judicial Department"; and when the Court applied for the money, an order was necessary from the Huzur for its payment, without which order no disbursement can properly be made. The separate deposit account which was kept in the Taluk was unnecessary and unauthorized. Supposing, however, that such an account was allowed to be kept, it needs to be explained why the omission of the sum subsequently to its first entry was not discovered, if, as they ought to have done, the Tahsildar and Serishtadar had attested with their initials the entries in the deposit account. Unless the Board are satisfied on this point, they cannot decide to what extent the Tahsildar, who was then in charge of the Taluk, is responsible for the omission of the amount. The Collector is requested, therefore, to send the original deposit account to this Office for inspection.

3. Again the Board presume that the Civil Court periodically send an account current to the Collector, of the deposits remaining in the Revenue Treasuries, and if this had been properly examined and checked in the Huzur with the Taluk account current, the omission must have been discovered. In Rule 108 of the Taluk Manual it is provided that in the ten days' Cash report, any sum remaining undisbursed on account of the establishment and that remaining out of the permanent advance fund and other similar items shall be shown at the foot of the report for information. The amount of the deposit was very probably omitted in this report, and the omission was not discovered in the Huzur Kacheri.

Paragraph 5.

4. The Collector states that another sum of Rupees 159-0-9, which was debited in the Ayen Chitta as an adjustment of certain advances made from the deposit money to defray certain expenses for posting bullocks, was not credited in the deposit Chitta. The Board wish to be informed under what orders the Tahsildar made use of the deposit money for such purposes. He should have defrayed the expense from the permanent advance fund; and if this was not sufficient for the purpose, he should have applied to the Collector for a special advance. When however the charge was defrayed from the deposit fund, it was clearly the Tahsildar's duty to see it re-credited in the account when the charge was adjusted and debited in the Ayen Chitta. The name of the Tahsildar of the Taluk when the omission occurred should be reported with any explanation he may wish to offer. This omission would also have been discovered in the Huzur, had the Civil Court's account current been examined and compared with any ten days' report.

Paragraph 7.

5. It appears also that a sum of Rupees 1,412-14-0, being the Land Revenue and Moturpha collections of certain villages was embezzled, the money as it was brought from the villages to be paid into the Taluk Treasury having been received by the parties implicated, and the remittance lists signed by the Nagady Gumasta. This circumstance alone shows that the standing rules for this Department have been totally disregarded. Until the amount of each remittance is credited in the Taluk Chitta, the Village Officers cannot obtain an acknowledgment. It is distinctly provided in Rule 24 of the Village Manual, page 13, that after the remittance is taken into the Treasury, the Tahsildar, Serishtadar, and Shroff, shall sign the list and return it to the village, showing the date on which the money was taken into the Treasury. This course does not appear to have been followed, and the remittance lists were signed by the Nagady Gumastah alone. The Village Officers ought not to have accepted as valid these documents

10. When my investigation in this case of fraud was complete, I committed the prisoners to take their trial before the Sessions Court. The Session Judge, on the 22nd instant, convicted the 1st prisoner on the charge of embezzlement and falsification of public accounts; and the 2nd prisoner on the charge of embezzlement, and sentenced each prisoner to five years' imprisonment with hard labor, under Clause 2, Section 18, Regulation IX of 1822.

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15. I enlose a Statement* showing the extent of the defalcations under each Tahsildar, and request the Board will inform me whether in their opinion these Officers should be held responsible for the losses incurred during the respective periods in which they held the office of Tahsildar. In the case of Mr. Manuel, the Tahsildar of Trichengode, he has urged that the duty of checking these accounts does not so much devolve upon him as upon the Taluk Serishtadar; and that the way in which the frauds were committed was one in which no person could suppose that any fraud on the Government could possibly be effected.

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3. Again the Board presume that the Civil Court periodically send an account current to the Collector, of the deposits remaining in the Revenue Treasuries, and if this had been properly examined and checked in the Huzur with the Taluk account current, the omission must have been discovered. In Rule 108 of the Taluk Manual it is provided that in the ten days' Cash report, any sum remaining undisbursed on account of the establishment and that remaining out of the permanent advance fund and other similar items shall be shown at the foot of the report for information. The amount of the deposit was very probably omitted in this report, and the omission was not discovered in the Huzur Kacheri.

Paragraph 5.

4. The Collector states that another sum of Rupees 159-0-9, which was debited in the Ayen Chitta as an adjustment of certain advances made from the deposit money to defray certain expenses for posting bullocks, was not credited in the deposit Chitta. The Board wish to be informed under what orders the Tahsildar made use of the deposit money for such purposes. He should have defrayed the expense from the permanent advance fund; and if this was not sufficient for the purpose, he should have applied to the Collector for a special advance. When however the charge was defrayed from the deposit fund, it was clearly the Tahsildar's duty to see it re-credited in the account when the charge was adjusted and debited in the Ayen Chitta. The name of the Tahsildar of the Taluk when the omission occurred should be reported with any explanation he may wish to offer. This omission would also have been discovered in the Huzur, had the Civil Court's account current been examined and compared with any ten days' report.

Paragraph 7.

5. It appears also that a sum of Rupees 1,412-14-0, being the Land Revenue and Moturpha collections of certain villages was embezzled, the money as it was brought from the villages to be paid into the Taluk Treasury having been received by the parties implicated, and the remittance lists signed by the Nagady Gumasta. This circumstance alone shows that the standing rules for this Department have been totally disregarded. Until the amount of each remittance is credited in the Taluk Chitta, the Village Officers cannot obtain an acknowledgment. It is distinctly provided in Rule 24 of the Village Manual, page 13, that after the remittance is taken into the Treasury, the Tahsildar, Serishtadar, and Shroff, shall sign the list and return it to the village, showing the date on which the money was taken into the Treasury. This course does not appear to have been followed, and the remittance lists were signed by the Nagady Gumastah alone. The Village Officers ought not to have accepted as valid these documents

which did not contain the signatures of either the Tahsildar or Serishtadar, and they should be called upon to explain under what circumstances they did so, and why the Irsalnamas which contained the signature of the Nagady Gumastah alone, were not returned to the Taluk to be signed by the Tahsildar and Serishtadar also. If this had been done the fraud must have been ere long detected. In a few cases the signatures of the Tahsildar and Serishtadar were obtained to the remittance lists, and if these Officers affixed their signatures without any reference to the Cash Chitta to see whether the sum has been actually credited or not, they were clearly in fault, and should be called upon to submit their explanation of this negligence, which will be submitted to the Board with the Collector's remarks. In the other cases, the Village Officers are the responsible parties, as they failed to report in time to the Tahsildar that proper acknowledgments were not received for the remittances made by them. To enable the Board to satisfy themselves on these several points, and to decide in what proportions the total sum embezzled should be made good by the different Officers concerned, they request the Collector to send the several Irsalnamas as well as the Cash accounts and abstracts for inspection.

6. In order to conceal these defalcations, it is stated that the Nagady Gumastah transferred from time to time certain items which had been originally ~~entered~~ credited in the Chitta to "Miscellaneous heads," to the heads of "Land Revenue" and Moturpha. The Board do not understand what these "Miscellaneous items" are, and how the transfer was effected. In regard to each item, the particulars of Demand, Collection and Balance are sent to the Huzur, so that the transfer of a portion of any of these items to another head will reduce the demand on account of that item, and this should be at once detected in the Huzur Kacheri. It is impossible that such transfers could have remained undetected for so long a period if all the items of demand had been scrutinized in the Huzur as they ought to have been. The Collector is requested to submit a Statement showing the different Miscellaneous items from which the transfers were made to the Land and Moturpha Revenues.

7. In paragraph 12 the Collector states that no directions are given in the Taluk Manual for any Officer to compare the Abstract with the Chitta, though as a matter of course such a duty devolves on the Taluk Serishtadar. The Board observe that a specific provision in each case for this purpose is unnecessary, a nd that there is a general rule which requires the Tahsildars and in their absence the Serishtadars to make it a point once every week at least, to call for the Abstracts and other Registers kept in the Taluks to see that they are properly filled up to date. But the Board do not understand how a comparison of the Abstract with the Chitta would have led to the detection of the frauds, as the Gumastah could have easily made the contents of the two documents agree exactly, and thus put it out of the power of the person comparing them to detect any frauds. The only effectual means, therefore, by which the frauds in question could have been brought to light, was by the proper parties attesting the village remittances, with reference to the actual entries in the Chitta, and by checking the collections with reference to the several accounts particular.

Vide Rule 4 of the Taluk Manual Part I.

8. In reply to paragraph 15, the Collector is informed that until the Remittance lists, Cash accounts, &c., as also the information called for in these Proceedings are furnished, the Board are unable to distribute the responsibility on each officer. As regards, however, the deficiency in the Advance Fund, the present Tahsildar is clearly responsible; for according to Rule 48 of the Taluk Manual, the Tahsildar when assuming charge of the Taluk should have taken possession of such part of the fund as then remained undisbursed, after satisfying himself that the other portion has been paid away according to orders. The Taluk Manual directs that this circumstance shall be specially noticed in the Tahsildar's Report to the Collector of his having taken charge of his office. If this had been done, the deficiency would have been discovered long before this.

9. The Collector is requested to submit at his earliest convenience the several documents as well as the information called for in these Proceedings.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To Honorable D. Arbuthnott, Collector of Salem.

xd. J. Wright.

Revenue Department

No 2094

Proceedings of the Madras Government
Under date the 21st November 1863.

Read the following
& Board of Revenue

For Orders.

It seems clear that
the money should be
recovered from those
whose neglect of duty
enabled the forgeries
& thefts to perpetrate the
frauds without im-
mediate detection.

I do think
that under the circumstances I should
adopt the course recommended by the
Board - but instead the Board to call
at their discretion the Talukdars whose
carelessness they consider to

JP

Under the circumstances I should adopt the course recommended by the Board - but instead the Board to call at their discretion the Talukdars whose carelessness they consider to [illegible]

JP

Revenue Department

Proceedings of the Board of Revenue

(Dated 12/63 No 6059)

Board of
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& Shroff
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is to obtain
thority for
the adjustment of the sum
embezzled. Under the
circumstances fully explained
by the Board the Government
grant sanction for Rs 1659-15-

G

Revenue Department.

No. 2370/63.

Rec: 23/10/63.

Copies to the Board of Rev:
Sp Rev: & C.D. Salem 24:
Nov 63 No 6059.

1862. Department.

No.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 27th May 1862.

C.3. 82

No. 3,416.

Passing observations on a case of fraud committed in the Salem Taluq, and calling for certain information on the subject.

been punished criminally, the Board recommend that the sanction of Government be granted for writing off the whole amount, viz., Rupees 1,412-14-0, to profit and loss.

15. The Government will observe from the Board's remarks in regard to the Tahsildars who were in charge of the Taluk at the time these defalcations were going on, that they consider those officers were guilty of carelessness, but beyond this there is nothing to prove that they were implicated in the fraud; and consequently the Board are not prepared to recommend that they should be required to make good the loss either wholly or in part.

16. It is stated in paragraph 2 of the late Collector's letter dated 28th March 1862, that the sum embezzled, viz. Rupees 1,412-14-0, does not appear as a deficiency in the Treasury account owing to the transfers made by the Nagady Gumastah to the heads of Land Revenue and Moturpha of sums originally credited to Miscellaneous items. The Board having called for a Statement of these Miscellaneous items, find that the entire sum referred to above, as embezzled from the village, collections has been replaced to the credit of Land Revenue and Morturpha, but that the transfers were not confined to Miscellaneous items only, as they also took place from one minor head of Land Revenue to another, and from the demand of one Fasli to that of another.

17. The sum of Rupees 1,412-14-0, though not appearing as a deficiency under Land Revenue and Morturpha, must necessarily have diminished to that extent the receipts under Miscellaneous items, &c., from which it was transferred. The Board therefore propose, after the sanction of Government is granted for writing off the amount, to instruct the Collector to re-transfer to their appropriate heads of Miscellaneous items, &c., the sums which were taken from those heads, when the balance of Rupees 1,412-14-0, which will then appear under Land Revenue and Morturpha as uncollected arrears will be written off to profit and loss; or should such an adjustment be considered impracticable, the miscellaneous items may be credited in the Chitta with their entire receipts, and then debited with the sum in question.

18. It will be observed in regard to the amount embezzled from the deposit Chitta that the sum Deposited by the Salem Munsiff's Court was Rupees 128-3-4, and that the sum paid from the Deposit account for the posting of bullocks, but not re-credited to it while it was debited in the Ayen Chitta, was Rupees 159-0-9, making a total of Rupees 287 4-1; but in Enclosure 1 received with the Collector's letter dated 28th March 1862, the sum embezzled from the deposit Chitta is stated to be only Rupees 247-1-9, and it is not clear whether the difference has been credited in the accounts or not. The Collector requests sanction for this latter sum only, viz., Rupees 247-1-9. The Board resolve therefore to confine their recommendation accordingly to that amount. The Board are of opinion in regard to this amount also, that the Tahsildars who were in charge of the Taluk when it was embezzled, though guilty of neglect of duty cannot fairly be called upon to make good the loss. The actual perpetrators of the fraud having been sentenced to imprisonment, and the Taluk Serishtadar, whose exclusive duty it was to examine the accounts, and whose neglect to perform that duty has been already commented upon, being no longer alive, the Board resolve accordingly to request the sanction of Government for writing off the sum of Rupees 247-1-9 also to profit and loss. This sum, together with the amount embezzled from the village remittances, viz., Rupees 1,412-14-0, makes a total of Rupees 1,659-15-9, for the adjustment of which in the accounts the authority of Government is now requested.

(A true Copy and Extract.)

Sub-Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.
Copy to Honorable D. Arbuthnott, Collector of Salem.

Exd. J. Wright.

1863. Department.
Pro: of Govt for encl: &c

No. 2370.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 24th September 1863.
Read 1 Oct.
Rec'd 2 —
Desp'd 1 Oct.
Ans'd —
11 Rd Encl. Ret.

No. 6,059.

S.O. No 2094. 21 Nov.

Submitting with remarks letter from the Collector of Salem regarding the fraud committed by the Nagady Gumastah and by the Shroff of the Salem Taluk.

No 267.

3 October R 3. Rec'd Oct R6 Rec'd R28 Rc 16 Nov

R 16-11-63

Revenue Department

No 2094

Proceedings of the Madras Government
Under date the 21st November 1863.

Read the following
Proceedings of the Board of Revenue

Submitting with remarks letter from the Collector of Salem regarding the fraud committed by the Nagady Gumastah & by the Shroff of the Salem Taluk. } (Received 24th Sept 1863 No. 6,059)

The Board of Revenue report in their Proceedings above recorded the embezzlement committed by the Nagady Gumastah and Shroff of the Salem Taluk. Three individuals have been convicted and sentenced to five years imprisonment with hard labor, and the immediate object of the Board in addressing Government is to obtain the necessary authority for the adjustment of the sum embezzled. Under the circumstances fully explained by the Board the Government grant sanction for Rs 1,659-15-

Two thousand Six hundred and fifty nine annas fifteen and pice nine. The adjustment in the accounts will be made agreeably to the instructions issued by the Accountant-General as intimated in para 2 of his letter dated 30th September 1862 No. 218.

Order of Govt 9/9th Oct 1862 No. 2177.—

2. The Board clearly shew that neglect of duty on the part of certain of the Tahsildars and other Public Servants enabled the Goomastah and Shroff to perpetrate the frauds without an immediate detection, and the Government therefore deem it proper to instruct them (the Bd) to fine at their discretion the several Officers to whose carelessness they allude.

3. The Board will also see that similar irregularities not occur in other Distts

way of attaining this object would be to require the Collectors to certify in their Journals hereby reports that the Talug and Buzar accounts had been examined and found to be kept in a proper form. Subordinate ~~The Asst~~ Asst & Dept Collrs would conduct this examination as respects of their respective Divisions the Talug accounts and the Collector himself should hold a general examination of the accounts kept at the Buzars and Public Offices Talooks.—

11 Copies to Rd Bd Revenue with 10 Duplicates Sept 23d 1862
3 — Asstt Genl
3 — Civil Paymaster

Revenue 1863 Sept
Bo: of Govt for Noor
No. 2094.

24.7.09
80-9-12

Sec: of the Madras Govt.
Dy 21st Novr 63.

Transd: Board's Proc: 6 Jany 1864 No 12

Proceedings Board of
Revenue on the enclosure
Comt committed by the
Madras Government and
thereby their Letter of the
11th November 1863.

Copy 1268

Collector's Report to the