

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	749	Press Mis
	79.80	
Dated	6-11-1865.	

Not to be folded or roughly handled

I have not as yet been favored with any official communication from either of these Officers on the subject; but they agreed with me in thinking that the defalcation was not the result of external thieves.

12. It is much to be regretted that we have not been successful in ascertaining when and by whom the money was actually taken, but attendant circumstances induce me to believe that the Shroff, either with or without the privity of the Police guard, was the guilty party; and that the money was removed by him most probably by degrees during the month of December.

13. All parties allow that the Treasury was *bona fide* examined by the Tahsildar in the presence of the Sheristadar, Nagodi Gumashta and Shroff, on the morning of the 1st of December; and that the Shroff was the party who, unattended by any one else, always took out the money from the cash chest in the morning, and re-placed it in the evening. He also, receiving from the Tahsildar or Sheristadar, as the case might be, the keys of the chest, unattended by any one locked its two padlocks of an evening, and sealed the cloth which was wrapped round them. He then, in the presence of the Head Constable, locked, and sealed with the official seal of the Tahsildar, the door of the Treasury.

14. It is thus clear that, lax as the system in force doubtless was, he was the party who daily had access to the money, and with a careless or unsuspicious guard walking in front of the Treasury, could each time he opened the cash chest, secrete some Rupees about his person, without attracting attention. He was the party who avowedly had to lock and seal up the padlocks of the cash chest every evening. He acknowledges to having done so on the night of the 31st, and it is not to be supposed that he would have forgotten on this occasion to lock and seal both of them.

15. Either therefore he must purposely have omitted to do so, knowing that the defalcation would be discovered on the 2nd, and wishing to throw suspicion elsewhere; or some one with the privity of the guard must during the night, have opened the Treasury door, and the said padlocks with false keys. The keys of the padlocks and of the Treasury door, are, it is to be observed, different, and not of an ordinary construction.

16. What further tends to throw suspicion on him is the fact that the Treasury Chitta Form No. 1, and Namavare Account Form No. 2 of Appendix C. of the Talook Manual kept by the Shroff, contain numerous corrections and erasures, uninitialled by either the Tahsildar or Sheristadar, and the totals of each day's accounts not having been properly examined and written in words so as to prevent fraud; and that while drawing a salary of only Rupees 15 a month, and being in a state of avowed indebtedness, he has lately built a house, worth probably from Rupees 400 to 500.

17. The Shroff has of course been suspended by me from office pending the instructions of the Board; and that he should be dismissed, I presume there will be little question.

18. The Tahsildar has also, on instructions to that effect received from me, recovered Rupees 700 from one of the securities of the Shroff whose property would doubtless, if ordered to be sold, realize the remainder.

19. As regards the Tahsildar and Sheristadar, I do not think that any suspicion attaches to either of them. The former bears a high character for probity, and it would not have been worth the while of these officers, to risk, the former his situation, and the latter his pension, by an act which was sure to come to light; and which they could not have committed without the privity of the Shroff and the Police guard.

20. The Sheristadar is an old man, unfitted by infirmity for the active performance of the duties attached to his office, and is willing so soon as the matter in question has been disposed of, to apply for a pension; to obtain which he is entitled by length of service.

21. Both he, however, and the Tahsildar are open to blame for the lax and irregular way in which the Treasury business has been allowed to be conducted.

22. The main portion of the cash should have been kept in a separate box under the seal of the Tahsildar, or Sheristadar, as the case might be, and only a small sum left in the box of the Shroff, whose salary was so small, to have daily access to. The Treasury ought to have been *bona fide* examined on the last day of each month, instead of on the 1st of the succeeding one,

and a note to that effect entered in the cash balance report. The daily accounts of the Shroff ought to have been regularly examined, and all erasures and corrections examined into, and initialled.

23. The Tahsildar ought also to have examined the Treasury previous to giving over charge to the Sheristadar on the evening of the 23rd.

24. It is therefore a question for consideration whether some portion of the missing money ought not to be made good by these Officers, in consequence of their lax supervision, which may have emboldened the Shroff to act, as I conceived him to have done, with the hope probably of being able to re-place the amount before its absence was detected.

25. I have obtained the sanction of the Deputy Inspector General of Police for the Police guard being directed to examine every evening the seals on the padlocks of the cash chests in every Treasury, as well as the seals on the outer doors.

26. I purpose also issuing Circular instructions to all Tahsildars and Sheristadars, to have the bulk of the cash kept in a separate box under their own seal; to inspect morning and evening the seals on the cash chests and outer door of the Treasury, in the presence of the Head Constable and Shroff; the names of the parties present being daily entered in a book kept for that purpose; and to affix to the outer door of the Treasury, their own private seal in addition to the official one; also invariably to examine their Treasuries on the last working day of each month, and certify to the same in their cash balance report; and to examine it besides, on a variable date, once in each month.

ENCLOSURE No. 1.

ABSTRACT.—Translation of a deposition given by Nursing Row, Tahsildar of Gooty.

ENCLOSURE No. 2.

ABSTRACT.—Deposition given by Sivaramappa, Sheristadar.

ENCLOSURE No. 3.

ABSTRACT.—Deposition given by Sashagiri Row, Nagodi Gumashta.

ENCLOSURE No. 4.

ABSTRACT.—Translation of a deposition given by Venkanna *alias* Venkoba Row, Shroff Talook, Gooty.

ENCLOSURE No. 5.

ABSTRACT.—Deposition given by Mahomed Adam, Police Constable.

ENCLOSURE No. 6.

ABSTRACT.—Translation of a deposition given by Kumbanna, Police Constable.

ENCLOSURE No. 7.

ABSTRACT.—Translation of a deposition given by Bhuthari Beig, Police Constable.

ENCLOSURE No. 8.

ABSTRACT.—Translation of a deposition given by Pooligourappa, Police Constable.

ENCLOSURE No. 9.

ABSTRACT.—Translation of a deposition given by Bhavani Row, Police Constable.

ENCLOSURE No. 10.

ABSTRACT.—Deposition given by Kasim Saib, Police Constable.

ENCLOSURE No. 11.

ABSTRACT.—Deposition given by Chennana, Police Constable.

ENCLOSURE No. 12.

ABSTRACT.—Deposition given by Saik Nabi, Police Constable.

ENCLOSURE No. 13.

ABSTRACT.—Sketch of the Talook Cutcherry of Gooty.

1. Ordered that the above papers be submitted for the orders of Government.
2. In the foregoing letter the Collector reports that a defalcation of Rupees 1,015-9-9* in the Talook Treasury at Gooty, was discovered by the Tahsildar on an examination of the Treasury on the morning of the 2nd January 1865, and that this deficiency was subsequently verified by the Collector.

* Whole Rupees	..	..	..	Rs.	A.	P.
47 Quarter Annas	..	..	..	1,018	0	0
				0	11	9
				Total..	1,018	11 9
				Deduct excess found.		
1 Half Rupee	..	..	..	0	8	0
8 Quarter Rupees	..	..	..	2	0	0
5 Double Annas	..	..	..	0	10	0
					3	2 0
				Total..	1,015	9 9

Besides which a sum of Rupees 2-13-8 was found in excess in the Sadirwarid.

chest had wax but no seal, and that the padlocks themselves were "loose," that is, *unlocked* as stated in the depositions accompanying the Collector's report.

4. The latest previous examination of the Treasury was made by the Tahsildar on the morning of the 1st December 1864, in the presence of the Sheristadar, Nagodi Gumashta and Shroff.

5. The Tahsildar left his station on leave on the 3rd of that month (December), but previous to giving over charge to the Sheristadar on the evening of that day, he *did not examine* the Treasury as he ought to have done.

6. On the evening of the 31st of the same month (December), after seven days' absence, the Tahsildar returned to his station, and despatched the usual cash balance report for that month to the Deputy Collector, but did not examine the Treasury as he ought to have done according to the rules, and the usual certificate of the examination of the Treasury was consequently not inserted in the report.

7. The daily practice at the Treasury was, as the Collector reports, for the Shroff, unattended by any one else, to make out the money from the cash chest in the morning, and to re-place it in the evening. The Tahsildar or Sheristadar, as the case might be, gave him the keys of the chest, and he unattended by any one, locked its two padlocks in the evening, and sealed the cloth which was wrapped round them. He then, in the presence of the Head Constable, locked and sealed with the official seal of the Tahsildar, the door of the Treasury. He acknowledges having folloyed this course on the night of the 31st December, and the Board think with the Collector that, he could scarcely have forgotten on this occasion to lock and seal both the padlocks of the cash chest. It is more probable that he purposely omitted to do so, knowing that the defalcation would be discovered on the 2nd.

8. The Shroff was immediately on discovery of the deficiency, placed in custody by the Tahsildar, and certain movable property found in the Shroff's house was attached. Rupees 700 has also been recovered by the Tahsildar, under the Collector's instructions, from one of the securities of the Shroff, whose property the Collector states would, if sold, realize the balance of the deficiency discovered.

9. The Board have little, if any, doubt that the Shroff is the guilty party. The fact that the Treasury door was locked and sealed as usual, while the padlocks of the cash chest were open, and the seals absent; the curious way in which the money was disposed of in several bags; the absence of different kinds of coin; the numerous corrections and erasures in some of the Treasury accounts, uninitialled by either the Tahsildar or Sheristadar, and the totals of each day's accounts not having been properly examined and written in words so as to prevent fraud; and lastly, the building of a new house worth upwards of 400 Rupees by the Shroff while he was on the receipt of only 15 Rupees per mensem, and confessedly in debt, are all circumstances directing suspicion on the Shroff, and the Board agree with the Collector that he should be dismissed.

10. At the same time there had doubtless been much carelessness and neglect on the part of the Tahsildar and Sheristadar, and such carelessness probably led to and occasioned the offence. The Board, therefore, consider that, although the Shroff must, in the first instance, be held responsible for the money lost, the Tahsildar should be required to make good any balance that may be eventually irrecoverable from the Shroff and his securities; and should also be immediately removed to another Talook of a lower grade.

11. The Sheristadar is also to blame, but as the Collector represents this officer to be an old man unfitted by infirmity for the active performance of the duties attached to his office, and to be qualified by length of service for a pension; the Board would permit him to retire from the service.

12. With the view of insuring greater security to the Treasuries in his District, the Collector proposes, providing,

1st.—That the Police guard shall examine the seals on the Treasury door and cash chest locks every evening, and that the Tahsildar and Sheristadar shall examine them morning and evening in the presence of the Head Constable and Shroff, the names of the parties present being daily entered in a book kept for that purpose.

2nd.—That the bulk of the cash shall be kept in a separate box under the seal of the Tahsildar and Sheristadar.

3rd.—That these Officers shall affix to the outer door of the Treasury, their own private seal in addition to the official one, and shall invariably examine their Treasuries on the last working day of each month, and certify to the same in their cash balance report; and shall also further examine their Treasuries on a variable date once in each month.

13. With reference to the Collector's proposal that the Tahsildar should keep the bulk of the cash in a separate box under his, or the Sheristadar's seal, the Board have to observe that a similar arrangement was enjoined by the Board in paragraph 5 of their Circular, No. 1,689, dated 10th May 1859, as regards all Hoozoor Treasuries, and is, the Board believe, in force in all Districts; and that the Tahsildar in the present case states in his deposition that after his joining the Talook he made it a rule to keep only a small sum in a box which the Shroff might open, or have access to, keeping the rest in full bags in another chest under his official seal. The Sheristadar it appears, was left by the Tahsildar to see that this arrangement was enforced, but the practice was subsequently, owing to some inconvenience not specified, discontinued without the Tahsildar's knowledge, and the fact was not brought to his notice until the day on which the defalcation in question was discovered. The Collector should see that the practice is restored, and should warn the superior officers concerned that any departure from it will render them liable for any loss that may accrue to Government thereby.

14. The examination of the Treasury on the last day of the month, and occasionally on variable dates, is already enjoined on the Tahsildar of every Talook in paragraph 108 of Part IV. of the Talook Manual, and the Board's Standing Circular No. LXXX., dated 18th November 1864, and the Board in Miscellaneous Circular, No. C., dated 9th September 1864, directed all Talook officers who may be in charge of Treasuries, or may have to make remittances in Treasury chests, to supply themselves with official seals from the Mint, in order that the Police may find no difficulty in identifying the impressions of the seals affixed to Treasury doors and cash chests.

No. 80.

ORDER THEREON, 6th April 1865, No. 749.

Miscellaneous.

1. This is a serious case, displaying continued breach of the rules and disregard of the most ordinary precautions.
2. The responsibility of the Shroff's securities should be enforced, and any balance not so recovered be made good by the Tahsildar and Sheristadar ratably.
3. Further, as a punishment for his neglect of duty, the Tahsildar will be suspended for six months. This will be a more salutary example than degradation to an inferior Talook as proposed by the Board.

6 *Proceedings of the Madras Government, Revenue Department,
6th April 1865.*

4. The Sheristadar will be pensioned at once, his pension being reduced for his misconduct in this matter. The Board should enquire why he was allowed to remain in a responsible office when incapacitated by age for its duties, and report whether any other worn out men are in important places in Bellary and other Districts, with a view to their being pensioned. The Board will in future examine the annual list of Uncovenanted Servants from time to time, and require those who are too old for effective service to retire on their pensions.

5. The Shroff will of course be dismissed, and never again employed in the public service.

(True Extract.)

(Signed) J. D. SIM,

Secretary to Government.

To the Board of Revenue.
„ the Civil Paymaster.
„ the Accountant General.

Exd. S. T. Augustin.

8. The Shroff was, immediately on discovery of the deficiency, placed in custody by the Tahsildar, and certain moveable property found in the Shroff's house was attached. Rupees 700 has also been recovered by the Tahsildar, under the Collector's instructions, from one of the securities of the Shroff, whose property the Collector states would, if sold, realize the balance of the deficiency discovered.

9. The Board have little, if any, doubt that the Shroff is the guilty party. The fact that the Treasury door was locked and sealed as usual, while the padlocks of the cash chest were open, and the seals absent; the curious way in which the money was disposed of in several bags; the absence of different kinds of coin; the numerous corrections and erasures in some of the Treasury accounts, uninitialled by either the Tahsildar or Serishtadar, and the total of each day's accounts not having been properly examined and written in words so as to prevent fraud; and lastly, the building of a new house worth upwards of 400 Rupees by the Shroff while he was on the receipt of only 15 Rupees per mensem, and confessedly in debt, are all circumstances directing suspicion on the Shroff, and the Board agree with the Collector that he should be dismissed.

10. At the same time there had doubtless been much carelessness and neglect on the part of the Tahsildar and Serishtadar, and such carelessness probably led to and occasioned the offence. The Board, therefore, consider that, although the Shroff must, in the first instance, be held responsible for the money lost, the Tahsildar should be required to make good any balance that may be eventually irrecoverable from the Shroff and his securities; and should also be immediately removed to another Taluk of a lower grade.

11. The Serishtadar is also to blame, but as the Collector represents this officer to be an old man unfitted by infirmity for the active performance of the duties attached to his office, and to be qualified by length of service for a pension; the Board would permit him to retire from the service.

12. With the view of insuring greater security to the Treasuries in his District, the Collector proposes, providing,

1st.—That the Police guard shall examine the seals on the Treasury door and cash chest locks every evening, and that the Tahsildar and Serishtadar shall examine them morning and evening in the presence of the Head Constable and Shroff, the names of the parties present being daily entered in a book kept for that purpose.

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13. With reference to the Collector's proposal that the Tahsildar should keep the bulk of the cash in a separate box under his, or the Serishtadar's seal, the Board have to observe that a similar arrangement was enjoined by the Board in paragraph 5 of their Circular, No. 1,689, dated 10th May 1859, as regards all Huzur Treasuries, and is, the Board believe, in force in all Districts; and that the Tahsildar in the present case states in his deposition that after his joining the Taluk he made it a rule to keep only a small sum in a box which the Shroff might open, or have access to, keeping the rest in full bags in another chest under his official seal. The Serishtadar, it appears, was left by the Tahsildar to see that this arrangement was enforced, but the practice was subsequently, owing to some inconvenience not specified, discontinued without the Tahsildar's knowledge, and the fact was not brought to his notice until the day on which the defalcation in question was discovered. The Collector should see that the practice is restored, and should warn the superior officers concerned that any departure from it will render them liable for any loss that may accrue to Government thereby.

Will you, this superannuated man, allow
to continue in a responsible office? The
Board must inquire this, as also what other
worn out men in important offices there
are in the Taluk or other Districts that

for his neglect of duty, the
Tambour will be suspended
for 6 months - This will be
a more salutary example
than regarding it
as inferior taking as
imposed by the Board.
The Sheriff will
be pensioned at once, his
pension being reduced
for his misconduct
in this matter - The Board
should enquire why he was
allowed to remain in
a responsible office when
incapacitated by age for
its duties, and report whether
any other worn out men

are in important places
in Kellary and other
districts with a view to
their being pensioned -
The Board will instruct
examine the annual list
of uncontracted servants
from time to time and
renew those who are ^{too} old
for effective service to
retire on their pensions -

The Sheriff will of
course be dismissed and
never again employed
in the public service -

14. To the Board of Directors and 13 enclosed & signed
3. The Sheriff, Sir, J. G. G. G.
3. The Sheriff, Sir, J. G. G. G.

[Signature]

Revenue 1865 Department
Pro: of the Govt for April

Aug 19

Proceedings of the Madras Govt.
Dy 6th April 1865

Pro Board of Revenue
of 19 May 1865 C.M. 1365

Passing orders for the
recovery of the amount
lost in the deputation
in the Talook Treasury
at Gooty.

179 480

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