

*Proceedings of the Madras Government, Revenue Department,
25th March 1872.*

No. 295. Read the following Proceedings of the Board of Revenue, dated 11th March 1872, No. 410 :—

Read the following letter from R. W. BARLOW, Esq., Acting Collector of Chingleput, to the Acting Secretary to the Board of Revenue, dated Sydapet, 18th November 1871, No. 559 :—

ABSTRACT.—Submits a report regarding state of public accounts, etc., in the Chingleput Taluq, and the manner in which Taluq and Village Accounts are placed on records of Tahsildars in general, with proposals on the subject.

THIS communication and its enclosures furnish the information called for by the Board in their Official Memorandum, dated the 30th May 1871, No. 755, regarding the state of the public accounts and the interlineations in them, which were commented on by the late Chief Justice in delivering judgment on appeal in a case of forgery of public accounts in the Chingleput Taluq Catcherry.

2. The Acting Collector has submitted the Original Accounts whose condition furnished matter for the Chief Justice's comments and it must be admitted that those comments were only too well deserved.

3. The story of the case of fraud and forgery which was based on the evidence of those accounts, may be briefly told thus. The Nagadi Gumasta (Cash Accountant) of the Taluq of Chingleput, owed Rupees 18 to Government on account of a putta which he held in a certain village of the taluq, and the last month of the Fasli (June) having just expired, he bethought himself of a plan for wiping off the balance from

the accounts, without actual payment. He drafted an order and got it signed* by

* Dated 6th July 1866.
the Taluq Sheristadar, and addressed to the Officers of the village where the money was due, to the effect that he had paid the sum of Rupees 18 on the 29th June 1866 into the Taluq Treasury and that a corresponding adjustment should therefore be made in the Village Accounts. The adjustment in the Village Accounts was of course made in due course. The Taluq Accounts had to be manipulated. The Cash Book was naturally the first to be tampered with. The transactions of the month of June had been all closed on the 28th and there were no transactions on the 29th. Still as the Takid to the Village Officer had contained the statement that Rupees 18 had been paid into the Taluq Treasury on the 29th, the 28th in the Day Book was altered into 29th. Then an entry of Rupees 18, Land Revenue—Fasli 1272—Village of Olalur was interpolated among the items of receipts. The total of the day's receipts was altered so as to take in Rupees 18; but the total *inclusive* of the previous day's balance, was left untouched, as otherwise it would have betrayed a glaring discordance with the Shroff's Day Book of the 28th. A corresponding alteration in the Ledger of receipts was of paramount importance and this was effected by over-crediting the head "Land Revenue" by Rupees 18 and short

*Proceedings of the Madras Government, Revenue Department,
25th March 1872.*

crediting the head "Interest" by the same sum; thus leaving the total of the day unaffected. Every one of these alterations was made by the Cash Accountant and unmistakeably with his own hand. The whole plan appears to have been ingeniously thought out, and successfully executed by the Gumastah himself; no confederate's complicity or assistance being sought or needed.

4. The Joint Magistrate tried the case and committed the Gumastah to the Sessions where he was convicted and sentenced to two years' imprisonment. On appeal the High Court quashed the sentence, and released the delinquent.

5. It is not within the province of the Board to comment on the final issue of the case, and the details have been narrated simply to illustrate for the information of Revenue Officers generally how possible it is for Taluq subordinates in charge of important duties to commit frauds on the Treasury, and how important it is for Tahsildars and Taluq Sheristadars to exercise an unceasing and vigilant supervision over the cash transactions, and the books in which they are recorded.

6. The precautions which have been since prescribed in Circular Order VIII. of 1870, (Standing No. 289-1) will generally check if not altogether prevent such frauds.

7. As regards interlineations and corrections in public documents, the Board's Standing Order, No. 321-2 (Circular Order, No. XVI. of 1871, dated 9th October 1871, No. 4,323) contains sufficient instructions which, if carefully observed, will prevent important accounts from being kept in the very slovenly manner in which they appear to have been in the Chingleput Taluq.

8. The appointment of a Taluq Record-keeper, which is suggested by the Acting Collector and Sub-Collector, will no doubt tend greatly to improve the present state of the Taluq records but as this proposition would, if carried out, involve a large additional expenditure, the Board are not prepared to support it at present. They however, think that much can be done by Taluq Sheristadars, Tahsildars, and Divisional Officers frequently inspecting and examining the state of the Record Rooms and insisting upon the due observance of the rules which have been issued from time to time for the arrangement and preservation of records.

9. As regards the evil effects arising from the practice of employing Taluq Sheristadars largely on Magisterial and sometimes out-door duties and of transferring the most incompetent hands to the Account Department, the remedy lies in the hands of the District and Divisional Officers themselves.

10. It is also suggested that better and more durable paper such as English foolscap should be supplied for the Taluq Cash Accounts. This, however desirable, cannot be done without incurring heavy additional expenditure. The Superintendent of Stationery has promised to supply paper of better quality as soon as the present stock is used up, and this should be awaited.

11. Mr. Crole suggests that the Taluq Cash Accounts should be kept in books with printed headings and with pages numbered and stamped, by the Treasury Deputy-Collector. This plan will no doubt result in the account being kept with greater care and secure them from being tampered with so easily as is now possible. The Board direct that it be adopted from the beginning of Fasli 1282 (1872-73).

*Proceedings of the Madras Government, Revenue Department,
25th March 1872.*

No. 296.

ORDER THEREON, 25th March 1872, No. 513.

Miscellaneous.

THE Government desire to know
how the Taluq Sheristadar explained
his having signed an order for the
adjustment of a payment to credit which was never made.

(True Extract.)

(Signed)

W. HUDLESTON,

Officiating Chief Secretary.

22 March 1920