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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	<u>1822</u>	Press
B.P. No.		<u>Mis.</u>
Dated	<u>20-12-1875</u>	196 .

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Revenue Department,
20th December 1875.*

No. 204. Read the following Proceedings of the Board of Revenue, dated 10th November 1875, No. 3,084:—

Read again Board's Proceedings, dated 1st July 1875, No. 1,825.

Read also the following letter from C. T. LONGLEY, Esq., Collector of Salem, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 11th October 1875, No. 307:—

1. Sub-Collector's letter, No. 345, dated 24th June 1875.
2. Do. No. 386, dated 22nd July 1875.
3. Joint Magistrate's decision.
4. Decision of the Sessions Court.
5. Sub-Collector's letter, No. 583, of the 7th October 1875.

With reference to the Board's Proceedings of the 1st July last, No. 1,825, I have the honor to enclose, for the Board's information, the copies of the papers noted in the margin.

2. Since addressing the Board on the 25th June last, No. 1-100, I received the Sub-Collector's letter, No. 345, in which he reported the result of his examination of the Ossacor Taluq Treasury, and the discovery of a further defalcation of Rupees 155 (*vide* paragraph 7). This raises the amount of fraud to Rupees 2,455.

3. The Police charged Akkappa Chetty, the Shroff, under Section 408 of the Indian Penal Code, and the Joint Magistrate, who tried the case, convicted him for breach of trust and sentenced him to one year's rigorous imprisonment and to pay a fine of Rupees 1,000. The Shroff since appealed to the Sessions Court, and the Judge confirmed the sentence, at a special sitting of the Court, on the 27th ultimo.

4. The amount of the Shroff's security, *viz.*, Rupees 1,400, has been paid up by his surety. Of the fine imposed on the Shroff by the Joint Magistrate, Rupees 78-2-4 have been recovered from the only property of the prisoner which the Police have been able to discover. The Sub-Collector states that the Shroff "had, at the time of his arrest, sufficient property to satisfy the whole demand, but owing to the connivance or gross carelessness of the Tahsildar Soondriah, time was allowed to the prisoner's relations to remove the bulk of his property." Mr. Wilkinson thinks, for the reasons set forth in his letters Nos. 386 and 583, that Soondriah should be required to make good the amount still due to Government, *viz.*, Rupees 976-13-8; and I fully agree with him.

5. The Sub-Collector states that Soondriah is not fit for the responsible post of Tahsildar, and recommends his degradation to a Deputy Tahsildar. I am of opinion that the most appropriate course would be to require Soondriah to retire from service, as he has completed the requisite period for a good service pension.

Enclosures Nos. 1 to 3.—Copies of Sub-Collector's letters.

Enclosure No. 4.—Joint Magistrate's Decision.

Enclosure No. 5.—Decision of Sessions Court.

Submitted for the orders of Government.

2. These papers relate to a defalcation of Rupees 2,455 recently discovered in the Oosoor Taluq Treasury. It appears that on the 6th May 1875, this treasury was examined by the Collector and the amount found correct. On the 31st idem, the Taluq Sheristadar, Rama Row, in going on leave gave over charge to the Tahsildar, Sheshagiri Row, and on the 3rd June the Acting Sheristadar Damodara Madahar received charge from Sheshagiri Row. On that day, there should have been in the treasury Rupees 56,492, viz., Rupees 40,000 in the chest under the lock and seal of the Tahsildar, and the remainder in the expense chest, of which the keys are kept by the Taluq Sheristadar. Damodara Madahar examined the expense chest only, and the method he adopted was this: he had each bag opened, and putting in his hand took out, without counting, a handful of coins and directed the Shroff to count the rest. The latter, after counting, declared as the result a sum which, when added to the number of Rupees taken out by the Sheristadar, made exactly Rupees 1,000. This method of examination is defective, for, assuming that the Shroff knew that a bag contained Rupees 100 less than it should, he might be able to deceive the Sheristadar by declaring Rupees 100 in excess of the number actually counted by him.

3. On the 7th June, the Tahsildar Seondriah, transferred from Tripatore, arrived and took charge. The Sheristadar states that Seondriah did not examine the Rupees 40,000 in the large chest, but the latter says he opened the box, counted the bags, and had two or three of them opened and their contents counted by the Shroff, Akimph Chetty, whom he then desired to bring the scales to weigh the other bags; but on being informed by the Shroff that the scales were out of order, he remained satisfied with the imperfect examination he had made. The expense chest was examined in the same careless way. In explanation of this conduct, Seondriah says the bags were sealed, and he thought that enough as "everything goes on on trust."

4. On the 16th June, the Acting Sheristadar being sick, sent the keys to the Tahsildar, who, on going to Catcherry, handed them over to the Shroff, and allowed him to remain there the whole day without check or control. Instead of examining the treasury himself in the evening, the Tahsildar desired the Head Gumastah to do so; and on the latter reporting the loose coin correct, Seondriah signed the chitab and told the Gumastah to lock the treasury. The Gumastah admits that he did not count the bags of Rupees 1,000 each, and that he allowed the Shroff to lock the treasury.

5. Next day, the Acting Sheristadar returned to duty, and on examining his cash chest in the evening, found two bags of Rupees 1,000 each missing. He reported the matter to the Tahsildar, and on further examination, it was found that two bags in the Sheristadar's chest and one in the Tahsildar's chest, which should contain Rupees 1,000 each, contained only Rupees 900, so that there was a total deficiency of Rupees 2,300. The Sheristadar says, he counted the bags on the 12th June, and found them correct; but he cannot say whether he counted them on the 14th and 15th. It appears, it was not customary to count the bags each day.

6. After some hesitation, the Tahsildar gave the Shroff into custody, but he neglected to seal his house and secure his property.

7. On the 24th June, the Acting Sub-Collector examined the treasury, and discovered a further deficiency of Rupees 155 in a bag containing money received by the Tahsildar for supplying demarcation stones. This bag was not examined on the 17th June. Thus the total deficiency is Rupees 2,455.

8. The Shroff was tried and convicted of criminal breach of trust in respect of Rupees 2,300, the amount found deficient on the 17th June, and was sentenced by the Joint Magistrate to a year's rigorous imprisonment and a fine of Rupees 1,000, and in default of payment, six months' rigorous imprisonment. On appeal, the sentence has been confirmed by the Session Judge.

9. Of the amount (Rupees 2,455) embezzled, Rupees 1,473-2-4 has been recovered, viz., Rupees 1,400 the amount of the Shroff's security paid by his surety, and Rupees 73-2-4 the amount realized by the sale of the Shroff's property according to the Joint Magistrate's sentence. For the balance Rupees 976-13-8, the Collector and Sub-Collector consider that the Tahsildar, Seondriah, should be held responsible, as the loss occurred through gross carelessness on his part. In this view, the Board concur. It is clear that the Tahsildar has been very careless in the matter. On receiving charge of the treasury, he neglected to examine it properly and to satisfy himself that all was right. On the 16th June, the Sheristadar being absent, he gave the keys of the treasury to the Shroff, left them with him all day without check or control, and neglected to examine the treasury in the evening. Next day the defalcation was discovered, and, though after considerable hesitation he gave the Shroff into custody, he neglected to secure his property. For such conduct the Tahsildar is much to blame. The Board consider that when, as in the present case, a treasury officer through culpable negligence and want of ordinary precaution affords facilities for dishonesty on the part of his subordinates, he should be held accountable for any loss to Government. They accordingly recommend that the Tahsildar be required to make good the sum of Rupees 976-13-8.

10. The Sub-Collector further recommends that Seondriah be reduced to the post of Deputy Tahsildar, and the Collector suggests that he be required to retire on pension. The Board do not approve of either proposal. They consider he will be sufficiently punished by requiring him to make good the loss.

(A true Copy and Extract.)

(Signed) H. E. STOKES,
Acting Secretary

No. 205. Order number, 20th December 1875, No. 4,322.

Miscellaneous

The Board in this case consider that the Tahsildar of Oosoor, Seondriah, should make good a sum of Rs. 976-13-8, the actual loss to Government by the embezzlement of the Cashier—which was each-

*Proceedings of the Madras Government, Revenue Department,
18th December 1875.*

tated by the gross carelessness of the Tahsildar. The Government concur with the Board that the Tahsildar should receive exemplary punishment, but think this object will be sufficiently secured by making him pay half of the loss.

(True Extract.)

(Signed) D. F. CARMICHAEL,
Secretary to Government.

To the Board of Revenue,
the Assistant General.

Edw. W. D. French

No. 3,084.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 10th November 1875.

Read again Board's Proceedings, dated 1st July 1857, No. 1825.

Read also the following letter from C. T. LONGLEY, Esq., Collector of Salem, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 11th October 1875, No. 307:—

1. Sub-Collector's letter, No. 345, dated 24th June 1875.
2. Do. No. 386, dated 22nd July 1875.
3. Joint Magistrate's decision.
4. Decision of the Sessions Court.
5. Sub-Collector's letter, No. 583, of the 7th October 1875.

With reference to the Board's Proceedings of the 1st July last, No. 1,825, I have the honor to enclose, for the Board's information, the copies of the papers noted in the margin.

2. Since addressing the Board on the 25th June last, No. 1-100, I received the Sub-Collector's letter, No. 345, in which he reported the result of his examination of the Oosoor Taluq Treasury, and the discovery of a further defalcation of Rupees 155 (*vide* paragraph 7). This raises the amount of fraud to Rupees 2,455.

3. The Police charged Akkappa Chetty, the Shroff, under Section 409 of the Indian Penal Code, and the Joint Magistrate, who tried the case, convicted him for breach of trust and sentenced him to one year's rigorous imprisonment and to pay a fine of Rupees 1,000. The Shroff since appealed to the Sessions Court, and the Judge confirmed the sentence, at a special sitting of the Court, on the 27th ultimo.

4. The amount of the Shroff's security, *viz.*, Rupees 1,400, has been paid up by his surety. Of the fine imposed on the Shroff by the Joint Magistrate, Rupees 78-2-4 have been recovered from the only property of the prisoner which the Police have been able to discover. The Sub-Collector states that the Shroff "had, at the time of his arrest, sufficient property to satisfy the whole demand, but owing to the connivance or gross carelessness of the Tahsildar Soondriah, time was allowed to the prisoner's relations to remove the bulk of his property." Mr. Wilkinson thinks, for the reasons set forth in his letters Nos. 386 and 583, that Soondriah should be required to make good the amount still due to Government, *viz.*, Rupees 976-13-8; and I fully agree with him.

5. The Sub-Collector states that Soondriah is not fit for the responsible post of Tahsildar, and recommends his degradation to a Deputy Tahsildar. I am of opinion that the most appropriate course would be to require Soondriah to retire from service, as he has completed the requisite period for a good service pension.

Enclosures Nos. 1 to 3.—Copies of Sub-Collector's letters.

Enclosure No. 4.—Joint Magistrate's Decision.

Enclosure No. 5.—Decision of Sessions Court.

Submitted for the orders of Government.

2. These papers relate to a defalcation of Rupees 2,455 recently discovered in the Oosoor Taluq Treasury. It appears that on the 6th May 1875, this treasury

was examined by the Collector and the amount found correct. On the 31st idem, the Taluk Sheristadar, Rama Row, in going on leave gave over charge to the Tahsildar, Sheshagiri Row, and on the 3rd June the Acting Sheristadar Damodara Mudaliar received charge from Sheshagiri Row. On that day, there should have been in the treasury Rupees 56,492, viz., Rupees 40,000 in the chest under the lock and seal of the Tahsildar, and the remainder in the expense chest, of which the keys are kept by the Taluk Sheristadar. Damodara Mudaliar examined the expense chest only, and the method he adopted was this: he had each bag opened, and putting in his hand took out, without counting, a handful of coins and directed the Shroff to count the rest. The latter, after counting, declared as the result a sum which, when added to the number of Rupees taken out by the Sheristadar, made exactly Rupees 1,000. This method of examination is defective, for, assuming that the Shroff knew that a bag contained Rupees 100 less than it should, he might be able to deceive his Sheristadar by declaring Rupees 100 in excess of the number actually counted by him.

3. On the 7th June, the Tahsildar Soondriah, transferred from Tripotera, arrived and took charge. The Sheristadar states that Soondriah did not examine the Rupees 40,000 in the large chest; but the latter says he opened the box, counted the bags, and had two or three of them opened and their contents counted by the Shroff, Akappa Chetty, whom he then desired to bring the scales to weigh the other bags; but on being informed by the Shroff that the scales were out of order, he remained satisfied with the imperfect examination he had made. The expense chest was examined in the same careless way. In explanation of this conduct, Soondriah says the bags were sealed and he thought that enough as "everything goes on on trust."

4. On the 10th June, the Acting Sheristadar being sick, sent the keys to the Tahsildar, who, on going to Chicheray, handed them over to the Shroff, and allowed him to remain in the treasury all day without check or control. Instead of examining the treasury himself in the evening, the Tahsildar desired the Head Gumastan to do so; and on the latter reporting the loose coin correct, Soondriah signed the chitab and told the Gumastan to lock the treasury. The Gumastan admits that he did not count the bags of Rupees 1,000 each, and that he allowed the Shroff to lock the treasury.

5. Next day, the Acting Sheristadar returned to duty, and on examining his chest in the evening, found two bags of Rupees 1,000 each missing. He reported the matter to the Tahsildar, and on further examination, it was found that two bags in the Sheristadar's chest and one in the Tahsildar's chest, which should contain Rupees 1,000 each, contained only Rupees 100, so that there was a total deficiency of Rupees 2,300. The Sheristadar says, he counted the bags on the 12th, 13th, and found them correct, but he cannot say whether he counted them on the 14th and 15th. It appears, it was not customary to count the bags each day.

6. After some hesitation, the Tahsildar gave the Shroff into custody, but he neglected to seal his house and secure his property.

7. On the 21st June, the Acting Sub-Collector examined the treasury, and discovered a further deficiency of Rupees 100 in a bag containing money received by the Tahsildar for supplying demarcation stones. This bag was not examined on the 17th June. Thus the total deficiency is Rupees 2,400.

8. The Shroff was tried and convicted of criminal breach of trust in respect of Rupees 2,300, the amount found deficient on the 17th idem, and was sentenced by the Joint Magistrate to a year's rigorous imprisonment and a fine of Rupees 1,000, and in default of payment, six months' rigorous imprisonment. On appeal, the sentence has been confirmed by the Session Judge.

9. Of the amount (Rupees 2,400) embezzled, Rupees 1,478-2-4 has been recovered, viz., Rupees 1,400 the amount of the Shroff's security paid by his surety, and Rupees 78-2-4 the amount realized by the sale of the Shroff's property according to the Joint Magistrate's sentence. For the balance Rupees 916-13-8, the Collector and Sub-Collector consider that the Tahsildar, Soondriah, should be held responsible, as the loss occurred through gross carelessness on his part. In this view, the Board concur. It is clear that the Tahsildar has been very careless in the matter. On receiving charge of the treasury, he neglected to examine it properly and to satisfy himself that all was right. On the 16th June, the Sheristadar being absent, he gave the keys of the treasury to the Shroff, left them with him all day without check or control, and neglected to examine the treasury in the evening. Next day the defalcation was discovered, and, though after considerable hesitation, he gave the Shroff into custody, he neglected to secure his property. For such conduct the Tahsildar is much to blame. The Board consider that when, as in the present case, a treasury officer through culpable negligence and want of ordinary precaution affords facilities for dishonesty on the part of his subordinates, he should be held accountable for any loss to Government. They accordingly recommend that the Tahsildar be required to make good the sum of Rupees 916-13-8.

10. The Sub-Collector further recommends that Soondriah be reduced to the post of Deputy Tahsildar, and the Collector suggests that he be required to retire on pension. The Board do not approve of either proposal. They consider he will be sufficiently punished by requiring him to make good the loss.

(A true Copy and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

To the Acting Secretary to Government, Revenue Department, with two enclosures,
to be returned, and copy of Board's Proceedings, dated 1st July 1875, No. 1,825.

Copy to the Collector of Salem.

Ed. W. H. French.

3. On the 7th instant, the present Tahsildar, Sundriah, who had been transferred from Tripatore, arrived and took over charge. According to the Sheristadar, he did not examine the Rupees 40,000, which were in a box by themselves. Sundriah, however, states that he opened the box, counted the bags, had two or three opened and the contents counted by the Shroff Aduappa Chetty. He then told the Shroff to bring the scales to weigh the remaining thirty-seven bags, but on the Shroff stating that the scales were out of order, he contented himself with the slight examination he had made. He neither sent for the scales, nor made any further inquiries about them. He says: "The bags were sealed, and I thought that enough. Everything goes on on trust." In the same way, when examining the Rupees 14,100 in the Sheristadar's charge, he had two of the thirteen bags containing, or supposed to contain, Rupees 1,000 each, counted by the Shroff, but did not weigh nor count the other eleven bags.

Mr. Smith—Of course, \$2,500 annually are received in and being returned at present to John Smith. Submitting to the same the papers of his father, and recommending that the highest bidder of \$10,000 erect a dam, and the amount paid for him the effect of securing and also so of his property, be received from the State.

4. On the 16th instant, the Acting Sheristadar was sick, and unable to come to office. He therefore sent the keys, seven in number, to the Tahsildar by Gumatash Govindusawmy Naidoo. The keys were not in a sealed bag. When the Tahsildar went to Cutcherry, he handed over the keys to the Shroff, and allowed him to retain them the whole day. The Tahsildar was doing work at one end of the Cutcherry, and the Shroff at the other; and it was impossible that the Tahsildar could have had any idea of or check over, what the Shroff was doing, for there are five thick pillars between the two, which effectually screened the Shroff from the Tahsildar's sight. Between 2 and 3 p.m., the Tahsildar left the Cutcherry for a short time, and on his return the Nagadi Gumatash came and suggested that he should examine the Treasury. Instead of doing so, he deputed the Head Gumatash, Srinivasa Row, to do so, and on his reporting the loose coin correct, he signed the chitah and told the Head Gumatash to lock up the Treasury. The Head Gumatash admits that he did not count the bags supposed to contain Rupees 1,000 each, and that he permitted the Shroff to lock up the Treasury. The extreme negligence of the Tahsildar is most reprehensible.

5. On the 17th instant, the Acting Sheristadar returned to work, and on examining the chest in the evening, found only seven instead of nine bags of 1,000 Rupees each. He informed the Tahsildar, and they then proceeded to count the money in the seven bags. In two of them only Rupees 900 were found though they bore the superscription in the Shroff's handwriting of full Rupees 1,000. They then proceeded to the Tahsildar's chest, and after counting out 1,000 Rupees, proceeded to weigh the remaining forty more bags (ten bags of 1,000 Rupees each had been put into this chest after Sun Trial took charge). One bag was found deficient in weight, and on counting it was found to contain only Rupees 900.

6. With reference to the ten bags referred to in the last paragraph, the Tahsildar states that some ten or twelve days after he took charge, finding a large amount in the Sheristadar's chest, he told the Shroff to prepare ten bags of 1,000 Rupees each. The bags were brought sealed, and the Tahsildar put them in his chest, without counting or watching them, acting on his motto that "everything goes on as usual."

7. The Shroff was given into custody on the evening of the 17th. The Tahsildar actually searched the chest, and found it to contain a large amount of money, but he did not seal up the chest, and the consequence was that every paper and document and all the moveable property was removed that night.

8. The Acting Sheristadar is quite certain that he counted the number of bags of full (1,000) Rupees on the evening of the 16th, and found them correct, but cannot say if he did so on the morning of the 17th and 18th. The Tahsildar says it was not the custom to count the full bags, but only every third day or so. But for the neglect of this simple precaution, and the extraordinary providence of never weighing the 1,000 Rupees bags, such a fraud as this could hardly have been done.

9. The Shroff, Ramo Hithadiah, the under person. He recently celebrated his daughter's marriage, and on the 16th instant his next door neighbor for the occasion, paid the pawn-broker Rupees 2,000. I have directed the Tahsildar to realize the amount of his security, viz., Rupees 1,000, which will leave him with a loss of Rupees 900, for which I hold Rama Row, Shroff, liable, and Gumatash Naidoo, equally responsible.

10. The Acting Sheristadar sent the names of the Assistant Superintendent and the Inspector of Police, and a list of the names of the Tahsildar, Acting Sheristadar, and Head Gumatash.

(True Copy)

(Signed) C. T. LONGLEY

Collector.

The Board await Collector's further report.
(True Copies and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

To the Collector of Salem.

Exd. W. H. French.

Revenue Department

Proceedings of the Board of Revenue
dated 10th November 1875.

Read again Board's Proceed-
ings dated 1st July 1875 & 1st 1876

Read also the following

From V. 304
The Collector of
T. Sahar
The Secretary to the
Board of Revenue
Madras
Sir,

With reference to the
Board's Proceedings of the 10th
1st July last, & 1st 1876, I
have the honor to enclose for the
Board's information the copies of

1. Sub Collector's letter of 1st 1875 the papers
dated 24th June 1875. noted in the
margin.
2. do do of 1st 1876 & 22 July 1876.

1875.

Board of Revenue,

MADRAS.

Proceedings, 1st July 1875, No. 1,825

Encl.

Rev. Secy to Govt.

Revenue

JULY.

No. 1,825

Reference to the extent of Revenue 2, 3, 4
enclosed in July 1875, at Government
Office Madras. Collector's further report
—enclosed.

2. Since a.d.
3. Don't magistrato's decision
4. Decision of the
5. Sessions Court.
6. Subcollector's letter of
7. 883 of the 7th October 1895

I received the Subcollector's letter of 883, in which he reported the result of his examination of the Popor Taling Treasury and the discovery of a further defalcation of Rupees 105 (one hundred and five) thus raising the amount of fraud to Rupees 2455.

The Police charged Chappa Chetty, the Sheriff, under direction of the Indian Penal Code, and the Joint Magistrate, who tried the case, committed him for breach of bond and sentenced him to one year rigorous imprisonment.

and to pay a fine of Rupees 1000. The Sheriff since appeared to the Sessions Court, and the Judge confirmed the sentence, at a special sitting of the Court, on the 27th October.

The amount of the Sheriff's security, viz Rupees 1400, has been paid up by his surety. Of that fine, imposed on the Sheriff by the Joint Magistrate, Rupees 700 have been recovered from the only property of the Prisoner which the Police have been able to discover. The Sub Collector states that the Sheriff, at the time of his arrest, sufficient property to satisfy the whole demand, but owing to the con-

insurance or proper carelessness
of the Tahildar, Sandhu,
since was allowed to the pri-
-soner relations to remove
the bulk of his property?

Mr. Wilkenson thinks, for the
reasons set forth in his letter
of 1st 386 and 588, that Sandhu
should be required to make
good the amount still due to
Government, viz, Rs. 97,120,
and I fully agree with him.

The Collector states
that Sandhu is not fit for
the responsible post of Tah-
ildar, and recommends
his degradation to a Deputy
Tahildar. I am of opinion
that the most appropriate course
would be to require Sandhu
to

to retire from Service, as he
has completed the requisite
period for a good service re-
pension.

I have got
Salem Collector's Office, 11th Oct 1895
Salem 11th October 1895 } C. J. Longley
Collector

Submitted for the orders
of Government.

These papers relate to a
defalcation of Rs. 24,000,
recently discovered in the Salem
Treasury. It appears
that on the 6th Aug 1895 the
treasury was examined by the
Collector and the amount was
found correct. On the 31st Jan
the Salem Tahildar Rana
Rao is going on leave and
charge to the Tahildar Sheshu

Row; and on the 3rd June the
chief Themistador Danoda-
ra Chudra received charge
from The Chagun Row. On that
day there should have been
in the Treasury Rupees 56,492
viz. Rupees 40,000 in the chest
under the lock and seal of the
Tahildar and the remainder
in the expense chest of which
the key was kept by the Taluk
Themistador. Danodara how-
ever examined the expense chest
only and the method he adopted
was that he had each bag
opened and put in his hand
looked at without counting a
handful of coins and dismissed
the staff to count the rest of the

The latter after counting de-
clared as the result a sum
which when added to the num-
ber of Rupees taken out by
the Themistador made ex-
actly Rupees 1000. This method
of examination is defective
for assuming that the staff
knew that a bag contained Ru-
pees 100 less than it should
he might be able to deceive the
Themistador by declaring as
Rupees 100 in excess of the num-
ber actually counted by him.

On the 7th June, the
Tahildar Sandbrook trans-
ferred from Tripatare an-
nued and took charge. The
Themistador stated that

Sundarsh did not examine
the Rupees 40,000 in the large
chest but the latter says he
opened the Box, counted the
bags and had two or three of
them opened and their contents
counted by the Shroff Chhaka-
appa Chetty whom he then de-
signed to bring the scales
to weigh the other bags, but
on being informed by the
Shroff that the scales were
out of order, he remained
satisfied with the imperfect
examination he had made.

The expense chest was examined
in the same careless way. In
explanation of this conduct
Sundarsh says the bags were
sealed

sealed and he thought that
enough as "everything goes on
on trust".

On the 16th June, the
acting Theroistadar being
sick sent the keys to the Tah-
sildar who on going to fetch
them handed them over to
the Shroff and allowed
him to remain there the whole
day without check or control.
Instead of examining the Treas-
ury himself in the evening
the Tahsildar desired the
Head Gunastak to do so, and
on the latter reporting the loss
of the chest, Sundarsh quitted
the Chittah and told the Gunas-
tak to lock the Treasury. He

Gumastak admits that he did not count the bags of Paper 1000 each and that he allowed the Shoff to lock the Treasury.

Next day the Acting Sherstadar returned to duty and on examining his cash chest in the evening found two bags of Paper 1000 each missing. He reported the matter to the Tahsildar and on further examination it was found that two bags in the Sherstadar's chest and one in the Tahsildar's chest which should contain Paper 1000 each contained only Paper 700 each. There was a total deficiency of Paper 2300. The

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The Sherstadar says he counted the bags on the 12th June and found them correct, but he cannot say whether he counted them on the 14th & 15th. It appears it was customary to count the bags each day.

After some hesitation the Tahsildar gave the Shoff into custody but he neglected to seal his house and secure his property.

On the 24th June the Acting Subcollector examined the Treasury and discovered a further deficiency of Paper 155 in a bag containing money received by the Tahsildar for supplying bullock carts.

stater. This bag was not examined
on the 17th June. Thus the total
deficiency is Rupees 2455.

The Sheriff was tried
and convicted of criminal
breach of trust in respect
of Rupees 2300 the amount
found deficient on the 17th June
and was sentenced by the Joint
Magistrate to a year's rigorous
imprisonment and a fine of
Rupees 1000, and in default
of payment 6 months rigorous
imprisonment. On appeal
the sentence has been confirmed
by the Session Judge.

Of the amount (Rs. 2455)
unrecovered, Rupees 1478-2-4 has
been received, viz. Rupees 1400 the
amount of the Sheriff's security
paid

paid by his surety, and Ru.
-pees 78-2-4 the amount real-
-ized by the sale of the Sheriff's
property according to the Joint
Magistrate's sentence. For the
balance Rupees 976-13-8, the
Collector and Sub-Collector
consider that the Tahildar Chun-
-drish should be held responsi-
-ble as the loss occurred through
gross carelessness on his part.
In this view the Board concurs.
It is clear that the Tahildar
has been very careless in the
matter. On receiving charge of
the Treasury he neglected to
examine it properly and to
satisfy himself that all was
right. On the 16th June the Tah-
-ildar being absent he gave
the

the keys of the Treasury to the Sheriff left them with him all day without check or control and neglected to examine the Treasury in the evening. Next day the defalcation was discovered and though after considerable hesitation he gave the Sheriff into custody, he neglected to secure his property. For such conduct the Tahildar is much to blame. The Board consider that when as in the present case a treasury officer through culpable negligence and want of ordinary precaution, affords facilities for dishonesty on the

the part of his subordinates, he should be held accountable for any loss to Government. They accordingly recommend that the Tahildar be required to make good the sum of Rupees 976-13-8.

The Subcollector further recommends that Sindriah be reduced to the post of Deputy Tahildar and the Collector suggests that he be required to retire on pension.

The Board do not approve of either proposal. They consider he will be sufficiently punished by

by requiring him to make good
the loss.

(True Copy & Extract)

Witness

Attest Secretary

To

The Secretary to

Government R. D.

with 5 enclosures, to be

returned, and copy of

Board's Proceedings

dated 1st July 1895

2131020

Office

December 1875

66428

Ms. A. 9. 2. 4. 399
Reminders of the

Board of Examiners

Decd. 10th 1895

Oct 17/92

2000

10th day

Chopra 20 December 1955

Working with Bruce, the

for order of Government,

Write from the collection

Volens fraternitatis

Aspects of correspondence

Dear people in Philadelphia
Oct 21 1841

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