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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue

DEPARTMENT

G.O. No.	2436	Press.
B.P. No.		Mis.
Dated	3.8.1877	197

Not to be folded or roughly handled

2436
1

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

3rd August 1877, No. 2,436.

Read again—

No. 35. Proceedings of the Board of Revenue, dated 19th July 1875, No. 2,023.

Read the following letter from J. HOPE, Esq., Acting Collector of Kurnool, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 5th July 1875, No. 230 :—

I HAVE the honor to report that on the 30th May 1875 a defalcation of Rupees 1,457-4-0 was discovered by the Acting Tahsildar of Koilkuntla in his treasury.

2. As the Treasury Deputy Collector was about to start on a tour of inspection of taluq treasuries, Mr. Glenny requested him to inquire into the matter, and I now submit copy of that officer's report. The circumstances detailed in this report point to the Shroff Chendra Row as being most probably the guilty party, and I have therefore requested the Superintendent of Police to make further inquiry, the result of which will be communicated to the Board in due course.

ENCLOSURE No. 1.

From N. GOPALAKRISHNAMAH CHETTY, Deputy Collector in charge of Treasury, Kurnool, to J. HOPE, Esq., Acting Collector of Kurnool, dated 2nd July 1875, No. 220.

In obedience to Mr. Glenny's orders I have made an inquiry into the defalcation in the treasury at Koilkuntla, and beg to submit my report as follows.

2. According to cash accounts, the balance in the treasury on the 30th May 1875, the date on which the deficiency was discovered, was Rupees 68,482-8-11. The actual balance was, however, Rupees 67,025-4-11, so that the amount missing was Rupees 1,457-4-0, as reported by the Tahsildar. This deficiency was found in two bags, purporting to contain 1,000 Rupees each, as shown below :—

Bag No. 1.	No.	Weight.	Value.	Difference.
Whole Rupees...	250	1,000 Tolas	250 0 0	
Half Annas ...	683	or	21 5 6	
Quarter Annas.	1	Rupees	0 0 3	
Total ...	934		271 5 9	728 10 3 Rs.
Bag No. 2.				
Whole Rupees...	250		250 0 0	
Half Annas ...	684	Do.	21 6 0	
Quarter Annas.	1		0 0 3	
Total ...	935		271 6 3	728 9 9
Grand Total ...				1,457 4 0 Rs.

3. From the above it will be seen that 750 Rupees were abstracted from each of the bags and copper pieces substituted, so as to make their weight equal to the other bags in the treasury, which were all of uniform size and contained 1,000 Rupees each, and by placing copper coins below and silver ones above, care was taken to conceal the mischief from examining officers, who, as will be presently shown, were in the habit of weighing the filled bags sealed or untied, instead of emptying them and weighing the coins.

4. The fraud was discovered on the 30th May on the occasion of Shroff Chendra Row resuming the charge of the coins on return from leave, and the question to be determined is whether the offence was committed during his absence or before he went on leave. The evidence, which is chiefly circumstantial (and, in a case like the present, it is extremely difficult to obtain direct evidence), would show that former was the case, and that Chendra Row was the real offender. The facts are as follows.

5. In the beginning of April Chendra Row applied for privilege leave, but the Tahsildar declining to recommend it, when he presented a written application tendering resignation of appointment if leave were not given. On this fifteen days' privilege leave was granted, and during his absence it was arranged that work should be done by some gumastah on the joint responsibility of the Tahsildar and the Sheristadar. None of the gumastahs on the regular establishment would, however, consent to act for Chendra Row, and so the tappal gumastah, who lives in an apartment in the same house as the Tahsildar, was at last prevailed upon by the latter to accept the task much against his will. Accordingly, on the 10th April, the Shroff made over charge of the coins to the tappal gumastah, the Tahsildar being present in the Catcherry seated in his usual place, which, however, was only three yards from the Shroff's seat. The cash balance on this occasion, according to the last entry in the account, was Rupees 18,041-11-6, and consisted of the following coins:—

	RS.	A.	P.
Whole Rupees	...	...	...
Small Silver	...	...	...
Copper Coins	...	...	...
Currency Notes	...	...	...
Total	18,041	11	6

Of the small silver and copper it is not necessary to say anything, but (of the Rupees) 8,000 were kept in sealed bags and the remainder in a loose bag. After counting the money in the loose bag, one of the sealed bags was opened and counted, and with this counted bag the other seven bags were weighed, and being properly balanced were accepted as correct. It is asserted by Chendra Row that these seven bags were opened and looked at the mouth, though not emptied before weighing; but the tappal gumastah states that only one bag was opened and counted, while the other bags were simply weighed without being opened. After the examination was over six bags of 1,000 Rupees each, besides the bulk of small silver, were put in the big box and two kept outside in the smaller or the expense chest, and from this date up to 30th May, when the Shroff resumed charge, it does not appear that these bags were ever opened or any bag taken out for expense. The box was, of course, occasionally opened to put in more money, but there was no need for using the money in the big box.

6. On this occasion the Sheristadar was not present when the coins were examined, but he arrived just as the examination was over, and signed the cash balance account which was presented for signature by the tappal gumastah, and as the page was completely written upon, and there was no space on it for signature, the Tahsildar and the Sheristadar signed in the blank page next below it, the book being written crosswise. But after a while Chendra Row took back the book to the Tahsildar and the Sheristadar and obtained their signatures a second time on a narrow space at the foot of the written page. This was very unusual. His object was evidently to fix the responsibility more firmly on the superior officers and avoid all possibility of their ever destroying their signatures and pleading ignorance, if anything wrong should occur. Under ordinary circumstances, such a conduct might be regarded as an act of extreme carelessness; but in the present case it seems to have been the result of the working of a guilty conscience.

7. I think it necessary here to allude to a circumstance which, though not important in itself, is rendered so in connection with what followed. A day or two before the Shroff Chendra Row delivered over the charge of coins, the tappal gumastah met him near a river, and requested him to select some friend of his own to act for him and not impose on him a duty to which he was not accustomed. The Shroff smiled and remarked that he hoped there would be nothing wrong when he returns from leave. The tappal gumastah was frightened by this reply, and mentioned it to the Tahsildar, and the Tahsildar talked about it in open Catcherry, regarding it, however, as a mere joke to frighten the new man, and no one suspected that anything wrong had taken place.

8. The next examination of the treasury took place on the 30th April, when the Tahsildar took cash balances; but as usual he examined only the coins in the expense chest and satisfied himself as to the number of bags in the big box by counting without opening them. The treasury was next examined on the 17th May by the Acting Tahsildar on the occasion of his taking over charge from the Tahsildar, who was going on leave. But even now the bags in the big box were not all opened or counted. As usual, only one bag was counted, and the rest weighed with the weight of the bag counted.

9. On the 27th the Shroff returned to duty after an extension of leave to six weeks. He did not take charge that day. On the 27th he counted over the coins in the expense chest as

well as stamps and found them correct. On the 28th he did nothing, awaiting the return of the Tahsildar from circuit. The Tahsildar returned on the 29th and proceeded to take the balances, which, according to the last entry in the cash-book, amounted to—

	RS.	A.	P.
Whole Rupees (Big box ...)	36,000	0	0
(Small box ...)	19,761	0	0
Small Silver (Big box ...)	4,000	0	0
(Small box ...)	1,255	4	0
Copper (Big box ...)	4,225	0	0
(Small box ...)	31	4	11
Notes ...	3,210	0	0
Total	68,482	8	11

After the expense chest was examined five of the bags in the big box were counted, when the examination was postponed to the next day at the request of Chendra Row, as it was getting dark, and he, Chendra Row, wanted to count all the bags. On the following morning counting was resumed; there were thirty-one bags in the box besides the five counted the previous evening. All these thirty-one bags were taken out and put in a row. Twenty-nine of them were examined, and when the last two bags were put before him he, Chendra Row, handled the bags and at once said, even before they were untied, that the coins in them seemed to be copper. They were opened and copper was accordingly found.

10. The above is a brief statement of facts showing the way in which the examination of the treasury was conducted from time to time, and the extent to which each of the officials concerned is to blame. It will be seen from it that, while the Tahsildars, both permanent and acting, neglected their duty in not emptying the bags and weighing the coins, Sheristadar, on whom the primary responsibility rests, was guilty of gross carelessness in trusting the Shroff too much, and not seeing that each bag was correctly filled before putting it into the big box; but the conduct of the Shroff throughout this affair is very suspicious. His unusual care in counting out the balances instead of weighing them as usual, on his return from leave, though on the occasion of his giving over charge to a new man he did not think it necessary to count the coins or even empty the bags containing them; his conversation with the Acting Shroff before his departure on leave, in the course of which he expressed a hope that nothing wrong would take place in his absence; his extreme watchfulness in taking the signatures of the Tahsildar and the Sheristadar in the cash balance account immediately below the writing in cancellation of those previously given on the next page; his abrupt remark that there was copper in the last two bags even before he opened them; the fact that the deficiency was found in the two bags bearing his marks; these circumstances raise, in my opinion, a strong presumption of guilt against him (Chendra Row). Moreover, it appears from the evidence of one Venkatachalapathi, a resident of Norem, that Shroff Chendra Row had been making inquiries at Patikonda, several days before he returned to duty or the fraud was discovered, as to whether any deficiency was found in Koilkuntla Treasury. This evidence is corroborated in some measure by the fact that on his way back to Norem he mentioned it to Ganapa Row, Revenue Inspector, whom he met at Tirumayanipetta. There is no reason to doubt the testimony of this individual, and in my opinion it affords good evidence to connect Chendra Row with the offence.

11. Besides, Chendra Row has always been a suspicious character. In 1869 he was charged with having abstracted 200 Rupees from one of the bags handed over to a servant of the Irrigation Canal Company, and embezzled some money which was afterwards replaced by the Tahsildar. The matter was reported to the Revenue Board, but the Board did not think there was sufficient evidence against him, and so he was let off with a warning. Again, in Koilkuntla complaints have often been made by Reddies to the effect that he had been purloining some of the money remitted to the treasury. In one case a Sowkar of Kortapetta, in Banganpalli Jaghire, sent by a servant 600 Rupees for notes. The man was told, after counting, that the amount was only 500, and it was suggested to him that his master might have made a mistake in counting, and so he went away without complaining to the Tahsildar or the Sheristadar. On the following day the Sowkar brought his books and proved that 600 Rupees was sent; but there was, of course, no proof whether the servant or the Shroff was the thief, so the Deputy Collector, Timmappa Garu, to whom the matter was referred, dismissed the complaint with a remark that the conduct of the Shroff was suspicious, inasmuch as he did not bring the matter at once to the notice of the Tahsildar or Sheristadar on the day the transaction occurred.

12. As regards the tappal gumastah, who was doing Shroff's business during Chendra Row's absence, both the Acting Tahsildar and the Sheristadar think that he is innocent; and so far as my inquiry has gone, I find no ground to suspect him. The bags in which the deficiency was found appear to have been kept aside with the other bags bearing Chendra Row's marks in one part of the box and never meddled with by the Acting Shroff.

13. According to Board's recent Circular No. V. of 1875, the Shroff is only responsible for bad coins and over-payments during the day; but in practice he is still regarded as responsible for the whole money; hence the whole of the coins in the treasury were examined, both on the occasion of his leaving the station and of his resuming charge of office on his return from leave.

The Board await the Collector's further report.

(True Copies and Extract.)

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

Proceedings of the Board of Revenue, dated 16th February 1876, No. 455.

Read the following letter from W. S. FOSTER, Esq., Acting Collector of Kurnool, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 18th January 1876, No. 19:—

With reference to Board's Proceedings, No. 2,023, dated 19th July 1875, I have the honor to submit copy of Calendar in Case No. 59 of 1875 on the file of the Deputy Magistrate of Nandial, in which Shroff Chendra Row was tried and convicted of the offence of criminal breach of trust by a public servant and sentenced to two years' rigorous imprisonment and a fine of Rs. 1,000, the latter to be credited to Government in part payment of the amount embezzled. A promissory note for Rs. 1,000 deposited in the Huzoor Treasury as security by Chendra Row has been placed under attachment under a warrant issued by the Deputy Magistrate. Chendra Row does not appear to have any other property in the district. He has now appealed to the Session Court against his conviction by the Deputy Magistrate, and I have instructed the Government Vakil to appear for the Crown at the hearing of the appeal. The result will be duly reported.

ENCLOSURE No. 1.—Copy of Magisterial Calendar.

ORDERED to be recorded.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

Read also Proceedings of the Board of Revenue, dated 11th March 1876, No. 700.

Read the following letter from W. S. FOSTER, Esq., Acting Collector of Kurnool, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 10th February 1876, No. 74.

With reference to paragraph 2 of my letter, No. 19, dated 18th January 1876, I have the honor to report that the Session Court has confirmed in appeal the sentence passed on Shroff Chendra Row by the Deputy Magistrate, Nandial. I beg to enclose a copy of the Court's Judgment. As I have already informed the Board, a promissory note for Rs. 1,000, the only property of any value Chendra Row is reported to have, is now kept under attachment. This may be sold and the proceeds credited to Government in part payment of the amount embezzled. Orders now remain to be passed as to whether the rest of the amount embezzled is to be written off the accounts, or any body is to be called upon to make it good to Government. The Board are aware of all the circumstances under which the defalcations were allowed to occur. I therefore leave it to them to pass such orders as they think fit in the matter.

2. The Session Judge seems to think that the embezzlement could not have been effected without the complicity or connivance of other people in the Cutcherry; but as the chief offender, whoever the others may be, has been made an example of, I consider it unnecessary to take any harsh steps to punish the taluq officials through whose carelessness an opportunity was given for the commission of the offence. I would let them off with a severe reprimand and a warning, and recommend that the portion of the embezzled amount, which cannot be recovered, be written off the accounts.

ENCLOSURE No. 1.—Copy of Sessions Court Judgment.

From the Collector's letter embodied in the Proceedings quoted above it appears that the defalcation amounted to Rs. 1,457-4-0, of which Rs. 1,000 will be recovered by the sale of the Shroff's security. The amount to be made good is therefore Rs. 457-4-0, and the Tahsildar of the Koilkuntla Taluq, the Acting Tahsildar, and Sheristadar having failed to conduct the examination of the Treasury properly, are all equally responsible for the loss. The Acting Shroff, who, it is observed, accepted the post with great reluctance, can hardly be made to bear a share of the responsibility, as his superior officer was present, and the examination of the cash balance at the time of transfer of charge was presumably conducted under the latter's orders and to his satisfaction.

2. The Board are not prepared to relieve the superior officers concerned of all liability for the defalcation which was rendered possible by the lax mode of conducting the examination of the balance, which they professed to have counted and found correct, but consider that it would be harsh to require them to bear the whole, as there does not appear to be any imputation on their honesty. They accordingly resolve to recommend to Government that the Tahsildar, Acting Tahsildar, and Sheristadar should be required to make good a moiety of the sum still deficient in equal shares, the remainder, Rs. 228-10-0, being written off the accounts as irrecoverable.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

No. 36.

ORDER THEREON, 3rd August 1877, No. 2,436.

Miscellaneous.

HIS GRACE the Governor in Council is not disposed to act on the recommendation made by the Board of Revenue in the concluding sentence of the foregoing Proceedings in respect to the officers there mentioned, against whom, it is observed, there is no charge of dishonesty; but he desires that they be seriously admonished for their carelessness in the matter.

2. Sanction is granted for the deficient sum, viz., Rs. 457-4-0, being written off the accounts.

3. The Government trust that the instructions issued by the Board in their recent Circular No. II of 1877 will ensure greater vigilance in the examination of treasuries.

(True Extract.)

(Signed) C. G. MASTER,
Secretary to Government.

To the Board of Revenue.
„ the Accountant-General.

Ed. A. F. Goodall.

Defalcation in Koilkuntla Taluk Treasury.
Kurnool District.—Declining to act on the recom-
mendation of the Board of Revenue for the
recovery of the moiety of the balance of — from
the officers mentioned, and authorizing to write off
the accounts the deficient sum of Rs. 457-4-0.

AUGUST.
Nos. 35-36.

O.O. 3rd August 1877, No. 2,436.

Printed August 3rd.

THE BOARD OF REVENUE.

REVENUE.

Sept. 1877

3rd August 1877, No. 2436
Read the following papers

245/6
4..

No. 2,023.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 19th July 1875.

Read the following letter from J. HOPE, Esq., Acting Collector of Kurnool, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 5th July 1875, No. 230:—

I HAVE the honor to report that on the 30th May 1875, a defalcation of Rupees 1,457-4-0 was discovered by the Acting Tahsildar of Koilkuntla in his treasury.

2. As the Treasury Deputy Collector was about to start on a tour of inspection of taluq treasuries, Mr. Glennly requested him to inquire into the matter, and I now submit copy of that officer's report. The circumstances detailed in this report point to the Shroff Chendera Row, as being most probably the guilty party, and I have, therefore, requested the Superintendent of Police to make further inquiry, the result of which will be communicated to the Board in due course.

ENCLOSURE No. 1.

From N. GOPALAKRISHNAMAH CHETTY, Deputy Collector in charge of Treasury, Kurnool, to J. HOPE, Esq., Acting Collector of Kurnool, dated 2nd July 1875, No. 220.

In obedience to Mr. Glennly's orders, I have made an inquiry into the defalcation in the treasury at Koilkuntla, and beg to submit my report as follows.

2. According to cash accounts, the balance in the treasury on the 30th May 1875, the date on which the deficiency was discovered, was Rupees 68,482-8-11. The actual balance was, however, Rupees 67,025-4-11, so that the amount missing was Rupees 1,457-4-0, as reported by the Tahsildar. This deficiency was found in two bags, purporting to contain 1,000 Rupees each as shown below:—

Bag No. 1.	No.	Weight.	Value.	Difference.
Whole Rupees...	250	1,000 Tolas or Rupees.	250 0 0	
Half Annas ...	683		21 5 6	
Quarter Annas.	1		0 0 3	
Total...	934		271 5 9	728 10 3 Rs.
Bag No. 2.				
Whole Rupees...	250	Do.	250 0 0	
Half Annas ...	684		21 6 0	
Quarter Annas.	1		0 0 3	
Total...	935		271 6 3	728 9 9
Grand Total ...			1,457 4 0 Rs.	

3. From the above it will be seen that 750 Rupees were abstracted from each of the bags and copper pieces substituted, so as to make their weight equal to the other bags in the treasury, which were all of uniform size and contained 1,000 Rupees each, and by placing copper coins below and silver ones above, care was taken to conceal the mischief from examining officers, who, as will be presently shown, were in the habit of weighing the filled bags sealed or untied, instead of emptying them and weighing the coins.

4. The fraud was discovered on the 30th May on the occasion of Shroff Chendera Row resuming the charge of the coins on return from leave, and the question to be determined is whether the offence was committed during his absence or before he went on leave. The evidence which is chiefly circumstantial (and, in a case like the present, it is extremely difficult to obtain direct evidence) would show that former was the case, and that Chendera Row was the real offender. The facts are as follows.

5. In the beginning of April, Chendera Row applied for privilege leave, but the Tahsildar declining to recommend it, when he presented a written application, tendering resignation of appointment if leave were not given. On this, fifteen days' privilege leave was granted, and during his absence it was arranged that work should be done by some gumastah on the joint responsibility of the Tahsildar and the Sheristadar. None of the gumastahs on the regular establishment would however consent to act for Chendera Row, and so the tappal gumastah, who lives in an apartment in the same house as the Tahsildar, was at last prevailed upon by the latter to accept the task much against his will. Accordingly, on the 10th April, the Shroff made over charge of the coins to the tappal gumastah, the Tahsildar being present in the Cutcherry seated in his usual place, which however was only three yards from the Shroff's seat. The cash balance on this occasion, according to the last entry in the account, was Rupees 18,041-11-6, and consisted of the following coins:—

	RS.	A.	P.
Whole Rupees	8,081	0	0
Small Silver	4,362	14	0
Copper Coins	3,812	13	6
Currency Notes	1,785	0	0
Total ...	18,041	11	6

Of the small silver and copper, it is not necessary to say anything, but (of the Rupees) 8,000 were kept in sealed bags and the remainder in a loose bag. After counting the money in the loose bag, one of the sealed bags was opened and counted, and with this counted bag the other seven bags were weighed, and being properly balanced were accepted as correct. It is asserted by Chendera Row that these seven bags were opened and looked at the mouth, though not emptied before weighing; but the tappal gumastah states that only one bag was opened and counted, while the other bags were simply weighed without being opened. After the examination was over, six bags of 1,000 Rupees each, besides the bulk of small silver, were put in the big box and two kept outside in the smaller or the expense chest, and from this date up to 30th May, when the Shroff resumed charge, it does not appear that these bags were ever opened or any bag taken out for expense. The box was, of course, occasionally opened to put in more money, but there was no need for using the money in the big box.

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being written crosswise. But after a while Chendera Row took back the book to the Tahsildar and the Sheristadar and obtained their signatures a second time on a narrow space at the foot of the written page. This was very unusual. His object was evidently to fix the responsibility more firmly on the superior officers and avoid all possibility of their ever destroying their signatures and pleading ignorance, if anything wrong should occur. Under ordinary circumstances, such a conduct might be regarded as an act of extreme carefulness; but, in the present case, it seems to have been the result of the working of a guilty conscience.

7. I think it necessary here to allude to a circumstance which, though not important in itself, is rendered so in connexion with what followed. A day or two before the Shroff Chendera Row delivered over the charge of coins, the tappal gumastah met him near a river, and requested him to select some friend of his own to act for him and not impose on him a duty to which he was not accustomed. The Shroff smiled and remarked that he hoped there would be nothing wrong when he returns from leave. The tappal gumastah was frightened by this reply, and mentioned it to the Tahsildar, and the Tahsildar talked about it in open Cutcherry, regarding it, however, as a mere joke to frighten the new man, and no one suspected that anything wrong had taken place.

8. The next examination of the treasury took place on the 30th April, when the Tahsildar took cash balances; but, as usual, he examined only the coins in the expense chest and satisfied himself as to the number of bags in the big box, by counting without opening them. The treasury was next examined on the 17th May by the Acting Tahsildar, on the occasion of his taking over charge from the Tahsildar who was going on leave. But even now the bags in the big box were not all opened or counted. As usual, only one bag was counted, and the rest weighed with the weight of the bag counted.

9. On the 27th, the Shroff returned to duty after an extension of leave to six weeks. He did not take charge that day. On the 27th, he counted over the coins in the expense chest as well as stamps and found them correct. On the 28th, he did nothing, awaiting the return of the Tahsildar from circuit. The Tahsildar returned on the 29th, and proceeded to take the balances, which, according to the last entry in the cash-book, amounted to —

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{ Small box	19,761	0	0
Small Silver... { Big box	4,000	0	0
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{ Small box	31	4	11
Notes	3,210	0	0
Total ...	68,482	8	11

After the expense chest was examined, five of the bags in the big box were counted, when the examination was postponed to the next day at the request of Chendera Row, as it was getting dark, and he, Chendera Row, wanted to count all the bags. On the following morning, counting was resumed, there were thirty-one bags in the box besides the five counted the previous evening. All these thirty-one bags were taken out and put in a row. Twenty-nine of them were examined

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11. Besides, Chendera Row has always been a suspicious character. In 1869, he was charged with having abstracted 200 Rupees from one of the bags handed over to a servant of the Irrigation Canal Company, and embezzled some money which was afterwards replaced by the Tahsildar. The matter was reported to the Revenue Board, but the Board did not think there was sufficient evidence against him, and so he was let off with a warning. Again, in Koilkuntla, complaints have often been made by Reddies, to the effect that he had been purloining some of the money remitted to the treasury. In one case, a Sowkar of Kottapetta, in Banganpalli Jaghire, sent by a servant 600 Rupees for notes. The man was told, after counting, that the amount was only 500, and it was suggested to him that his master might have made a mistake in counting, and so he went away without complaining to the Tahsildar or the Sheristadar. On the following day, the Sowkar brought his books and proved that 600 Rupees was sent; but there was, of course, no proof whether the servant or the Shroff was the thief, so the Deputy Collector, Timmappa Garu, to whom the matter was referred, dismissed

the complaint with a remark that the conduct of the Shroff was suspicious, inasmuch as he did not bring the matter at once to the notice of the Tahsildar or Sheristadar on the day the transaction occurred.

12. As regards the tappal gumastah, who was doing Shroff's business during Chendera Row's absence, both the Acting Tahsildar and the Sheristadar think that he is innocent; and so far as my inquiry has gone, I find no ground to suspect him. The bags in which the deficiency was found appear to have been kept aside with the other bags bearing Chendera Row's marks in one part of the box and never meddled with by the acting Shroff.

According to Board's recent Circular No. V. of 1875, the Shroff is only responsible for bad coins and over-payments during the day; but in practice he is still regarded as responsible for the whole money: hence the whole of the coins in the treasury were examined, both on the occasion of his leaving the station and of his resuming charge of office on his return from leave.

(True Copy)

(Signed) J. HOPE,
Acting Collector.

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

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

To the Acting Collector of Kurnool.

Ed. W. H. French.

Defalcation—of Rs. 1,457-4-0 discovered in
Kolkunda Taluk Treasury, Karnool District.—
Collector's further report on—, awaited.

JULY.
No. 2,023.

Received

80-8-77-2226

Encl.

PROCEEDINGS, 19th JULY 1876, No. 2,023.

MADRAS.

Board of Revenue,

1876.

Rev 3/1185

No. 455.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 16th February 1876.

Read the following letter from W. S. FOSTER, Esq., Acting Collector of Karnool, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 18th January 1876, No. 19:—

With reference to Board's Proceedings, No. 2,023, dated 19th July 1875, I have the honor to submit copy of Calendar in case No. 59 of 1875 on the file of the Deputy Magistrate of Nundial in which Shroff Chendra Row was tried and convicted of the offence of Criminal Breach of Trust by a public servant and sentenced to two years' rigorous imprisonment and a fine of Rupees 1,000, the latter to be credited to Government in part payment of the amount embezzled. A promissary note for Rupees 1,000 deposited in the Huzur Treasury as security by Chendra Row has been placed under attachment under a warrant issued by the Deputy Magistrate. Chendra Row does not appear to have any other property in the district. He has now appealed to the Session Court against his conviction by the Deputy Magistrate, and I have instructed the Government Vakil to appear for the Crown at the hearing of the appeal. The result will be duly reported.

Enclosure No. 1.—Copy of Magisterial Calendar.

ORDERED to be recorded.
(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

To the Acting Collector of Karnool.

Ed. W. J. Lewis.

2436
8

No. 700.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 11th March 1876.

Read again Board's Proceedings, dated 19th July 1875, No. 2,023.

Read also the following letter from W. S. FOSTER, Esq., Acting Collector of Kurnool, to O. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 10th February 1876, No. 74:—

With reference to paragraph 2 of my letter, No. 19, dated 18th January 1876, I have the honor to report that the Session Court has confirmed in appeal the sentence passed on Shroff Chandra Row, by the Deputy Magistrate, Nandial. I beg to enclose a copy of the Court's Judgment. As I have already informed the Board, a promissory note for Rupees 1,000, the only property of any value Chandra Row is reported to have, is now kept under attachment. This may be sold and the proceeds credited to Government in part payment of the amount embezzled. Orders now remain to be passed as to whether the rest of the amount embezzled is to be written off the accounts, or any body is to be called upon to make it good to Government. The Board are aware of all the circumstances under which the defalcations were allowed to occur. I therefore leave it to them to pass such orders as they think fit in the matter.

2. The Session Judge seems to think that the embezzlement could not have been effected without the complicity or connivance of other people in the Catcherry; but as the chief offender, whoever the others may be, has been made an example of, I consider it unnecessary to take any harsh steps to punish the Taluq Officials through whose carelessness an opportunity was given for the commission of the offence. I would let them off with a severe reprimand and a warning, and recommend that the portion of the embezzled amount, which cannot be recovered, be written off the accounts.

ENCLOSURE No. 1.—Copy of Sessions Court Judgment.

From the Collector's letter embodied in the Proceedings quoted above, it appears that the defalcation amounted to Rupees 1,457-4-0, of which Rupees 1,000 will be recovered by the sale of the Shroff's security. The amount to be made good is, therefore, Rupees 457-4-0, and the Tahsildar of the Koilkuntla Taluq, the Acting Tahsildar and Sheristadar having failed to conduct the examination of the Treasury properly are all equally responsible for the loss. The Acting Shroff, who it is observed accepted the post with great reluctance, can hardly be made to bear a share of the responsibility, as his superior officer was present and the examination of the cash balance at the time of transfer of charge was presumably conducted under the latter's orders and to his satisfaction.

1876.

Board of Revenue,

MADRAS.

PROCEEDINGS, 15th FEBRUARY 1876, No. 455.

Encl.

Received

Dec 11/85/76
Rs 3-8-77 2436

FEBRUARY.

No. 455.

Defalcation—lately discovered in Koilkuntla Taluq Treasury, Kurnool District.—Recording Collector's further report on —.

2436

2. The Board are not prepared to relieve the superior officers concerned of all liability for the defalcation which was rendered possible by the lax mode of conducting the examination of the balance, which they professed to have counted and found correct, but consider that it would be harsh to require them to bear the whole, as there does not appear to be any imputation on their honesty. They accordingly resolve to recommend to Government that the Tahsildar, Acting Tahsildar, and Sheristadar should be required to make good a moiety of the sum still deficient in equal shares, the remainder, Rupees 228-10-0, being written off the accounts as irrecoverable.

(A true Copy and Extract.)

U. H. A. M.
Acting Secretary.

To the Secretary to Government, Revenue Department,
with copy of Sessions Court Judgment, to be returned,
and copies of Board's Proceedings, dated 19th July 1875, No. 2,023,
and 16th February 1876, No. 455, (its original enclosure, to be returned.)
,, the Acting Collector of Kurnool.
Exd. A. Grubert.

REVENUE DEPARTMENT.

No. 1185

24/6
4

From *Board.*

Dated 11th March 1876

FOR ORDERS.

*See Bds Progs.
19-7-5.*

*Is it fair to fine these men?
They counted the loose money,
also one of the bags, & then
weighed the other bags against
it.*

*The Sheriff had taken out some
rupees & put in an equal weight
of copper coin.*

*Everybody overhauls a Treasury
as these people did. We are
about to introduce notes
instead of bags.*

D.H. - 24/3/6.

Remainder that

No. 1185
1876. *Sept*
BOARD OF REVENUE,
MADRAS.

PROCEEDINGS, 11th MARCH 1876, No. 700.

Disputed over 24/6

Received 21-3-76

MARCH.
No. 700.

*Defalcation—of Rupees 1,457-4-0, lately
discovered in Kolkuntha Taluk Treasury, Kur-
nool District, of which Rupees 1,000 will be
recovered by sale of Sheriff's security.—Recom-
mending to Government that Tahsildar, Acting
Tahsildar, and Sheristadar be required to make
good a moiety of the balance, the remainder
being written off the accounts.*

24/3/6 1876

Nothing less than the da-
mning of the B. & O. Co.
levied on the responsible
superior officers. Their
dystinctive neglect on
Comrade the deplorable
& prominent earlier de-
tection

2426
10

Refutation
Municipal Board
FOR ORDER

23/3/6 R 30/7/77

Qui

243693-8-77

Read Proceeding
of the Board of Revenue
dated 11 March 1876 to 100.

His Grace the
Governor in Council
is not disposed to act
in the recommendation
made by the Board of
Revenue in the concluding
sentence of the foregoing
Proceedings in respect
to the Officers there
mentioned, against
whom, it is observed,
there is no charge of
dishonesty, but he
desires that they be
seriously

admonished for their
carelessness in the
matter.

2. Sanction is
granted for the deficit
sum, viz Rs 457 4-
being written off the
accounts.

3. The Govt trust
that the instructions
issued by the Board
in their recent Circular
No II of 1877 will ensure
greater vigilance in
the examination of
Treasurers.

gwl

14 Do B of 2001 9 17-8-77 with 2 Dec
6. Accts gwl

15
List from 1877

90.

Deflection in Rock -
Kunth's Tal. Reservoir -
Kunth's dist.

Def