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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. / ~~B.P. No.~~	901	Press / ~~Mis.~~
Dated	2. 3. 1877	~~197~~ .

Not to be folded or roughly handled

No. 85. Read the following Proceedings of the Board of Revenue, dated 9th February 1877, No. 543 :—

Read the following letter from H. SEWELL, Esq., Acting Collector of Trichinopoly, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Trichinopoly, 16th January 1877, No. 5 : —

I HAVE the honor to forward, for orders of the Board, a report received from the Acting Head Assistant Collector, on a deficiency of Rupees 500 in the Kulittalei Treasury.

2. Mr. Moore's report is so full that it is unnecessary for me to recapitulate the exact details, and I will, therefore, only submit my remarks on it.

3. The Tahsildar clearly had nothing to do with the matter, and the responsibility rests between the Sheristadar and the Shroff; and I do not think the explanation given by either of them are at all satisfactory. It seems very doubtful whether the Sheristadar really examined the cash balance every day as he ought to have done; it is clear that he entrusted the keys to the Shroff in a manner contrary to all rules on the subject, and his assertion that the bag must have been stolen on the 22nd during the short time that the Shroff was in the Sheristadar's room is, I think, incredible, especially as it is stated that there was only about Rupees 1,000 left out at the time. If so, the Shroff on his return must certainly have noticed the disappearance of the bag of Rupees 500 out of that Rupees 1,000.

4. The Shroff, on the other hand, has given contradictory statements in the matter. He has, as Mr. Moore says in his letter, repaid the Rupees 500, which has been kept in deposit pending final orders. No actual loss has therefore been suffered by Government.

5. I am inclined to adopt the view taken by Mr. Moore, viz., that the Sheristadar was negligent in examining the Treasury, and that the Shroff took advantage of this negligence to make use of the money for his own purposes.

6. The Sheristadar has since been transferred to another taluq, not on account of this matter, but in connection with other arrangements which had been settled previously. I have suspended the Shroff pending the orders of the Board.

—

ENCLOSURE No. 1.

From L. MOORE, Esq., Acting Head Assistant Collector, to H. SEWELL, Esq., Acting Collector of Trichinopoly, dated 6th January 1877, No. 4.

I HAVE the honor to inform you that, on the 23rd of last month, I received a report from the Tahsildar of Kulittalei (forwarded herewith) informing me that, when he examined his Treasury on the previous evening, he discovered that Rupees 500 were missing. A statement that he took from the Shroff when the deficiency was dicovered is enclosed.

2. I went to Kulittalei on the 27th and made an inquiry into this matter and took statements from the Shroff, Taluq Sheristadar, and others. It appears that a remittance of Rupees 30,000 was sent to the Huzur Treasury from Kulittalei on the 18th of December. The Shroff first of all stated before me that the Treasury was examined by himself and by the Taluq Sheristadar on the 18th, 19th, 20th and 21st, and that the balance was found to be correct. Afterwards, however, when he had been examined and cross-examined at considerable length, he turned round and denied that the balance had been examined either by himself or by the Sheristadar from the time that the remittance was sent till the deficiency was discovered by the latter on the 22nd. He also stated positively that he did not even count the number of bags in the Treasury during this interval,

and that the Sheristadar was equally careless. He was of opinion that the money could not possibly have been either stolen or lost on the 22nd, as the amount of receipts and disbursements on that day was so small, that it was scarcely possible that so large a sum of money could have been made away with without the loss having been discovered at once. He thought that the money must have been lost or stolen on the 18th, during the time that the remittance to the Huzur was being counted out and handed over to the Police.

3. The Taluq Sheristadar has declared on the other hand that he carefully examined the balance in the Treasury every day from the 18th to the 21st (both days inclusive), and that the money must have been taken away by some one on the 22nd. It appears that on that day the Shroff left the Treasury open on one occasion for about one Indian hour, and went into the room in which the Sheristadar sits, and this official is of opinion that the money must have been stolen during the absence of the Shroff.

4. Copies of the statements taken by me are enclosed, as well as a letter received from the Sheristadar on the 29th ultimo, after I left Kulittalei, written to defend himself against the statements made by the Shroff regarding him. There is, however, nothing of any importance in this letter that is not to be found in the statement previously given by him before me.

5. In the Board's Circular Order No. 5 of 1875 it is laid down that Shroffs should never be placed in charge of the keys of a Treasury, and that they should only be held responsible for bad coin and overpayments during the day. It would, therefore, appear that, when the transactions of the day are over and the Sheristadar examines the balance in the Treasury and signs the chitta, the Shroff's responsibility for all that has happened up till then ceases.

6. In the present instance the Tahsildar was absent from his head-quarters from the 16th to the 22nd, and there can, therefore, be no doubt that no blame can attach to him. The responsibility, therefore, rests between the Shroff and the Taluq Sheristadar. Of these, the former has tried to prove that the money was lost before the 22nd, so as to throw the blame on the latter, while he in his turn has tried to show that the money must have been lost on the 22nd after he gave the keys of the Treasury to the Shroff. I am afraid that it is impossible to believe the statements made by either of them, for the following reasons.

7. First, as regards the Shroff's defence. I can scarcely believe that the money was lost or stolen on the 18th. It appears that the 30,000 Rupees remitted to the Huzur Treasury on that day were put into a separate box and sealed up on the 15th. The Shroff is confident that only 30,000 Rupees were secured in the box, and, as that amount was received all correct in Trichinopoly nothing can have been lost out of it. Further, however careless the Sheristadar may have been, I cannot believe for a moment that the Shroff never even once counted the bags in the Treasury from the 18th to the 22nd. On the former of these days the balance was only 6,000 Rupees and odd and 9,000 and odd, on the latter day. The Shroff is obliged, of course, to open the box in which this money is kept constantly throughout the day, and it would be scarcely possible for him to do so without now and then counting the bags. It must be remembered that exactly one bag is missing, and that the deficiency is, therefore, one that would have been discovered with the greatest ease. I have always remarked, even in the Head-quarter Treasury where a large number of bags are constantly secured in one box that the Shroffs never close a box without counting the bags in rows to see that all is right, and I cannot for a moment believe that the Shroff, in this case, being responsible for any loss during the day, would have neglected to do this much at all events, especially when it is remembered how small the balance was.

8. The explanation given by the Shroff of the contradictory statements that he made to the Tahsildar and to me is that the Sheristadar told him that it would not do to acknowledge that they had not carefully examined the balance in the Treasury every day. Whether this is true or not it is impossible to say.

9. I cannot believe that the Sheristadar's explanation of the loss is the true one, namely, that the bag was stolen on the 22nd while the Shroff was absent from the Treasury talking to him. The Tahsildar's office at Kulittalei is one built on the new standard plan. There is a little

room outside the iron door of the Treasury in which the Shroff sits next to it, and connected with it by a wide door-way is another small room. At one side of the door-way a Constable is always on duty, and the Head Clerk and the Treasury Clerk sit constantly in the room. The next room but one is that in which the Sheristadar sits, and where the Shroff was talking to him at the time that the money was taken according to his account.

10. There is no entrance to the Shroff's room except through the door at which the Constable stands and there are no windows in it. The side walls are of brick, but, at a height of about five feet from the ground, there is a moderate-sized opening on both sides which is defended by iron bars. It is utterly impossible that any one could get into the room through these bars, but it is possible to push a bag containing Rupees 500 through them, as stated by the Sheristadar in his defence. It would, however, in my opinion have been utterly impossible for any one to steal the missing bag in this manner on the 22nd, or at least, if any one did carry it off then, he must have done so with the connivance of two or three Clerks, a Police Constable, and probably some Peons. This is, I think, scarcely conceivable. I do not for a moment believe that the money was stolen in broad daylight before the whole office as the Sheristadar tries to make out.

11. It is very difficult to conjecture what the real truth in this case is. The only suggestion that I can make is as follows:—I believe that the Sheristadar was not in the habit of examining the cash balance very carefully, and the Shroff knowing this might have taken out the bag either, because he required the money for some pressing reason, or for some other cause unknown. The Tahsildar was in Trichinopoly on the 21st at the Public Meeting held here about the famine. He returned on the following day, and, as soon as he got out of the train at the Kulittalei Station, sent word that he was going to examine the Treasury on that evening. On receiving this message, the Sheristadar himself examined the Treasury, and the deficiency was discovered. I do not think that it was expected that the Tahsildar would examine the Treasury on that day. He did so, because he intended to leave on the next day (the first day of the Christmas Holidays) for Madras, and I believe that it was not known in the office till his arrival at Kulittalei whether he would be allowed by me to go or not. He did not get to Kulittalei till between 2 and 3 o'clock in the afternoon and it would, of course, have then been impossible for the Shroff to replace the money in the Treasury before it was examined. The above is only a suggestion as to the manner in which the deficiency may have occurred. I have been utterly unable to get any actual proof of the cause of the disappearance of the bag.

12. The Shroff paid in the amount of the deficiency (500 Rupees) to the Tahsildar on the 25th. I have ordered that the amount should be kept in deposit and not credited in the accounts till orders are received on this letter.

ENCLOSURES NOS. 2 to 5.—Explanation.

ENCLOSURE NO. 6.—Sheristadar's Explanation.

THE Board direct that the Shroff be dismissed; and they think that it is clear that the Sheristadar neglected his duty, in leaving the care of the Treasury too much to the Shroff. He should be suspended for three months. The 500 Rupees paid by the Shroff should be credited to Government to make good the loss.

(True Copies and Extract.)

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

Proceedings of the Madras Government, Revenue Department,
2nd March 1877.

No. 86. ORDER THEREON, 2nd March 1877, No. 901.

Miscellaneous.

RECORDED.

(True Extract.)

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

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

Exd. L. F. Zephir.

Govt. of Madras.

REVENUE.

To

THE BOARD OF REVENUE.

&c., &c., &c.

Dated March, 2nd.

Read.

Rept.

G.O., 2nd March 1877, No. 901.

MARCH.

Nos. 85-86.

Deficiency of Rs. 500 discovered in Kulittalei Treasury in Trichinopoly District.—Recording Board's Proceedings directing the dismissal of the Shroff and suspension of the Sheristadar for three months in connection with —, and stating that Rs. 500 paid by former should be credited to Government to make good the loss.

No. 543.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 9th February 1877.

Read the following letter from H. SEWELL, Esq., Acting Collector of Trichinopoly, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Trichinopoly, 16th January 1877, No. 5 :—

I HAVE the honor to forward, for orders of the Board, a report received from the Acting Head Assistant Collector, on a deficiency of Rupees 500 in the Kulittalei Treasury.

2. Mr. Moore's report is so full that it is unnecessary for me to recapitulate the exact details, and I will, therefore, only submit my remarks on it.

3. The Tahsildar clearly had nothing to do with the matter, and the responsibility rests between the Sheristadar and the Shroff; and I do not think the explanation given by either of them are at all satisfactory. It seems very doubtful whether the Sheristadar really examined the cash balance every day as he ought to have done; it is clear that he entrusted the keys to the Shroff in a manner contrary to all rules on the subject, and his assertion that the bag must have been stolen on the 22nd during the short time that the Shroff was in the Sheristadar's room is, I think, incredible, especially as it is stated that there was only about Rupees 1,000 left out at the time. If so, the Shroff on his return must certainly have noticed the disappearance of the bag of Rupees 500 out of that Rupees 1,000.

4. The Shroff, on the other hand, has given contradictory statements in the matter. He has, as Mr. Moore says in his letter, repaid the Rupees 500, which has been kept in deposit pending final orders. No actual loss has therefore been suffered by Government.

5. I am inclined to adopt the view taken by Mr. Moore, viz., that the Sheristadar was negligent in examining the Treasury, and that the Shroff took advantage of this negligence to make use of the money for his own purposes.

6. The Sheristadar has since been transferred to another taluq, not on account of this matter, but in connection with other arrangements which had been settled previously. I have suspended the Shroff pending the orders of the Board.

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Enclosure No. 6.—Sheristadar's Explanation.

The Board direct that the Shroff be dismissed; and they think that it is clear that the Sheristadar neglected his duty, in leaving the care of the Treasury too much to the Shroff. He should be suspended for three months. The 500 Rupees paid by the Shroff should be credited to Government to make good the loss.

(True Copies and Extract.)

Acting Secretary.

To the Collector of Trichinopoly.

Copy to the Secretary to Government, Revenue Department,
with five enclosures to be returned.

Exd. A. Grubert.

1877.

Board of Revenue,
MADRAS.

PROCEEDINGS, 9TH FEBRUARY 1877, No. 543.

Encl. 5 Rcds

Received 5th March

FEBRUARY.

No. 543.

Deficiency of Rupees 500—discovered in Kulittalei Treasury in Trichinopoly District—Directing that the Shroff be dismissed and the Sheristadar suspended for three months in connection with —, and stating that the Rupees 500 paid by the former should be credited to Government to make good the loss.

Recorded.

2-3-77