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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	829	Press
B.P. No.		Mis.
Dated	21.6.1976	196 .

Not to be folded or roughly handled

No. 218. Read the following Proceedings of the Board of Revenue, dated 12th June 1876, No. 1,543:—

Read the following letter from J. KELSALL, Esq., Acting Sub-Collector, to J. HOPE, Esq., Acting Collector of the Godavery District, dated Cocanada, 22nd May 1876, No. 136.

I HAVE the honor to inform you that when Syed Ali, the new Tahsildar of Rajahmundry, took charge of his office on the 15th instant, and counted the treasury, a deficiency of Rupees 1,000 was discovered.

2. My inquiries at Rajahmundry have elicited the following facts:—The balance shown by the cash chittah corresponds exactly with the cash in the treasury boxes. But in 1872, when there was scarcity in the Northern Circars, sums of money were, from time to time, placed at the disposal of the Tahsildar for repairing and clearing out wells, &c. These sums were never put with the rest of the cash in the treasury, and never shown in the cash chittah. It seems to have been looked on as a special sum for a particular object, and it was kept by itself in a locked box in the treasury, and a separate chittah (which I enclose) was kept, showing the receipts and disbursements under this head. You will observe that this chittah is not signed by any one, and that there is no entry since March 1872, at which time there was a balance of Rupees 1,413-4-11. There have been no transactions since, and this balance should be there now. It was in two bags—one of Rupees 1,000, and the other of Rupees 413-4-11.

3. The first of these is now missing. Both were in a small box which was kept inside the treasury-room and fastened with a padlock, of which the first Shroff kept the key.

4. The late Tahsildar, E. Venkanna, says that he is quite aware this money was never credited in the cash chittah, but he says he counted it from time to time whenever he counted the treasury. He asserts that it was there when he counted the treasury on the 2nd instant. When it was again counted on the 15th the deficiency was discovered. The Taluq Sheristadar says that he saw the bag last on the evening of Friday 12th. Without imputing anything to either Tahsildar or Sheristadar, I cannot credit these statements. It was perfectly well known that Syed Ali might arrive any day to take charge, and that when he came the treasury would be counted, and that details would be required by him which would not be necessary were it only the bimonthly examination by a Tahsildar who has been years in the taluq. I have, therefore, no doubt that the money was taken some time ago.

5. The Shroff admits that the money ought to be there, and the only explanation he can give is that he must have overpaid some cheques by mistake. He admits that he alone has the key of the box, and he says he saw the money last on Saturday the 13th. When asked what was his occasion for opening the box, he explains that when money has to be paid away it is not always convenient for the Sheristadar to open the treasury boxes, and that he has, therefore, occasionally paid cheques with this special money under his own control, and adjusted the amount afterwards by replacing it with a similar sum taken from the cash chest when the Sheristadar could attend.

Proceedings of the Madras Government, Revenue Department,
21st June 1876.

6. The Shroff, while denying his guilt, admits his responsibility, and offers to make good the amount at once. He has also given the usual security for Rupees 700. He is now in custody, and will be tried under Section 409, Penal Code. I hear that, within the last five or six months, he has been making large purchases of jewels, and hope to obtain evidence on this point.

7. This embezzlement has been rendered possible by the disregard of the Standing Orders, that all sums are at once to be credited and shown in the cash chittah. In explanation, the Tahsildar asserts that he applied for permission to do so in 1872 and again in 1875. I do not understand why he should want permission, but I have referred to the Arzi of 1875 to see why no orders were passed. It is a long account of the transaction of 1872, and just at the end there is this passage: "This sum is kept separate, and I want to know whether it is still available for expenditure, or whether it should be reccredited to Government." I certainly did not understand this to be a request for instructions whether or not the money was to be shown in the cash chittah or not. I understood that this sum had been a deposit for some years, and that he required instructions for its final disposal. As the money had been sent to him by the President of the Local Fund Board, I told him to obtain instructions from the President.

8. On examining the treasury, I find that this is not the only sum kept separate and not included in the chittah. In the same box I find—

	RS.	A.	P.	RS.
For repair of wells, &c., &c.	1,413	4	11	1,000 gone.
Pay of Local Fund Schoolmasters	84	15	5	For Feb. and March.
Balance of Permanent Advance... ..	4	5	5	
Repair, Rajanagaram Tank	2	1	10	
Repair, Tungapadu Tank	350	0	0	

9. I have called on the late Tahsildar to explain this breach of the rules, and have now credited everything in the chittah, and put this money into the treasury.

No. 145.

FORWARDED to the Board of Revenue for information.

2. Further report will be made when the result of the case against the Shroff is known.

3. I observe that the Tahsildar did not apply to the President's Office for instructions as to crediting the money in the chittah till the month of February last. Orders were not then given owing to the absence on leave of a Clerk whose special business it is to attend to the Local Fund accounts and the carelessness of the other Clerk, but this certainly is no reason for the defalcation.

COCANADA,
29th May 1876.

(Signed) J. HOPE,
Acting Collector.

SUBMITTED for the information of Government.

2. The Board await the further report promised by the Collector.

(A true Copy and Extract.)

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

Proceedings of the Madras Government, Revenue Department,
21st June 1876.

No. 219.

ORDER THEREON, 21st June 1876, No. 829.

Miscellaneous.

THE Government await the report of the result of the trial of the Shroff. The Tahsildar and Sheristadar were also much to blame for neglect of standing orders, and the opportunity they gave to the Shroff to make away with public money. The Board will take such notice of their conduct as they may consider desirable.

(True Extract.)

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

To the Board of Revenue.

Exd. F. R. Bantleman.

Revenue Department

Proceedings of the Board of Revenue
Dated 12th June 1876
1543:-
Read the following

From, John Kelsall Esquire
Ag. Sub Collector.
To, James Hope Esquire.
Ag. Collector.

Sir,
I have the honor to inform
you that when Syed Ali, the new
Tahsildar of Rajahmundry took
charge of his office on the
15th Instant and counted the Treasury
a deficiency of Rs. 10,000 was dis-
covered.

2. My inquiries at Rajah-
mundry have elicited the
following facts. The balance
shown by the Cash Chittah Correspondence
is exactly

Govt. of 1876

REVENUE.

THE BOARD OF REVENUE.

Dated June, 21st

Recd.

G.O., 21st June 1876, No. 829

JUNE

Nos. 218-219

Staff of the Rajahmundry Taluk
Golkery District.—Awaiting the report on
result of the trial of the — for the
embellishment of Rs. 1,000; considering
Tahsildar and Sheristadar were also in-
volved; and directing the Board to take
notice of their conduct as they may con-
siderable.

exactly with the Cash in the Treasury Boxes. But in 1872 when there was scarcity in the Northern Circars sums of money were from time to time placed at the disposal of the Sahildar for repairing and clearing out wells &c. These sums were never put with the rest of the Cash in the Treasury and never shown in the Cash Chittah. It seems to have been looked on as a special sum for a particular object, and it was kept by itself in a locked box in the Treasury and a separate Chittah (which I must see) was kept showing the receipts and disbursements under this head. You will observe that this Chittah is not signed by any one

one and that there is no entry since March 1872, at which time there was a balance of Rs 1413-4-11. There have been no transactions since and this balance should be there now. It was in two bags one of Rs 1000 and the other of Rs 413-4-11.

3. The first of these is now missing. Both were in a small box which was kept inside the Treasury room and fastened with a padlock of which the 1st Shroff kept the key.

4. The late Sahildar E. Nukema says that he is quite aware this money was never credited in the Cash Chittah, but he says he counted it from time to time whenever he counted the Treasury. He asserts that

It was there when he counted the Treasury on the 2nd Instant. When it was again counted on the 15th, the deficiency was discovered. The Dabul Sheristadar says that he saw the bag last on the evening of Friday 12th. Without imputing any thing to either Dabildar or Sheristadar, I cannot credit these statements. It was perfectly well known that Syed Ali might arrive any day to take charge and that when he came, the Treasury would be counted and that details would be required by him which would not be necessary were it only the bi-monthly examination by a Dabildar who has been years in the Dabul. I have therefore no doubt that the money was taken sometime ago

5. The shroff admits that the money ought to be there and the only explanation he can give is that he must have overpaid some cheques by mistake. He admits that he alone has the key of the box and he says he saw the money last on Saturday the 13th. When asked what was his occasion for opening the box, he explains that when money has to be paid away it is not always convenient for the Sheristadar to open the Treasury boxes and that he has therefore occasionally paid cheques with this special money under his own control and adjusted the amount afterwards by replacing it with a similar sum taken from the Cash chest when the Sheristadar could attend.

6. The Sheriff while denying his guilt admits his responsibility and offers to make good the amount at once. He has also given the usual security for Rs. 700. He is now in custody and will be tried under section 409 Penal Code. I hear that within the last five or six months he has been making large purchases of jewels and hope to obtain evidence on the point.

7. This subterfuge has been rendered possible by the disregard of the standing Orders that all sums are at once to be credited and shown in the Cash Chittah. In explanation the Tahsildar asserts that he applied for permission to do so in 1872 and again in 1875. I do not understand why he should want permission, but I have

6^u
have referred to the Arjee of 1875 to see why no orders were passed. It is a long account of the transaction of 1872 and just at the end there is this passage "This sum is kept separate and I want to know whether it is still available for expenditure or whether it should be recredited to Government." I certainly did not understand this to be a request for instructions whether or not the money was to be shown in the Cash Chittah or not. I understood that this sum had been a deposit for some years and that he required instructions for its final disposal. As the money had been sent to him by the President of the Local Revenue Board I told him to obtain instructions from the President.

8. On examining the Treasury

I find that this is not the only sum kept separate and not included in the Chittah. In the same box I find -

Repair of wells of 44. Rs 1000 gone.

Pay of Local Fund }
School Masters } 84-15-5. For February +
Balance of Permanent Advance 4-5-5. March.
Repair Rajasingaram }
Tank } 2-1-10.

Repair Lingapadung
Tank } 350-0-0.

9. I have called on the late Tahsildar to explain this breach of the rules and have now credited everything in the Chittah and put this money into the Treasury.

Godavari District.
Sub Collectors Office }
Camp Cocanada }
22 May 1876 }
I have signed
C. J. John De la Vall
As Sub Collector

No. 1115.

Forwarded to the Board

of Revenue for information.
2. Further report will be made when the result of the case against the Shroff is known.

3. I observe that the Tahsildar did not apply to the Presidents office for instructions as to crediting the money in the Chittah till the month of February last. Orders were not then given owing to the absence of a clerk whose special business it is to attend to the Local Fund accounts and the carelessness of the other clerk but this certainly is no reason for the defalcation.

Godavari District.
Collectors Office }
Cocanada }
29 May 1876 }
Signed James Hope
As Sub Collector

Submitted for the information of

of Government.

2. The Board await the further
report promised by the collector.

Inu copy & to act

W. H. Allen
Acting Secretary

To
The Secretary to Government
Public Department

J. H. Smith

The Govt await the report of the result
 of the trial of the Sheriff - The Jailors and
 Sheriffs were also much to blame
 for neglect of standing orders, and the opportunity
 they gave to the Sheriff to make away with
 public money. The Board will take such
 notice of their conduct as they may consider desirable
 to the Board of Prisoners 21 Jan 1876

40200 1876 and 1877

C 102403

Received 1876
 Proceeds of the
 Board of Prisoners

March 12 June 1876
 Sept 1876
 March 1876

Chas. J. J. J. J. J.
 With order

Submitting for the
 information of Govt. the
 from the Govt. of Prisoners
 any that is due of Prisoners
 disburse in the drawing
 of the Bill of Lading
 to the Prisoners.

2. 16. 1876 1877