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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. / ~~B.P. No.~~	114	Press. / ~~Mis.~~
Dated	13-1-1879	197-.

2751

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

27th December 1878, F.R. No. 2,621.

Famine Relief.

Read the following paper:—

No. 422. From J. F. PRICE, Esq., Collector of the Chingleput District, to J. H. GARSTIN, Esq., Additional Secretary to Government, Revenue (Famine) Department, dated Saidapet, 14th December 1878, No. 447.

In reference to G.O., F.R. No. 2,205, dated 22nd October 1878, I have the honor to report that the officers directly responsible for seeing that the receipt of Mr. Love for the money said to have been drawn by him was taken and attached to the account-current for November 1877 are as given below:—

1. Chinnasawmy Naidoo, Acting Second or Treasury Goomastah, Madrantakum Taluk, salary Rs. 15 per mensem.
2. B. Ekambraiyer, Acting First or Head Goomastah, Madrantakum Taluk, salary Rs. 20 per mensem.
3. K. Strinivasachari, Acting Sheristadar, Madrantakum Taluk, salary Rs. 60 per mensem.

2. The duty of No. 1 was to see that the receipt was taken and attached to the account-current. The duty of No. 2 was, when the account-current was made up with the assistance of No. 1, to go over all vouchers and see that each item tallied with the corresponding entry in the account. The duty of No. 3 was to go over the account-current and to ascertain that all the vouchers were attached to it and that all was correct. In theory he ought to see to this in person; in practice the First and Second Goomastahs of the taluk do the checking work and bring to the notice of the Taluk Sheristadar anything that is found wrong. This was not in the present instance done.

3. The Tahsildar of the taluk, N. Krishna Aiyengar, signed, in addition to the Sheristadar, the account-current for the month of November 1877. He might, therefore, be held responsible also. The Sub-Collector at first thought him so, but now is of opinion that this is doubtful. I do not think that he is responsible. Paragraphs 21 and 22, Board's Standing Circular No. 411 (Old Edition), lay down the duties of the Tahsildar and Sheristadar. The Tahsildar, when examining the cash balance, could not have discovered that there was no voucher for Rs. 500, as his business was only to see the totals of receipts and expenditure in the accounts and to ascertain that the balance alleged was really in hand.

4. Mr. Weld has raised the question as to whether the Treasury officials at headquarters should not be held liable to make good a part of the loss.

5. The accounts-current from the taluks go first to the Vernacular Head Accountant, whose salary is Rs. 45 per mensem. He should see that the vouchers for each item are attached and that they are correct. He in this particular instance did not miss the voucher for Rs. 500, and the consequence was that the account-current went to the Accountant-General, having passed through the hands of the Head Accountant and the Treasury Deputy Collector, both of whom signed it without the absence of the voucher, which was never called for at all, being noticed.

6. Had the voucher been missed at the time that the taluk account-current was received in the Treasury Department, and had it been called for, the transaction

which led to the trial of Mr. Love would have come to light much sooner than it did, and something more satisfactory than has been might have been made of this affair.

7. It appears to me that the individuals mentioned in paragraph 1 of this letter are those principally to blame, but I also consider that the Vernacular Head Accountant of this office deserves punishment for having failed to detect the absence of a voucher for the missing Rs. 500.

8. As for the English Head Accountant, the man, who is by far the best Accountant in the office, was overburdened with business, and could hardly be expected, as the famine enhanced his duties, to go over fully the work which the Vernacular Head Accountant was supposed to have carefully performed.

9. If the Tahsildar is held to be responsible, the Treasury Deputy Collector must be held to be the same, but I do not think that either should be.

10. I will therefore, with the approval of Government, recover the Rs. 500 from (1) the late Acting Sheistadar of Madrantakum, (2) the Head Goomastah, and (3) the second Goomastah of that taluk. I consider that the matter of the Vernacular Head Accountant is one which does not call for his being included in those from whom recovery should be made, but at the same time I am of opinion that a smart fine should be imposed upon him for his negligence.

11. In conclusion I would beg the permission of Government to make recovery by instalments extending over at least a year. I prefer this request as the officials concerned are all poor men; their salaries are small; they, in common with others, have passed through a period of severe want and trial, and prices have not yet approached their normal condition. If the whole of their pay was stopped every month, it would require within a very few days of six months to recover the money.

12. I propose to make recovery in the ratio of each man's salary, as the responsibility appears to be equally divided.

No. 423. ORDER THEREON, 27th December 1878, F.R. No. 2,621.

Miscellaneous.

THE distribution of the liability of the several officers is left to the discretion of the Collector.

(True Extract.)

Additional Secretary to Government.

To the Collector of Chinglepat.
" the Financial Department.
" the Revenue Department.
" the Accountant-General.
" the Board of Revenue.

Exd. J. W. Fischer.
Spare Copies.

114/2

Revenue 1879. Dept
No 31.

GOVT. of INDIA. Works.
Mis Let No 13 Jany 79 No 114
REVENUE.

To

THE COLLECTOR OF CHINGLEPUT,

&c., &c., &c.

Dated December 27th.

Printed January 2nd, 1879.

Rec'd. —"— 4'—" Encl.

C.D., 27th December 1878, P.R. No. 2,041.

DECEMBER.
Nos. 123-125.

Liability of the several officers concerned in the payment of Rs. 100 without proper receipt to Mr. Dove, late Deputy Collector in the Chingleput District.—Stating that the distribution of the amount is left to the discretion of the Collector.

No. 114
Lodged
12 Jan 79.

No. 114