

Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 4202

DATED 28th October

[Despatch Abstract.]

Directing that the ^{Sub}Head Accountant, Cuddalore should contribute Rs 200 — towards making good the loss of money from the Treasury and that the remainder should be recovered from the two Shroffs in equal shares.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
C.W. 6972/01	1178K		31-7-01	C.W. 2061	02.		
C.W. 7082/01	1959		7-12-01				

Revenue (1898) Department.

CURRENT No. 6972

From The Accountant General
Madras

Order

No. 4450

Dated 27 September 1898

Received 29

Registered 30

Enclosures 3.

Spare copies

SUBJECT.

Returning Papers regarding
report on the theft of Govt
money from the Cuddalore
Tally Treasury, with the
remark that the Head Acctt.
should contribute towards
making good the loss.

BACK PAPERS.

G.O.	No.	Department.	Date.
	3722		14.9.98
	2084		9.5.96

FURTHER PAPERS.

G.O.	No.	Department.	Date.

0
18 2,000-30-3-98.

Revenue (1898) Department.

CURRENT No. 6117.



From

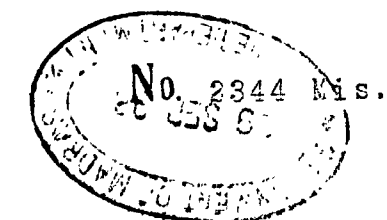
The Board of Revenue,
Land Revenue.

Order

Endt. No. 3722 Mis. d/14th Septr. '98.

Forwarded, for remarks, to the
Accountant-General through whom the
Board's Proceedings was addressed -
but not sent.

J. H. M.
For Secretary to Govt.



Dated 30th Aug. 98

Received 2nd Septr.

Registered 2nd Septr.

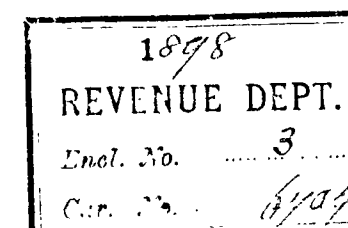
Enclosures 2

Spare copies

SUBJECT.

To the Accountant-General.

Submitting to Govt. R.D. with
remarks further report of the Collr.
on the embezzlement of money from -
Cuddapah Taluk Treasury and support-
ing his proposals for the recovery
of the amount lost.



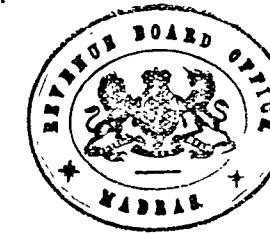
BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

9,000
15-7-98.



Proceedings of the Board of Revenue (Land Revenue).

No.2844 Misc.Dated 30th August 1898

-----:O:-----

Read again Board's Proceedings No.1092 Misc.,dated 22nd.April 1898;and G.O.thereon No.2034 Misc.,dated 9th May 1898.

Read also letter from H.O.D.Harding Esq.,Ag.Collector of Cuddapah to the Secretary to the Commissioners of Land Revenue,Madras,Ref.on G.No.1087-Rev.,dated 31st July 1898.

-----:O:-----

Resolution

The letter from the Collector of Cuddapah read --- above is submitted to Government in continuation of Board's Proceedings No.1092 Misc.,dated 22nd.April 1898.

2. On the evening of the 28th March last at about 5 P.M.a bag containing a remittance from the village of Yerraguntla of the alleged value of Rs.1065-3-4 was brought by three village servants to the Taluk Head Accountant of Cuddapah.After endorsing the word "Amanat" on the Irsalnamahs (Remittance lists) the Head Accountant directed the shroffs to take charge of the bag.The Head Shroff accordingly received it and placed it among other "Amanat" bags.The necessary entry was also made in the Amanat Register and serial number (No.312) was given to the bag.

3. About 8 P.M.the day's transactions were closed and all the bags had to be removed to the Huzur Treasury for safe custody,the Taluk cutcherry having no strong room of its own.For this purpose the bags were placed on a hand-truck by the Treasury peon Guruppa,assisted by the Taluk peon Muniappa and the Mashalchi Venkatigadu,neither the Taluk Head Accountant nor any other responsible

ms. J. S. 112

taluk official being present to supervise the loading. When this operation was completed, the Head Shroff came up, and finding the cash balance and the "Amanat" bags mixed up together, separated them and on re-counting the bags observed that one of them was missing. The Taluk Head Accountant recounted the bags and ascertained that the missing bag was the one received from Yerraguntla village. The matter was immediately reported to the police, who during their investigation found the empty bag bearing No. 312 in a pot of paddy in the house of Taluk peon Muniappa. The two peons ^aGurappa and Muniappa and the Masalchi Venkatigadu who had been engaged in loading the hand-truck on the evening in question were placed on trial before the Deputy Magistrate of the Cuddapah Division. Venkatigadu confessed that he had seen the first accused ^aGurappa carry the bag away and that the both the first and the second accused had afterwards proposed to share the money with him. On this ^{Confession} occasion he was convicted by the Deputy Magistrate while the two other accused were discharged. The conviction of Venkatigadu was set aside, on appeal, by the Sessions Court, but the Collector reports that he has instructed the Deputy Magistrate to retry the two others, examining Venkatigadu as a witness.

4. There is no reason to doubt that bag which was received into the Taluk Treasury contained cash and currency notes of the value alleged, and it is also clear that it was stolen after it had been placed in charge of the shroffs. The Collector, therefore, considers that the responsibility for the loss devolves on the shroffs as well as on the Treasury peon ^aGurappa. He strongly suspects the latter as the actual thief and with good reason, for, his movements on the evening in question point to the same conclusion. As regards the Masalchi, Venkatigadu who was also suspected in the matter, but was finally acquitted by the Sessions Court, the Collector proposes to dismiss him on the ground that according to his own admission he agreed to share the spoil with the two peons. Of the two shroffs the Collector reports that the Head-Shroff is honest and well spoken of, while the Deputy is stupid and inefficient and has been suspected of participation in the theft. As, however, both of them are equally responsible for the loss, he proposes to recover the lost amount from them in equal shares. He adds that the former need only be warned as the recovery from of Rs. 100 odd from him

constitutes ample punishment, and proposes to send the latter as an Attender to Piler. The Head Accountant, who is to blame for permitting the work to be done in the dark and for failing to exercise closer personal supervision over the shroffs is reported to bear a good character, and as he had formally relieved himself of the charge of the money before it was lost, the Collector recommends that he may be let off with a warning. Mr. Harding promises to submit a further report on the conclusion of the retrial ordered by him, but as the result of that trial is not likely to affect the question as to how the money lost by Government should be made good, the Board recommends that the Collector's present proposals on the subject may be approved.

5. In the concluding para of his letter the Collector condemns the system of carrying the treasure every day from the Taluk to the Huzur Cutcherry which is at a distance of about 200 yards and considers that the taluk should be supplied with a police guard, and that orders should be issued to the effect that no money should be sent from the taluk to the Huzur either after nightfall or in the absence of a police guard whom he would require to be present when the bags are packed and escorted them. The Board does not consider that a case has been made out for the establishment of a police guard as recommended by the Collector. Para 3rd of S.O. No. 229 (N.E.) lays down that all taluk treasuries should be closed by sunset at latest each day, and the performance of treasury work in the dark was clearly irregular. Nor is it likely that the theft would have occurred, if the taluk officials had not left the work of loading the hand-truck to be attended to in the dark by three menial servants with nobody to supervise them.

6. With reference to the Collector's statement that the work was very heavy on the 28th March because it was the last day of the financial year, his attention is invited to para 1 of S.O. No. 229 (N.E.) wherein it is stated that the accounts of March should, as an exception, be kept open until the last day of that month.

(True Extract)

Lancel Davidson
Ag. Secretary.

To the Secretary to Govt., R.D., with the Collr's letter & its enclo. in origl. to be returned, through the Accountant General.

Q.B. -- the Collector of Cuddapah.

and J. J. J.

Treasury Account DEPARTMENT.

FORT ST. GEORGE,
Accountant-General's Office,
27th September 1898.

No. 4450

From

J. Hesketh Biggs Esquire,

ACCOUNTANT-GENERAL TO THE

GOVERNMENT OF MADRAS,

To

THE Secretary to Government,

Revenue Department.

SIR,

In returning the papers received with your endorsement No 3722 M.S. dated the 14 of September 1898, I have the honour to say that I concur in the remarks of the Board of Revenue except in regard to the Head Accountant. This official, whose position is not analogous to that of the Head Accountant of the District Treasury, inasmuch as he performs functions of the Treasurer and Treasury officer as well as of an Accountant, could not in my opinion discharge himself of responsibility for the custody of the coin to the extent that the collector seems to think he could, by making

making it over to the Head Shroff. I therefore
think he should contribute towards making good
the loss.

I have the honour to be,

Serv,

your most obedt: Servt.,

M. K. T. J.
Accountant General.

27/9

C. No. 6707 of 1898.

From the Accountant General

Dated 27th September 1898. No 4450.

FOR ORDERS.

The paper read above relates to
the embezzlement of Rs 1065-3-4
from the Cuddapah Taluk treasury
& the proposals for the recovery of
the amount lost.

Page 1 of the Collector's
report 23rd July 98

2. It appears that on the evening
of the 28th March last at about 5 P.M.
a bag containing a remittance of
the value of Rs 1065-3-4 from the
village of Genaguntla was brought
by three village servants to the
Taluk Head Accountant of Cuddapah
who directed that the money be
kept under "amanat" (deposit).

Page 3, 4, 6 & 10 of the Collector's
report 23rd July 98

The Head Shroff accordingly received
it & placed it among other "amanat"
bags. ^{by his side} After the verification of

by 2 persons as above
the Head Shroff & the Head
being present

the cash accounts & the examination
of cash balance, the bags were placed
in a hand truck at about 8 P.M. for
being conveyed to the Huzur treasury,
the Taluk Cutcherry having no strong room of

FOR ORDERS.

to own; it was then found that the bag received from Zengamulla village was missing. The peons Gnappa & Munappa & the Masalehi who had been engaged in removing the bags were suspected & placed on trial before the Dy. Magistrate. The Masalehi confessed that he had seen the first accused Gnappa carry the bag away and that both the first & the second accused had afterwards proposed to share the money with him. The Dy. Magistrate convicted the Masalehi on his own confession but discharged the other two. The conviction of the Masalehi was however set aside by the Sessions Court on appeal. But the Collector reports that he has instructed the Dy. Magistrate to retry the two peons examining the Masalehi as a witness.

Page 8 of the Collector's report
31 July '98.

* Apparently Ranga Rao!

on the grounds that he had merely concealed his subsequent knowledge of an offence obtained subsequent to that offence having been committed which is not a substantial

Rather, that that was all he admitted

Page 9 of the Collector's report
31 July '98

3. It being clear that the bag which was received into the taluk treasury from Zengamulla village contained cash and currency notes of the value alleged & that it was stolen after it had been placed in charge of the shroffs, the Collector considers that the responsibility

Page 15 of the Collector's report.

Page 12 of the Collector's report

Page 15 of the Collector's report.

- for the loss devolves on the shroffs as well as on the treasury peon Gnappa. He proposes
- (1) to recover the amount lost in equal shares from the two shroffs;
 - (2) to dismiss the Masalehi on the ground that according to his own admission he agreed to share the spoil with the two peons who are now being retried;
 - (3) to warn the Head Shroff who is supposed to be honest & well spoken of as he would be amply punished by the recovery of Rs 500 and odd from him.
 - (4) to reduce to the post of attendant the Head Shroff who is said to be stupid & inefficient & who is moreover suspected of participation in the theft.
 - (5) to let off with a mere warning the Head Accountant who is to blame for permitting the treasury work to be done in the dark & for failing to exercise closer personal supervision over the shroffs. This recommendation is made on the grounds that he is a young man well spoken of, that he had actually other matters of account

to attend to and that he was
 not in personal charge of the money
 like the shroffs. The Board recom-
 mends that the several proposals
 of the Collector may be approved
 by the Accountant General however
 he considers that the Head Accountant
 whose position is not analogous
 to that of the Head Accountant
 of the District Treasury inasmuch as
 he performs functions of the Treasurer
 of a Treasury office as well as of an
 Accountant, could not divest himself
 of the responsibility for the custody
 of the coin to the extent that the
 Collector seems to think he could
 by making it over to the Head shroff
 and that he should also contribute
 towards making good the loss -
 orders are solicited as to whether
 to any & if so what portion of the
 amount lost should be recovered
 from the Head Accountant. His pay
 is Rs 50 per mensem while that of
 the shroffs is Rs 15 & Rs 10 per mensem
 respectively.

vide para 4 of B.P. 230th Sept 98
 No 2344 Dries.

vide letter 27 Sept 98 No 4450.

4. As regards the treasury peon
 Shreeappa who is strongly suspected
 as the thief, the further report promised
 will be sent.

vide concluding portion of para 3 of
 the Collector's letter 23rd July 98 at page 412.

by the Collector on the conclusion of
 the retrieval ordered by him may
 be awaited.

LDH
 18/10/98

Secy

The creation proposals
 do not seem open to objection
 except as regards the

- (1) the shroffs
- (2) the Head acct.

As regards the shroffs, it is
 proposed to differentiate
 between them on the
 strength of a ^{rumor} ~~rumor~~
 current in the Town that
 the dz shroff was privy to
 the theft, and because the
 dz shroff is reported inefficient.

The collector is Mr Harding !
 See p. 13 of his letter
 H

*The C.A. does not give this as his
 reason for differentiating.
 He quotes what the Taluk said.
 His own remark is that
 rumours of wh. there are
 many "are of course of small
 value." H.B.

Submitted that both
 shroffs shd be equally punished
 from the senior shroff who
 had the money given into his
 immediate custody. Suspicion
 seems to attach to both &
 in the circumstances, it wd
 perhaps be the safest course
 in the public interest to
 dispense with both. But the

not a very important matter
compared to letting off the
H₂ acid safe.

(2) As regards the latter, it is submitted that there can be no doubt that ~~the~~ grave blame rests on him for allowing work to go on in the dark & throwing them under his immediate supervision. He ~~deliberately~~ contravened the order in Bd Standing Order No 229 para 3. p/p 350 -
As such, it is submitted he punished more severely than by a reprimand. It was the

19.7.88

Нич.

Laque. The Head act. shd
not get off his share of the
responsibility. I think he shd
pay \$200, & the remaining
deficit be divided bet. the
two sheeps. F 16

8/10/8

Please see draft below
 LPR 27/10/90
 Sanyue
 atp

pp 350 - 351 of Vol publip.

It was the J. H. D. Acet's neglect
of the B. S. O. requiring the
treasury & cash boxes to be
closed at latest by sunset, which
made the theft in the dark practica-
ble. He must therefore share
the responsibility and as
proposed by the Secy. he should
contribute Rs 200, and the
remainder should be recovered
from the two thieves.
As to the departmental punishment
they gave, he left to the Bd.
22/10/98

Read letter from the Accts General
No 4450 of 27 September 1898
(C No 6707 of 1898)

Lib. Mis. No: 4202 d 28th Oct: 1898

The Government does not
 that ^{me} ~~approve of the proposal to create~~
 was also
 Saluk Head Accountant ~~in that way~~
 a great measure responsible for the loss.
 It was his neglect of Board S.O.

No 229 requiring that Salick Insurance
Sh^d be closed by sunset at latest each
day that rendered the commission
of the theft in the dark practicable
The govt therefore directed that
it should charge the ~~theft~~ ^{theft} for
responsibility and contributed £200
towards making good the loss, and
The remainder ^{will} be recovered

from the two shroffs in equal shares

2. The other proposals of the Collector regarding departmental punishments ^{if presumed} will be dealt with by the Board.

$\frac{111}{287 \times 18}$

28/10/8

From orders.

86.11.2.98

To the Board of Rev (L.R.)
in Account General L.R.
27/10/98