

Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 4701

DATED 30th November 98

[Despatch Abstract.]

4,
1,
stating that the Government sees no reason to reconsider the orders already passed by Mr. Sundararaja Rao, Taluk Head Accountant, Pichinopoly, in connection with the loss of a sum of Rs 2,000 from the Perambalur Taluk Treasury.

BACK PAPERS.

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

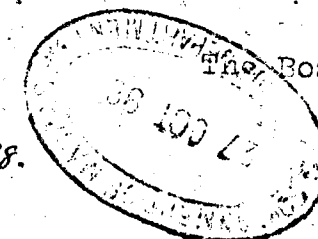
FURTHER PAPERS.

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

Revenue Financial (1898) Department.

CURRENT No. 7367

From



Board of Revenue, Land
Revenue, Madras

No. 175 (Ptn).REF

Order No. 1701 of 30th Nov 1898.

The Govt sees no reason
to reconsider the orders already
passed.

M. S. S. S.

Dated 26th October 1898.

Received } 27/10
Registered }

Enclosures 22 21

Spare copies

SUBJECT.

Submitting to Govt. memorial --
from T. Sundararaja Rao, Taluk Head -
Accountant, Trichinopoly, praying for
the refund of Rs. 385 collected from
him in connection with the loss of
a sum of Rs. 2000 from the Parambalur
Taluk Treasury.

The Board of Revenue (Ld.)
The original enc.

29/11/98.

2-12-98

BACK PAPERS.

G.O.	No.	Department.	Date
£0	12		15-1-98
	317		23-1-98
£0	1030		9-12-97

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Office of the Board of Revenue,
(Land Revenue),
Madras, dated 26th October 1898.

Read endorsement of R.H.Shipley Esq., Collector of
Trichinopoly, Ref. on Petition No.1255/Rev. of '98, dated 24th Septem--
ber 1898, on memorial from T.Sundara Raja Rao, Taluk Head Accountant,
Trichinopoly Sub-Treasury, dated 20th August 1898.

Reference No.175 (Petition) dated 26th October 1898.

The memorial from T.Sundara Raja Rao, Taluk Head --
Accountant, Trichinopoly, praying for the refund of Rs.385 collected
from him in pursuance of para 5 of G.O.No.12 Revenue, dated 15th --
January 1896, is submitted for the orders of Government.

2. In para 3 of the Government Order referred to the
memorialist who was then Taluk Head Accountant at Parambalur, was --
held responsible equally with the shroff of the same taluk for ---
having used worthless padlocks to secure a Government remittance --
of Rs.62,000 part of which was in consequence lost in transit, and
for having detained the Taluk peon who was to accompany the remit-
tance from about 1 P.M. when the police escort with the treasure --
left the taluk cutcherry till late in the evening with the result
that the peon himself did not start until 5 A.M. when he left by --
cart for Trichinopoly which was the destination of the remittance.

3. In para 5 of the same order Government pronounced
the Board's proposal to fine the memorialist a month's pay for the
above delinquencies to be inadequate and ordered that a sum of Rs.
500 should be recovered from him and the shroff by suitable month-
ly deductions from their pay, the share recoverable from each being
proportionate to his pay. Accordingly the sum of Rs.385 has been --
collected from the memorialist in monthly instalments of Rs.15. ---
Government having in its Order No.1030, dated 9th December 1897 ---
directed the refund of the penalty collected from M.R.Ry.A.Krishna-
swami Aiyar, Treasury Deputy Collector, whose conduct was also un---
favourably viewed by it in the same case, the memorialist has sub-
mitted the present petition in view to a similar indulgence being

extended to him.

4. The memorialist's case is not the same as the Treasury Deputy Collector's; but in a note by the present Treasury Dy. Collector, dated 23rd ultimo which is forwarded by Mr. Shipley for favourable consideration, it is stated that the memorialist cannot be held responsible for not using Chubb's or Dindigul locks, as they were not available. The statement that the memorialist and the shroff were responsible for using worthless padlocks was made in para 3 (b) of Mr. Andrew's letter to the Board, dated 7th September 1895 and was repeated in para 1 (3) of Board's Proceedings No. 4669, dated 17th September 1895, with the addition that there was apparently in the Taluk cutcherry a supply of superior padlocks. In para 15 of his present petition the memorialist explains that the superior padlocks, of which there were seven in the cutcherry, were in use for other and equally important purposes. There is thus some ground for his contention that he is not to blame for the use of inferior locks. The Board observes however that Mr. Andrew also found fault with the memorialist for sealing the locks "in such a careless way that locks and seals could be tampered with to such an extent as to allow of the seals being removed and replaced, and the locks opened without its being possible to detect it on reaching the Huzur Treasury". In his earlier letter of the 7th July 1895 also Mr. Andrew commented on the faintness of the impression made by the seals.

5. As regards the charge of detaining the Taluk peon who was to accompany the remittance the following remarks were made by Mr. Andrew in the letter dated 7th September 1895 already referred to:--

"The Head Accountant says he gave the keys to the peon and told him to go with the remittance. The peon, however, says he was not told so, that he did not get the invoice until that evening long after the escort had started, that he did not know he should go with the escort and was told by some one that he would not be allowed to do so, that he only started next morning as the shroff wanted him to take some private money to Trichinopoly. The shroff denies that he actually detained the peon on account of the private money arrangement, but admits that the invoice was only given to the peon that evening long after the escort had started. I think it is quite clear that the Head Accountant did not take ordinary trouble to see that the invoice was made ready in time or that the peon started and that he must therefore take his share in the responsibility". The remarks of the Treasury Dy.

Collector

Collector in para 3 of his note on the present memorial are to the same effect.

6. As the memorialist has not been held responsible for failure to comply with the provisions of the Civil Account Code in regard to packing and weighing the remittance, it is unnecessary to notice his remarks on these points.

7. As stated in para 3 above the Board has in a former Proceedings (No. 4669, dated 17th September 1895) expressed its views as to the proper punishment in the memorialist's case. It has now no further recommendation to make on his behalf, but desires to draw the special attention of Government to the fact, now for the first time established, that no superior locks were at the time available for use in the sub-treasury.

W. W. Wankar

For Ag. Secretary.

28 OCT 1899

To the Secretary to Government, Revenue Department, with
memorial and encl.

Q.B.

Q.B.

To,

His Excellency

THE RIGHT HONORABLE

Sir. A.E. HAVELOCK. G.C.M.G. G.C.I.E.,

Governor in Council of Fort Saint George.

MADRAS.

The humble memorial of T. SUNDRARAJA ROW,
now Taluk Head Accountant Trichi-
nopoly Sub-Treasury. Trichinopoly.

Most Respectfully Sheweth:—

1. In connection with the disappearance of two bags of Rs. 1,000 each from the treasure remitted from the Perambalur Taluk, on the 22nd April 1895, Rs. 385 have been ordered to be realized from the Memorialist under Proceedings of the Collector dated 21st February 1896 [in obedience to Proceedings of the Board of Revenue (Land Revenue), Dated 20th January 1896 No. 287 Mis. and 12th February 1896, 728 Mis. with reference to G. O. Revenue Department No. 12 Press, Dated 15th January 1896.]

2. It may be premised that on the 22nd April 1895, a sum of Rupees 56,000 was despatched in cash and Rupees 6,000 in currency notes from the Perambalur Taluk Treasury, packed in 9 (nine) strong wooden remittance boxes, secured by padlocks and sealed carefully.

3. The bags had been counted and taken charge of by the Head Constable Abdul Mazeed in the presence of the Taluk Peon Gopalaswamy before they were deposited in the remittance boxes and locked and sealed as aforesaid.

5. The Head Constable and the escort with the remittance boxes reached the Huzur Treasury on the 24th April 1895; at the same time, the Revenue Peon, who is alleged to have travelled by transit but who had overtaken the remittance escort somewhere near Trichinopoly, presented himself before the Treasury Deputy Collector at the Office of Huzur Treasury.

5. The said Officer (Treasury Deputy Collector), without opening or weighing the boxes, or examining the seals, dismissed the Head Constable with a Receipt acknowledging delivery of the said boxes.

6. The boxes were opened in the presence of the Revenue Peon on the 29th April 1895 and the said deficit was then discovered.

7. Immediately afterwards the balances in the said Taluk Treasury were checked and found correct.

8. The statement of the above facts would show that if anybody had neglected his duty, and if by such neglect the said deficit was caused, it is either the Police Head Constable who took charge of all the 56 bags of Rupees and who therefore was liable to account for them, or the Treasury Deputy Collector who granted the Constable a receipt, without ascertaining the value of boxes, either by a detailed examination thereof or by ascertaining their weight or even without examining their seals.

9. In the G. O. above adverted to, however, the Government was pleased to remark as follows:—

“(2) * * * * *

“facilitated and the detection of the thief rendered difficult by a wholesale disregard of the rules relating to the packing and despatch of specie remittances prescribed in chapter XXXI of the Civil Account Code as modified and supplemented by the Accountant General's Circulars No. 16 Dated 20th June 1891, and No. 11 dated 28th January 1892. The Treasure boxes were locked and sealed instead of being fastened by nails and bound by iron hoops, and they were secured by worthless padlocks although locks of a superior kind were available in the Taluk Office. The boxes were not weighed at the despatching treasury in the presence of the officer in charge of the Escort, nor were they accompanied by a Taluk peon as required by the rules. At the receiving Treasury the boxes were not weighed prior to the issue of the acquittance certificate to the Escort, nor were they opened and the bags contained weighed individually, when it was found that the detailed examination of the remittance could not be undertaken on the day of receipt. It appears from the papers that the rules referred to above have not been observed in the District as regards remittances from Sub-Treasuries.

“(3) The Government agrees with the Collector and the Board in considering that of the six persons from whom explanations have been taken the Huzur Treasurer and the Tahsildar should be acquitted of blame, as also the Taluk peon, who could not have known anything of the rules and was not instructed to accompany the remittance. The Taluk Head Accountant and the Shroff are responsible for having detained the peon and for having used worthless padlocks. * * * * *

“(5) * * * His Excellency the Governor in Council has carefully considered the matter and is of opinion that as the loss in the present case was wholly due to a dis-regard of the rules prescribed, it should be made good by the officers responsible in the following proportions:—
“Rs. 500 by the Taluk Head Accountant and the Shroff in proportion to their pay
“in suitable monthly instalments.”

10. Your Excellency's humble Memorialist begs most respectfully to attempt in this petition of his to answer the various charges formulated against him in the Government Order under reference.

11. With regard to that portion of the G. O. which refers in general terms to the wholesale disregard of the rules regarding the packing and despatch of specie remittances, Your Excellency's humble Memorialist most respectfully begs to draw your Excellency's attention to answer (a) [and particularly to paras (2) and (7) thereof] of the Treasury Deputy Collector Trichinopoly in his letter to the Collector of Trichinopoly, dated 18th June 1895, with reference to the queries of the Accountant General contained in his letter, R. C. No. ^{1429 of 95} 20-5-95. It will be seen therefrom that the Circulars of the Accountant General, referred to in the Government Order under reply, were not communicated to the Sub-Treasury Officers; that no weighing machines were supplied to them; that there was a positive order of a former Treasury Deputy Collector to the effect that the provisions of the Civil Account Code, regarding the rivetting of remittance boxes with nails and binding them by iron hoops, applied only to boxes sent by rail or boat and not to specie remittances by road, and that since the year 1889, at least, the chief Treasury Officer of the District sanctioned the practice of the despatch of Treasure from Sub-Treasuries locked up in boxes and sealed in the manner the boxes were in this particular instance.

12. It is not the intention of Your Excellency's Memorialist, by calling your Excellency's attention to this portion of the said Treasury Deputy Collector's letter to justify the action of the Treasury Deputy Collector, in encouraging the above said practice, but merely to point out, that your Excellency's Memorialist as a subordinate officer followed the practice that was in vogue in the District, and the superior officers in this District far from pointing out the impropriety of such a course were themselves under the impression that the practice was according to rules and in itself quite unobjectionable. It is needless for your Excellency's Memorialist to add, that under the said circumstances, there was no disregard of the rules on his part as adverted to in the Government Order but that it was chiefly due to the fact that the course pursued by him was one recognised and followed alike by all other Sub-Treasury Officers in the District.

13. The Government Order under reference proceeds after passing the said general remarks about the whole-sale disregard of rules, to point out the various ways in which the rules have been disregarded in this specific instance which may be reduced under the following heads.

(1) The treasure boxes were locked and sealed instead of being fastened by nails and bound by iron hoops.

(2) They were secured by inferior padlocks while locks of a superior kind were available in the Taluk Office.

(3) The boxes were not weighed in the Taluk Office in the presence of the officer in charge of the escort.

(4) They were not accompanied by a Taluk peon as required by the rules; the Taluk peon knew nothing about the rules and he was not instructed to accom-

pany the remittance and the Taluk Head Accountant and Shroff are responsible for having detained him.

14. 1st charge:—The Memorialist has already attempted to point out, in paras 11 & 12 *supra*, that the omission to have the boxes bound by hoops and fastened by nails was not due to any negligence on the part of the Memorialist but was due to the fact that the practice of despatching specie remittances in boxes secured by padlocks was in vogue long prior to the petitioner's first appointment as a Treasury Officer (1892), and the propriety thereof was confirmed by the tacit recognition of it by the chief Treasury Officer of the District. The Accountant General's Circulars, (noted in the G. O. under reference) must have been issued to check the prevalence of the practice of despatching remittances from the Sub Treasuries in the manner in which the remittance in question had been despatched but the said Circulars were never circulated to Sub-Treasuries in the District, as the chief Treasury Officer was of opinion that they did not apply to the remittances made from Sub-Treasuries within the District. It is hard on the Memorialist to expect from him the observance of rules which were never communicated to him, and which in the opinion of the chief Treasury Officer and his official superior were not intended to have application to the remittance of the kind referred to above.

15. With reference to the 2nd charge, it may be pointed out that it is not a fact that superior padlocks were available at the Sub-Treasury Office. The Sub-Treasury was supplied with Seven (7) *Chubs* patent locks, of which two (2) were always used to secure the outer door of the Sub-Treasury, two for the double lock chest containing stamps, one for single lock Almirah containing stamps, one for another box, called the *Amanat* or *outer box*, and the remaining padlock was used for the box containing the records relating to sums advanced to ryots as loans. The objections taken to the use of country padlocks, for securing the remittance boxes in question would apply with greater force to the use of such locks to secure the Sub-Treasury doors or the chests containing the valuable securities referred to above. Moreover, in the present case, nine boxes were sent and even if all the chubs locks were used, two boxes would have gone with only two country padlocks.

16. The padlocks that were used were such as could be procured from the local market which were all more or less of the same quality, though the size of the locks may vary with the prices paid for them. Similar padlocks were in use for similar purposes from the time the Memorialist was appointed to his present office, and no objection was taken by the chief Treasury Officer to the use of such padlocks at any time, though such padlocks have been invariably used to secure the remittance boxes from other Sub Treasuries as well.

17. It cannot therefore be said that the use of these padlocks facilitated the theft or contributed to it; for the locks and the box itself had been sealed with the Taluk seal and the thief, who had arranged to restore the impressions of the Taluk seal on the box and the lock, would not have found it a matter of much difficulty in getting possession of keys that would fit any kind of country lock that were used for securing the remittance boxes in question.

18. 3rd charge:—With reference to the charge that the boxes had not been weighed as required by the rules, the Memorialist again begs leave to draw the attention of your Excellency to the Deputy Collector's letter referred to in para

11 *supra*. The answers given to the first charge in paras 14 and 15 sufficiently shew why the specie remittances were not weighed. It will be seen therefrom that no weighing machines were supplied to the Sub-Treasuries, that the rules relating to this matter were never communicated to the Sub-Treasury Officers, and that the practice, that prevailed at the time the Memorialist was appointed, was to entrust the bags to the Escort Officer in the presence of the Taluk peon who counted and took charge of them.

19. In the absence of any positive direction necessitating the weighing of the remittance in question, the Memorialist did the next best thing, to wit, to have the bags counted in the presence of the Escort Officer as they were deposited in the boxes—a fact which the escort officer admitted in no ambiguous language. In thus entrusting the Escort Officer with the bags counted in his presence, the Memorialist did all that he believed and could have believed to have been his duty in respect of the entrusting of specie remittances to the Escort Officers.

20. Thus the Memorialist, through no fault of his own, was obliged to have the boxes entrusted to the Escort Officer without ascertaining their weight as he was kept ignorant of the rule on the subject. The theft was neither facilitated nor the detection thereof rendered difficult by the omission to have the remittance weighed, the Escort Officer having counted the number of bags deposited in each box before taking charge thereof; but, on the other hand, the detection of it was rendered difficult by the chief Treasury Officer having passed a receipt for the number of boxes delivered without either counting the bags or ascertaining the weight of the boxes. It may not be amiss to mention here that the practice of packing up specie remittances in strong wooden boxes locked and sealed as aforesaid, after taking a receipt from the Escort Officer who counts the bags, is still the prevailing practice of this District.

21. 4th charge. Beyond the word of the Taluk peon himself there is no other evidence in support of his statement that he was not told to accompany the remittance. He does not say that the Memorialist detained him. The Memorialist has been from the very beginning asserting that the Taluk peon had been directed by the Memorialist to accompany the remittance. The Taluk peon had been in service for a long time and it is by no means safe to assume that he was not aware of the rule requiring him to accompany the remittance when the keys of the boxes were delivered to him.

22. On the 29th April 1895, when this peon was examined, he merely stated that he did not accompany the escort but travelled by transit; then not a word was said of his ignorance of the rule or of his not having been told to accompany the remittance. The next occasion on which the peon was examined was about a month later (7th June 1895); his statement then was that no peon accompanied specie remittances and that even if the peon tried to accompany them, the police took objection. The peon was again examined on the 26th August 1895. He then said "The keys were handed to me at 12 A. M. in the presence of the Head Accountant; "at one o'clock the escort started. I did not accompany them; the Irusalnama was "not given me. The Shroff said he would give it after meals. Shroff said Rupees "200 had to be taken to his brother. I wanted to execute the commission for him. "I never complained to the Head Accountant about the delay in the Shroff's giving "the Irusalnama".

23. This peon thus gave (4) four different reasons for not accompanying the remittance boxes on the 26th August 1895, nearly four months after the theft; the 1st was ignorance of the rules; the 2nd was that the Irusalnama was not given; the 3rd was the practice that peons never accompanied the remittances and that Police took objection to their doing so; and the 4th was that he was detained by the Shroff.

24. The 1st three reasons are easily disposed of; his ignorance of the rules was for the first time alleged by him on the 26th August; till then, he was saying that it had not been the practice of Revenue Peons to accompany the remittances. The story about the Irusalnama again is one that cannot be given credence to, for the peon need not have waited for the Irusalnama which could have been sent by post, and if there was a delay in its being given and on that account the peon had been prevented from accompanying the remittance, he would have at once complained to the Head Accountant, and this the peon admits he did not do.

The practice relied on by the peon as the 3rd reason, resolves itself into nothing more than what some body told him and what he never himself had followed on any prior occasion. That the Shroff wanted the peon to take 200 Rupees to Trichinopoly is not due to any fault of the Memorialist. To put the most charitable construction on the peon's conduct, if it be a fact that he did not accompany the remittance escort, he seems to have thought that he could do the journey more comfortably by transit and accordingly preferred that to accompanying the remittance boxes; and when pressed for his reasons for disobeying orders, he gave different explanations at different times. In no explanation of his, however, does he say that the Memorialist was instrumental in his having been detained; the only thing that he suggested was that the Memorialist had not expressly asked him to go; and against which is the statement of the Memorialist himself that the Peon was directed to go along with the remittance as soon as the keys were handed over to him, one hour prior to the starting of the remittance escort. It is not possible to understand why at that time the keys had been handed over to the peon, if he was to be detained till 7 p. m. for taking the Irusalnama; both could have been handed over to him at the same time.

25. The Memorialist has been in the public service for 26 years and during this period his service had always received the approbation of his superiors. It is only reasonable that he should demand a greater amount of weight to be attached to his word than to that of a petty Taluk peon.

26. The Memorialist trusts that from what has been urged above, he has been able to satisfy your Excellency that the defalcation in question was not facilitated nor its detection rendered difficult by the wilful or gross negligence of the Memorialist, and that to the utmost of his ability he has discharged his duty in a manner that, till the date of the defalcation, had been approved of by his immediate official superiors.

27. Mr. Elwin the then Acting Collector of this District who instituted enquiries in respect of the defalcation, immediately after the occurrence thereof and after a most careful and exhaustive investigation at the offices of the Sub-Treasury and the Chief Treasury, came to the conclusion that no blame could attach to the Memorialist in the matter.

28. The Memorialist begs to call to your Excellency's attention the great hardship that one who has put in a long approved service under the Government should, for no fault of his own and for loss to which those who have taken charge of the remittance from the Memorialist, to wit, the Police were primarily responsible and for the negligence of the chief Treasury Officer in passing a receipt to the Police without ascertaining the contents of the boxes, be punished by being deprived of, nearly (8) Eight months salary—a punishment too severe for one in the Memorialist's station in life.

29. Your humble Memorialist understands that Your Excellency was pleased to order the refund of the amount collected under the Government Order referred to in para 9 above, from M. R. Ry. A. Krishnaswami Iyer Avergal, the Deputy Collector in charge of the chief Treasury. On what grounds the Treasury Deputy Collector moved Your Excellency for a reconsideration of the Government Order in question, the Memorialist is not in a position to understand as his request to be furnished with copies of the Deputy Collector's Memorial and your Excellency's order thereon, was not complied with. But the Memorialist submits that his case is one better fitted and justified for your Excellency's just and merciful consideration than that of the Deputy Collector.

30. Your Excellency's humble Memorialist accordingly prays that your Excellency will be pleased to reconsider his case and exonerate him from all blame and to order the refund of the amounts recovered from the Memorialist in pursuance of the Government Order under reference and to render justice.

For which act of grace, your Memorialist shall as in duty bound ever pray

He begs to remain,

Your Excellency's most obedient and loyal Servant.

Hundam Rapa Rau
Taluk Hd Accountant
Trichinopoly

Trichinopoly
26 Aug 1895

To,

His Excellency

THE RIGHT HONORABLE

Sir. A.E. HAVELOCK. G.C.M.G. G.C.I.E.,

Governor in Council of Fort Saint George.

MADRAS.

The humble memorial of T. SUNDRARAJA ROW,
now Taluk Head Accountant Trichi-
nopoly Sub-Treasury. Trichinopoly.

Most Respectfully Sheweth:—

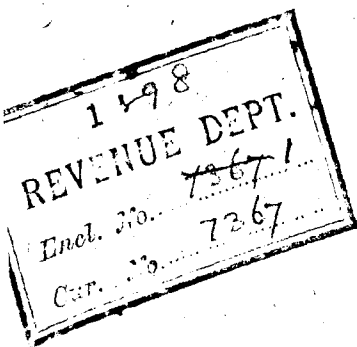
1. In connection with the disappearance of two bags of Rs. 1,000 each from the treasure remitted from the Perambalur Taluk, on the 22nd April 1895, Rs. 385 have been ordered to be realized from the Memorialist under Proceedings of the Collector dated 21st February 1896 [in obedience to Proceedings of the Board of Revenue (Land Revenue), Dated 20th January 1896 No. 287 Mis: ^{Confli. No. 6} and 12th February 1896, 728 Mis: with reference to G. O. Revenue Department No. 12 Press, Dated 15th January 1896.]

2. It may be premised that on the 22nd April 1895, a sum of Rupees 56,000 was despatched in cash and Rupees 6,000 in currency notes from the Perambalur Taluk Treasury, packed in 9 (nine) strong wooden remittance boxes, secured by padlocks and sealed carefully.

3. The bags had been counted and taken charge of by the Head Constable Abdul Mazeed in the presence of the Taluk Peon Gopalaswamy before they were deposited in the remittance boxes and locked and sealed as aforesaid.

5. The Head Constable and the escort with the remittance boxes reached the Huzur Treasury on the 24th April 1895; at the same time, the Revenue Peon, who is alleged to have travelled by transit but who had overtaken the remittance escort somewhere near Trichinopoly, presented himself before the Treasury Deputy Collector at the Office of Huzur Treasury.

5. The said Officer (Treasury Deputy Collector), without opening or weighing the boxes, or examining the seals, dismissed the Head Constable with a Receipt acknowledging delivery of the said boxes.



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23-1

6. The boxes were opened in the presence of the Revenue Peon on the 29th April 1895 and the said deficit was then discovered.

7. Immediately afterwards the balances in the said Taluk Treasury were checked and found correct.

8. The statement of the above facts would show that if anybody had neglected his duty, and if by such neglect the said deficit was caused, it is either the Police Head Constable who took charge of all the 56 bags of Rupees and who therefore was liable to account for them, or the Treasury Deputy Collector who granted the Constable a receipt, without ascertaining the value of boxes, either by a detailed examination thereof or by ascertaining their weight or even without examining their seals.

9. In the G. O. above adverted to, however, the Government was pleased to remark as follows:—

“(2) * * * * * the theft was facilitated and the detection of the thief rendered difficult by a wholesale disregard of the rules relating to the packing and despatch of specie remittances prescribed in chapter XXXI of the Civil Account Code as modified and supplemented by the Accountant General's Circulars No. 16 Dated 20th June 1891, and No. 11 dated 28th January 1892. The Treasure boxes were locked and sealed instead of being fastened by nails and bound by iron hoops, and they were secured by worthless padlocks although locks of a superior kind were available in the Taluk Office. The boxes were not weighed at the despatching treasury in the presence of the officer in charge of the Escort, nor were they accompanied by a Taluk peon as required by the rules. At the receiving Treasury the boxes were not weighed prior to the issue of the acquittance certificate to the Escort, nor were they opened and the bags contained weighed individually, when it was found that the detailed examination of the remittance could not be undertaken on the day of receipt. It appears from the papers that the rules referred to above have not been observed in the District as regards remittances from Sub-Treasuries.

“(3) The Government agrees with the Collector and the Board in considering that of the six persons from whom explanations have been taken the Huzur Treasurer and the Tahsildar should be acquitted of blame, as also the Taluk peon, who could not have known anything of the rules and was not instructed to accompany the remittance. The Taluk Head Accountant and the Shroff are responsible for having detained the peon and for having used worthless padlocks.

“(5) * * * His Excellency the Governor in Council has carefully considered the matter and is of opinion that as the loss in the present case was wholly due to a dis-regard of the rules prescribed, it should be made good by the officers responsible in the following proportions:—
Rs. 500 by the Taluk Head Accountant and the Shroff in proportion to their pay in suitable monthly instalments.”

10. Your Excellency's humble Memorialist begs most respectfully to attempt in this petition of his to answer the various charges formulated against him in the Government Order under reference.

11. With regard to that portion of the G. O. which refers in general terms to the wholesale disregard of the rules regarding the packing and despatch of specie remittances, Your Excellency's humble Memorialist most respectfully begs to draw your Excellency's attention to answer (a) [and particularly to paras (2) and (7) thereof] of the Treasury Deputy Collector Trichinopoly in his letter to the Collector of Trichinopoly, dated 18th June 1895, with reference to the queries of the Accountant General contained in his letter, R. C. No. ^{1429 of 95} ₂₀₋₅₋₉₅. It will be seen therefrom that the Circulars of the Accountant General, referred to in the Government Order under reply, were not communicated to the Sub-Treasury Officers; that no weighing machines were supplied to them; that there was a positive order of a former Treasury Deputy Collector to the effect that the provisions of the Civil Account Code, regarding the rivetting of remittance boxes with nails and binding them by iron hoops, applied only to boxes sent by rail or boat and not to specie remittances by road, and that since the year 1889, at least, the chief Treasury Officer of the District sanctioned the practice of the despatch of Treasure from Sub-Treasuries locked up in boxes and sealed in the manner the boxes were in this particular instance.

12. It is not the intention of Your Excellency's Memorialist, by calling your Excellency's attention to this portion of the said Treasury Deputy Collector's letter to justify the action of the Treasury Deputy Collector, in encouraging the above said practice, but merely to point out, that your Excellency's Memorialist as a subordinate officer followed the practice that was in vogue in the District, and the superior officers in this District far from pointing out the impropriety of such a course were themselves under the impression that the practice was according to rules and in itself quite unobjectionable. It is needless for your Excellency's Memorialist to add, that under the said circumstances, there was no disregard of the rules on his part as adverted to in the Government Order but that it was chiefly due to the fact that the course pursued by him was one recognised and followed alike by all other Sub-Treasury Officers in the District.

13. The Government Order under reference proceeds after passing the said general remarks about the whole-sale disregard of rules, to point out the various ways in which the rules have been disregarded in this specific instance which may be reduced under the following heads.

(1) The treasure boxes were locked and sealed instead of being fastened by nails and bound by iron hoops.

(2) They were secured by inferior padlocks while locks of a superior kind were available in the Taluk Office.

(3) The boxes were not weighed in the Taluk Office in the presence of the officer in charge of the escort.

(4) They were not accompanied by a Taluk peon as required by the rules; the Taluk peon knew nothing about the rules and he was not instructed to accom-

pany the remittance and the Taluk Head Accountant and Shroff are responsible for having detained him.

14. 1st charge:—The Memorialist has already attempted to point out, in paras 11 & 12 *supra*, that the omission to have the boxes bound by hoops and fastened by nails was not due to any negligence on the part of the Memorialist but was due to the fact that the practice of despatching specie remittances in boxes secured by padlocks was in vogue long prior to the petitioner's first appointment as a Treasury Officer (1892), and the propriety thereof was confirmed by the tacit recognition of it by the chief Treasury Officer of the District. The Accountant General's Circulars, (noted in the G. O. under reference) must have been issued to check the prevalence of the practice of despatching remittances from the Sub Treasuries in the manner in which the remittance in question had been despatched but the said Circulars were never circulated to Sub-Treasuries in the District, as the chief Treasury Officer was of opinion that they did not apply to the remittances made from Sub-Treasuries within the District. It is hard on the Memorialist to expect from him the observance of rules which were never communicated to him, and which in the opinion of the chief Treasury Officer and his official superior were not intended to have application to the remittance of the kind referred to above.

15. With reference to the 2nd charge, it may be pointed out that it is not a fact that superior padlocks were available at the Sub-Treasury Office. The Sub-Treasury was supplied with Seven (7) *Chubs* patent locks, of which two (2) were always used to secure the outer door of the Sub-Treasury, two for the double lock chest containing stamps, one for single lock Almirah containing stamps, one for another box, called the *Amanat* or *outer box*, and the remaining padlock was used for the box containing the records relating to sums advanced to ryots as loans. The objections taken to the use of country padlocks, for securing the remittance boxes in question would apply with greater force to the use of such locks to secure the Sub-Treasury doors or the chests containing the valuable securities referred to above. Moreover, in the present case, nine boxes were sent and even if all the chubs locks were used, two boxes would have gone with only two country padlocks.

16. The padlocks that were used were such as could be procured from the local market which were all more or less of the same quality, though the size of the locks may vary with the prices paid for them. Similar padlocks were in use for similar purposes from the time the Memorialist was appointed to his present office, and no objection was taken by the chief Treasury Officer to the use of such padlocks at any time, though such padlocks have been invariably used to secure the remittance boxes from other Sub Treasuries as well.

17. It cannot therefore be said that the use of these padlocks facilitated the theft or contributed to it; for the locks and the box itself had been sealed with the Taluk seal and the thief, who had arranged to restore the impressions of the Taluk seal on the box and the lock, would not have found it a matter of much difficulty in getting possession of keys that would fit any kind of country lock that were used for securing the remittance boxes in question.

18. 3rd charge:—With reference to the charge that the boxes had not been weighed as required by the rules, the Memorialist again begs leave to draw the attention of your Excellency to the Deputy Collector's letter referred to in para

11 *supra*. The answers given to the first charge in paras 14 and 15 sufficiently shew why the specie remittances were not weighed. It will be seen therefrom that no weighing machines were supplied to the Sub-Treasuries, that the rules relating to this matter were never communicated to the Sub-Treasury Officers, and that the practice, that prevailed at the time the Memorialist was appointed, was to entrust the bags to the Escort Officer in the presence of the Taluk peon who counted and took charge of them.

19. In the absence of any positive direction necessitating the weighing of the remittance in question, the Memorialist did the next best thing, to wit, to have the bags counted in the presence of the Escort Officer as they were deposited in the boxes—a fact which the escort officer admitted in no ambiguous language. In thus entrusting the Escort Officer with the bags counted in his presence, the Memorialist did all that he believed and could have believed to have been his duty in respect of the entrusting of specie remittances to the Escort Officers.

20. Thus the Memorialist, through no fault of his own, was obliged to have the boxes entrusted to the Escort Officer without ascertaining their weight as he was kept ignorant of the rule on the subject. The theft was neither facilitated nor the detection thereof rendered difficult by the omission to have the remittance weighed, the Escort Officer having counted the number of bags deposited in each box before taking charge thereof; but, on the other hand, the detection of it was rendered difficult by the chief Treasury Officer having passed a receipt for the number of boxes delivered without either counting the bags or ascertaining the weight of the boxes. It may not be amiss to mention here that the practice of packing up specie remittances in strong wooden boxes locked and sealed as aforesaid, after taking a receipt from the Escort Officer who counts the bags, is still the prevailing practice of this District.

21. 4th charge. Beyond the word of the Taluk peon himself there is no other evidence in support of his statement that he was not told to accompany the remittance. He does not say that the Memorialist detained him. The Memorialist has been from the very beginning asserting that the Taluk peon had been directed by the Memorialist to accompany the remittance. The Taluk peon had been in service for a long time and it is by no means safe to assume that he was not aware of the rule requiring him to accompany the remittance when the keys of the boxes were delivered to him.

22. On the 29th April 1895, when this peon was examined, he merely stated that he did not accompany the escort but travelled by transit; then not a word was said of his ignorance of the rule or of his not having been told to accompany the remittance. The next occasion on which the peon was examined was about a month later (7th June 1895); his statement then was that no peon accompanied specie remittances and that even if the peon tried to accompany them, the police took objection. The peon was again examined on the 26th August 1895. He then said: "The keys were handed to me at 12 A. M. in the presence of the Head Accountant; at one o'clock the escort started. I did not accompany them; the Irusalnama was not given me. The Shroff said he would give it after meals. Shroff said Rupees 200 had to be taken to his brother. I wanted to execute the commission for him. I never complained to the Head Accountant about the delay in the Shroff's giving the Irusalnama".

23. This peon thus gave (4) four different reasons for not accompanying the remittance boxes on the 26th August 1895, nearly four months after the theft; the 1st was ignorance of the rules; the 2nd was that the Irusalnama was not given; the 3rd was the practice that peons never accompanied the remittances and that Police took objection to their doing so; and the 4th was that he was detained by the Shroff.

24. The 1st three reasons are easily disposed of; his ignorance of the rules was for the first time alleged by him on the 26th August; till then, he was saying that it had not been the practice of Revenue Peons to accompany the remittances. The story about the Irusalnama again is one that cannot be given credence to, for the peon need not have waited for the Irusalnama which could have been sent by post, and if there was a delay in its being given and on that account the peon had been prevented from accompanying the remittance, he would have at once complained to the Head Accountant, and this the peon admits he did not do.

The practice relied on by the peon as the 3rd reason, resolves itself into nothing more than what some body told him and what he never himself had followed on any prior occasion. That the Shroff wanted the peon to take 200 Rupees to Trichinopoly is not due to any fault of the Memorialist. To put the most charitable construction on the peon's conduct, if it be a fact that he did not accompany the remittance escort, he seems to have thought that he could do the journey more comfortably by transit and accordingly preferred that to accompanying the remittance boxes; and when pressed for his reasons for disobeying orders, he gave different explanations at different times. In no explanation of his, however, does he say that the Memorialist was instrumental in his having been detained; the only thing that he suggested was that the Memorialist had not expressly asked him to go; and against which is the statement of the Memorialist himself that the Peon was directed to go along with the remittance as soon as the keys were handed over to him, one hour prior to the starting of the remittance escort. It is not possible to understand why at that time the keys had been handed over to the peon, if he was to be detained till 7 p. m. for taking the Irusalnama; both could have been handed over to him at the same time.

25. The Memorialist has been in the public service for 26 years and during this period his service had always received the approbation of his superiors. It is only reasonable that he should demand a greater amount of weight to be attached to his word than to that of a petty Taluk peon.

26. The Memorialist trusts that from what has been urged above, he has been able to satisfy your Excellency that the defalcation in question was not facilitated nor its detection rendered difficult by the wilful or gross negligence of the Memorialist, and that to the utmost of his ability he has discharged his duty in a manner that, till the date of the defalcation, had been approved of by his immediate official superiors.

27. Mr. Elwin the then Acting Collector of this District who instituted enquiries in respect of the defalcation, immediately after the occurrence thereof and after a most careful and exhaustive investigation at the offices of the Sub-Treasury and the Chief Treasury, came to the conclusion that no blame could attach to the Memorialist in the matter.

28. The Memorialist begs to call to your Excellency's attention the great hardship that one who has put in a long approved service under the Government should, for no fault of his own and for loss to which those who have taken charge of the remittance from the Memorialist, to wit, the Police were primarily responsible and for the negligence of the chief Treasury Officer in passing a receipt to the Police without ascertaining the contents of the boxes, be punished by being deprived of, nearly (8) Eight months salary—a punishment too severe for one in the Memorialist's station in life.

29. Your humble Memorialist understands that Your Excellency was pleased to order the refund of the amount collected under the Government Order referred to in para 9 above, from M. R. Ry. A. Krishnaswami Iyer Avergal, the Deputy Collector in charge of the chief Treasury. On what grounds the Treasury Deputy Collector moved Your Excellency for a reconsideration of the Government Order in question, the Memorialist is not in a position to understand as his request to be furnished with copies of the Deputy Collector's Memorial and your Excellency's order thereon, was not complied with. But the Memorialist submits that his case is one better fitted and justified for your Excellency's just and merciful consideration than that of the Deputy Collector.

30. Your Excellency's humble Memorialist accordingly prays that your Excellency will be pleased to reconsider his case and exonerate him from all blame and to order the refund of the amounts recovered from the Memorialist in pursuance of the Government Order under reference and to render justice.

For which act of grace, your Memorialist shall as in duty bound ever pray

He begs to remain,

Your Excellency's most obedient and loyal Servant.

Hendram Raja Rao
Taluk H. Accountant
Trichinopoly

Trichinopoly
20 Aug 1898

C. No. 7367 of 1898

From the Board of Revenue (Land Revenue)

Dated 26th October 1898 No 175 Rev.

FOR ORDERS.

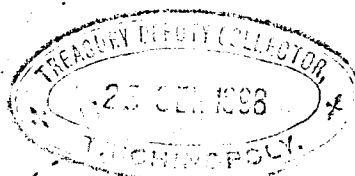
With the paper read above, the Board of Revenue submits a memorial from J. Sundararaja Rau, Taluk Head Accountant, Ditchinopoly praying for the refund of Rs 385 collected from him in connexion with a loss of Rs 2000 in a remittance from the Perambalur Taluk Treasury.

2. In 1895 the Memorialist was the Taluk Head Accountant, Perambalur (Ditchinopoly S.C.) and in a remittance sent by him to the Nazur Treasury on the 22 April 95 a deficiency of Rs 2000 was found. The Collector of Ditchinopoly stated (a) that the Memorialist & the Shroff were jointly responsible for detaining the taluk peon who was to accompany the remittance from about 1 P.M. when the police escort with the treasure left the taluk treasury till late in the evening (b) that they were specially responsible for him.

G.O. No 128/15 January 96
(in 1895-1896)

Para 1 of P.O. No 46698/17 Sept 95
at para 10 of P.O. No 128/15-1-96
(in 1895-1896)

Vide statement of taluk
peon 26 August 95
Reg A



Ref: on Petition No 1255 of 98.
Sme 13 Rev

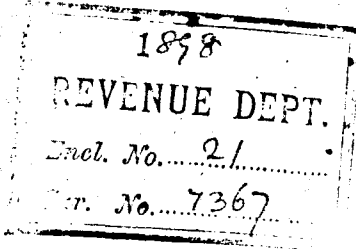
this Board of Rev. & R.

Forwarded with a

note on the case by the Treasury Dy Commr - for favourable consideration

R. H. Shipley
Coll^r

24/9/98



FOR ORDERS.

worthless padlocks instead of superior ones of which there was a supply in the taluk at every and (C) that the loss of four money should be divided among the Treasury Dy Collector, the Memorialist and the Shroff. The Board however remarked that the Dy Collector's responsibility should be enforced by a reduction of his pension to the extent of say Rs 5 p. m. and that in the case of the Memorialist & the Shroff who did not appear to have been more to blame than other officials in the same situation elsewhere except in having used very inferior locks for the remittance boxes, the ends of discipline would be satisfied by their being fined a month's pay each. The Govt agreed with the Collector in considering that the Memorialist & the Shroff were responsible for having detained the taluk p. m. & for having used worthless padlocks and directed that Rs 500 should be made good by them in proportion to their pay in suitable monthly instalments that the balance (Rs 1500) should be recovered from the Treasury Dy Collector. The Govt having in its order No 1030 of 23 December '97 directed the refund of the money collected from the Treasury Dy Collector the Memorialist has now ventured to approach the Board & similar indulgence

para 2 of Govt No 4669 of 17 Sept 95 at p. 10 of p. No 12 of 15 January '96

para 3 of Govt No 4669 of 17 Sept 95

para 3 of p. No 12 of 15 Jan'y '96

para 5 of p. No 12 of 15 January '96

Because he could not be shown guilty in the matter

para 4 & 6 of the current

para 15 of the Memorial 20 Aug '98

being extended to him. In the opinion of the Board the Memorialist's case is not the same as the Treasury Dy Collector's and as the Memorialist has not been held responsible for failure to comply with the provisions of the Civil Account Code in regard to packing & weighing the remittance it is unnecessary to notice his remarks on these points. 4. As regards the charge that the Memorialist was responsible for using worthless padlocks he explains that the superior padlocks of which there were seven in the Chitaherry were in use for other and equally important purposes that the padlocks used were such as could be procured from the local market and that it cannot be said that the use of these padlocks facilitated the theft or contributed to it, for the locks & the box itself had been sealed with the taluk seal and the thief who had arranged to restore the impression of the taluk seal on the box would not have found it a matter of much difficulty in getting possession of keys that would fit any kind of lock that were used for securing the box in question.

The present Treasury Collector observes
his note of 23 September '98
which is forwarded by the Collector that
the Memorialist cannot be held responsible
for not using Chubb or similar locks
if they were not available. The Board
finds that there is some ground for the
contention of the Memorialist that he is
not to blame for the use of the inferior
locks but observes that Mr Andrew
also found fault with the Memorialist
for sealing the locks in such a careless
way that locks & seals could be tampered
with to such an extent as to allow of
the seals being removed & replaced and
the locks opened without it being possible
to detect it on reaching the Huzar
"treasury."

para 4 of the notes E

para 4 of the current.

A

5. In regard to the charge of detaining
the taluk peon who was to accompany
the remittance the Memorialist contends
that he was not to blame. He observes
that beyond the word of the taluk peon
himself there is no other evidence in support
of his statement that he was not told
to accompany the remittance (2) that
the peon was examined on the 29 April '98
and merely stated without assigning reasons

para 21 to 24 of the Memorial D
20 August '98

This all happened in 1895
it was 1898

JH

statement filed B

Returned by 2

See statement of 26 Aug 98
filed B

See statement of 26 Aug 98
filed B

para 24 of the Memorial D
20 Aug 98

See statement of 26 Aug 98
filed B

travelled by transit (3) that on the 7th June
his statement was that no peon accompanied
specie remittances & that even if the peon
tried to accompany them the Police took
objection (4) that when examined on the
26th August 1895 he said as follows:-
"The keys were handed to me at 12 A.M. in
the presence of the Head Accountant;
at one o'clock the ~~same~~ escort started.
I did not accompany them; the Irusalm
was not given me. The Shroff said he would
give it after meals. Shroff said Rupee 200
had to be taken to his brother. I wanted
to execute the commission for him. I
never complained to the Head Accountant about
the delay in the Shroff's giving the Irusalm name.
He points out that the story about the
irusalm name is one that cannot be given
credence to for the peon need not have
waited for the irusalm name which could
have been sent by post and that even if
his story is true no fault can be attached
to him. He says that the peon must have
thought that he could do the journey more
comfortably by transit and accordingly
preferred that to accompanying the
remittance boxes and that when asked
for his reason for disobeying orders
different explanations at different

6
The Bond invites attention to the following remarks of Mr. Andrew in his letter of 17/9/95 para 5 of the current.

The Head Accountant says he gave the keys to the peon & told him to go with the remittance. The peon however says he was not told so, that he did not get

the invoice until that evening long after the escort had started, that he did not know he should go with the escort

and was told by someone that he would not be allowed to do so, that he started only next morning as the Shroff wanted

him to take some private money to Trichinopoly. The Shroff denies that he actually detained the peon on account

of the private money arrangement, but admits that the invoice was only given to the peon that evening long after the

escort had started. I think it is quite clear that the Head Accountant did not

take ordinary trouble to see that the invoice was made ready in time or that

the peon started and that he must therefore bear his share of the responsibility."

The present Treasury Dy Collector also considers that the Memorialist was liable to the

charge of remissness in supervision in what he did not see that the remittance was given to the peon in time and that

para 3 of the note of 23 September 98

para 5 of the current.

7
Para 3 of B.O. No. 4669 of 17-9-95 at p. 11 of p. No 12 of 15-1-96

para 5 of the current.

he started with the carts.
6. It will be seen from the above that the Memorialist cannot be exonerated from all blame in the matter. In 1895 the Bond expressed the view that the Memorialist would be adequately punished if he was ~~fine~~ fined a month's pay. It now invites attention to this and states that it has no further recommendation to make on ^{of the Memorialist} his behalf, but desires to draw the attention of Govt to the fact ^{now} for the first time admitted that no superior locks were at the time available for use in the sub-treasury.

Edh
22/11/98

Secy

in pages 4 & 5 of the note

Mr. Andrew's findings at A & B above must at this length of time

be submitted as correct.

They justify fully the order recovering a part of Rs 500 out of

Rs 500 or Rs 385. It is therefore submitted that the order need not be reconsidered.

He

I submit that there is no sufficient

ground for Govt. reopening
the matter now.

8/2
25/11/15

The petition was
fully responsible for
the carelessness with which
the two wire boxes were
sealed - The order
already issued must
stand

HS
26-11-98

Please see draft submitted on the
docket.

6/2
29/11/98

Imue
30nd

6-25-11-98
P. 29. 11. 98

(Personally I think these
heavy fines on poorly paid
officials are objectionable,
as well might be compelling
them to become dishonest
HS
26-11-98)

then given for copying _____
then copied _____ } 189
then examined _____
then signed _____

HAD AGAIN G.O., No.
189

DATED

CURRENT No.

ISSUE TO G. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT & DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.-

A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.