M.R.O. 1—77,006—8-6-37.

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

# MADRAS RECORD OFFICE.

---

## Government of Madras.

Finance **DEPARTMENT.**

G.O. No. 594 Press / Mis.

50-51

Dated 2-2-12 18 68.

12/13

50-51

***Not to be folded or roughly handled***

No. 50. Read the following letter from the Controller, Money Order Department, Madras, to the Chief Secretary to Government, Fort Saint George; dated Fort Saint George, 19th December 1868.

I have the honor to forward, herewith, a copy of my letter, No. 91, dated 10th November last, to the address of the Collector of Tanjore, relative to the accounts of the Combaconum Money Order Agency, as also his reply thereto, No. 1072, dated 16th instant, received yesterday, from which it will be seen that the Agent at that place has embezzled the Government funds, entrusted to him, in the sum of Rupees 974-8-0, and, as from paragraph 5 of Mr. Assistant Collector Tagg's letter, forwarded therewith, it appears that Magisterial interference is barred under Section 167 of the Criminal Procedure Code, to solicit that, as suggested by him, Government may be moved to sanction his prosecution under the Penal Code.

2. I beg to add, for your information, that, in anticipation of the sanction of Government being accorded, and to avoid any unnecessary delay, I have telegraphed* to the Collector to carry on the prosecution.

* Copy of telegram enclosed.

---

From the Controller, Money Order Department, Madras, to the Collector of Tanjore; dated Fort Saint George, 10th November 1868, No. 91.

In forwarding, in original, a letter, from the Money Order Agent of Combaconum, I have the honor to bring to your notice the repeated infringement, on his part, of paragraph 34 of the Rules, notwithstanding that he has frequently been directed to act up to its terms, and, with reference thereto, to annex a Memorandum showing the balances that were, from time to time, retained by him at the close of the months noted therein.

2. The explanation afforded by him, when called upon to account for the violation of the rule, is illness and inability to attend office on the last day of the month, which excuse, I may add, was put forward on more than two or three occasions. On one occasion he alleged that the Treasury Officer refused to accept funds tendered by him, which was arranged by a reference† made to you on the subject.

† Vide Controller's No. 50, dated 24th August 1868.

3. As the reasons set forth by the Agent are far from satisfactory, and as the fact of his being allowed to retain such large balance and that for such a lengthened period evidences that the Treasury Officer does not sufficiently exercise the power vested in him in paragraph 19 of the rules for his guidance of examining the Agent's cash balance from time to time, I have the honor to request that you will be good enough to call upon him to do so without delay, as a neglect of this precaution opens the way to fraud, and I would venture to suggest that the first examination be made without any previous notice being given to the Agent.

---

MEMORANDUM.

| | | | | RS. | A. | P. |
|---|---|---|---|---|---|---|
| Balance in hand on | | 31st January | 1868..... ... ..... ..... | 443 | 5 | 0 |
| Do. | do. | 29th February | ,, ..... ..... ... ..... | 444 | 4 | 0 |
| Do. | do. | 31st March | ,, ..... ..... ..... | 544 | 2 | 0 |
| Do. | do. | 30th April | ,, ..... ..... ..... | 820 | 3 | 0 |
| Do. | do. | 31st May | ,, ..... ..... ..... ... | 413 | 3 | 0 |
| Do. | do. | 30th June | ,, ..... ... ... ..... | 589 | 1 | 0 |
| Do. | do. | 31st July | ,, ..... | 622 | 8 | 0 |
| Do. | do. | 31st August | ,, ... ..... ..... ..... | 949 | 7 | 0 |
| Do. | do. | 30th September | ,, ..... ..... | 744 | 15 | 0 |
| Do. | do. | 31st October | ,, ..... | 827 | 5 | 0 |

(True Copy.)

(Signed) J. G. HEWSON,
*Controller.*

From K. GOPALAIYANGAR, Money Order Agent, to the Controller, Money Order Department, Madras ; dated Combaconum, 3rd November 1868.

In forwarding, herewith, the weekly Return ending the 31st October 1868, I beg respectfully to state that a balance of Rupees 827-5-0 will appear from the Return, which I was unable to remit at the close of the month, as I was severely attacked by sickness from 28th October to 2nd November 1868. It is strictly prohibited, by the Memorandum* from your Office, that no explanations will be accepted as an excuse for the infringement of the rules. I again beg to apologize for my violation of the rule in this instance. I have since determined to get money from the Treasury as much as may be required for daily payment, referring to the amount of advices at hand. I think this plan will, by all means, prevent the necessity of retaining any balance on hand even of the fixed amount. I hope you will also consider it to be advisable.

* No. 275, 6th October 1868.

2. If I were to keep up a balance even of the fixed sum, under the rules, I am sometimes unavoidably obliged to overlook the instructions owing to some accidents at any time. I am sincerely afraid of giving any explanation even now, as it has been prohibited by your strict and final instructions. But, as a matter of grace, I beg respectfully you will be kind enough to pardon me now.

---

From the Collector of Tanjore, to the Controller, Money Order Department, Madras ; dated Tanjore, 16th December 1868, No. 1072.

With reference to your letter of the 10th November 1868, No. 91, I have the honor to forward copy of a letter† just received by me from Assistant Collector Mr. Tagg, from which it clearly appears that Gopalaiyangar, the Money Order Agent at Combaconum, has embezzled the sum of Rupees 974-8-0.

† Dated 14th December 1868, No. 43.

2. I, therefore, request, as suggested by Mr. Tagg, that you will obtain the permission of Government, under Section 167 of the Code of Criminal Procedure, for prosecuting Gopalaiyangar Magisterially.

3. You will also observe from Mr. Tagg's letter that he has directed the Tahsildar of Combaconum to take charge of the Agent's Office. Please sanction this arrangement till the result of the investigation into the case of embezzlement against Gopalaiyangar is known.

4. The delay in examining this man's cash-box has arisen from the fact of my European Assistant, at Combaconum, having been absent for two or three weeks from that place, and my not wishing that any other than a European Officer should examine Gopalaiyangar's accounts.

5. The enclosure of your letter under acknowledgment is herewith returned.

---

From A. TAGG, Esq , Assistant Collector, to the Collector of Tanjore ; dated Combaconum, 14th December 1868, No. 43.

With reference to your demi-official letter of the 12th instant, (received this morning,) enclosing a letter from the Controller of the Money Order Department, I have the honor to report that I have examined the books and the cash balance of Gopalaiyangar, the Money Order Agent of Combaconum.

2. Matters stand thus :—

| | Rs. | A. | P. | Rs. | A. | P. |
|---|---|---|---|---|---|---|
| Balance in hand on 30th November... ... ... | | | | 930 | 11 | 0 |
| Drawn from Treasury between 1st and 14th December... | ... | 900 | 0 | 0 | | |
| Received from purchasers of Money Orders from 1st to 14th December. | | 320 | 6 | 0 | | |
| | | | | 2,151 | 1 | 0 |
| Paid into the Treasury from 1st to 14th December... ... | ... | 597 | 4 | 0 | | |
| Paid to producers of Money Orders from 1st to 14th Debember... | ... | 534 | 0 | 0 | | |
| Cash balance actually in hand... ... ... ... | ... | 45 | 5 | 0 | | |
| | | | | 1,176 | 9 | 0 |
| Deficient... | | | | 974 | 8 | 0 |



3. The Agent admits the correctness of the item, Rupees 930-11-0, as the balance due to the Treasury on the 30th November, and also the correctness of the Treasury accounts. He also acknowledges the fact of the deficit of Rupees 974-8-0, but denies that he has embezzled it.

4. I find that he gave no security on his appointment.

5. Under Section 167 of the Code of Criminal Procedure, Magisterial interference is barred; but I beg leave to suggest that sanction be requested for a prosecution under the Penal Code.

6. I have directed the Tahsildar to take charge of the Agent's Office pending the receipt of instructions.

7. The letter of the Controller, and its enclosure, are herewith returned.

---

Service Telegram from the Controller, Money Order Department, Madras, to the Collector of Tanjore; dated Madras, 18th December 1868.

Please prosecute at once and without delay. Government informed.

---

No. 51. ORDER THEREON, 22nd December 1868, No. 594.

Ordered that the following telegram be despatched to the Collector of Tanjore:—

"The Government sanction the prosecution of Gopalaiyangar, Money Order Agent at Combaconum, for embezzlement."

(True Extract).

*Chief Secretary.*

To the Accountant General.
,, Collector of Tanjore.

Fxd. J. Wright.

Govt. of 1868 Madras.

FINANCIAL.

To

THE ACCOUNTANT GENERAL.

&c., &c., &c.

*Dated December, 22nd.*

*Recd.* *Encl.*

*G. O., 22nd December 1868, No. 594.*

**DECEMBER.**
**Nos. 50-51.**

Sanctioning the prosecution of Gopalayangar, Money Order Agent at Combaconum, for embezzlement.

No 91

B.

Private

Money Order Department,
CONTROLLER'S OFFICE,
*Fort Saint George, 15th November* 1865.

FROM THE CONTROLLER,
MONEY ORDER DEPARTMENT,
MADRAS.

To

*G. Lee Morris Esquire,*
*Collector of Tanjore.*

*Sir,*

*I am forwarding, in original, a letter, marginally noted, from the Money Order Agent of Combaconum, I have the honor to bring to your notice the repeated infringement on his part of para 34 of the Rules, notwithstanding that he has frequently been directed to act up to its terms, and, with reference thereto, to annex a memo shewing the balances that were, from time to time, retained by him at the close of the months noted therein.*

*2. The explanation afforded by him, when called upon to account for the violation of the rule, is illness and inability to attend Office on the last day of the month, which excuse, I may add, was put forward on more than 2 or three occasions. On one occasion he alleged that the Treasury Officer refused to accept funds tendered by him, which was arranged by a reference made to You on the Subject.*

* vide Controller's No. 50 d. 24/8/68.

*3. As*

3. As the reasons set forth by the Agent are far from satisfactory, and as the fact of his being allowed to retain such large balance and that for such a lengthened period evidences that the Treasury Officer does not sufficiently exercise the power vested in him in para 19 of the Rules for his guidance of examining the Agents cash balance from time to time, I have the honor to request that You will be good enough to call upon him to do so without delay, as a neglect of this precaution opens the way to fraud, and I would venture to suggest that the first examination be made without any previous notice being given to the Agent.

I have the honor to be
Sir,
Your most Obedient Servant,
(Signed) J. G. Henson,
Controller.

Memo

Balance on hand on 31 January 1868 Rupees 443-5
" " 29 February " " 444-4
" " 31 March " " 544-2
" " 30 April " " 820-3
" " 31 May " " 413-3
" " 30 June " " 589-1
" " 31 July " " 622-8

Balance on hand on 31 Augt 1868 Rupees 949-7
" " 30 Sept " " 744-15
" " 31 Octr " " 827-5

True copy
J. G. Henson.
Controller

E.H.D.

Combaconum 9
3d November 1868.

To

The Controller,
Money Order Department,
Madras.

Sir,

In forwarding herewith the weekly return ending the 31st October 1868, I beg respectfully to state that a balance of Rupees 827-5, will appear from the return, which I was unable to remit at the close of the month, as I was severely attacked by sickness from 28th Oct. to 2d November 1868. It is strictly prohibited by the memo from Your Office, that no explanations will be accepted as an excuse for the infringment of the Rules. I again beg to apologise from my violation of the Rule in this instance. I have since determined to get money from the Treasury as much as may be required for daily payment, referring to the amount of Advices at hand. I think this plan will, by all means, prevent the necessity of retaining any balance on hand even of the fixed amount. I hope you will also consider it to be advisable.

× No 275 6 October 1868

If I were to keep up the balance even of the fixed sum, under the Rules, I am sometimes unavoidably obliged to overlook the instructions owing to some accidence at any time. I am sincerely afraid of giving any explanation even now, as it has been prohibited by Your Strict and final instructions. But as a matter of grace, I beg respectfully You will be kind enough to pardon me now.

I have &c
(Signed) K. Gopalayyangar
Money Order Agent

True Copy
S. Hewson.
Controller

E.H.D.

Tanjore Collector's Office
16th December 1868.

No 1072.

From.

G. Lee Morris Esqre
Collector of Tanjore

To.

The Controller
Money Order Department
Madras.

Sir,

With reference to your letter of the 10th November 1868. No 91. I have the honor to forward copy of a letter* just received by me from Assistant Collector Mr Jagg, from which it clearly appears that Gopalaiyangar, the Money Order Agent at Combaconum, has embezzled the sum of Rs 974-8-"

* dated 14th Decr/68. No 43.

2. I therefore request, as suggested by Mr Jagg, that you will obtain the permission of Government under Section 167 of the Code of Criminal Procedure, for prosecuting Gopalaiyangar magisterially.

3. You will also observe from Mr Jagg's letter that he has directed the Tahsildar of Combaconum to take charge of the Agents office Please sanction this arrangement till the result of the investigation into the case of embezzlement against Gopalaiyangar is known.

4. The delay in examining this man's Cash

box

box has arisen from the fact of my European Assistant at Combaconum having been absent for two or three weeks from that place, and my not wishing that any other than a European Officer should examine Gopalaiyangar's Accounts.

5. The enclosure of your letter under acknowledgment is herewith returned.

I have the honor to be
Sir,
Your Most Obed.t Servant
(Signed) G. Lee Morris
Collector.

(True Copy)
G Stevenson.
Controller.

C.H.P.

No 43. B

To
The Collector of Tanjore

Sir,

With reference to your demi Official letter of the 12.th Instant (received this morning) enclosing a letter from the Controller of the Money Order Department, I have the honor to report that I have examined the books and the Cash balance of Gopalaiyengar the Money Order Agent of Combaconum.

2. Matters stand thus:-

| | Rs | As |
|---|---|---|
| Balance in hand on 30.th November | 930 | 11 |
| Drawn from Treasury between 1.st & 14.th December | 900 | — |
| Received from purchasers of Money Orders from 1.st to 14.th December | 320 | 6 |
| Total Rupees | 2151 | 1 |
| Paid into the Treasury from 1.st to 14.th December | 597 | 4 |
| Paid to producers of Money Orders from 1.st to 14.th Dec.r | 534 | — |
| Cash balance actually in hand | 45 | 5 |
| | 1176 | 9 |
| Deficient | 974 | 8. |

3. The Agent admits the correctness of the item Rs 930-11-as the balance due to the Treasury

on

on the 30th November, and also the correctness of the Treasury Accounts. He also acknowledges the fact of the deficit of Rs. 974-8-- but denies that he has embezzled it.

4. I find that he gave no Security on his appointment.

5. Under Section 167 of the Code of Criminal Procedure, magisterial interference is barred, but I beg leave to suggest that Sanction be requested for a prosecution under the Penal Code.

6. I have directed the Tahsildar to take charge of the Agent's Office pending the receipt of instructions.

7. The letter of the Controller and its enclosure are herewith returned.

I have &c
(Sd) A. Jagg.
Assistant Collector

Combaconum
14th December 1868.

(True Copy)
(Sd) G. Lee Morris
Collector.

True Copy.
J.G. Hewson.
Controller.

G.H.P.

Service Telegram 15.

From Madras
From Controller
Money Order Dept

To Tanjore
To Collector of Tanjore

Please prosecute at once and without delay. Government informed

5.30 P.M.

(Signed) J. G. Hewson
Controller.

18th December 1868

True Copy
J.G. Hewson.
Controller.

Urgent.

Money Order Department. 17

CONTROLLER'S OFFICE,

Fort Saint George 19 December 1868.

From The CONTROLLER,
MONEY ORDER DEPARTMENT,
MADRAS.

To

The Chief Secretary to Government
Fort Saint George.

Sir,

I have the honor to forward, herewith, a copy of my letter No. 91, dated 10th November last, to the address of the Collector of Tanjore, relative to the accounts of the Combaconum Money Order Agency, as also his reply thereto, No. 1072, dated 16th instant, received yesterday, from which it will be seen that the Agent at that place has embezzled the Government funds, entrusted to him, in the sum of Rp. 974-8, and, as from para 5 of Mr. Assistant Collector Taff's letter, forwarded therewith, it appears that magisterial interference is barred under section 167 of the Criminal Procedure Code, to solicit that, as suggested by him, Government may be moved to sanction his prosecution under the Penal Code.

2. I beg to add for your information that, in anticipation of the sanction of Government being accorded, and to—

avoid any unnecessary delay I have telegraphed to the Collector* to carry on the prosecution.

* copy of telegram enclosed.

I have the honor to be
Sir
Your most Obedient Servant

I. G. Stevens
Controller.

C.H.D.

Finance Department.

Rect of Ry Secy.

From The Controller
Money Order Deptt
Madras.

To The Chief Secretary
to Government
Fort St George

No. 118

Dated 19. Dec 21 } December

Enclosures 4.

No 637

Forwards copies of correspondence with the Collector of Tanjore relative to the Combaconum Money Order Agency Accounts and solicits the sanction of Government to the prosecution of the Agent under the Penal Code for embezzlement

With an Order

50457.

Read

8

No 594- 22 Dec 21-

Ordered that the following telegram be despatched to the Collector of Tanjore.

"Government sanction the prosecution of Gopalaiyangar, Money Order Agent at Combaconum, for embezzlement."

Initials

Telegram despatched 23/12

Copy to the Acct General
" Collr of Tanjore } despd 7/1

19 D 10

Govt. of {1868} Madras.

Financial

To

The Accte. Genl.
&c.

Dated 22 Dec. 22.

Recd. Encl.

G. O., 22 Dec. 1868, No. 594

Nos. 50. 51.

Sanctioning the prosecution of Gopalaya aigar, money order Agent at Combaconum, for Embezzlement.