FINANCIAL DEPARTMENT.

No. 1051.

FROM

THE HON. R. S. ELLIS, C.B.,
Chief Secretary to the Government of Fort St. George,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

SIR,

I am directed to acknowledge the receipt of your letter, No. 886, dated 4th July 1872, communicating the decision of the Governor-General in Council that the whole amount of the irrecoverable balance of the embezzlement by Mr. Graham, the late Money Order Agent of Tinnevelly, shall be recovered from the Collector, Mr. R. K. Puckle. This decision was communicated to Mr. Puckle with a view to his submitting to the Government a more detailed report of the manner in which the embezzlement occurred and any representation as to his own responsibility which he wished to offer.

2. I am to submit, for the consideration of His Excellency the Governor-General in Council, a copy of Mr. Puckle's report, from which it will be observed that Mr. Puckle acquiesces in the justice of the decision passed in his case; but he at the same time represents the special press of business involved in his charge as having caused his omission to observe the rule under which he should from time to time have tested the cash balance in the hands of the Money Order Agent.

3. I am to add that His Excellency in Council considers that Mr. Puckle has in no degree exaggerated the exceptionally arduous nature of the duties which he has performed with remarkable zeal and success, and that His Excellency ventures to hope that, under these circumstances and as a special case, the Governor-General in Council will see fit to exempt Mr. Puckle from liability for the losses incurred by the embezzlement in question.

I have the honour to be,
Sir,
Your most obedient servant,

OOTACAMUND,
5th August 1872.

Acting Under Secy. to Govt.,
for *Chief Secretary.*

From R. K. PUCKLE, Esq., Collector of Tinnevelly, to the Chief Secretary to Government, Fort St. George, dated Tippanampatti, 23rd July 1872, No. 313.

In reply to Government Proceedings, No. 894, dated 16th instant, calling for a detailed report as to the manner in which the embezzlement by the late Money Order Agent occurred, and permitting me to submit any representation as to my own responsibility that I may wish to offer, I have the honour to inform you that Mr. Graham, an East Indian, the 1st Clerk in my office and Clerk in the Protestant Church, was nominated by me as Money Order Agent in 1867, and from that

date he submitted his accounts to the Accountant-General in Madras direct. His cash balance was, moreover, according to the rules for the guidance of Money Order Agents, received in a sealed bag in the Treasury every evening and handed back again every morning, and this cash balance was not examined by me as provided for in paragraph 23 of the rules.

2. On the 30th October 1871 the Accountant-General brought to my notice that certain money that should have been paid in by the Money Order Agent in September had not been paid in till the following month. This led to an inquiry, when the cash balance was found deficient, and the Money Order Agent pleaded guilty to having systematically peculated small sums from month to month, always hoping to restore them, but being unable to do so, till the aggregate exceeded his power of adjustment, and hence the detection of the fraud.

3. As mentioned above, I had overlooked paragraph 23 of the rules altogether, and believing that I had nothing to do with the Money Order Agency, and feeling every confidence in the honesty of the Agent (whom I had promoted to be the Sea Customs Superintendent of Tuticorin only a few days before the discovery of the fraud), I never examined the cash balance, and in consequence of this omission I have been held personally answerable for the deficiency by the Government of India. As there is no denying the abstract justice of the order passed by the Government of India, I should have paid the money without further remark had not the Madras Government considerately allowed me to make such representation as I might wish on the subject.

4. This Government is aware that I am the only Collector in the Madras Presidency who is charged with the settlement of his district in addition to his work as Collector. During 1867 and 1868 I was exerting myself to the utmost to get off the Settlement Report submitted in October 1868. This work necessitated great care and attention and prolonged absence from head-quarters, and, as my report will show, I grouped every village and classified nearly every field myself from the hills down to the sea.

5. As soon as I had got off this report I availed myself of privilege leave, and from privilege leave was summoned to Madras, where I was engaged for some months on special duty, and from Madras I proceeded to England, so that I did not return to this district till the middle of November 1870. From the date of my return till the middle of April 1871 I was absorbed in the inquiry into the Department of Public Works frauds in Tinnevelly, and during that period carried on current work as best I could, early and late, when not engaged with the trial. No sooner was the trial over than I left head-quarters on jummahbundy and on a tour through certain zemindaries which required immediate attention, and, with the exception of a few days in June, was absent till the end of August last, when the institution of the Local Fund Boards, the preparation of Budgets, laying out school unions, &c., engrossed my attention till late in September, when I again left head-quarters to visit the salt-pans and pearl-banks, and only returned in time to investigate the charge against the Money Order Agent.

6. Though the extra work I have had to do was much of my own seeking, and is, therefore, no excuse for neglecting routine duties, still constant movement and prolonged residence in camp, with the mind given up for the time to some particular object, is to myself a sufficient explanation of my unfortunate oversight of the paragraph requiring a periodical examination of the cash balance in the Money Order Agent's possession.

Exd. A. S. Rodgers.

1872.

FINANCIAL DEPARTMENT.

From

The Chief Secretary to Government,
St. George,

To

The Secretary to the Govt. of India,
Financial Department.

Dated 5th August 1872.

Recd.

No. 1051.

Enclosure.

Transmitting a copy of a report from Mr. R. K. Puckle, Collector of Tinnevelly, respecting the embezzlement by Mr. Graham, the late Money Order Agent of that station, with the recommendation that Mr. Puckle may be exempted from liability for the losses incurred by the embezzlement in question.

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No. 313. Tinnevelly Collectorate Cutcherry
Tiffanampatte 25th July 1872.

From R. K. Puckle Esqre
Collector

To The Honorable R. S. Ellis C.S.
Chief Secretary to Government
Fort Saint George
Ootacamund

Sir,

In reply to Government proceedings No. 894 dated 16th instant, calling for a detailed report as to the manner in which the Embezzlement by the late Money Order Agent occurred and permitting me to submit any representation on my own responsibility that I may wish to offer, I have the honour to inform You, that Mr. Graham, an East Indian, the first Clerk in my Office and Clerk in the Protestant Church was nominated by me as Money Order Agent in 1867- and from that Date he submitted his Accounts to the Accountant General in Madras direct. his Cash balance was moreover according to the Rules for the Guidance of Money Order Agents received in a Sealed bag in the treasury every Evening, and handed back again every morning, and this Cash balance was not Examined by me as provided for in para 213 of the Rules

2. On the 30th October 1871 the Accountant General brought to my notice, that certain money that should have been paid in by the Money Order Agent in September, had not been paid in till the following month - this led to an inquiry when the Cash balance was found deficient and the Money Order Agent pleaded Guilty to having systematically peculated small sums from month to month always hoping to restore them, but being unable to do so, till the aggregate exceeded his power of adjustment, and hence the detection of the fraud.

3. As mentioned above, I had overlooked para 23 of the Rules all bth ... or living that I had nothing to do with the Money Order Agency and ... Confidence in the honesty of the Agent (whom I had promoted to be the Sea Customs Superintendent of Tuticorin only a few days before the discovery of the fraud) I never examined the Cash balance, and in consequence of this omission I have been held personally answerable for the deficiency by the Government of India. as there is no denying the abstract justice of the order passed by the Government of India, I should have paid the money without further remark, had not the Madras Government considerately allowed me to make such representation as I might think on the subject.

4. The Government is aware that I am the only Collector in the Madras Presidency, who

is charged with the Settlement of his District, in addition to his work as Collector. During 1867 and 1868, I was exerting myself to the utmost to get off the Settlement Report submitted in October 1868. this work necessitated great care and attention and prolonged absence from head Quarters, and as my report will show, I grouped every Village and classified nearly every field myself from the hills down to the Sea.

5. As soon as I had got off this report, I availed myself of privilege leave, and from privilege leave was summoned to Madras, where I was engaged for some months on Special duty, and from Madras I proceeded to England so that I did not return to this District till the middle of November 1870. From the date of my return till the middle of April 1871, I was absorbed in the Enquiry into the Department Public Works fraud in Tinnevelly, and during that period carried on current work as best I could, Early and late, when not engaged with the trial. No sooner was the trial over than I left head Quarters on Jumnabundi, and on a tour through certain Zemindaries which required immediate attention, and, with the exception of a few days in June, was absent till the end of August last, when the institution of the Local Fund Board, the preparation of budgets, laying out School unions &c Engrossed

my attention till late in September, when I again left head Quarters to visit the Salt Pans and Pearl banks, and only returned in time to investigate the charge against the Money Order Agent.

6. Though the extra work I have had to do was much of my own seeking, and is therefore no excuse for neglecting routine duties, still constant movement and prolonged residence in Camp, with the mind given up for the time to some particular object, is to myself a sufficient explanation of my unfortunate oversight of the paragraph requiring a periodical examination of the Cash balance in the Money Order Agency possession.

I have the honor to be

Sir

Your most obed.t Serv.t

A. K. Purdie

Collector

Comp.d

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Financial Department.

No. 1051.

To

The Secretary to the Government
of India,
Financial Department.

Sir,

I am directed to acknowledge the receipt of your letter No. 886, 24 July 1872, communicating the decision of the Governor General in Council that the whole amount of the irrecoverable balance of the embezzlement by the Graham the late Money Order Agent of Trincomalee shall be recovered from the Executors of the late R. K. Tuckle. This decision was communicated to Mr Tuckle with a view to his submitting to the Government a more detailed report of the manner

1872 Financial Proceedings

From P. R. Lascelles Esq
The Collector
Trincomalee

No. The Chief Secretary
to Government
Fort St. George

Acknowledging

Dated 23rd
Rec'd 25th } July 1872
No. 313.

Acknowledge receipt
of letter

Of Proceedings the amount
in which it is to be paid by the Executors
of the late Money Order
Agent of Trincomalee
and to report from time to time
the progress of the
working of the Money order office
there.

P. R. Lascelles

manner in which the
Embezzlement occurred,
and any representation
as to his own responsibility
which he wished to offer.

2. I am to submit
for the consideration of
His Excellency the Governor
General in Council a copy
of Mr Pinkie's report, from
which it will be observed
that Mr Pinkie acquiesces
in the justice of the decision
passed in his case, but he
at the same time represents
the special pressure of business
involved in his charge,
as having caused his
omission to observe the rule
under which he should
from time to time have
struck the Cash Balance
in the hands of the Money
Order Agent.

3. I am to add
that

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that His Excellency in Coun-
: cil considers that Mr
Pinkie has in no degree
exaggerated (optionally) the arduous
nature of the duties which
he has performed with re-
: markable zeal and
success, and that His Ex-
: cellency ventures to hope
that, under these circum-
: stances, and as a special
case the Governor General
in Council will see fit to
exempt the bonds from
liability for the losses in-
: curred by the Embezzle-
: ment in question.

Ottawa
5th August 1872

(13)

Department

No.

To

The Secretary to the
Government of

Department.

Dated 187

Council

Rejected in Council
and not to be sent
to the Rules. to Hindu
Mr. Sinn. Mr

1872.

Financial DEPARTMENT

From

The Chief Secretary to Government,
Fort Saint George,

To

The Secretary to the Govt. of India,
Financial Department,

Dated Augt 5th 1872.

Recd.

No. 1057.
Enclosure

Nos. 61. 62.

Transmitting a copy of a report from Mr. R. H. Puckle Collr of Tinnevelly respecting the Embezzlement by Mr. Graham the Collector order Agent of that Station with the recommendation that Mr. Puckle may be exempted from liability for the losses incurred by the Embezzlement in question.

M.R.O. 1—77,006—8-6-37.

(1) Number of pages 16

(2) Date of repair 26.1.40

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No. 1051		Press / Mis.
61-62.		
Dated 5-8-	1872.	

61-62 9/10

Not to be folded or roughly handled

26/1/40