M.R.O. 1—77,006—8-6-37.

(1) Number of pages 18

(2) Date of repair 6-12-39

(3) Initials of the Referencer

4

# MADRAS RECORD OFFICE.

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## Government of Madras.

Financial DEPARTMENT.

| G.O. No. 598 | Press / Mis. |
|---|---|
| 337-339 | |
| Dated 3 d-4- | 1872. |

11/12

337 - 339

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

***Proceedings of the Madras Government, Financial Department,***
***30th April 1872.***

Read the following papers:—

No. 337. From the Session Judge of Tinnevelly, to the Officiating Chief Secretary to Government, Fort St. George, dated Tinnevelly, 26th March 1872, No. 185.

With reference to Proceedings of the Government, Financial Department, under date the 11th instant, No. 286, I have the honour to forward, herewith, a copy of the Calendar* therein called for.

* Session Case No. 12 of 1872.

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No. 338. From the Collector of Tinnevelly, to the Officiating Chief Secretary to Government, Fort St. George, dated Tinnevelly, 4th April 1872, No. 113.

As requested in Government Proceedings, No. 286, dated 11th March 1872, I have the honour report on the case of Mr. Graham, late Money Order Agent of this station.

2. Mr. Graham, an East Indian Clerk on my establishment, was appointed Money Order Agent in February 1867, and was believed to be a steady, well-behaved public servant. In October 1871, however, the Accountant-General brought to notice that Mr. Graham had failed to furnish his reasons for infringing the rules by keeping back large sums of money; this led to an inquiry when it was found that Mr. Graham had embezzled Rupees 1,606-11-0; of this, Rupees 593-7-2 were recovered, leaving a net deficiency of Rupees 1,013-3-10. For this Mr. Graham was committed for trial and sentenced by the Sessions Court to two years' rigorous imprisonment. I enclose a copy of my calendar in the preliminary inquiry.

3. The neglect by which the embezzlement became possible was my failure to examine the money bag and see what it really contained. This was owing to the Money Order Agent corresponding direct with the Accountant-General, to whom he sent his accounts without their passing through my hands, and my not being aware, till too late, that I had any check over his cash balance which was handed in and out of the Treasury daily in a sealed bag of which I never saw the contents.

4. The Government have published a Circular Order in the Accountant-General's Manual calling on Collectors to satisfy themselves as to the contents of this bag, but I overlooked this altogether, and was under the impression, from the wording of the rules, that I had nothing to do with the Money Order Agent.

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No. 339. ORDER THEREON, 30th April 1872, No. 598.

Ordered that a copy of the letter from the Collector of Tinnevelly be submitted to the Government of India.

2. The Government regret that the Circular Order, to which the Collector refers, should have been overlooked in the case of the late Money Order Agent at Tinnevelly.

3. The Accountant-General will draw the attention of all Collectors and Treasury Officers to the order in question, by a circular.

**(True Extract.)**

*Officiating Chief Secretary.*

To the Collector of Tinnevelly.
,, Accountant-General.

Exd. J. Wright.

Govt. of {1872} Madras.

FINANCIAL.

To

THE COLLECTOR OF TINNEVELLY,

&c., &c., &c.

*Dated April, 30th.*

*Recd.* *Encl.*

*G. O., 30th April 1872, No. 598.*

APRIL.

Nos. 337—340.

Directing that a copy of the letter from the Collector of Tinnevelly, reporting on the embezzlement of a sum of money by Mr. Graham, late Money Order Agent of that station, be submitted to the Government of India.

3a

## Register of Preliminary Enquiry held before R K [illegible] Esqr. District Magistrate of Tinnevelly.

| No. of the case | Name of the accused | Substance of the complaint | Name of complainant | Names of witnesses for the prosecution | Names of witnesses for the defence | Summary of the facts proved or confessed | Result of the enquiry | Date of offence | Date of complaint | Date of apprehension or appearance | Date of closing enquiry | Explanation of Delay |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 1 of 1871 | Mary Augusta Graham East Indian Clerk in the Collector's Establishment Tinnevelly aged 23 | That he on various dates between 1st October and 10 November 1871 did in his official capacity of Money Order Agent commit criminal breach of trust as a public servant in that [illegible] about 6 that he has thereby committed an offence punishable under Section 409 of the Indian Penal Code within the Cognizance of the Court of Session | [illegible] Esqr. [illegible] | Samuel [illegible] [illegible] | | The Deputy Collector in charge of the Treasury deposes that prisoner was appointed Money Order Agent 1870 that upon [illegible] attention was drawn to [illegible] that [illegible] Secretary Public Offices Ootacamund stating that the prisoner has withheld [illegible] 16-2 that [illegible] have been paid to the Treasury on [illegible] Number. This led him to [illegible] examination of prisoner's accounts and balances by which it appears that Rs 1606-11 deficient had been misappropriated by the prisoner as shown in the [illegible] depositions records. | The prisoner is committed to take his trial before the Court of Session R K Reade Collector | 10 Nov 1871 | 10 Nov 1871 | | | The Collector of Tinnevelly was not [illegible] until the 14th in Nov [illegible] |

The prisoner pleaded guilty and alleges that he received the [illegible] but unfortunately failed to do so. He further wishes to speak for himself.

Though the case is within the Magisterial jurisdiction as well as [illegible] Collector's Establishment the Magistrate considers it [illegible]

(Sd) R K Reade
Collector

10 Nov 1871

The prisoner is committed to take his trial before the Court of Session as the prisoner is a Clerk on the [illegible] Sessions Court for trial.

Calendar of persons tried before Francis Culling Carr Esquire Acting Sessions Judge of

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|
| No. of the case. | Name and description of the accused. | Copy of the charge or substance of the complaint. | Name of complainant. | Names of witnesses for the prosecution. | Names of witnesses for the defence, if any. | Statement of the evidence and grounds of conviction. | Finding and sentence. | Offence. |
| 12 of 1872 | Henry Augustus Graham. East Indian Clerk on the Collector's Establishment. Sincerely | That he, Henry Augustus Graham, on various dates previous to 10th November 1871 being entrusted with public money in his official Capacity as Money Order Agent did commit Criminal breach of trust in respect of such money amounting to Rupees 1606-11-00 or thereabouts and that he has thereby committed an offence punishable under section 409 of the Indian Penal Code and within the cognizance of the Court of | Register | " | 1st Daniel Macchin 2nd Edward Sargent. 3rd Thomas Spratt | In this case the Accused admits the charge and pleads guilty and only examines witnesses to his previous good character and refers to the record of his otherwise good public service of 20 years. The Accused has been for some time past Money Order agent attached to the Collectors Office on a salary of Rupees 50, and clerk of the Church on a salary of Rs 17-8-- It is learned from the Magistrate's | The Court finds that Henry Augustus Graham is guilty of the offence specified in the charge Viz that criminal breach of trust public servant entrusted property and has thereby an offense punishable 409 of the Indian Penal the Court directs that Augustus Graham be imprisonment for a period years. | |

Signed
Sessions Judge

tions.

Committed by
R. K. Locke Esquire
District Magistrate of Tinnevelly.

easury in September, this led to an Enquiry and an Examination of the
ere's accounts and Cash balance by which it appeared that Rupees 1606-11-"
deficient and had been misappropriated by the Accused as shown in the
tion of Mr. Locke the Deputy Collector. As the Accused pleaded guilty, it
t been considered necessary again to examine these accounts which bear
ous marks of erasures. It seems however incomprehensible that the
fications would have gone on so long undetected if there had been proper
uision.

The Accused says that he being a man with a large family and
pay was tempted to take sums which were small at first, but which
e increasingly large under the full intention and hope of repaying the
t. The story is one frequently heard, but considering the amount of the

Remarks that attention was first drawn to irregularities on the part of the prisoner by a letter from the Accountant General to the address of the Collector dated October 30th, stating that the Accused had withheld Rupees 665-2-" that should have been paid into

From the

No.

Dated
Received } 18

Calendar in case No. of 18

No. 5.

defalcations Rupees 1600, and the monthly pay of the Accused Rupees 67-8-" he cou
have entertained any reasonable idea of ever being in a position to make good the amoun
appears to view the matter as a misfortune which was inevitable rather than a crime. O
of his previous character and his position do not detract from the heinousness of
they have weighed with me in awarding the sentence. The charge having been admitte
Assessors was not asked.

(Signed)
Ag
(True Copy)

Enclosure No I

In a letter from the Session Judge of Tinnevelly dated 26th March 1872 No 185.

Copy of Calendar in Session Case No 12 of 1872

In No 653 of 72

No 185

Tinnevelly Session Court
26th March 1872

From,

J Culling Carr Esquire,
Session Judge of
Tinnevelly.

To

W Hudleston Esquire,
Officiating Chief Secretary
to Government
Madras.

Sir,

With reference to Proceedings of the Government, Financial Department under date the 11th Instant No 286, I have the honor to forward herewith a copy of the Calendar therein called for.

Sessions case No 12 of 1872.

I have the honor to be
Sir
Your most obedt Servt
J C Carr
Session Judge

Exd
AH
Ashd 25

№ 113.

Huzur Cutcherry
Tuticorin 1st April 1872

From R. R. Sparke Esqre
Collector

To W. Huddleston Esqre
Offg Chief Secretary to Government
Fort Saint George

Sir.

As requested in Government Proceedings № 286 Dated 11 March 1872 I have the honour to report on the Case of Mr. Graham late Money Order agent of this Station.

2. Mr. Graham, on the Establishment, was appointed Money Order agent in February 1867 and was believed to be a steady, well behaved public Servant. In October 1871 however, the Accountant General brought to notice that Mr. Graham had failed to furnish his reasons for infringing the Rules by keeping back large sums of money. This led to an Enquiry when it was found that Mr. Graham had embezzled Rupees 1,606. 11-- of this Rupees 593. 7. 2 were recovered, leaving a net deficiency of Rupees 1,013. 3. 10. For this Mr. Graham was committed for trial & sentenced by the Sessions Court to 2 Years rigorous imprisonment.

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Proceedings (1872) Dept. of Finance
From
The Collector of Tuticorin
To
The Chief Secretary to Government
Madras
Dated 1st April 1872
Rec'd 30th " March 1872
№ 185
Embezzlement One
Rs. 593

Forwarding a Copy of the Calendar in the Session Case of Mr. Graham

Ans 1/4/1872.

W. H. Rowlandson

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Proceedings (1872) Dept. of Finance
From
The Sessions Judge of Tinnevelly
To
The Chief Secretary to Government
Madras
Dated 25th March 1872
Rec'd 30th " March 1872
№ 598/19
Embezzlement One
Rs. 593

Forwarding a Copy of the Calendar in the Session Case of Mr. Graham

Ans 1/4/1872.

W. H. Rowlandson

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Proceedings (1872) Dept. of Finance
From
The Sessions Judge of Tinnevelly
To
The Chief Secretary to Government
Madras
Dated 25th March 1872
Rec'd 30th " March 1872
№ 598/19
Embezzlement One
Rs. 593

Forwarding a Copy of the Calendar in the Session Case of Mr. Graham

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From
The Sessions Judge of Tinnevelly
To
The Chief Secretary to Government
Madras
Dated 25th March 1872
Rec'd 30th " March 1872
№ 598/19
Embezzlement One
Rs. 593

Forwarding a Copy of the Calendar in the Session Case of Mr. Graham

Ans 1/4/1872.

W. H. Rowlandson

I enclose a Copy of my Calendar in the preliminary Inquiry.

The neglect by which the Embezzlement became possible, was my failure to examine the Money bag & see what it really contained. This was owing to the Money Order Agent Corresponding direct with the Accountant General to whom he sent his Accounts without their passing through my hands, and my not being aware till too late, that I had any Check over his Cash balance which was handed in & out of the Treasury daily in a Sealed bag of which I never saw the Contents.

The Government have published a Circular Order in the Accountant Generals Manual Calling on Collectors to Satisfy themselves as to the Contents of this bag, but I overlooked this altogether and was under the impression from the wording of the Rules, that I had nothing to do with the Money order Agent.

I have the honour to be
Sir
Your most Obed.t Serv.t

R K Ruckle
Collector

Comp.d

Financial Department.

**PROCEEDINGS of the MADRAS GOVERNMENT.**

Read the following letters from the

Civil & Session Judge of Tinnevelly } dated 26th March 1872 No 185

Collector of Tinnevelly } dated 4th April 1872 No 113

Order thereon No 598. 30 April 72

Ordered that a copy of the letter from the Collector of Tinnevelly be submitted to the Government of India.

2. The Government regret that the Circular Order, to which the Collector refers, should have been overlooked in the case of the late

Rd 11 June 1872. Nos 113-114.

1872. Fin. Department.

From. The Collector of Tinnevelly.

To Government Madras

Dated 4th April 1872.

Rec'd 8th } Answered 30th April

No 113

Concerning an application for the grant of Inam Patta to Ponnusamy Ayen Agent of the Zemindar of Ettiapuram.

No 680

Read letter from Collector of Tinnevelly dated 4th April 1872 No 113 and its enclosure.

Read also letter from Civil & Session Judge of Tinnevelly dated 26th March 1872 No 185 and its enclosure.

Order thereon No 598 dated 30th April 1872.

Ordered that a copy of the letter from the Collector of Tinnevelly be submitted to the Government of India.

2. The Government regret that the Circular Order, to which the Collector refers, should have been overlooked in the case of the late

Ettiapuram Zemindar, and that the Inam Patta was not issued to Ponnusamy Ayen.

late Money-Order Agent
at Tinnevelly.

3. The Accountant
General will draw
the attention of all
Collectors & Treasury
Officers to the order
in question, by a Cir
=cular.

To The Collector
of Tinnevelly
" "
Accountant
Genl

30/2480

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6/5

Govt. of {1872} Madras.

Financial

To

The Collector of Tinnevelly

&c.

Dated Apl. 30 } 1872, No. 578.
Recd.

Nos. 337. 340.

Directing that a copy of the letter from the Collector of Tinnevelly, reporting on the embezzlement of a sum of money by Mr. Graham, late money order agent of that station, be submitted to the Govt. of India.