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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	894	Press Mis.
61-62.		
Dated	16-7-	1872.

7/8

Not to be folded or roughly handled

*Proceedings of the Madras Government, Financial Department,
16th July 1872.*

No. 61. Read the following letter from the Secretary to the Government of India, Financial Department, to the Chief Secretary to Government, Fort St. George, dated Simla, 4th July 1872, No. 886:—

In reply to your letter, No. 599, dated the 30th April last, I am desired to state that, as it was owing to an absolute neglect of rules on the part of the Collector of Tinnevelly, that the embezzlement of Rupees 1,606-11-0 by Mr. Graham, late Money Order Agent of that station, became possible, the Governor-General in Council is compelled to direct that the whole amount of the irrecoverable balance be made good by the Collector.

2. It is absolutely necessary that those officers, through whose hands Government money passes, should be made to feel such a weighty sense of the individual responsibility in respect thereto, as shall prevent carelessness on their part, and shall ensure their maintaining proper supervision over their subordinates.

Copy to Comptroller-General with reference to his Memorandum, dated 3rd June 1872.

No. 62. ORDER THEREON, 16th July 1872, No. 894.

The Collector of Tinnevelly will be furnished with a copy of the letter above recorded, 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 may wish to offer.

(True Extract.)

R. S. ELLIS,
Chief Secretary.

To the Collector of Tinnevelly.

Exd. J. Wright.

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*Proceedings of the Madras Government, Financial Department,
11th March 1872.*

No. 103. Read the following letter from the Officiating Additional Under Secretary to the Government of India, Financial Department, to the Chief Secretary to Government, Fort St. George, dated Fort William, 23rd February 1872, No. 1271:—

In forwarding a copy of the papers noted in the margin regarding money embezzled by Mr. Graham, the late Money Order Agent at Tinnevely, I am directed to request that with the permission of His Excellency the Governor in Council you will be good enough to favour the Government of India with a full report on the case, showing by what neglect this embezzlement was made possible.

From the Acting Accountant-General, Madras, to the Financial Secretary to the Government of India, dated Fort St. George, 22nd January 1872, No. 32.

Money Order Department.

With reference to the Financial Resolution noted in the margin I have the honour to request that you will obtain the sanction of the Government of India for writing off the accounts the sum of Rupees 1,013-3-10, being a portion of Rupees 1,606-11-0 embezzled by Mr. Graham, the late Money Order Agent at Tinnevely. Of the sum of Rupees 1,606-11-0 actually embezzled, Rupees 500 are recoverable from his securities, and Rupees 93 7 2, being the amount of commission and salary due to Mr. Graham, but not paid, will be withheld; the remainder is the balance of Rupees 1,013-3-10, for the writing off of which sanction is now solicited.

2. For some time past Mr. Graham had been keeping larger balances of cash than allowed by the rules of the Money Order Department, although his attention had been repeatedly called to this irregularity. This circumstance was reported to the Collector of the district with a request that he would call the attention of the Money Order Agent to the irregular course pursued by him and inquire into the matter. The result of this inquiry was, as reported by the Collector, that Mr. Graham was keeping fictitious accounts; that those sent to this office did not agree with the accounts kept by him; and that he had embezzled Rupees 1,606-11-0. Hereupon, with the sanction of the local Government, Mr. Graham was prosecuted at the Sessions Court, convicted of embezzlement, and sentenced to two years' rigorous imprisonment.

From the Officiating Additional Under Secretary to the Government of India, Financial Department, to the Accountant-General, Madras, dated Fort William, 23rd February 1872, No. 1126.

In reply to your letter, No. 32, dated 22nd January 1872, I am directed to state that the Governor-General in Council is pleased to sanction the sum of Rupees 1,013-3-10, the irrecoverable portion of the money embezzled by Mr. Graham, the late Money Order Agent at Tinnevely, being written off the accounts.

No. 104. ORDER THEREON, 11th March 1872, No. 286.

The Collector of Tinnevely will be requested to furnish Government with a full report on the case of embezzlement referred to.

Furnishing copy of a letter from the Government of India, stating that, as it was owing to an absolute neglect of rules on the part of the Collector of Tinnevely that the embezzlement by the late Money Order Agent became possible, the whole amount of the irrecoverable balance should be made good by the Collector.

JULY.
Nos. 61-62.

G. O., 16th July 1872, No. 894.

Dated July, 16th.

Recd.

THE COLLECTOR OF TINNEVELLY.

FINANCIAL.

Oct. of 1872

*Proceedings of the Madras Government, Financial Department,
11th March 1872.*

2. The Session Judge will also be requested to furnish copy of the Calendar in the case of the late Money Order Agent at Tinnevelly.

(True Extract.)

Officiating Chief Secretary.

To the Collector of Tinnevelly.
,, Session Judge of do.

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

Read the following papers:—

No. 337. From the Session Judge of Tinnevely, to the Officiating Chief Secretary to Government, Fort St. George, dated Tinnevely, 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*

* Session Case No. 12 of 1872.

therein called for.

No. 338. From the Collector of Tinnevely, to the Officiating Chief Secretary to Government, Fort St. George, dated Tinnevely, 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.

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

Ordered that a copy of the letter from the Collector of Tinnevely 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 Tinnevely.

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 Tinnevely.
,, Accountant-General.
Exd. J. Wright.

Requesting the Collector of Tinnevely to furnish Government with a full report on the case of embezzlement by Mr. Graham, late Money Order Agent at that station, and requesting the Session Judge also to furnish copy of the Calendar in the case.

MARCH.
Nos. 103-104.

G. O., 11th March 1872, No. 286.

Dated March, 11th.

Exd.

AC., AC., AC.

THE COLLECTOR OF TINNEVELLY.

FINANCIAL.

Obdt. of 1872.

FINANCIAL DEPARTMENT.

No. 599.

FROM

THE HON. W. HUDLESTON,
Officiating Chief Secretary to the Government of Fort St. George,

TO

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

SIR,

With reference to your Officiating Additional Under Secretary's letter, dated the 23rd February last, No. 1271, I am directed to transmit copy of the Proceedings of this Government of this date, No. 598, and to state that the Government regret that non-observance of the instructions, which require Collectors to ascertain the correctness of the balance of cash with Money Order Agents, should have enabled Mr. Graham, the late Money Order Agent, at Tinnevely, to embezzle the sum of Rupees 1,606-11-0.

2. Rupees 593-7-2 were subsequently recovered, and Mr. Graham was, as already reported by the Accountant-General, convicted and sentenced by the Sessions Court of Tinnevely to two years' rigorous imprisonment.

I have the honour to be,

Sir,

Your most obedient servant,

Officiating Chief Secretary.

FORT ST. GEORGE,
30th April 1872.

Ed. J. Wright.

Bot. of 1872

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 Tinnevely, 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.

1872.

FINANCIAL DEPARTMENT.

From

The Offg. Chief Secretary to Govt.,
Fort St. George,

To

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

Dated 30th April, 1872.

Recd.

No. 599.

Enclosure.

Transmitting copy of the Proceedings of this
Government regarding the embezzlement of a sum
of money by Mr. Graham, late Money Order Agent
of Tinnevely.

Copy to Comptroller General with reference

to his Memo dated 30 June 1872

~~the~~ ~~memo~~ dit. Octac. 16 July 1872 18994.

The Collector of Tinnivelly will be furnished with a copy of the letter above recorded. with a few to his submitting to the Govt a more detailed report of the manner in which the entire system occurred. & being responsible as to his own responsibility which he may

work to 1/10/72.

To the Collector Tinnivelly - L.H. Des 12/10/72

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of Tinniv

1872

Financial Department

From the Secy to the Govt of
Madras - Fin. Dept

Dated 4th July 1872
Recd 11th July 1872

No 1325

Stating that as it was owing to an absolute neglect of entries on the part of the Collector of Tinnivelly that the em-
bezzlement of Rs. 1000.
11. became possible by the bank money order agent, the whole amount of the irrecoverable balance should be
indisposed by the Collector
With Order