

1883.

## VICTORIA.

# LANDS DEPARTMENT—REPORT ON IRREGULARITIES IN ACCOUNTS OF.

RETURN to an Order of the *Legislative Assembly*,  
Dated 30th May 1882 for—

A COPY of Mr. Eaton's Report on the Irregularities in the Accounts of the late Accountant of the  
Lands Department.

(*Mr. Gavan Duffy.*)

*Ordered by the Legislative Assembly to be printed, 17th April 1883.*

SIR,

The Treasury, Melbourne, 14th January 1882.

I have visited the Lands Department in order to make a thorough investigation into the recent defalcations of the late Accountant, Mr. Edward J. Agg, and have now the honor to report the result :—

1st. The defalcations consist of—

Forged Vouchers	...	...	...	...	£997	4	6	Appendix A. Appendices B, BB, and C. Appendix D. Sub-statement I.
Deficiency upon the Advance Account	...	...	...	...	306	17	7	
Deposits of Contract Surveyors	...	...	...	...	800	0	0	
Total				...	£2,104	2	1	

I have given a summary (*See Appendix A*) of all forged vouchers with some explanation of each case. By far the greater number relate to the service of rabbit destruction, a separate list of these is given, numbering thirty-one in all, extending from March 1880 to May 1881, and amounting to £691 1s. 6d. A great portion of these were discovered by me in the scrutiny which I made by your direction of all the vouchers received at the Treasury from the Lands Department from the commencement of 1880, and were detailed in the report, which I had the honor to address to you under date 13th September last.

I append a copy of one of these pseudo-vouchers as a sample of all the rest. It will be understood that every word on it is fictitious, excepting the Secretary's signature, and the charge—too surely made—to the vote.

Photographed.  
Detail State-  
ment "B" to  
Appendix A.

The manner, I can scarcely term it method, in which the business connected with Rabbit extermination was carried on afforded facility for this extensive and audacious system of fraud to be perpetrated.

I am given to understand that the Minister of the day gave instructions direct to certain Crown Land bailiffs to proceed with the work, engage men, and incur whatever expense was needed. The accounts when received in Melbourne under the certificate of the bailiff were then paid as a matter of course, and no means of checking their accuracy, excepting the mechanical correctness of the computations, existed in the department. The system now adopted is that all orders to the bailiffs are sent by direction of the Secretary through an officer specifically charged since September last with the duty of superintending the office work in connection with the extirpation of rabbits and wild dogs, and monthly reports are addressed to him by

Mr. B. Brook.

[Approximate Cost of Paper.—Preparation, not given; Printing (700 copies), £23 0s. 0d.]

the bailiffs of the work in progress, men employed, supplies used, &c. The accounts are certified by this officer after checking by these reports—very satisfactory records of the accounts are kept by him, but as he says, only for his own satisfaction, no departmental regulation requiring them.

The bailiffs are superintended in their out-door operations by the Inspector of Bailiffs, Mr. S. Black. This, however, was not until July last, after the business had been eighteen months in operation.

Mr. A. Black.

The system with regard to accounts for contract surveys is, I think, a very satisfactory one, and the frauds enumerated in connection therewith are not in any way attributable to defects therein. The course is for orders for survey to be issued by the Assistant Surveyor-General; when the survey has been executed the plan is sent in and checked, and the account is thereupon certified to by Mr. Black, in whose books a very full record is made.

Mr. A. Black.

Mr. Black went over his accounts with me for three years, to ascertain whether any forgeries existed in accounts paid by the late Accountant, besides the three brought to light, and it is certain that there are no others, because his charges agree with those of the Treasury, but they would not had there been any alteration in an account after it left his hands, as was the case in the three accounts under notice. Equally good is the system carried out by the Assistant Surveyor-General with accounts for wages of laborers in survey parties. Monthly reports are made upon a comprehensive and compendious form by the assistant surveyors to the district surveyors, by whom they are checked and certified, and forwarded to the Assistant Surveyor-General, and the accounts mentioned are checked therewith.

So also are the accounts for district surveyor's salary, district surveyor's travelling expenses, assistant surveyor's salary, assistant surveyor's allowance for equipment and travelling.

They are then tabulated to show the monthly expenses under the different heads of survey, monthly and yearly totals, for the Assistant Surveyor-General's annual report.

Thus the single case of forgery detected in an account for "wages of laborers in a survey party" cannot be said to have arisen from any defect of system but was altogether abnormal. Full particulars of it will be found in the notes to Appendix A.

Bailiffs' accounts, excepting travelling expenses when engaged on special duty, as for instance in connection with rabbit destruction, are examined by Mr. Levey, to whom the bailiffs are (under the Secretary of course) subordinate, receiving their instructions through, and furnishing their reports to him.

The duty in connection with bailiffs was delegated to Mr. Levey in March, 1881, but it is only since the appointment of the present Accountant that he has been required to examine and certify their accounts.

Land Officers' reports (excepting the Melbourne district) are sent to Mr. Levey, and consequently he has to check and certify their accounts for travelling expenses. This has been the course for some years. No defalcation has been discovered in connection with these classes of accounts.

Mr. Wimple's statement. Appendix B. Appendix BB.

The deficiency in the Advance Account approximately stated in August last as £328 5s. 7d has now been proved to be £306 17s. 7d.

The difficulty which I experienced in absolutely fixing the figures arose from the circumstance that the vouchers paid by the late Accountant were not distinguishable in the amounts reimbursed to the present Accountant except by a laborious analysis of every reimbursement since August last; and this involved the disintegration of each entry of cheques drawn by the present Accountant, a tedious process, because the total only of each cheque is entered in the cash book, not the total of each voucher (sometimes upwards of a dozen) which it pays, nor is there any reference against the amount of the cheque to the vote charged, or to the reimbursement account in which it is included.

I furnish the undermentioned statements in explanation of the process:—

See Appendix BB.

Abstract of the transactions through the cash book since the suspension of the late Accountant of the Lands Department, 13th August, 1881, up to 20th December, 1881, and reconciliation of balance shown in above-mentioned abstract with the Treasury, and producing the deficit stated.

Sub-statement 1 to Appendix BB.

Analysis of reimbursements distinguishing the vouchers paid by late Accountant from those paid subsequent to his suspension, and bringing out by tally of un-reimbursed vouchers the total payments as shown in the above-mentioned abstract.

Sub-statement 2.

Sub-statement 3.

Sub-statement 4.

Abstract of Petty Cash Account, Advance Account Balance-sheet, 20th December 1881, Reconciliation of the deficit upon the late Accountant's Advance-account as shown in Balance-sheet of the present Accountant, 20th December 1881, and that actually ascertained on my investigation.

Not having looked further back than June 1879, I cannot form an idea when the embezzlements from the Advance Account commenced.

The difficulties in the way of tracing fraudulent entries being for the reasons I have set forth, quite insurmountable in any reasonable time. Nor could any satisfactory result be deduced by the process, even were it feasible, for whatever was taken was put back, or replaced by forged vouchers to the extent stated, to within the present deficiency, and I feel satisfied that forgery was not previously resorted to.

Appendix C. Commencing date 30th June 1879, concluding date 21st April 1881.

However, to illustrate the manner in which the moneys were fraudulently obtained, I append a list of a number of cheques drawn with this object. Most of the accounts in respect of which they were drawn, it will be observed, were subsequently passed to the Treasury and paid there to the claimants, the cheques previously drawn by the late Accountant, and signed, of course, either by the Secretary for Lands or by the Surveyor-General, being cashed as has been ascertained "over the counter" at the bank, probably to Agg himself. Some of the cheques represent forged vouchers, and the amounts of some of these were paid to the credit of the Secretary for Agriculture wherewith to pay public accounts, and upon this being done, the vouchers (genuine, of course), were taken credit for by Agg, who, by this ingenious device, assisted in concealing whilst replacing what he had improperly taken.

6th January 1881. Appendix D.

The Secretary for Agriculture has been good enough to render material assistance in unravelling these malversations so far as relate to his department, and I attach in original Mr. Wallis's explanatory memorandum on the subject, together with its enclosures.

The deposits of authorized surveyors as guarantee for the faithful performance of their duties were

(6.) Every Authorized Surveyor before receiving his appointment under these instructions shall deposit with the Accountant of the Lands Department (to be placed to Trust Account) the sum of £50 (Fifty pounds) as a guarantee for the faithful discharge of his duties, and this money shall be available, on the order of the Surveyor-General, for the satisfaction of any claims that may arise under clause 4 above, or for the rectification of errors in the work of the Surveyor, or preparation of new titles under O.B. order No. 57. In the event of the Authorized Surveyor giving satisfaction, the money shall be returned to him on his services being dispensed with, or on his resigning after reasonable notice. In the event of dismissal the deposit shall be forfeited.

F. LONGMORE,  
Minister of Lands and Agriculture.  
A. BLACK,  
Assistant Surveyor-General.

lodged with the Accountant pursuant to printed instructions, *see* marginal note. The system commenced in the beginning of 1880.

No list or account of the deposits appears to have been kept.

In order to find out what had been embezzled, a circular was addressed to each contract surveyor, and from their replies, the list of amounts embezzled was made up, and the particulars traced by Mr. Wimble. I have also investigated each case. It appears that wherever bank notes, or cheques, or negotiable bank drafts were transmitted they were embezzled.

25th August 1881,  
copy attached  
(sub-statement  
1 to Appendix  
D).

Appendix D.

Obtaining from the Assistant Surveyor-General a list of the names of all those who were required to deposit security and of refunds sanctioned, and from the Secretary all the correspondence, I drew up a list of what ought now to be in existence, and the corresponding securities (bank deposit-receipts and bank notes) were duly produced to me by the Secretary, in whose custody they then were.

Sub-statement 2,  
following Ap-  
pendix D.

I took the opportunity to advise Mr. Morrah to disencumber himself of them by paying into the Trust Fund, at the Treasury, all the cash at the credit of the depositors, and lodging with the Receiver of Revenue at the Treasury all the bank deposit-receipts, keeping in the Accountant's office merely a proper account thereof. Mr. Morrah undertook that this should be done.

In the course of my inquiries, Mr. James Skene, the present Accountant, produced some vouchers found in a drawer of the late Accountant. I furnish a list of them, having recommended that those which were evidently returned under query by the Commissioners of Audit so far back as 1877, and had been improperly retained, should be returned to the Audit office, and the rest otherwise disposed of. It is not improbable that these may have been sometimes made use of as dummy vouchers when the Advance Account was being inspected.

Appendix E.

With regard to the "defects of the system under which the frauds have been perpetrated and continued without earlier detection," respecting which your letter also directs me to inquire and report, I do not think that the frauds are *attributable* to defects of system, except so far as the forgeries in connection with the rabbit business may have been suggested as feasible by the absence of office supervision such as is now given to that business.

The form of the cash book in use is in my opinion most objectionable. It is admirably adapted for concealing manipulations upon the Advance Account, and though I do not expect that any form of book-keeping would always prevent fraud, I have drawn up a form of cash book which would at least have rendered this particular kind of malversation more difficult, and if committed more likely to be detected, certainly more easy to be traced. I pointed this out to the Secretary for Lands and on Saturday last gave him a copy of the form, and Mr. Morrah recognising its suitability undertook to adopt it.

Form attached  
(Appendix F).

7th January 1881.

When enquiring of Mr. Wimble, the officer who inspected Mr. Agg's advance account from time to time, how it was that the fact of a deficiency existing had been disguised from him? He produced the last balance sheet submitted to him (which is attached). It is in Agg's own handwriting and Mr. Wimble concludes that some of the vouchers produced must have been forgeries. It may be observed that it is in principle exactly similar to the one prepared by the present Accountant, and produced to the Inspecting Audit Commissioner on 20th December ultimo, also attached.

Appendix G.

See Sub-state-  
ment 3 to  
Appendix BB.

The practice which has obtained of paying accounts in the Lands Department which could be paid through the Treasury, I have shewn, afforded opportunity for the late Accountant to obtain cheques as though to pay accounts which he subsequently forwarded to the Treasury for payment.

The practice of paying such account ought to be discontinued and payment in the Lands Department restricted to salaries, wages, allowances, travelling expenses, and what is known as incidental expenses of the department.

Had such been the rule the abstraction of money from the Advance Account would have been more difficult.

I would also recommend, as a matter of convenience, and for other reasons, that the present practice of paying all salaries and wages of the department other than what are termed staff salaries, by cash should be discontinued and that each person should be paid by cheque.

I cannot find that the regulation requiring authorized surveyors to deposit £50 with the Accountant in the Lands department as security for the faithful discharge of their duties, was published in the Government *Gazette*; if it had been and the Commissioners of Audit thus officially seized of the fact, the inspecting commissioner, on his visit to the department in September 1880 would doubtless have ascertained that at that time there was a deficiency of £500.

In concluding, I would desire to express my sense of the courtesy I have received from the Secretary for Lands, who whilst affording me every facility for prosecuting my enquiries into the various branches of the department, was at all times ready to assist me personally, and give attention to my suggestions. My obligations are also due to the various officers with whom the duty I was engaged upon brought me in relation, but I am specially indebted to Mr. Wimble who himself had been long engaged in tracing out every detail connected with the defalcations, and the result of whose researches he frankly placed at my disposal, without which my duty would have been much prolonged.

I have the honor to be Sir,

Your most obedient servant,

(Sd.) H. F. EATON.

The Under Treasurer.

82/R 407.

## APPENDIX A.

*Summary of forged vouchers in connection with the defalcations of the late Accountant of the Lands department.*

	Charged to the votes for extirpation of rabbits—						
	Div. 62, sub-div. 31 of 1879-80	...	...	...	£225	8	0
	Div. 61, sub.-div. 8 of 1880-81	...	...	...	465	13	6
<b>Attached.</b>	Per detailed statement marked "A"	...	...	...	...	£691	1 6
	Charged to the vote for surveys by contract—						
	Div. 56, sub-div. 3 of 1880-81—						
	Maxwell's account in reimbursement T.V. 81-2/1991, altered from £1 16s 6d. to £91 16s. 6d. ...	...	...	...	£90	0	0
	Strong's account in same reimbursement, altered from £1 6s. 7d. to £81 6s. 7d. ...	...	...	...	80	0	0
	Robinson's account in adjustment T.V. 3582, altered from £6 4s. 2d. to £96 4s. 2d. ...	...	...	...	90	0	0
					£260	0	0
	Charged to the vote for wages of laborers in survey parties—						
	Div. 56, sub-div. 3 of 1880-81, sub-voucher No. 11 of T.V. No. 1991, altered from £2 16s. to £27 6s. ...	...	...	...	...	24	10 0
	Charged to the vote for travelling expenses—						
	Div. 56, sub-div. 3 of 1880-81, sub-voucher No. 12, T.V. 5582, John Yeoman ...	...	...	...	...	21	13 0
					£997	4	6

NOTES.—Maxwell's and Strong's vouchers formed the subject of the presentment against Agg on which he was convicted. It is therefore only necessary to add, that after the accounts were passed by the Assistant Surveyor-General for the amount originally stated they were defaced, and fresh accounts prepared by Agg in a feigned hand for the same amounts, and cheques forwarded by him to the claimants, with a memorandum from himself, explaining that the original therewith returned had been accidentally spoiled by the spilling of ink, and requesting that the substituted document might be signed and acquitted, which having been done, Agg in the same feigned hand interpolated the items for the additional sums, and forged the initials of the Assistant Surveyor-General, which enabled him to obtain the certificate of the Secretary. Precisely the same course was pursued with Robinson's account.

In these three cases the entries in the cash book were falsified, so as to deceive the inspecting officer, the amounts being entered according to the cheques drawn to pay the accounts as originally rendered, and added up accordingly, but subsequently increased, previous entries being equally reduced, viz., 2nd May, 1881, cheque 308 from £106 8s. 8d. to £6 8s. 8d., and 4th May, cheque 321 from £476 18s. 8d. to £406 18s. 8d. Robinson's cheque 538, 6th July, 1881, was entered £6 4s. 2d., and is so added up and carried forward in the total of the page, but the entry has been altered—though not the addition—to £96 4s. 2d. The object of course in each case being, whilst concealing the transaction, to obtain credit in adjustment of advance for sums larger than had been paid, and thus cover to this extent previous embezzlements. The register of accounts is also falsified by stating the amount of reimbursement account

No. 175 as	...	...	...	...	...	£332	8 10
The forged vouchers contained in it being omitted from the entry, viz.—							
Callanan's laborers in survey parties	...	...	...	...	...	24	10 0
Maxwell's surveys by contract	...	...	...	...	...	91	16 6
Strong's	„	„	...	...	...	81	6 7
The total actually being	...	...	...	...	...	£530	1 11

Copy attached.

The explanation of the forgery of £24 10s. wages of laborers in survey parties is as follows:— In February 1881 work was done by two laborers under the Melbourne District Surveyor, Mr. Callanan, who made out the usual account for their wages, and obtained a cheque from the Accountant for £5 12s. to pay them. He paid one £2 16s., and the other having left town, he repaid his amount (£2 16s.) to the Accountant. When the second laborer came back to town he applied to Mr. Callanan for payment, and was told to apply to the Accountant, who said, "If Mr. Callanan will come and sign your account I will pay you at once." Mr. Callanan went with the man into the Accountant's office, signed an abstract in favor of the man for £2 16s., Agg saying he would fill in the date from his salary register. Having thus obtained Mr. Callanan's signature to an abstract, he inserted two fictitious names and acquittances. He also (probably because he had omitted to register the proper date from the original voucher, from which the second laborer's name had been struck out) entered erroneous dates for this person, and, of course, altogether fictitious dates for the two fictitious persons. The salary register contains the name of the person who was actually employed, although the amount is not added in the total of the month, whilst the two fictitious personages are, as might be expected, omitted altogether. Mr. Callanan states that this, he believes, is the only account to which it has been possible for anything to be added, as he is habitually careful to draw a line, so as to prevent the possibility of any interpolation upon an abstract certified by him. The bailiff, Yeomans, explains that, having rendered his account for travelling expenses to the Accountant, Agg told him it was mislaid or lost, and he signed another in blank, and would not have hesitated to sign anything that the Accountant put before him. His confidence, at least in this instance, was misplaced every item on the account under notice being fictitious.

Copy attached in photography.

It should be added that these expenses are purported to be in connection with the business of the extirpation of rabbits, on which Yeomans was a short time occupied.

(Ind.) H. F. E.

## Detail Statement "A" to Appendix A.

List of fabricated vouchers in connection with Rabbit Extermination, forming portion of the defalcations of the late Accountant of the Lands Department.

Treasury Voucher for the advance.		Lands Sub-voucher No.	Name.	Service.	Period of Service.		Amount.	
No.	Date.				From—	To—		
43,827	11/6/80	4	G. Wilton ... ..	Wages ... ..	1880. March ...	1880 June ...	£ 26 8 0	
		5	D. Murphy ... ..	" ... ..	" ... ..	" ... ..	35 4 0	
		7	J. Frankling ... ..	" ... ..	" ... ..	April ... ..	} 23 8 0	
			Wm. Moore ... ..	" ... ..	" ... ..	" ... ..		
			Thos. Smith ... ..	" ... ..	" ... ..	" ... ..		
			8	same ... ..	" ... ..	" ... ..	May ... ..	23 8 0
			9	" ... ..	" ... ..	" ... ..	June ... ..	23 8 0
			5	J. Frankling ... ..	" ... ..	" ... ..	July ... ..	} 23 8 0
				W. Hadley ... ..	" ... ..	" ... ..	" ... ..	
				H. Brown ... ..	" ... ..	" ... ..	" ... ..	
		6	same ... ..	" ... ..	" ... ..	August ... ..	23 8 0	
		7	" ... ..	" ... ..	" ... ..	September ... ..	23 8 0	
		8	" ... ..	" ... ..	" ... ..	October ... ..	23 8 0	
28,594	16/2/81	3	J. Frankling ... ..	" ... ..	" ... ..	Nov. ... ..	} 23 8 0	
			W. Hadley ... ..	" ... ..	" ... ..	" ... ..		
			W. J. Brown ... ..	" ... ..	" ... ..	" ... ..		
			4	same ... ..	" ... ..	" ... ..	December ... ..	24 6 0
			6	" ... ..	" ... ..	" ... ..	1881. January ... ..	23 8 0
			7	" ... ..	" ... ..	" ... ..	February ... ..	21 12 0
30,868	8/3/81	16	J. Frankling ... ..	" ... ..	" ... ..	March ... ..	} 22 5 6	
			Wm. Hadley ... ..	" ... ..	" ... ..	" ... ..		
			S. Parsons ... ..	" ... ..	" ... ..	" ... ..		
"	"	17	same ... ..	" ... ..	" ... ..	April ... ..	21 9 0	
"	"	60	" ... ..	" ... ..	" ... ..	May ... ..	21 9 0	
44,220	22/6/81	39	" ... ..	" ... ..	" ... ..	June ... ..	21 9 0	
30,868	8/3/81	50	Jacob Thomas ... ..	Laborer, Apsley	March ... ..	April ... ..	} 3 5 0	
			" ... ..	" ... ..	" ... ..	May ... ..		8 9 0
"	"	58	" ... ..	" ... ..	" ... ..	June ... ..	8 9 0	
44,220	22/6/81	36	" ... ..	" ... ..	" ... ..	" ... ..	8 9 0	
30,868	8/3/81	52	Wm. Brown, junr.	Laborer, Apsley	21st March	11th May	13 10 0	
"	"	51	" ... ..	" ... ..	12th May	25th June	11 14 0	
"	"	38	James Thompson ... ..	Laborer, Murtoa	19th March	30th June	31 3 0	
"	"	53	Charles James ... ..	Laborer ... ..	18th March	31st March	} 14 0 0	
			Henry Moses ... ..	" ... ..	" ... ..	" ... ..		
			James Wood ... ..	" ... ..	" ... ..	" ... ..		
			Henry Mason ... ..	" ... ..	" ... ..	" ... ..		
"	"	57	same ... ..	" ... ..	" ... ..	April ... ..	28 0 0	
"	"	59	" ... ..	" ... ..	29th April	2nd June	40 0 0	
44,220	22/6/81	37	same with Jas. Wynn added	" ... ..	3rd June	30th June	32 0 0	
30,868	8/3/81	54	Thos. Bryant ... ..	Rabbit-skins ... ..	21st March	6th May ... ..	15 11 0	
"	"	55	Geo. Jennings ... ..	" ... ..	4th April	31st May	22 7 0	
"	"	56	H. McCann (13 sub-vouchers attached)	" ... ..	17th April	27th May	27 18 0	
"	"	62	H. McCann (7 sub-vouchers attached)	" ... ..	9th April	11th May	21 12 0	
Total ...							691 1 6	

All the above enumerated pseudo-vouchers (with two exceptions) purport to be certified by the Crown Lands bailiff in charge of the work of rabbit destruction.

(Ind.) N.W. (Ind.) H.F.E.  
5/1/82.

## Detail Statement "B" to Appendix A.

(For Photographs of Accounts, see end of Return.)

Copy of telegram from Bairnsdale, dated 23/8/81.

To A. Morrah, Esq., Secy. for Lands.

Amount was Six pounds four shillings and two pence. This cheque was forwarded to me personally, and paid into Mr. Robinson's account here. An amended form was filled up and certified, as the old had been destroyed by spilling of ink. It was sent to district surveyor on 22nd ultimo for his signature.

(Signature) W. H. GREGSON. Land Officer.

(Copy.)

Form (L 1.)—Clause 44 of Regulations.

VICTORIA.

SALARIES.

M. Callanan.

Treasury Voucher No.

The Government of Victoria, Dr. to the undermentioned persons for Salaries and Wages, from the 1st day of April to the 16th day of May 1881 inclusive.

FINANCIAL YEAR 1880-81.		Period.		No. of Days.	Rate.		Amount.	We, the undersigned, do hereby acknowledge to have received from A. Morrah, Esqre., the sums opposite to our several names, being in full of our Salaries and Wages for the periods herein specified.	Date of Payment.	Witness to Payment and Signature.
Situation.	Name.	From	To		Per Diem	or { Per Ann.				
Department Lands.—Div. 56, Subdiv. 3.										
<i>Wages.—Laborers in survey parties.</i>										
Laborer	Wm. Jones *	1881. April 1	April 9	...	7/	...	2 16 0	W. Jones	...	} M. Callanan, 17/5/81.
"	D. Gannon *	1	May 16	39	7/	...	13 13 0	D. Gannon	...	
"	G. Mason *	10	May 16	31	7/	...	10 17 0	G. Mason	...	
Total—Twenty-seven pounds six shillings							...	£27 6 0		

\* Extra men employed while checking surveys.

The first item is genuine, the remainder, £24 10s., are forgeries.

I certify, after due enquiry, that the persons named in the foregoing account were actually employed in the situation and during the period specified opposite the name of each respectively.

Signature of the Head of the Department—A. MORRAH, 17/5/81.

M. CALLANAN.

(Copy.)

VICTORIA.

Payable at 12 Pay Office.  
Treasury Register, Number  
Treasury Voucher Number

Form (L 2.)—Clause 44 of Regulations.

CONTINGENCIES.

The Government of Victoria,  
Dr. to\* John Yeoman, Crown Lands Bailiff.

\*Insert here LEGIBLY the name of Claimant.

Financial Year 1880-81. Department—Lands.  
Division 56. Subdivision 3. Item—Travelling Expenses.

Period of Service. 1881.	Full Particulars.	Rate.	Amount.
June 30	Allowance for travelling expenses, from 10th to 29th May, 20 days, at ... Twelve days horse and trap hire, as per voucher attached ... 10th May, railway fare from Melbourne to St. Arnaud ... 29th May, from St. Arnaud to Melbourne ... Expenses incurred relieving Mr. Crown Lands Bailiff Rothery whilst absent from the district on other business.	10/	£ s. d. 10 0 0 9 0 0 1 6 6 1 6 6
	Total—Twenty-one pounds thirteen shillings	...	21 13 0
	Signature of claimant—JOHN YEOMAN.		E. J. A.

I certify to the best of my knowledge and belief, after due enquiry, that the foregoing account is true and correct in every particular.

Signature of the head of the department—(Sd.) A. MORRAH, Secretary for Lands, 31/6/81.

E. J. A.

Signature of Officer—  
Date / / 8 .

Received on the 30th June 1881 from A. Morrah, Esquire, the sum of Twenty-one pounds thirteen shillings, in full payment of the above account.

(Sd.) JOHN YEOMAN.

Witness to the payment and signature—(Sd.) EDWARD AGG.

(Copy.)

Yeomans.		Dr. to John Newman.		£ s. d.
1881.	May 12, 13, and 14—three days—Hire of horse and trap @ 15s.	...	...	2 5 0
"	" 17, 18, 19, and 20—four days	"	"	3 0 0
"	" 23, 24, 25, 26, and 27—five days	"	"	3 15 0
	Paid	...	...	£9 0 0

(Stamp.)

27 May '81.—J. Newman.

## APPENDIX B.

STATEMENT showing the Advances to the Secretary for Lands for the Financial Year 1881-2, and how accounted for by the late Accountant on the seventeenth August, being four days after his arrest.

Advances.				Particulars of Disbursements.			
1881.		£	s. d.			£	s. d.
July 19...	Advance for rabbits ...	500	0 0	Reimbursements Account, No. 10 ...	...	1,004	18 1
Augt. 6...	Advance for salaries, &c.	6,325	0 0	" " 12 ...	...	226	6 0
				" " 14, 15 ...	...	6	17 5
				" " 11 ...	...	3,051	17 2
				" " 9 ...	...	671	7 11
				" " 13 ...	£341 0 7		
				Deduct for voucher paid by cheque drawn after above-mentioned date ...	11 16 2	329	4 5
				Voucher (cheque 685) included in Reimbursement Account No 23 ...	...	14	18 6
				Voucher—Rothery ...	£4 1 10		
				" " ...	16 12 6		
				Included in Reimbursement Account No. 23	£20 14 4		
				Deduct for amount paid by cheque drawn after above-mentioned date ...	0 14 4	20	0 0
				Voucher—Tattam, cheque 726 ...	...	22	11 7
				" Acquetels, £8 13 4			
				" " 9 0 0			
				" Miller 6 0 0			
				" Brown 8 13 4			
				" " 6 6 8			
				" Kelly 6 0 0			
				" Herdman (Dudley) cheque 716 "		3	13 4
				Advances to bailiffs—Black ...	£40		
				McCann ...	20		
				(£40 in Reimbursement Account No. 23, £18 13s. 6d. in No. 56, and £1 6s. 6d. repaid subsequently by McCann)		60	0 0
				Overpayment to Nixon (subsequently repaid) ...	...	5,456	7 9
				Balance in the bank ...	...	34	3 10
				Deficiency ...	...	1,006	2 10
						328	5 7
		6,825	0 0			6,825	0 0

NOTE.—I have initialled this statement, having tested each entry. But since it was originally drawn up by Mr. Wimble from information supplied by the late Accountant of the Lands Department—the deficiency (exclusive of forgeries) has been proved to be £21 8s. less than shown thereon, by the subsequent discovery of additional vouchers. 11/1/82.

## APPENDIX BB.

ABSTRACT of the transactions through the Cash Book since the suspension of the late Accountant of the Lands Department, on the 13th August 1881, up to 20th December 1881.

		£	s. d.			£	s. d.
Commencing balance, being cash in bank ...	...	943	17 10	Payments ...	...	23,800	13 10
Advances from Treasury ...	...	1,500	0 0	Balance in bank ...	...	442	18 4
Reimbursement by the Treasury ...	...	21,734	5 8				
Repayments ...	...	61	3 8				
Received from Education Department, 10th October ...	...	4	5 0				
		£24,243	12 2			£24,243	12 2

STATEMENT showing reconciliation with the Treasury of the above Balance.

		£	s. d.			£	s. d.
Advances from the Treasury ...	...	8,325	0 0	Balance in bank ...	...	442	18 4
Deduct repaid and adjusted ...	...	745	0 0	Vouchers produced ...	...	520	9 4
		7,580	0 0	Vouchers sent to Treasury for reimbursement ...	...	6,308	17 5
Received from Education Department, to be paid into revenue ...	...	4	5 0	Petty cash vouchers ...	...	2	13 6
				" balance ...	...	2	8 10
		£7,584	5 0			£7,277	7 5
				Actual deficit ...	...	306	17 7
						£7,584	5 0

## Sub-Statement 1 to Appendix BB.

## ANALYSIS of Reimbursement of Payments and of the total amount paid.

		£	s.	d.
Amount of reimbursements received as stated in preceding Abstract	...			21,734 5 8
Subsequently reimbursed	...	£	s.	d.
		4,900	4	11
		1,408	12	6
				6,308 17 5
Deduct voucher paid by the late Accountant but included in reimbursements of the present Accountant—				28,043 3 1
Amount as detailed in Mr. Wimble's statement attached	...	5,456	7	9
Deduct—Repayment by Bailiff McCann	...	1	6	6
				5,455 1 3
Further vouchers discovered and included in reimbursement account, viz. :—		£	s.	d.
In No. 23	...	7	16	6
" 24	...	3	12	8
" 24	...	2	0	0
" 31	...	6	5	0
" 57	...	0	10	0
				20 4 2
Also sundry petty cash vouchers as per statement attached to petty cash account, included in reimbursement account No. 24, but paid by the late accountant	...			1 3 10
Deduct also vouchers for cheques drawn since suspension of the late Accountant, but before commencing balance of the account—				
Cheque 734	...	33	1	8
" "	...	29	3	4
				62 5 0
Included in reimbursement account No. 23	...			5,538 14 3
				22,504 8 10
Advances repaid to the Treasury, cheque No. 109	...	245	0	0
" 302	...	309	11	7
				554 11 7
Vouchers forwarded to the Treasury in adjustment of advance	...			190 8 5
Vouchers produced	...	387	19	2
Cash in Dudley's hands (repaid 11th January 1881) as enumerated upon Mr. J. W. Skene's balance sheet of 20.12.81	...			1 7 8
				389 6 10
Ditto ditto Gill, £91 2s. 6d. ; Dudley, £40	...			131 2 6
Repayment of portions of cheques—				
No. 151, Oct. 10	...	4	6	8
" 252, Nov. 5	...	0	10	0
" 411, Dec. 15	...	20	16	8
				25 13 4
Petty cash balance per statement	...			2 8 10
Petty cash vouchers as enumerated upon Mr. J. W. Skene's balance-sheet of 20.12.81	...			2 13 6
				£23,800 13 10
12/1/82.				

## Sub-statement No. 2 to Appendix BB.

## ABSTRACT of Petty Cash Account since the arrest of the late Accountant of the Lands Department.

—		Received.			Paid.		
1881.			£	s.	d.		
1st Sept.	No. 47	...	10	0	0	Reimbursement No. 24	£
	" 188	...	10	0	0	" "	s.
	" 221	...	10	0	0	" "	d.
	Balance forming portion of late Accountant's assets	...	1	3	10	" "	0
						" "	0
			£31	3	10	" "	7
						" "	4
						" "	0
						" "	10
						" "	0
						" "	7
						" "	4
						" "	0
						" "	14
						" "	0
						" "	15
						" "	6
						" "	0
						" "	2
						" No. 25	6
						" No. 35	4
						" No. 37	5
						" "	5
						" "	2
						" "	12
						" "	5
						" "	0
						" No. 54	6
						" No. 62	0
						" "	3
						" "	8
						" "	5
						" "	3
						" "	2
						" "	6
						Vouchers to be reimbursed as per balance-sheet of the 20th December 1881	2
						Balance in hand	13
							6
							2
							8
							10
							£31
							3
							10

11/1/82.



## Sub-statement No. 3 to Appendix BB.

## BALANCE-SHEET.

		Amount.				Amount.	
<i>Dr.</i>		£	s. d.	<i>Cr.</i>		£	s. d.
Annual advance ... ..	...	6,325	0 0	No. 1. Reimbursement in Treasury ...	...	3	8 5
Advance for extirpation of rabbits ...	...	1,000	0 0	" 2. Vouchers in office ...	...	6,436	11 6
Advance to pay increases ... ..	...	1,000	0 0	" 3. Vouchers not returned ...	...	389	6 10
				" 4. Petty cash vouchers ...	...	2	13 6
				Balance as per cash book ...	...	442	18 4
				" " petty cash book ...	...	2	8 10
				Repayment to Treasury ...	...	245	0 0
				Adjustment of advance, Agricultural Department ...	...	500	0 0
						8,022	7 5
				Deficiency ... ..	...	302	12 7
		£8,325	0 0			£8,325	0 0
<b>No. 1. Reimbursements in Treasury—</b>				<b>No. 3. Vouchers not returned—</b>			
A. Morrah—Incidentals ... ..	...	3	8 5	M. Taylor ... Arrears of salary	...	10	8 4
				H. B. Staley ... ..	...	7	18 4
				Jas. Stirling ... ..	...	10	8 4
				E. H. Roberts ... ..	...	8	6 8
<b>No. 2. Vouchers in office—</b>				J. A. Morrison ... ..	...	8	6 8
Reimbursements ... ..	...	3,925	19 4	J. R. Mossman ... ..	...	8	6 8
" ... ..	...	967	14 8	H. C. Malcolm ... ..	...	8	6 8
" ... ..	...	1,408	12 6	A. W. Martin ... ..	...	6	9 2
" ... ..	...	3	2 6	H. Lavery ... ..	...	10	8 4
E. Gill, three months ... ..	...	75	0 0	W. R. B. Francis ... ..	...	10	8 4
" ... ..	...	16	2 6	E. T. Deunie ... ..	...	10	8 4
H. Dudley ... ..	...	40	0 0	D. M. Boyd ... ..	...	16	13 4
				H. F. Conrad ... ..	...	4	3 4
				H. Lavery ... ..	...	30	0 0
		£6,436	11 6	John Hornibrook ... ..	...	8	13 4
				" ... ..	...	10	16 8
				" ... ..	...	26	0 0
<b>No. 4. Petty cash vouchers—</b>				C. F. Chapmann ... ..	...	21	13 4
Post Office—Letters short paid ...	...	0	7 6	H. Dudley ... ..	...	71	10 0
Cab fares ... ..	...	1	12 6	" ... ..	...	84	0 0
Chandler ... ..	...	0	13 6	" ... ..	...	14	13 4
				Balance of £250 held by Mr. Dudley...	...	1	7 8
		£2	13 6			£389	6 10

The above is stated to be a copy of the document handed to Mr. Audit Commissioner Symonds by the present Accountant of the Lands Department on 20th December 1881.

## Sub-statement No. 4 to Appendix BB.

RECONCILIATION of the Deficit upon the late Accountant's Cash Account, as shown in the Balance-sheet of the present Accountant, 20th December 1881, and that actually ascertained upon Mr. Eaton's investigation.

		£	s. d.			£	s. d.
Deficit as shown by Mr. J. W. Skene's cash balance-sheet, 20th December 1881 ...	...	302	12 7	Deficit as shown by Wimble's statement ...	...	328	5 7
Amount received from Education Department which should have been paid into Revenue, and was omitted from the balance-sheet by inadvertence ... ..	...	4	5 0	Vouchers subsequently discovered £20 4 2	...		
				Reimbursed to Mr. J. W. Skene for petty cash payments over and above the amount paid by him, the same having been paid by the late Accountant ...	...	1	3 10
		£306	17 7			21	8 0
				Actual deficit ... ..	...	£306	17 7

11/1/82.

## APPENDIX C.

LIST of Cheques drawn upon the Secretary for Lands' Advance Account, forming portion of the defalcations of the late Accountant of the Department.

Date.	Drawn in favor of—	Particulars stated in Cash Book.	No. of Cheque.	Amount.	Remarks.
1879. June 30th	Huddart and Co.	Coal ...	502	£ s. d. 101 16 0	No voucher corresponding to this cheque can be traced, but the cheque itself was paid by E. J. Agg into Mr. Wallis' account at the English, Scottish, and Australian Chartered Bank on 9th July '79, together with other moneys (as per document herewith marked *) for Mr. Wallis to pay certain accounts which were credited ultimately in adjustment of Mr. Morrah's advances, thus replacing what had previously been fraudulently withdrawn therefrom.

\* See page 11.

## List of Cheques drawn upon the Secretary for Lands' Advance Account, &amp;c.—continued.

Date.	Drawn in favor of—	Particulars stated in Cash Book.	No. of Cheque.	Amount.			Remarks.
				£	s.	d.	
July 31st	Thos. Nixon ...	Tuxen's Account	561	85	8	1	An account in the name of August Tuxen for £85 8s. was forwarded to the Treasury on 14th Nov. '79 for payment at Horsham.
Aug. 4th	A. Leahy ...	Survey ...	84	69	3	3	This account was forwarded to the Treasury on the 17th Sept. '79, for payment at Shepparton.
" 12th	A. McDonald ...	Fencing ...	117	202	10	0	A duplicate of this voucher (though of course not marked "duplicate") was sent to the Treasury for payment, and was paid at Melbourne on 16th Sept. '79. The voucher under notice was found amongst the papers of the late Accountant, and may have been repeatedly employed as a dummy voucher. The acquittance purports to be witnessed by A. Fleming, but Mr. Fleming states that his signature has been forged.
" 6th	E. A. Leonard	Survey ...	103	71	14	0	This account was forwarded to the Treasury on the 3rd Sept. '79, for payment at St. Arnaud.
Sept. 19th	R. W. Stokell ...	" ...	276	19	5	5	This account was forwarded to the Treasury on the 28th Nov. '79, for payment at Horsham.
Oct. 2nd	S. N. Vickery ...	" ...	865	58	2	0	This account (with another for £14 16s.) was forwarded to the Treasury on the 14th Nov. '79, for payment at Horsham.
" 21st 1880.	C. W. Creed ...	" ...	921	15	14	0	This account was forwarded to the Treasury on the 8th Dec. '79, for payment at Benalla.
Jan. 12th	A. R. Wallis ...	Experimental farm	1396	90	10	11	Mr. Wallis says he knows nothing about this, and that he certainly did not receive the cheque.
" 22nd	" ...	"	20	60	18	0	This account, in the name of McCulloch, Campbell, and Co., was sent to the Treasury on the 17th February for payment.
Feb. 11th	Tuxen ...	Survey Account	141	40	10	9	An account for £41 10s. 9d. was forwarded to the Treasury on the 19th April 1880, for payment at Horsham.
" 24th	" ...	" ...	162	33	9	0	This account was forwarded to the Treasury on the 19th April 1880, for payment at Horsham.
Mar. 8th	D. Martin ...	" ...	271	74	19	9	Accounts in the name of A. Tuxen for £41 10s. 9d. and £33 9s. were forwarded to the Treasury, for payment at Horsham, on the 19th April 1880. These are the amounts entered in the butt of the cheque-book, but in the name of D. Martin, who was Land Officer at Horsham.
" 22nd	Murray Bros. ...	" ...	288	27	18	1	Account in the name of Murray and Hargreaves for £27 18s., altered from £27 18s. 1d., was forwarded to the Treasury on the 22nd April 1880, for payment at Kyneton.
May 7th	A. R. Wallis ...	Implements...	509	35	10	6	This account, in the name of E. Sewell, was sent to the Treasury on the 2nd June 1880, for payment at Inglewood.
" 20th	T. H. Turner ...	Survey Account	528	33	9	4	This account was forwarded to the Treasury on the 3rd August, for payment at Benalla.
Aug. 4th	A. R. Wallis ...	Wages—July	82	40	16	8	Cannot trace vouchers to make up this amount, probably the forged vouchers in connection with rabbit extermination formed part.
" 13th	J. S. Thompson	Sundry accounts	101	29	14	6	This amount was drawn over again by cheques No. 109, £20 14s. 6d., and No. 111, £9—on the 23rd and 24th August respectively.
Sept. 2nd	A. R. Wallis ...	Wages—Aug.	175	46	16	0	Forged vouchers representing this sum—say July and August 1880—re rabbit extermination. Sub-vouchers Nos. 5 and 6, Adj. 43,827.
" 27th	" ...	"	223	23	8	0	Forged vouchers representing this sum—say September 1880. Sub-voucher 7, Adjustment 43,827.
Oct. 6th	" ...	" Sept.	309	61	5	0	Cannot trace vouchers to make up this amount; probably the forged vouchers in connection with rabbit extermination formed part.
" 14th	Johnson and Co.	Stores ...	333	28	8	4	This account was sent on the 29th Nov. 1880 to the Treasury for payment. The cheque was paid into E. J. Agg's private account with the L. C. B. of A. on the 15th Oct. 1880.
Nov. 11th	A. R. Wallis ...	Wages—Oct.	444	23	8	0	Forged vouchers representing this sum. Sub-voucher No. 8 of Adjustment, 43,827.
Dec. 1st	N. McNeill ...	Balance of pay	501	10	0	0	Cheque drawn (and cashed over the counter at the bank) ostensibly to meet a short payment which did not exist. NOTE.—Mr. McNeill, on the contrary, was paid £10 too much in this month (cheque 432, 5th Nov. 1880) and did repay £10, duly entered in the Advance Account, 29th Nov. 1880.
1881. Mar. 2nd	J. Lardner ...	Salary, &c., Feb.	62	52	10	0	This cheque was used to pay W. Lynch, contract surveyor, being the amount of his deposit and £2 10s. interest, which E. J. Agg had previously converted to his own use.
" 14th	A. R. Wallis ...	Sundry accounts	110	21	8	8	Cannot trace vouchers for this amount. Mr. Wallis knows nothing of it.
" 21st	W. Lavery ...	Account—Feb.	122	101	16	8	A corresponding voucher cannot be traced. Lavery's salary and equipment account for February were sent to Treasury on 4th March '80, for payment at Benalla, whilst the wages of his survey party were drawn in another cheque on 3rd March 1880.
April 11th	T. W. Pinniger	Wages—Mar.	248	20	0	0	This cheque does not represent Mr. Pinniger's salary, nor any wages of laborers in his survey party. No corresponding voucher can be traced.
" 21st	T. S. Hughes ...	Survey account	261	52	10	0	This was drawn out of the Advance Account to pay to Mr. Hughes his deposit (£50) with interest (£2 10s.) lodged by him as security as contract surveyor.



## Sub-statement 1 to Appendix D.

LIST of Deposits by Contract Surveyors, forming portion of the Defalcations of the late Accountant of the Lands Department.

Name.	Amount.	Particulars.
	£ s. d.	
1. Brown R. C....	50 0 0	Bank of Victoria (cheque), 11th February 1880, given by Agg in part payment of a Deposit Receipt for £100, which, on 19th February 1881, was credited to him in his private account at the London Chartered Bank, viz., £100 (being interest £5).
2. Breen, M. D.	50 0 0	Draft on Bank of Victoria in favor of E. J. Agg, dated 6th May 1880. Paid into Mr. Wallis' account, at the English, Scottish, and Australian Chartered Bank, as from the Department wherewith to pay public accounts.
3. Bruford Braim	50 0 0	Bank notes, 5.1.81.
4. Chauncy, A. P.	50 0 0	Deposit Receipt, Colonial Bank, 20.4.80, cashed to Agg, with £2 10s. interest, 13th May 1881.
5. Craven, A. W.	50 0 0	Cheque Bank of Victoria, Beechworth, 13.2.80. Paid through the London Chartered Bank, Melbourne, 18.2.80, forming part of a deposit receipt for £100, which was credited on maturing, 18.2.81, to E. J. Agg's private account, London Chartered Bank. The other £50 was probably T. L. Hughes' (acknowledged, 17th Feb. 1880), which was repaid to him through the Advance Account, 26th April 1881.
6. Crowther, W. J.	50 0 0	Cheque National Bank, Melbourne, 4.1.81.
7. Krause, F. M.	50 0 0	Crossed cheque in favor of Accountant, 31.12.80, Union Bank, Ballarat, paid into Advance Account, 13th January 1881, and drawn out 19th idem.
8. Gatward, C. F.	50 0 0	Bank notes, 4.1.81
9. Hutchinson, J.	50 0 0	Cheque Bank of Victoria, Oxley, 13.4.80, paid to E. J. Agg's private account, London Chartered Bank, 13.5.80.
10. Johnstone Easton	50 0 0	Cheque Union Bank—/2/80. This formed part of the Deposit Receipt mentioned opposite R. C. Brown's name.
11. Nankivell, R. J.	50 0 0	Bank draft in favor of E. J. Agg, 3.3.80, held over by him until 30.6.80, paid into London Chartered Bank private account of E. J. Agg.
12. Robinson, W. C.	50 0 0	Bank Draft, Commercial Bank, Heathcote, 30.12.80.
13. Robson, R. O.	50 0 0	Draft Bank of Victoria, Melbourne, 20.3.80, paid to credit of Mr. Wallis, 10th July 1880, to pay Public Accounts.
14. Smith, C.	50 0 0	Bank of Australasia (Cheque), Talbot, 31.12.80, paid into Advance Account, 13th January 1881, drawn out, 19th idem.
15. Strong, F. D.	50 0 0	Deposit Receipt, cashed by Agg, 7.3.81.
16. Tuxen, August	50 0 0	Cheque on Bank of Victoria, Horsham, dated 9th February 1880, paid to the London Chartered Bank, 9th April 1880, forming part of a deposit receipt in favor of E. J. Agg, for £100, carried to his credit on maturing, 8th April 1881. The second £50 was from Octavius Lloyd, 6th April 1880, who was repaid the amount in February 1881, on his ceasing to be a Contract Surveyor.
Total ...	800 0 0	

MEMO.

Department of Lands and Survey, Melbourne, 25th August 1881.

I have to request that you will be good enough to state whether you have furnished the required security of £50 guarantee, in accordance with the contract survey regulations; and, if so, on what date, by what instrument, on what bank drawn, and to whom such instrument was forwarded.

Contract Surveyor.

Assistant Surveyor-General.

## Sub-statement 2 to Appendix D.

LIST of Names of Contract Surveyors whose security (£50) in each case has been inspected by Mr. Eaton

Allan, R.	Field, W. G.	Munro, N.	Robinson, James.
Coane, J. M.	Yurden, P. L.	McKinnon, A.	Shaw, J. R.
Couchman, W. G.	Hastings, G.	O'Dwyer, J. F.	Smith, F.
Davidson, H.	Ingram, A.	Owens, E.	Thomas, C. W.
Fennelly, R.	Maxwell, G.	Peers, J. G.	Turner, F. H.
Forbes, T.	Moorehouse, H.	Pinninger C.	Vernon, W. S.
Fraser, W.	Murphy, T. J.	Robiuson, H. E.	Walker, H.
Cowan T.	...	...	} These have been lodged between 13th August and 31st December 1881.
Fender, T.	...	...	
Fry, A. B.	...	...	
Grano, W. H.	...	...	
Wilson, S.	...	...	

## APPENDIX E.

VOUCHERS found in private drawer of the late Accountant of the Lands Department, produced by Mr. J. W. Skene to Mr. Eaton.

Vouchers apparently queried by the Commissioners of Audit in July or August 1877.

Division 57/9/1 of 1876-7—Agriculture :					
Sub-voucher No. 9 of Treasury voucher No. 37,239—McBride and Robertson	...	...	...	...	£ s. d. 143 6 5
Sub-voucher No. 17 of Treasury voucher No. 37,239—W. B. Cairns	...	...	...	...	143 3 3
Division 52/2 A of 1876-7—Agriculture .					
Sub-voucher No. 1 of Treasury voucher No. 37,238—Hugh McAlary	...	...	...	...	4 12 6

APPENDIX E.—Vouchers, &c.—*continued.*

Vouchers not sent to the Treasury.—Koo-we-rup Drainage Committee :	£ s. d.
Receipt, signed 23rd April 1877 ... ..	512 5 0
Receipt, signed 16th February 1878 ... ..	1,705 7 8
Robert Hook, Crown Lands Bailiff—Salary and allowances, May 1881, receipt signed 10 June 1881 witnessed "S. A. Hook," but the account is not certified ... ..	8 6 8
<i>NOTE.</i> —An account for this service receipt, on which is signed also 10th June 1881, but witnessed by E. E. Hurst, forms part of a reimbursement account, paid at the Treasury, 15th July 1881. T. V. 1991.	
Alexander McDonald ... ..	202 10 0
Division 60/2 of 1879-80—Agriculture :	
Fencing at Experimental Farm, Longerong. Receipt signed 12th August 1879, witnessed by A. F. Fleming.	
<i>NOTE.</i> —This account is mentioned in the list of cheques drawn, which form portion of the defalcations. Payment having in fact not been made, the signature of witness being a forgery.	

## APPENDIX F.

*Dr.*

## CASH ACCOUNT.

Date.	Particulars.	Adjustment.		Reimbursement.		Total.	
		No.	Amount.	No.	Amount.	£	s. d.
	Advance ... ..	...	£ ...	...	...	5,000	0 0
	Total reimbursed ... ..	...	...	...	17,000 0 0	17,000	0 0
	Vouchers to Treasury ... ..	...	4,900 0 0	...	...	...	...
	Cash " ... ..	...	100 0 0	...	...	...	...
			5,000 0 0		17,000 0 0	22,000	0 0

*Cr.*

Date.	Voucher No.	Name.	Particulars.	Vote.			Folio.	Reimburse- or Adjust- ment No.	Cheque No.	Amount of each Voucher.	Total of each Cheque.	
				Div.	Sub-Div.	Item.					£	s. d.
			Total vouchers paid	...	...	...	...	...	...	£ ...	21,900	0 0
			Cash repaid to the Treasury ...	...	...	...	...	...	...	100	0 0	
										22,000	0 0	

## APPENDIX G.

## BALANCE SHEET.

	£	s.	d.		£	s.	d.	£	s.	d.
General Advance unadjusted ... ..	6,640	0	0	Balance Cash Book ... ..	...	...	...	640	12	9
Special do do ... ..	350	0	0	Vouchers in Treasury ... ..	7	1	0			
Repayment since Cash Book was balanced ... ..	100	15	4	" " ... ..	2	5	7			
Deb. balance ... ..	0	0	2	" " ... ..	525	15	1			
				" " ... ..	3,092	6	3			
				" " ... ..	1,004	18	1			
				" " ... ..	530	1	11			
								5,162	7	11
				Vouchers in office ... ..	1	12	0			
				" " ... ..	177	13	7			
				" " ... ..	590	2	4			
				" " ... ..	84	11	7			
				" " ... ..	28	12	1			
				" " ... ..	2	1	8			
				" " ... ..	5	8	6			
				" " ... ..	2	19	2			
				" " ... ..	3	13	3			
				" " ... ..	0	5	6			
				" " ... ..	0	2	6			
				" " ... ..	0	10	9			
				" " ... ..	0	17	0			
				" " ... ..	0	7	10			
				" " ... ..	0	7	10			
				" " ... ..	1	7	0			
				" " ... ..	1	19	6			
				" " ... ..	155	3	4			
				" " ... ..	83	8	0			
				" " ... ..	20	16	8			
				" " ... ..	5	0	0			
				Vouchers not returned—				1,166	19	10
				Dudly ... ..	86	14	8			
				Rothery ... ..	20	0	0			
				Hornibrook ... ..	2	16	1			
				Work ... ..	8	6	8			
								117	17	5
				Petty vouchers ... ..	1	2	0			
				" " ... ..	0	2	3			
				" " ... ..	0	1	9			
				" " ... ..	0	10	0			
				" " ... ..	0	15	0			
				" " ... ..	0	3	4			
								2	14	4
				Petty cash balance ... ..				0	3	3
								£7,090	15	6
								£7,090	15	6

Form (L 1).  
 CLAUSE 44 OF REGULATIONS.  
 VICTORIA.

Photo 17/1/80

TREASURY VOUCHER,  
 NUMBER

Rabbit Machines  
 Wood on District

SALARIES.

THE GOVERNMENT OF VICTORIA, Dr. to the undermentioned persons for Salaries and Wages, from the 1st day of July to the 31 day of July 1880 inclusive.

Department <u>Land &amp; L</u>		Period.		No. of Days.	Rate.		Amount.	We, the undersigned, do hereby acknowledge to have received from <u>A Month</u> the sums opposite to our several names, being in full of our Salaries and Wages for the periods herein specified.	Date of Payment.	Witness to Payment and Signature.
Div. <u>61</u>	Subdiv. <u>Item 8</u>	From	To		Per Diem	or Per Ann.				
Situation. <u>Expenses generally in connection with capture of Rabbits</u>		Name.					£ s. d.			
		<u>1880</u>								
		<u>July</u>								
<u>Man in charge</u>	<u>James Frankling</u>	<u>31</u>	<u>27</u>	<u>8/-</u>		<u>10 16 0</u>		<u>James Frankling</u>	<u>28/8/80</u>	<u>W Hadley</u>
<u>Assistant</u>	<u>William Hadley</u>	<u>"</u>	<u>"</u>	<u>6/-</u>		<u>17 4 0</u>		<u>W Hadley</u>		<u>James Frankling</u>
<u>Boy</u>	<u>Henry Brown</u>	<u>"</u>	<u>"</u>	<u>4/-</u>		<u>15 8 0</u>		<u>Henry Brown</u>		
Total— <u>Twenty three</u> pounds <u>eight</u> shillings <u>—</u> pen						<u>£ 23 8 0</u>				<u>23857</u>

I certify, after due enquiry, that the persons named in the foregoing account were actually employed in the situation and during the period specified opposite the name of each respectively.

Signature of the Head of Department— Wm Hadley

Wm Hadley 15/8/80

Date— 1 1

120722  
 28th June 1880  
 W Hadley  
 James Frankling

VICTORIA.

Payable at the Treasury Office on the 31st of the month.

Form (L 2).—CLAUSE 44 OF REGULATIONS.

CONTINGENCIES.

TREASURY REGISTER, NUMBER

TREASURY VOUCHER, NUMBER

THE GOVERNMENT OF VICTORIA,

Dr. to\* H. C. Robinson  
authorised Surveyor

\* Insert here LEGIBLY the name of the Claimant.

FINANCIAL YEAR 18 80-81

DEPARTMENT—

Lands

DIVISION

56

SUBDIV.

3

ITEM

Survey Contract

Period of Service. 18 /	Full Particulars.	Rate.	Amount.
January 12 <sup>th</sup>	To survey of connection to James Sterling's Selection 229 chains 19 links at £3.3.4 per mile - Parish of Orasat as per special agreement		6 4 2
February 8 <sup>th</sup>	To survey of portion of parish boundary of Loongelcaat County of Orasat along as per special agreement 25 miles at £3.12/-		90 0 0
Total—	Ninety six pounds four shillings two pence		£ 96 4 2

Tracing received

Plan 1880-4

Handwritten signatures and initials

[SEE BACK.]

Contract No.

Approved Requisition No.

I CERTIFY, to the best of my knowledge and belief, after due enquiry, that the foregoing account is true and correct in every particular.

Signature of the Head of the Department

Handwritten signature and date 9/7/81

Signature of Officer

Handwritten signature and date 17/2/81

Received on the 16<sup>th</sup> July 1881, from A. March Esquire, the sum of

four shillings two pence, in full payment of the above account.

Witness to the payment and signature—

John Lynnes

H. C. Robinson

\* NOTE. Mr Bent's signature being in violet ink would not photograph, it has accordingly been written