No. 34. Read the following letter from Colonel C. E. FABER, Chief Engineer; to H. FORBES, Esq., Acting Secretary to Government, dated 18th November 1857, No. 5312.

SIR,

I have the honor to submit, at the request of the Collector of North Arcot the accompanying original letter from him, dated the 29th Ultimo, No. 338, with the several enclosures received therewith. Mr. Whittingham enters into a lengthened explanation as to the causes which impeded and still delays the completion of his Statement of unpassed expenditure, written off from his books under the instructions given in the Manual circulated by Government on the 18th April 1856, the chief of which is the indifferent manner in which the District Engineer's accounts are stated to be kept. I do not however think the whole blame for the delay should be attached to that Officer, as I hope a consideration of the papers herewith submitted will show.

2. It would appear by the letter alluded to above, and its enclosures, that the Collector's own Statement of unpassed expenditure up to 30th September 1855, (the date up to which the executive was in his hands) was not completed until May or June last, being about twenty months, from the above date, and upwards of twelve months, after the issue of the Manual by the Government.

3. The course pursued by the Collector is as follows. After the balancing of his own transactions up to 30th September 1855, the District Engineer was furnished by the Collector in May last with a Memorandum of the receipts granted by him for monies required to be placed at his credit up to 30th April 1856, and he was called upon to particularize the sums actually drawn by him from Tahsildars, the balances which remained with them, the actual expenditure in each work between October 1855, and April 1856, out of the sums thus drawn, and the cash balance in his hands on the 30th April 1856.

4. The above Items of information do not appear to have been furnished to the Collector until the 3rd August last, being 3 months after the date of the requisition for the same, and when received were found, on comparison with the Talook accounts, not to correspond. The Collector also 3 months after, or on the 22nd Ultimo, pointed out to the District Engineer the variations between the several accounts and the causes thereof and requested to be furnished with revised accounts.

5. There can be no doubt that the Collector has had a very laborious task in examining into all the details of the District Engineers accounts, and in preparing the several Returns for him, in order to satisfy that Officer as to the existence of the discripancies, as also of the correctness of the Talook accounts, copies of these Returns as received from the Collector I beg in accordance with his request, herewith to submit and to state that the District Engineer's attention has been called not only to the great delay which has occurred in his office in preparing the details called for by the Collector, but also to the great amount of labour imposed thereby on the Collector's establishment. It appears to me, however, that had the Collector forwarded to the District Engineer in May 1857, the detailed Memorandum of the monies (which he has only now sent) shewing the actual sums paid from Talook on the Receipts of the District Engineer and of the balances which remained with them, instead of calling for the information in the first instance from the District Engineer, the latter could at once have prepared a correct Statement thereof, and a great deal of time saved thereby, while the Statements shewing the details of expenditure, and of the balances with the District Engineer could have been prepared at the same time and forwarded to the Collector.

Letter from C. WHITTINGHAM, Esq., Collector of North Arcot; to Colonel C. E. FABER, Chief Engineer, dated Chittoor, 29th October 1857, No. 338.

SIR,

In my letters dated 7th May and 30th June 1857, No. 121 and 175 respectively, I informed you that the account of unpassed expenditure up to 30th September 1855, the date on which I ceased to have the charge of the Marahmut executive had been completed, and that, in conse-

quence of the disagreement that was found to exist between the amount of advances which Captain Johnston had exhibited in a statement dated 27th August 1857, as advanced by the Collector from 1st October 1855, to 30 April 1856 and the amount which stood debited to the Engineer Department in my accounts, I was unable to complete the statement of unpassed expenditure in accordance to the instructions contained in the Manual of Government dated 18th April 1856. In the above letters I took occasion also to report for your information the steps adopted by me for the speedy preparation of the document in question ; and the object of the present communication is to acquaint you with what has been done in the matter since the dates of my letters above quoted.

* Copy forwarded on the 7th May 1857.

† No. 1 for Rupees 2,76,823-9-2.
No. 2 for Rupees 27,525 8-4.
3,04,349-1-6.

2. You are aware that with my letter* to Lieutenant Mayne dated 7th May 1857, No. 120 I transmitted to him two† Memoranda one specifying the amounts of the receipts granted by Captain Johnston from 1st October 1855 to 30th April 1856, and which stand charged in my accounts, and the other showing the sums advanced to Captain Johnston in his capacity as Superintendent of roads, with a request that for the aggregate some of Rupees 3,04,349-1-6 entered in those two Memoranda, he would furnish me with a Statement in the form furnished by me, shewing the amount drawn from the said aggregate amount, by the Engineer Officers up to 30th April 1856, and that which remained undrawn in the hands of the Tahsildars on that date, as also the actual expenditure on each work up to 30th April 1856, from the amount drawn by the Officers of the Engineer Department, and the cash balance which remained in their hands on the above date. You will have also observe that with my letter above quoted, I sent a Goomastah from my Cutcherry in order to afford what assistance he could, in the preparation of the Statement in question. Moreover at the request‡ of Captain Mayne I placed at his disposal the services of a Writer on my Establishment.

‡ Vide letter to Chief Engineer dated 30th June 1857.

3. Notwithstanding the assistance I thus afforded, I received no statement from the District Engineer, and I therefore on the 8th July 1857, called his attention to the delay that had taken place in the transmission of the statement. Soon after having had occasion to go to Palamanair on public duty I took opportunity to converse with Lieutenant Mayne on the subject, when he observed that the amount exhibited in my Memorandum No. 1 above alluded to exceeded that which stood credited in his accounts. As from a previous examination I was satisfied that the amount of receipts shewn in my Memorandum No. 1 was the correct one, in order to convince Lieutenant Mayne of the incorrectness of his accounts I directed the Deputy Accountant of my Cutcherry to join his office then at Palamanair with the necessary accounts, and Lieutenant Mayne on examination of these accounts in conjunction with my Deputy Accountant, found that the amount entered in his accounts was erroneous, and this circumstance I brought to your notice in my communication dated 23rd July 1857, No. 211.

* Nos 1 and 2.

4. I received from Lieutenant Mayne on the 3rd August last, two Memoranda* shewing the amount of receipts, the sums drawn therefrom by the Engineer Officers up to 30th April 1856, and the amount which remained undrawn in the hands of the Tahsildars on that date. The total amount exhibited in No. 1 as drawn by the Engineer Officers up to 30th April 1856, is Rupees 1,76,020-1 and that shewn in No. 2 is Rupees 27,525-8-4 making the aggregate sum of Rupees 2,03,545-9-4 for which he framed and forwarded to me a Statement, shewing the amounts of actual expenditure on each work up to 30th April 1856, and the cash balance which remained in their hands on that date.

5. Soon after the receipt of the above Statements I instituted a comparision between them and the Talook accounts. The Talook accounts show that the sum paid up to 30th April 1856, on account of Memorandum No. 1 is Rupees 1,65,234-13-2 and an account of No. 2 is Rupees 37,525-8-4 making the total amount of Rupees 1,92,760-5-6, the amount shewn in No. 1 as drawn up to 30th April 1856, by the Engineer Officers therefore exceeds that shown in the Talook accounts by Rupees 10,785-3-10. The figures entered in Memorandum No. 2 and those entered in my Talook accounts were found however to agree.

The particulars given by Lieutenant Mayne for the aggregate amount of Rupees 2,03,545-9-4 instead of for the correct amount of Rupees 1,92,760-5-6 as shewn in my Talook accounts could not therefore be embodied with the Statement that had been prepared in my office up to 30th September 1855.

6. I therefore in my letter dated 22nd Instant pointed out to the District Engineer, the disagreements above adverted to, and requested him to furnish me with a Statement, revised with reference to the correct amount pointed out. The nature of the disagreements, and the causes which, in my opinion, led to them, are fully detailed in the above letter, copy of which with its enclosures 6 Statements is herein enclosed. In this letter I have also brought to Lieutenant Mayne's notice the great disagreements that are found to exist between my accounts, and the Accounts Current of the District Engineer for the Official year 1856-57, Vide para. 9 of my letter to the District Engineer of the 22nd Instant.

7. From the foregoing circumstances, you will perceive that I have done all that I could in order to expedite the preparation of a Statement which is unavoidably so long due, and that its transmission to your office is delayed solely in consequence of the want of correct information required from the District Engineer's office.

Although Government, in Extract Minutes of Consultation under date the 9th September 1857, have directed the discontinuance of the monthly report on the Statement due from this office, I request you will be so good as to lay this communication with its enclosures, before them in order that they may judge how much of the delay in submitting the Document in question, can fairly be imputed to my Department.

Letter from C. WHITTINGHAM, Esq., Collector of North Arcot; to Lieutenant J. O. MAYNE, District Engineer of North Arcot, dated Chittoor, 22nd October 1857, No. 327.

SIR,

Para. 1. With my letter dated 6th May 1857 No. 120, I forwarded to you two Memoranda showing that the aggregate amount of Rupees 3,04,349-1-6, stood debited to your Department in my accounts between the 1st October 1855, the date on which the executive charge of Public Works was transferred to your Department, on the 30th April 1856; and I requested you to furnish me with a Statement, in the form therewith sent, showing the particulars of the said amount viz., the sums expended on each work, and the cash balance which remained in the hands of the Engineer Officers and those of the Tahsildars on the 30th April 1856, to be embodied in the Statement that had been prepared in my office up to 30th September 1855, the date on which I ceased to have the executive charge of Public Works.

2. In reply, you transmitted to me two Memoranda, which were received in this office on the 3rd August last, showing the amount drawn by the Engineer Officer up to 30th April 1856, and the cash balance which remained undrawn in the hands of the Tahsildars on the same date out of the amount shown in the two Memoranda that accompanied my letter above adverted to. On the 7th August, I received from you 7 Statements, in the form furnished by me to you, showing the sums expended on *each* work and the cash balance which remained in the hands of the Engineer Officers and Tahsildars on the 30th April 1856.

3. So soon as your two Memoranda No. 1 and 2 reached my office, I instituted a comparison between them and my talook accounts. The sums exhibited in your Memorandum No. 2 have been found to agree with my Talook accounts, but a great disagreement has been found to exist between the sums entered in your Memorandum No. 1 and those entered in my talook accounts, many of the Items shown in your Memo. No. 1 as *drawn* up to 30th April 1856, are exhibited in my talook accounts as balance of cash in the hands of the Tahsildars on that date, while many of the items shown in the said Memo as *balances* in the hands of the Tahsildars are entered in their accounts as *paid*.

In order to test the accuracy of the Tahsildar's accounts, I sent for the Gomastahs from the talooks and in some instances procured the attendance of the talook Sheristadars with their cash

Chittahs, and the Cheques granted by the Engineer Officers in favor of contractors, &c. and with these means I checked the talook accounts.

4. This examination has satisfactorily established the correctness of those accounts according to those accounts the total sum paid by the Tahsildars to the Engineer Officers up to 30th April 1856, is only Rupees 1,65,231-13-2, whereas the amount shown in your Memo. No. 1 as drawn up to that date, is Rupees 1,76,020-1. The items in which disagreement occurs and the way in which the difference of Rupees 10,785-3-10, is made up, will be seen in No. 1 and 2 of the accompanying six Statements.

5. The main cause which appears to have led to these discrepancies is the very defective manner in which the Subordinates of your Department have kept their accounts. The Chief Engineer in his order dated 18th September 1855, giving cover to Extract Minutes of Consultation under date the 12th Idem, directing the transfer of the executive charge of the Public Works to Captain Johnston instructs "Captain Johnston when receiving the charge to make such arrangements as to the receipt of the money from the Collector as his experience in the read Department may have led him to consider upon the whole most advisable," and as that Officer continued to pursue the same method of receiving the money from the Collector by means of receipts as he had done in his capacity as the Superintendent of roads, I considered that the instructions contained in the Accountant General's Circular, dated 7th June 1853, were to be in force until they were superseded by the Manual of instructions of Government dated 18th April 1856. In the above Circular it is laid down that when the Superintendent of roads forwards receipts for money and requires the same to be placed at his disposal in different Talook Treasuries for safe custody to be drawn by him from time to time, the money must be considered as actually paid to him and shall be debited to him in the Collector's accounts at once, and the Superintendent of roads should on the receipt of the intimations of the Collector's having issued orders for the retention of the money in the Talook Treasuries, credit to the Collector the full amount in his accounts. Accordingly when the receipts of Captain Johnston were forwarded to me by the Engineer Officer, I used to debit the full amount in my accounts and placed the money at their disposal in the Talooks, but it does not appear that the Engineer Officers have on the receipt of the intimation of my having placed the money at their disposal in the Talook Treasuries credited the full amount of the receipts and debited in their accounts the amounts actually received from the Tahsildars and expended. Whenever Engineer Officers granted cheques drawn on Tahsildars in favor of contractors &c., they seem to have debited the whole amounts of the cheques so granted before they were actually cashed by the Tahsildars. The Engineer Officers should have at the close of each month ascertained from the Tahsildars the actual amount disbursed by them on account of the cheques granted in favor of contractors and entered such amount only as debits in their accounts, specifying at the same time in a foot note the balance that remained in the hands of the Tahsildars as well as in their own hands at the end of each month.

6. Had this mode of keeping accounts been pursued by your Department the Engineer Officers would have been able on the 1st May 1856, in accordance to the instructions contained in the Manual of Government dated 18th April 1856, to know the correct balance on the 30th April 1856, both in their own hands and those of the Tahsildars, carrying the former as the balance in their accounts on the 1st May 1856, and any sum drawn subsequent to that date from the latter balance as a fresh advance made to them. On examination I find also that the amounts of cheques drawn on Tahsildars by the Engineer Officers and cashed in months *subsequent* to 30th April 1856, are included in the items shown in your Memo, No. 1 as drawn *prior* to that date. This requires explanation.

7. You will perceive from the discrepancies above pointed out, that it is still impossible for me to compile the Statement of unpassed expenditure which is so long due. Had the accounts been properly kept by the subordinates of your Department the disagreements pointed out by me could not have occurred, and had I been furnished at an earlier period with the two statements in the Form transmitted to you with my letter of the 16th February last, one showing the sums drawn by the Engineer Officers in each month and in each Talook from 1st October 1855 to 30th April 1856, and the other from 1st May to 30th December, I should have been the sooner able to detect and bring to your notice those disagreements in view to their being rectified, and the long delayed Statement of unpassed expenditure would have been long ago completed.

8. To avoid further delay, I have considered it expedient to send again to your office my Gomastah Kistna Row, to afford you what explanation you may require to satisfy yourself that the amount shown in my Tahsildar's accounts as drawn by you is the correct one. After being satisfied yourself of the correctness of the amount in question it would be necessary for you to transmit to me *one* general Statement revised with reference to the correct amount, in place of 7 Statements you have sent me and in order to ensure a speedy and correct preparation of this Statement I would beg to suggest your sending to my office your Head Accountant with the necessary accounts. I presume you can conveniently spare him, for a short time, as the recent partial suspence of Public Works must have to a certain degree lessened the amount of business of your establishment. I should be glad to place for a time the services of my Deputy Accountant at your disposal as I did on a former occasion if the state of business in my office, could admit of my so doing your Head Accountant, will not be detained by me for a longer period than is absolutely necessary.

9. I may take this opportunity of also pointing out to you, in view to your making the necessery adjustments, the disagreements between the sum debited to your Department, and those credited in your Accounts Current for the Official year 1856-57, furnished to me in connection with the information you gave me to be embodied in my annual Report on the progress of improvement of this District the outlay on repairs and new works &c. &c. The disagreements to which I refer are shown in the Margin.

Months.	Sums entered in the Accounts Current of the District Engineer as having been received.			Sums entered in the Tahsildars accounts &c., as having been actually paid.		
1856.	Rs.	A.	P.	Rs.	A.	P.
May.	29,293	15	2	42,024	8	2
June.	51,112	12	10	51,020	2	7
July.	38,686	0	5	45,210	0	3
August.	74,749	1	4	77,127	12	3
September.	48,617	8	1	48,817	8	1
October.	37,760	3	3	37,860	3	3
November.	35,699	13	0	35,708	13	4
December.	46,325	14	6	46,325	14	6
1857.						
January.	21,752	2	0	21,752	2	0
February.	23,068	0	0	23,068	0	0
March.	18,784	14	2	18,733	8	2
April.	18,522	12	11	17,442	12	11
Total...	4,44,373	1	8	4,65,091	5	6

The six Statements herewith forwarded will show the sums drawn by the Engineer Officers during the official year 1856-57, with the different sources from which they were drawn.

Nos. 1, and 2, show the sums drawn from the balance of cash which remained in the hands of the Tahsildars on the 30th April 1856, out of the amounts retained in the Talooks for receipts granted by Captain Johnston between 1st October 1855, and April 1856.

No. 3, shows the sums drawn from the balance of cash which remained in the hands of the Tahsildars on the 30th April 1856, out of the amount which had been recovered from the advances made up to 30th September 1855, when the Collector had the executive charge of Public Works.

No. 4, shows the sums drawn from the amounts retained in the Talooks subsequent to 1st May 1856, on account of the receipts granted by the Engineer Officers prior to 30th April 1856.

No. 5, shows the sums drawn from the amount of the monthly estimates furnished by the District Engineer to the Collector.

No. 6, shows the sums drawn in *each* Talook, in each month and from each source.

Memo, No. 1, appended to the Statement No. 6, shows the aggregate sums drawn from in each source and in each month during the official year 1856-57.

Memo, No. 2, shows the sum total drawn from each Talook and from each source for the *whole* year 1856-57.

No. 35. ORDER THEREON, No. 2235; dated 4th December 1857.

The Government regret to observe that the submission of the Statement of unpassed expenditure due from the Collector of North Arcot is still delayed, in consequence of the accounts rendered by the District Engineer not agreeing with those of the Collector. This circumstance clearly shows that the accounts of the District Engineer are not properly kept, as there should be no difficulty in accounting correctly for the money received from the Collector. Lieutenant Mayne will be directed to furnish the Collector with the revised Statement called for without further loss of time, so that the completion of the statement of the unpassed expenditure may no longer be delayed.

(Signed) H. FORBES,
Acting Secretary to Government.

7

Central Office of P.W.
Fort Saint George
18th November 1857.

No. 3312.

From
The Chief Engineer

To
The Secretary
to Government P.W.

Sir,

I have the honor to submit, at the request of the Collector of North Arcot the accompanying original letter from him, dated the 29th Ultimo, No. 338, with the several enclosures received therewith. Mr. Willingham enters into a long-winded explanation as to the causes which impeded and still delays the completion of his Statement of unpassed expenditure, written off from his Books under the instructions given in the manual circulated by Government on the 18th April 1856, the chief of which is the indifferent manner in which the District Engineer's Accounts are stated to be kept. I do not however think the whole blame for the delay should be attached to that Officer, as I hope a consideration of the papers herewith submitted will shew.

2 It would appear by the letter alluded to above, and its enclosures, that the Collector's own Statement

Govt. Comm. 8

of unpassed expenditure up to 30th September 1855, the date up to which the execution was in his hands, was not completed until May or June last, being about twenty Months from the above date, and upwards of twelve Months after the issue of the Manual by the Government. —

3 The course pursued by the Collector is as follows. After the balancing of his own transactions up to 30th September 1855, the District Engineer was furnished by the Collector in May last with a Memorandum of the Receipts granted by him for Monies required to be placed at his credit up to 30th April 1856, and he was called upon to particularize the sums actually drawn by him from Tahsildars, the balances of which remained with them, the actual expenditure in each work between October 1855 and April 1856, out of the sums thus drawn, and the Cash balances in his hands on the 30th April 1856.

4 The above items of information do not appear to have been furnished to the Collector until the 3rd August last, being 3 Months after the date of the requisition for the same, and when received were found, on comparison with the Talook Accounts,

not

not to correspond. The Collector also 3 Months after, or on the 22nd Ultimo, pointed out to the District Engineer the variations between the several Accounts and the causes thereof, and requested to be furnished with revised Accounts.

5. There can be no doubt that the Collector has had a very laborious task in examining into all the details of the District Engineer's Accounts, and in preparing the several Returns for him in order to satisfy that Officer as to the existence of the discrepancies, as also of the correctness of the Talook Accounts. Copies of these Returns as received from the Collector I beg in accordance with his request, herewith to submit and to state that the District Engineer's attention has been called not only to the great delay which has occurred in his Office in preparing the details called for by the Collector, but also to the great amount of labour imposed thereby on the Collector's Establishment. It appears to me, however, that had the Collector forwarded to the District Engineer in May 1855 the detailed Memorandum of the Monies, which he has only now sent, shewing the actual sums paid from Talooks on the Receipts of the District Engineer and of the balances which remained with them, instead of calling

for

for the information in the first instance from the District Engineer, the latter could at once have prepared a correct Statement thereof, and a great deal of time saved thereby, while the Statements shewing the details of expenditure, and of the balances with the District Engineer could have been prepared at the same time and forwarded to the Collector.

Central Office of P.W.
Fort Saint George
18th November 1854

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

Wm Peter Colonel
Chief Engineer

P.W.D

No. 2255.

Extract from the Minutes of Consultation
Under date the 1st Dec. November 1857.

Read the following
letter from the Chief Engineer.

(Here enter 18th November 1857. No. 2312.)

The Government
regret to observe that the
submission of the Statement
of unpassed expenditure
due from the Collector of
North Arcot is still delayed
in consequence of the en
accounts rendered by the
District Engineer not agree
-ing with those of the Coll
This circumstance clearly
shows that the accounts
of the District Engineer

are

Public Works Department
Letter from Chief Engineer
No. 2312 dated 18th November 1857
Received 21st November 1857
Regd. No. 2255. A. R. (Signature)
No. 5312.
Enclosure - S. (illegible)

Forwarding letter from Collector
of North Arcot explaining the cause
of the delay in the transmission of the
Statement of unpassed expenditure
&c. &c. &c. Passed 1856. —

C24 - Nov. 1857.

Copy of minute of Consultation
dated 20th November 1857.

Public Works Department
Letter from Chief Engineer
No. 2312 dated 18th November 1857
Received 21st November 1857
Regd. No. 2255. A. R. (Signature)
No. 5312.
Enclosure - S. (illegible)

Forwarding letter from Collector
of North Arcot explaining the cause
of the delay in the transmission of the
Statement of unpassed expenditure
&c. &c. &c. Passed 1856. —

C24 - Nov. 1857.

C. of T. in a L. H. to E. d/ 20th July 1858 No 17.

Public Works 1857 Dept. OR
D to Cons & Dees

No 2255.

Extract Mins of Cons.
Dof 4th Dec. 57.
From the Chief Engr. 21 May/58
C No 1033 in 22 Jnne

Requesting the Chief Engineer to direct the District Engineer of North Scotia to furnish the Collector of that District with a revised Statement of unexpended expenditure, without further loss of time.

No 34 & 35.

C24: Roads 230