

1464

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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.
Am 17.6.59

G.O. No. <i>WEC</i>	Press Mis.
<i>69.50</i> Dated <i>14-6-</i>	<i>18 59.</i>

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*Proceedings of the Madras Government, Public Works Department,
from 11th to 17th June 1859.*

No. 49. Read the following letter from Lieutenant-Colonel J. H. BELL, Chief Engineer ;
to J. D. BOURDILLON, Esq., Secretary to Government, dated 25th May 1859,
No. 829.

I have the honor to forward herewith the correspondence noted in the margin, between

From District Engineer of North Arcot.

Dated 9th December 1858,
" 5th January 1859.
" 13th Do. do.
" 19th Do. do.
" 17th February 1859 with cash Book.
" 8th April 1859, with 1 Enclosure.
" 16th May do.

To District Engineer North Arcot.

Dated 15th January 1859.
" 21st do. do.
" 3rd February do.
" 4th March do.
" 29th April do.
" 17th May do.

the District Engineer of North Arcot and this Office, on the subject of a deficiency in the cash chest of the late Corporal Willy of the Sappers and Miners, a Sub-Overseer of the 1st class, who was employed under Lieutenant Clay, Executive Engineer, and died on the 4th January 1859.

2. In his letter of the 19th January last, Mr. Dopping, the late District Engineer, communicated a letter to his address from Lieutenant Clay with an Account Current of the re-

ceipts and disbursements of Mr. Willy, between the 18th and 31st December 1858, shewing a balance of Rupees 715-14-8, which should have been in his hands on the latter date, of this sum only Rupees 580-9-0 were found in the cash chest, leaving a deficiency of Rupees 135-5-8 unaccounted for, Lieutenant Clay reported at the same time that it was possible this sum had been paid by Mr. Willy, but that no voucher was then forthcoming, and that he had requested the "President of the Committee of Adjustment" under whose orders Mr. Willy's effects were sold, not to hand over the amount realized, until some settlement had been come to about the recovery of the deficiency.

3. The District Engineer was called upon to explain the circumstance under which a sum of Rupees 1,000 was given to Mr. Willy at the end of a month, when owing to the Christmas holidays, little or no more work was likely to be done that month, as also to ascertain what payments, if any, were made by Mr. Willy, and not charged in his accounts. The explanation afforded not being satisfactory further information was called for, which was afforded by Lieutenant Clay in his letter to the District Engineer dated the 15th March received from the present District Engineer on the 11th Ultimo.

4. It appears from this explanation that Mr. Willy had Rupees 362-14-8 on the 1st December 1858, and paid between that date and the 13th Rupees 270-7-7 leaving a balance of Rupees 92-7-1 in his hands. As no entries of expenditure appear to have been made between the 13th and 18th December, this balance was found by Lieutenant Clay to be correct on his examination of Mr. Willy's cash chest on the latter date. In addition to this, he received on the 19th December from the Teroovalum Talook Rupees 500 the amount of two cheques for Rupees 250 each, which were given to him by Lieutenant Clay on the 9th of that month. This makes up the total cash with Mr. Willy on the 19th December to Rupees 592-7-2 of which Bills for Rupees 376-8-6 are stated to have been paid by him up to the 31st December, but no entries of these payments appear in his cash book, on the 24th December 1858 Mr. Willy received from the Tahsildar of the same Talook Rupees 500 the amount of two cheques sent to him by Lieutenant Clay the day previous, and no entry of this receipt occurs in his cash book, but this sum was found correct in a sealed bag, as received from the Tahsildar.

5. I beg to draw attention to the original cash book of Mr. Willy in which an entry is made on the 9th December 1858 of the receipt of the amount of two cheques given to him on that date, which were not cashed until the 19th or 10 days after the entry was made. The cash book is closed neither monthly nor daily, and appears to have been kept in a most careless manner. Lieutenant Clay's best attention should have been given to Mr. Willy's accounts, particularly after the circumstances brought to the notice of Mr. Dopping in his letter of the 9th December, connected with the irregularities in the accounts of Mr. Willy and other subordinates under Lieutenant Clay. This letter was referred to him for his explanation, and he was thus warned of the necessity for exercising great vigilance over their accounts.

*Proceedings of the Madras Government, Public Works Department,
from 11th to 17th June 1859.*

6. Lieutenant Clay is I consider much to blame for having given two cheques to Mr. Willy, without satisfying himself that the Sub-Overseer's wants were such as to require an expenditure of this amount, in the manner laid down in the Rules.* Not considering his explanation satisfactory, I called upon him to state distinctly why he departed from this rule, and his reply dated the 9th I beg to submit.

* Para. 6 of the Rules for drawing Funds, page 394.

As the late Mr. Willy was more directly responsible for the deficiency in his cash chest, I submit for the decision of Government that the Estate of the deceased should be called upon to make good the sum of Rupees 135-5-8.

No. 50. ORDER THEREON, 14th June 1859, No. 1464.

Para. 1. The Chief Engineer submits a correspondence between the District Engineer of North Arcot and the Central Office, regarding a deficiency of Rupees 135-5-8 in the late Sub-Overseer Willy's cash chest, discovered on his death; and recommends that the amount be recovered from the Estate of the deceased.

2. From the papers submitted, it appears that on the 18th December Lieutenant Clay examined Mr. Willy's cash chest, and found the balance in hand correct according to his book, viz. Rupees 92-7-2. On the 19th December, Mr. Willy received from the Trivallum Tahsildar on a draft by Lieutenant Clay, the sum of 500 Rupees, and a like sum on the 24th; making a total of Rupees 1,092-7-2 to be accounted for. No entries of payments appear in Mr. Willy's accounts after the 9th December; but Rupees 376-8-6, are ascertained to have been disbursed by him up to the 31st December, though not entered in his cash book; the sums found on the examination of his cash chest after his death, consisted of the last remittance of Rupees 500 in a sealed bag, and Rupees 80-9 besides, thus leaving a deficiency of Rupees 135-5-8.

3. In explanation of the large sums placed in the Sub-Overseer's hands it was stated by Lieutenant Clay, the Executive Officer under whom he served, that on the 8th December he sent Mr. Willy two cheques (Nos. 458 and 459) for Rupees 250 each for the half month's expenditure; and that on the 23rd he sent him two more (Nos. 504 and 505) for the same amount; that as Christmas day fell on a Saturday, and no money is issued from the Talook Treasuries after the 27th, the two last cheques were sent to enable Mr. Willy to draw the money that month, so as to pay all outstanding demands. This explanation being deemed insufficient Lieutenant Clay was called on to state whether the two second cheques were given on application according to the prescribed form; and he replied that no written application for funds was made, but that Mr. Willy had personally applied for Rupees 500 and as he (Lieutenant Clay) recollected this application on the 23rd he sent the cheques.

4. The Chief Engineer then called on Lieutenant Clay to explain why he had departed from the "rules for drawing funds" and why he had omitted to see that Mr. Willy's cash book was balanced according to Rule 32 page 399 C. O. D. P. W. To the first of these questions Lieutenant Clay replied that the cheques were supplied without the required statement because the money was wanted to pay for work actually performed, and because a written application could not have reached in time to be cashed that month. With regard to the second question, Lieutenant Clay explained that he examined the Sub-Overseer's books on the 18th; that he went into the District from the 20th to 23rd, and again from 27th to 31st December; that the 1st January was a holiday, the 2nd Sunday, and that Mr. Willy was taken ill on the 3rd and died on the 4th.

5. The foregoing review shows much culpable carelessness on the part of Lieutenant Clay, both as to inspecting the accounts of Mr. Willy, and advancing him money; and this notwithstanding that he had already been warned of the careless way in which the accounts of his subordinates were kept. He seems indeed to have failed to detect serious habitual defects in the accounts, even when he did examine them; and it is no wonder therefore that the faults continued. For example, he did not notice the omission to balance the accounts, or the entry of cash before it was received. Lieutenant Clay is also to blame for the careless manner in which he advanced cash to his subordinate in disregard of the rules.

*Proceedings of the Madras Government, Public Works Department,
from 11th to 17th June 1859.*

6. After the facts thus brought before Government in connection with Lieutenant Clay's performance of his duties, the Governor in Council feels that he can have no confidence in his supervision of the expenditure of his subordinates. But before passing final orders on the case, the Government wish to have a report from the Chief Engineer on the general conduct and qualifications of Lieutenant Clay since he has been in the Department; and they request that Colonel Bell will submit such a report on an early date.

7. As suggested by the Chief Engineer, the deficit will be recovered from the Estate of the deceased; and the Chief Engineer will adopt the necessary measures for that purpose.

8. Adverting to one of the reasons given by Lieutenant Clay for making the second advance of 500 Rupees on the 23rd December, viz. that no funds are issued to Executive Officers after the 27th of each month, the Governor in Council requests the Chief Engineer to explain the authority and the reasons for this practice, and to state also whether it prevails in other Districts also or is confined to North Arcot.

9. Adverting further to Lieutenant Clay's letter of the 15th March 1859 No. 892 it appears necessary to point out that the check of inspection in order to be effective must be exercised with suddenness and without warning.

(Signed) J. D. BOURDILLON,
Secretary to Government.

1827

45
Central Office of P. M.
Fort Saint George
25. May 1859.

From
The Chief Engineer.

To
The Secretary to Government.
D. P. M.

General
Accounts.
Sir.

I have the honor to forward,
from the Office of North Street,
dated 9th Jan 1858
" 5 January 1859
" 13 " "
" 19 " "
" 17th July 1859
with Cash Book
" with 8th Dec 1859
" with 16th May " "
" with 1st Dec 1859
to District Eng. & Aud
dated 15 January 1859
" 21 " "
" 3 February "
" 1 March "
" 29 April "
" 17 May "
1859. -
the
under the
the

herewith the Correspondence noted in the Margin,
between the District Engineer of North Street
and this Office, on the subject of a deficiency
in the Cash Chest of the late Corporal Wilby
of the Sappers and Miners, a Sub owner of the
1st class, who was employed under Lieut Clay
Executive Engineer, and died on the 14th January
1859. -

In his letter of the 19th January last,
Mr. Dafford the late District Engineer
communicated a letter to his address from
Lieut Clay with an Account Current of the
Receipts and disbursements of Mr. Wilby, between
the

the 18th and 31st December, 1858, showing a balance of Rs 715-11-8, which should have been in his hands on the latter date. of the sum only Rs 580-9-0 were found in the Cash Chest, leaving a deficiency of Rs 135-8-8 unaccounted for. Lieut. Clay reported at the same time that it was possible this sum had been paid by Mr. Willy, but that no voucher was then forthcoming, - and that he had requested the "President of the Committee of adjustment" under whose orders Mr. Willy's effects were sold, not to hand over the amount realized, until some settlement had been come to about the recovery of the deficiency.

3 The District Engineer was called upon to explain the circumstances under which a sum of Rs 1,000 was given to Mr. Willy at the end of a month, when owing to the Christmas Holidays, little or no more work was likely to be done that month; as also to ascertain what payments, if any, were made by Mr. Willy, and not charged in his accounts. The explanation afforded

not

not being satisfactory, further information was called for, which was afforded by Lieut. Clay in his letter to the District Engineer dated the 15th March received from the present District Engineer on the 11th ultimo.

4 It appears from this explanation that Mr. Willy had Rs 362-11-8 on the 1st December 1858, and paid, between that date and the 13th Rs 270-7-7, leaving a balance of Rs 92-7-1 in his hands. As no entries of expenditure appear to have been made between the 13th and 18th December, this balance was found by Lieut. Clay to be correct on his examination of Mr. Willy's Cash Chest on the latter date. In addition to this, he received on the 19th December from the Territorial Labouch Rs 500-0-0 the amount of two cheques for Rs 250 each, which were given to him by Lieut. Clay on the 9th of that month. This makes up the total Cash with Mr. Willy on the 19th December to Rs 592-7-2, of which Bills for Rs 376-8-6 are stated to have been paid by him up to the 31st December, but no entries of

of these payments appear in his Cash Book -
on the 24th December 1858 Mr. Willy received
from the Sasildar of the same Talook
Rs 500-00, the amount of two cheques
sent to him by Lieut. Clay the day -
previous, and no entry of this receipt
occurs in his Cash Book, but this sum
was found correct in a sealed bag, as
received from the Sasildar.

5 I beg to draw attention to
the original Cash Book of Mr. Willy in which
an entry is made on the 9th December 1858 of
the receipt of the amount of two cheques given
to him on that date, which were not cashed
until the 19th or 10 days after the entry was made -
The Cash Book is closed neither monthly nor daily,
and appears to have been kept in a most
careless manner. Lieut. Clay's best attention
should have been given to Mr. Willy's accounts,
particularly after the circumstances brought
to the notice of Mr. Dopping in his letter of
the 9th December, connected with the irregularities
in the accounts of Mr. Willy and other
Subordinates

49
Subordinates under Lieut. Clay. This letter was referred
to him for explanation, and he was thus warned
of the necessity for exercising ^{great} vigilance over their
accounts.

6 Lieut. Clay is I consider much
to blame for having given 2 cheques to Mr.
Willy, without satisfying himself that the
Subordinate's wants were such as to require
an expenditure of this amount, in the manner
laid down in the Rules. Not considering his
explanation satisfactory, I called upon him
to state distinctly why he departed from the
Rule, and his reply dated the 9th I beg to submit.

As the late Mr. Willy was more
directly responsible for the deficiency in his
Cash Chest, I submit for the decision of Govern-
ment that the estate of the deceased should
be called upon to make good the sum of
Rs 135-5-8-

I have the honor to be
Sir
Your most obedient servant
H. Bell Lieut Colonel
Chief Engineer

Central Office of P.W.
Fort Saint George
25th May 1859

D.W. 117

21 June 1879

copy.

Submitted correspondence with District Engineer, both District and Local, on the subject of a deficiency of Rs 135-5-8 in the cash chest of the late Sub-Engineer, Mr. Kelly found after the audit and recommendations that the amount be recovered from the estate of the deceased.

1864-10 June

Encl. to Mr. Kelly 26-7-59

Encl. to Mr. Kelly 26-7-59

to Mr. Kelly 26-7-59

to Mr. Kelly 26-7-59

Encl. to Mr. Kelly 26-7-59

to Mr. Kelly 26-7-59

to Mr. Kelly 26-7-59

Encl.

The balance will of course be recovered from the estate, but the more serious question remains what should be done with Lt. Kelly in whose supervision of the expenditure of his subordinates we can have no confidence after what has occurred.

The Chief Engineer should I think, be called upon to report upon his general conduct and qualifications since he has been in the Department in order that we may have the whole subject before us

to Mr. Kelly 26-7-59

1. The Ch. Engr. has with him the correspondence between the District Engr. of the acct. & the Central office regarding a deficiency in the late Sub-Engineer Kelly's cash chest amounting to Rs 135-5-8, discovered on his death; and recommends that the amount be recovered from the estate of the deceased.

2. From the correspondence & account book submitted it appears that Mr. Kelly had on the 1st Decr 58 the sum of Rs 362-14-8 in hand that between the 1st & 13th payment of the amount of Rs 270-7-7 were made leaving a balance of Rs 92-7-2 which was found correct on Lt. Kelly's account on the 18th Decr.

3. On the 19th Decr Mr. Kelly received Rs 500 from the Jiravallim Jaisaidan and on the 20th a further sum of Rs 500 which latter amount was found correct in a sealed bag. His entries of payments appear in Mr. Kelly's book since the 9th Decr. But Rs 376-8-6 are

stated to have been paid by him up to the 31st Dec^r. Rs 80.9-0 was the balance in hand when the Chest was examined, thus leaving a deficiency of Rs 135.5-8. as per margin

Receipts
 Balance in hand on 15th Dec/58 Rs. 2.1
 Recd. from Suburban 24th Dec. 500.00
 Do - do - 24th Dec 500.00
 Total. 1092.7.2

Expenditure.
 Sum stated as expended up to the 31st Dec^r 376.8-6
 Found in sealed bag 500.00
 Do in Cash Chest 80.9-0
 Total. 957.1-6

$\frac{1092.7.2}{957.1-6} = 135.5-8 = \text{Deficiency}$

4. On this circumstance being brought to the notice of the

Ch. E. an explanation was called for as to the reason for such a large sum as Rs 1000 being in Mr. Bully's hands at one time. To this St. Clay replied, that on the 2nd Dec^r he sent Mr. Bully two

cheques (No 450.459) for Rs 250 each for the half months expenditure and on the 28th two more (Nos 506.4505) for the same amount were also sent. That as it was a Saturday and as money is issued from the Suburban Treasuries after the 27th the two last cheques were sent. He was able Mr. Bully to draw the money that went to pay all outstanding debts.

This explanation being deemed insufficient St. Clay was called on to state whether the two second cheques were given on application according to the prescribed form and St. Clay replied that no written application for funds was made, but that Mr. Bully had personally applied for Rs 500 and as Mr. St. Clay recollected

No 702. 11th Feb 1859

2nd March 1859

C page 404. vide para 6. C.O. 8th April 59. 394.

15th March 1859

X 13

this application on the 28th he drew the cheques; the next day being the only day on which the money could have drawn, the 26th being it was day.

The Ch. E. then called on St. Clay to explain why he had departed from the "rules for drawing funds" and why he had not seen Mr. Bully's cash book balanced according to Rule 32 Page 399. C.O. 5th Nov. To the 1st of

these questions St. Clay replied that the cheques were supplied without the required statement because the money was wanted to pay for work actually performed and because a written application could not have reached in time to be cashed that month. With regard to the 2nd question, St. Clay explained that he examined the books on the 18th that he went into the District from the 20th 25th again from 27th to 31st Dec^r; that the 1st Jan^y was a holiday, the 2nd Sunday, that Mr. Bully was taken ill on the 3rd and that he died on the 4th.

As the correspondence ends and the orders of Govt. are required for the liquidation of the deficiency.

non compliance with Rule 32. Page 399

non. These papers show much in Mr. Bully's correspondence in the hand of Mr. St. Clay, both

as to inspecting the accounts
 of his Sub-accounts, & advancing
 him money; & this notwithstanding
 that he had already been warned of
 the careless way in which the accounts
 of his Sub-accounts were kept. It seems very
 - indeed not to have detected any serious
 habitual defects in the accounts, even
 when he did examine them, & it is no
 wonder therefore that the faults con-
 -tinued - 21st May 1859
 His careless advancing of cash
 to the Sub-accounts in entire disregard of
 the rules, is also culpable.
 Had he really & properly examined
 the accounts & the cash-chests of the
 Sub-accounts on the 18th he must have
 detected the deficit. In the absence of that
 - check, there may be the cause of a much
 greater, in all the Sub-accounts under him.
 Striving too, well examined ought
 to work on much or perhaps on a smaller
 & not often warning given.
 The rule which appears
 to be in breach is that of the 2nd of each month must
 be examined into - It is unnecessary to
 say sufficient reason appears for it.
 The point now for decision
 is what shall be done as to the
 deficit in Corporal Willy's cash-chest.
 21st June 1859
 J. W. D.

J. W. D.

W/464

Proceedings of the Madras Government

Under date the 14th June 1859

Recd the following
letter from the Chief Engineer.

(Here enter 25th May 1859 No 829)

P. 1. The Chief Engineer
 submits a correspondence be-
 tween the District Engineer of
 North Arcot and the Central
 Office, regarding a deficiency
 of Rupees 135-5-8 in the late Sub-
 overseer Willy's cash chest, dis-
 covered on his death; and
 recommends that the amount
 be recovered from the estate of
 the deceased.

2. From the papers sub-
 mitted, it appears that on
 the 18th December 1858 Mr. Willy's cash
 chest, and found the balance
 in hand correct according
 to his book, vizt. 92-7-20 On the

19th December, Mr. Willy received from the Livallum Laksil: -clerk on a draft by Lieut. Lohay, the sum of 500 Rupees and a little sum on the 21st morning, a total ~~of~~ of Rupees 1092-7-2 to be accounted for. No entries of payments appear in Mr. Willy's accounts after the 9th December; but Rupees 375-8-6 are ascertained to have been disbursed by him up to the 31st December, though not entered in his cash book, the sums found on the examination of his cash chest after his death, ~~more~~ ^{consisted of} the last remittance of Rupees 500 in a sealed bag, and Rupees 80-9 besides, thus leaving a deficiency of Rupees 135-5-8.

3 In explanation of the large sum placed in the Sub Overseer's hands it was stated by Lieut. Lohay, the

the executive officer under whom he served, that on the 8th December he sent Mr. Willy two cheques (Nos. 504 & 505) for Rupees 250 each for the half monthly expenditure, and that on the 23rd he sent him two more (Nos. 504 and 505) for the same amount; that as Christmas day fell on a Saturday, and no money is issued from the Talook Treasury after the 27th the two last cheques were sent to enable ^{Mr. Willy} to draw the money that month, so as to pay all outstanding demands. This explanation being deemed insufficient, Lt. Lohay was called on to state whether the two second cheques were given on application according to the prescribed form, and he replied that no written application for funds was made, but that Mr. Willy had personally

personally applied for
Rupees 500 and as the
Lieutenant Col. (Clay) recol-
lected this application
on the 23rd he sent the
cheques, the next day
~~being the only day~~
which the money could
be drawn, the 25th being
Christmas day.

4. The Chief Engineer
then called on Lt. Clay
to explain why he had
departed from the rules
for drawing funds "and
why he had omitted to
see that Mr. Willy's cash
book was balanced ac-
cording to Rule 32 page
299 C. & D. P. W. To the
first of these questions
Lieut. Clay replied that
the cheques were supplied
without the required
statement because the
money was wanted to pay
for work actually performed,
and because a written
application could not
have reached in time
to

to be cashed that month.
With regard to the second
question, Lt. Clay explained
that he examined the
Sub Overseers' books on
the 18th; that he went into
the District from the 20 to
23rd, and again from 27th
to 31st December; that the
1st January was a holiday,
the 2nd Sunday, and that Mr.
Willy was taken ill on
the 3rd and died on the 4th.

5. The foregoing review
shows much culpable
carelessness on the part
of Lt. Clay, both as to in-
specting the accounts of
Mr. Willy, and advancing
him money, and this not-
withstanding that he had
already been warned of
the careless way in which
the accounts of his subor-
dinates were kept. He seems
indeed to have failed to
detect serious habitual
defects in the accounts
even when he did examine
them, and it is no wonder
therefore

therefore that the fault is ^{continued for} ~~continued for~~ example, he did not notice the omission to balance the accounts, or the entry of cash before it was received - Smith & Clay is also to be blamed for the careless manner in which he advanced cash to his subordinate in ~~entire~~ disregard of the rules -

6 After the facts thus brought before Govt in connection with St. Clay's performance of his duties, the Governor in Council feels that he can have no confidence in his supervision of the expenditure of his subordinates - But before passing final orders on the case, the Govt wish to have a report from the Chief Engineer on the general conduct and qualifications of St. Clay since he has been in the Dept. and they request that Colonel Bell will submit such a report on an early date.

7 As suggested in the

Chief Engr. will ~~allow~~ ^{will} the deficit ~~should~~ be recovered from the estate of the deceased, and the Chief Engineer will adopt the necessary measures for that purpose.

8 Adverting to one of the reasons given by St. Clay for making the second advance of 500 Rupees on the 23^d December viz. that no funds are issued to executive officers after the 27th of each month, the Governor in Council requests the Chief Engineer to explain the authority and the reasons for the practice, and to state also whether it prevails in other Districts also or is confined to North Arcot.

9 Adverting further to Lieutenant Clay's letter of the 15th March 1892 it appears necessary to point out that the check of requisitions in order to be effective must be exercised with care and without warning.

10 Copy to the Chief Engr. ^{Disptd 15th 1892}
16 Encls. returned
14th July 1892.

[Signature]

Public Works 1859 Sept.
Pro. of Govt. 17th June.

No. 1464.

Pro. of the Madras Govt.:
Df 14th June 1859.

From the Chief Eng: Dated 6th July,
1859 No. 1767 in Cons.

No. 49 + 50.

Chief Engineer to report
on the general conduct and qua-
lifications of Lieut. Clegg, the
deficit of Rupees 135-5-8 found
in the late Sub. Overseeer Willie's
cash chest on his death to be
recovered from his estate.