M.R.O. 1—77,006—8-6-37.

(1) Number of pages 64

(2) Date of repair 8 - 6 - 42

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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 457 Press ~~Mis.~~

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8.6.42

Proceedings of the Madras Government, Public Works Department, 17th March 1862.

No. 235. Read the following letter from Lieutenant-Colonel W. H. HORSLEY, Chief Engineer, to J. D. SIM, Esq., Secretary to Government, Public Works Department, dated Chepauk, 4th December 1861, No. 7,977 :—

SIR,

1. With reference to the orders of Government noted in the margin, I have the honor to forward the accompanying Reports† from the District Engineer of Tanjore and from Mr. Johnson the Auditor, who proceeded to Tanjore, under the authority of Government, contained in Proceedings No. 1,180, dated 5th June 1860, relative to the adjustment of the Accounts of that District.

1 *Letter from Dist. Eng. 30th March* 1861. *No.* 416, *with* 5 *enclos. and* 11 *Vouchers.*
1 *Do. do. 6th May* 1861, *No.* 10.
1 *Do. do. 28th Sept.* 1861, *with* 5 *enclos.*
1 *Do. do. 29th June* 1861, *No.* 65 *with* 15 *encls.*
1 *Do. do. 29th do. „ „* 67.
1 *Do. do. 28th Sept.* 1861, *with* 1 *Bill*, 1 *List.*
1 *Memo. to Mr. Johnson, 5th Jan.* 1861.
1 *Note to Atchuta Naidoo, from Mr. Johnson, 1st Jan.* 1861.

*6*th *June* 1860, *No.* 1,180.
5*th April* 1861, „ 666.
6*th May* 1861, „ 899.

†*From Dist. Eng.* 30*th March* 1861, *No.* 416.
Do. 29*th June* 1861, *No.* 65.
Do. 28*th Sept.* „ „ 158, 159.
Do. 29*th June* „ „ 67

Sub-Engineer Atchuta Naidoo's Accounts.

‡30*th March* 1861, *No.* 416.

2. The Accounts which came under Mr. Johnson's scrutiny were those of Nos. I and V Ranges. The following Statement will show at a glance the result of his adjustment of the Accounts of the latter Range, which were first reported‡ on by the District Engineer.

Years.	To be accounted for on the 15th November 1860.	Adjusted up to 30th November 1860, by the District Engineer.	Balance to be adjusted on the 1st December 1860.	Adjusted by Mr. Johnson.	Balance unadjusted.
1858-59	95,196 8 9	73,706 15 9	21,489 9 0	21,453 15 0	35 10 0
1859-60	92,840 9 7	65,062 13 5	27,777 12 2	27,696 0 2	81 12 0
	1,88,037 2 4	1,38,769 13 2	49,267 5 2	49,149 15 2	*117 6 0

* No information has been furnished with regard to this balance.

The sum of Rupees 49,149-15-2 shown above as adjusted is comprized of the following items:—

	Rs.	A.	P.
Adjusted by Bills received in the Central Office...	39,796	3	7
Do. by recoveries inclusive of Shrotriem Shares...	1,540	0	8
To be recovered from Contractors...	3,702	14	7
Do. from Shrotriemdars...	4,110	12	4
	49,149	15	2

3. The District Engineer explains that several of the Shrotriemdars from whom the above sum of Rupees 4,110-12-4 has to be recovered, are men with very little property, and that as they were both unable and unwilling to repair the damage sustained by their Tanks, the work was performed by his Department for the security of the Government Revenues. The Collector has been requested by the District Engineer to recover the Shrotriem shares; but the latter Officer is apprehensive that it will hereafter be found necessary to grant remissions in consequence of the poverty of the Shrotriemdars, and the comparatively large amounts which have to be paid by them.

30*th March* 1861, *No.* 416.

4. Captain Oakes considers the great delay which took place in the execution of works in No. 5 Range to reflect discredit on Sub-Engineer Atchuta Naidoo and his Subordinates; but he remarks, at the same time, that the Range is far too extensive for the superintendence of a single Executive Officer or Agent, its area being nearly half that of the entire District, and that the Sub-Engineer had, moreover, to contend with the disadvantages resulting from the employment of three different Accountants during the space of two years, none of whom were thoroughly equal to their work. The area of No. 5 Range which was originally 1,830 square miles was reduced to 1,337 square miles by Proceedings of Government, dated 21st February 1861, No. 353.

Paragraph 3 of letter dated 29th June 1861, No. 67.

5. It will be seen from paragraph 9 of Mr. Johnson's letter to the District Engineer that it was the practice in No. 5 Range to keep a fair as well as a rough Cash Book. In the latter all transactions were recorded as they occurred, and the entries made therein were once in three or four days copied into the fair Cash Book. The District Engineer was not aware of this practice, but he has now prohibited its continuance. The Executive Agent's Register, form L, printed at page 413 of the Circular Order Book, was also found not to have been kept for the years 1858-59 and 1859-60. It was opened, however, in all the Ranges for the year 1860-61, and is now regularly kept up, and Captain Oakes ascribes the omission to keep that Register in the years 1858-59 and 1859-60, to the large number of works which were carried on, on emergency at the time. Mr. Johnson also brought to notice the fact that no permanent record was kept of correspondence. The District Engineer has drawn the attention of the Sub-Engineer to the matter and has enjoined upon him the necessity of his entering all English correspondence in books, the Tamil records being kept in bundles duly docketed to facilitate reference. Mr. Johnson in paragraphs 5 to 8 of his letter refers to another irregularity, which was also specially brought to notice by the District Engineer, in a letter dated 6th October 1860, No. 203, and reproved in strong terms in my Proceedings dated 5th November 1860, No. 6,669. The practice referred to was to pay for temporary Establishments employed on works from the funds at the Sub-Engineer's disposal, but without debiting the works with the cost thereof and entering the amounts disbursed in the Cash Book, thereby exhibiting a fictitious cash balance. On the completion of the works the actual expenditure incurred thereon was ascertained and the superintendence allowed in the Estimate on the amount expended was charged to the works, and then entered in the Cash Books.

Dated 31st December 1860.

Paragraph 15 of letter dated 30th March 1861.

6. Adverting to the remarks of Government in paragraph 3 of their Proceedings, No. 899, dated 6th May 1861, I consider it proper to notice the opinion which Captain Oakes has formed of the character of Mr. Johnson's adjustments of the Accounts of No. 5 Range. The District Engineer furnishes a Memorandum of alterations which it was found necessary to make in the Bills prepared by Mr. Johnson, and observes that no adjustment was made by the Auditor, and that the only labor which his services had saved was that of checking the Vouchers, Station Books, "Abstracts and Measurements."

Paragraph 10 of letter dated 30th March 1861, *No. 416.*

7. I would premise that the discrepancies, which on the District Engineer's examination of the Accounts were found in 12 out of the 314 Bills prepared by Mr. Johnson, were such as are very liable to occur in dealing with Tamil documents for the correct rendering of which in English, the Auditor had in a great measure to be dependent on his Gumáshtas. The original Vouchers connected with the Bills said to have been incorrectly prepared are herewith sent, and it will be seen from the Memorandum of alterations furnished by the District Engineer, that the errors which it was found necessary to rectify consist chiefly of omissions to deduct the amount of shrotriem shares recovered, and in showing as recovered amounts which were actually outstanding. On an examination of the Vouchers it will, I think, be found both difficult, as well as unfair to Mr. Johnson, to decide that the errors were wholly his, especially as on questioning

him on the subject, he expresses his doubts as to whether the entries to which I shall presently refer, and indeed all those in the other Vouchers, so far as the shrotriem shares are concerned, which he is said to have omitted to notice, were in the Vouchers when the latter were handed over to him for the preparation of Bills. I would solicit attention to Voucher No. 150. The error pointed out by the District Engineer in the Bill prepared with reference to that Voucher is the omission to deduct Rupees 4-8, the amount of shrotriem share recovered. A glance at the Voucher itself shows, with reference to the places which the initials of the Sub-Engineer and the signature of the Overseer occupy, that the entries in red ink connected with the shrotriem share were made at some time subsequent to the preparation of the Voucher itself. I would also draw attention to Voucher No. 332. The error in Mr. Johnson's Bill is stated to be the showing of Rupees 8-6-11 as recovered when it had not been recovered. The Voucher shows that the amount was recovered; but a remark is added in the column of remarks, to the effect that it was still outstanding and that the original entry was incorrect. The color of the ink would warrant the supposition that the second entry was not made until after the Bill was prepared.

8. In citing the above examples, I do not intend to convey the idea that I am myself perfectly satisfied that the documents were tampered with; but I certainly think, as stated above, that it would be unfair to impute the errors to Mr. Johnson without further investigation. It seems to me, however, that the District Engineer can have no reason to complain of the trouble which the examination of the Bills prepared by Mr. Johnson had entailed, inasmuch as the Bills were prepared in the Range Offices, and Mr. Johnson was only supposed to do the work which properly devolved on the Range Officer, and which could not relieve the District Engineer of the check which, by paragraph 40 of Chapter XX of the Code, he is supposed to exercise over all Bills received in his Office from the Range Offices. Mr. Johnson, moreover, informs me that he informed Captain Oakes that the Bills would require the final examination which they usually undergo in the District Engineer's Office, and requested that, in the event of his services being needed for that purpose, application might be made to this Office for his employment in Tanjore for a longer time, Captain Oakes, however, thought proper to relieve him from the further adjustment of the accounts which he stated, in the accompanying Memorandum to Mr. Johnson, would be undertaken by himself, and he directed Mr. Johnson, therefore, to proceed to Trichinopoly.

Dated 5th January 1861, *No. 573.*

9. I must here notice a transaction reported by the District Engineer, which, though strictly unconnected with the matter in hand, cannot pass unobserved. It will be observed from Captain Oakes' letters, as per margin, that Mr. Johnson had applied to and received from Sub-Engineer Atchuta Naidoo advances of money amounting to Rupees 85 on his private account, and that in his note to the Sub-Engineer of the 1st January 1861, whilst still at Tanjore, he requested that that sum might be charged in the public accounts to the head "advances re-payable." Captain Oakes correctly points out the irregularity of this proceeding, which was adopted without any communication with him. Whilst concurring in this opinion, however, I must acquit Mr. Johnson of any dishonesty of purpose, as in his note of the 1st January to the Sub-Engineer, he expressly suggests the mode of adjustment referred to above, to prevent "private dealing," and moreover, as the Report submitted by him on the Sub-Engineer's Accounts does not manifest any desire to favor the state thereof, but, on the contrary, contains a candid opinion on matters as he found them, and points to the existence of various irregularities.

30th March 1861, *No.* 416.
6th May „ „ 10.

Lieutenant Chrystles' Accounts.

10. I shall now proceed to review the Accounts of Range No. I. The following Statements will show the adjustments effected:—

Year.	To be accounted for.	Amount adjusted by Bills by the Executive Officer.	Balance adjusted by Mr. Johnson.
1858-59	1,51,897 8 3	1,25,218 9 7	26,678 14 8
1859-60	1,82,018 2 6	1,14,361 2 9	67,656 15 9
	3,33,915 10 9	2,39,579 12 4	91,335 14 5
	Amount of advances originally adjusted by advance Bills but for which Mr. Johnson has prepared detailed Bills.....		410 0 0
			91,745 14 5

Of the above balance of Rupees 91,745-14-5, Statement marked A, accompanying the District Engineer's letter of the 28th September 1861, No. 158, accounts for a sum of Rupees 67,809-12-6 comprized of the following items:—

	RS.
By Bills submitted to the Central Office.....	57,270 12 3
By recoveries.....	916 12 4
By advances outstanding some of which were worked out in 1860-61, and others recovered, &c. These will form a separate adjustment.....	9,592 3 11
	67,809 12 6

RS.	
91,745-14-5	
67,809-12-6	
26,936-1-11	
19,479-8-5	
7,456-9-6	

and of the remainder, *viz.*, Rupees 26,936-1-11, Rupees 19,479-8-5, being the expenditure incurred by Sub-Overseer Palmer, form a separate adjustment, which will be reviewed also in this Report; the balance Rupees 7,456-9-6, forming again a separate adjustment, which will also be noticed.

11. The sum of Rupees 57,270-12-3 above shown, as representing the amount adjusted by Bills, comprizes upwards of Rupees 2,500 which were shown by Mr. Johnson as advances outstanding, but which having now been worked out, have been accounted for the Bills prepared by the Range Officer.

12. In adverting to the subject of the outstanding advances made to Contractors, Mr. Johnson brings to notice the fact that Security Bonds furnished by Contractors do not receive the countersignature of the District Engineer, a practice which is in direct contravention of the Rule laid down in paragraph 3 of the Chief Engineer's Circular, dated 8th September 1856, published at page 375 of the Circular Order Book. The District Engineer's explanation on this point is, that "it was impossible for him with "between 4 and 5,000 works in progress, as was the case in 1859-60, to make all the Contracts "for the works." If by this explanation it is to be understood that the District Engineer considers himself absolved from the responsibility when the works under execution are numerous, I cannot consider the plea admissible, inasmuch as it would only tend to neutralize the check which the Circular above quoted had in view in requiring the District Engineer's countersignature to Security Bonds, as well as his special authority in the case of all advances exceeding Rupees 500 each; and indeed the larger the number of works, the greater the interests at stake, and consequently the more necessary does it become to exercise the measure of check contemplated

Paragraph 12 of letter dated 28th September 1861, No. 158.

by the Rules. Mr. Johnson also spe of a want of discretion evinced by making advances before previous advances are fully wor out. This also is a very essential precaution to guard against losses, but it has not been no d by the District Engineer. Mr. Johnson has supplemented the facts brought to light by im with observations relative to "lavish and reckless expenditure in the District, &c.," whic must remark were both uncalled for and unwarranted, and to which the District Engineer has rightly taken exception. In the case of certain Bills alleged by Mr. Johnson to be unsupported by the Contractor's Receipts, I find that he has indulged in similar objectionable remarks, when the District Engineer states the Contractor's signature had actually been obtained to the Station Book* in the number prescribed in Rules for drawing Funds and keeping accounts (page 422 of Circular Order Book) but which Mr. Johnson had apparently overlooked.

Para. 5 of letter dated 27th December 1861.
Para. 16 of District Engineer's letter dated 28th September 1861, No. 158.

* *Form U.*

13. Mr. Johnson also refers to the formation of two funds designated the Superintendence and Jungle Funds, the former of which, however, was abolished soon after Captain Oakes assumed charge of the District, and was formed from savings in the amount of superintendence allowed in Estimates for works, the full amount of which was debited to works, though not actually expended, as explained in paragraph 5, *supra*.

14. With regard to the Jungle Fund, I shall quote the District Engineer's own explanation of the manner in which it was formed, as also of its necessity. "It consists of the proceeds of the "sale of firewood from the Government Jungles and of nanal in the Government Plantations. "These plantations consist of small strips of land at the bifurcation of some of the more important "rivers, such as the Káveri at the upper Aricut, the Vennar, the Vaduvár and the Kodamurti "heads, &c. It is of the utmost importance, in order to ensure a proper supply to the two branches "from main streams, that the head of the spit between the rivers is properly maintained, so that on "the one hand it may not be washed away and the separation take place more to the eastward, "and, on the other, that if the course of the current above becomes changed and too large, a "supply is diverted down either stream by an extension of the head, the evil may be remedied. "These heads require constant care and attention, and from the Jungle Fund temporary Establish"ments are sanctioned for their formation, preservation and protection. Any balance of this "fund which remains on the 30th April is paid into the local Treasuries and is carried to the "head of the local funds. Accounts Current of receipts and disbursements are submitted every "half year to me and the expenditure is thus watched and controlled."

15. Adverting to the censure conveyed by Government in paragraph 5 of their Proceedings, dated 6th May last, No. 899, the District Engineer explains that the difficulties experienced by Lieutenant Chrystie in adjusting the Accounts of No. I Range were owing chiefly to irregularities practised prior to his assumption of the charge of that Range.

16. I shall now report upon Mr. Palmer's Accounts, which, as stated in a previous paragraph of this letter, formed part of the arrears of the Accounts of No. I Range. Before adverting to the subject of Mr. Johnson's adjustment of these accounts, I deem it proper to explain what the result of the District Engineer's examination of them has been, as by that means the Government will be more readily able to form a judgment of the character of Mr. Johnson's adjustment, with which also the District Engineer has expressed himself dissatisfied.

Sub-Overseer Palmer's Accounts.

17. Captain Oakes states the amount for which Mr. Palmer was accountable at Rupees 19,479-8-5, the following are the items which make up that amount.

29th June 1861, No. 65.

Work carried out under Departmental Ag	:y.....	Rupees	353 0 3	
Do. partly by do. and partly by	ontract.	,,	281 14 3	
Work for which measurements are not fort	coming, nor receipts, but which appears in the R: ge Progress Report.....	,,	37 0 0	
Work carried out by Contract.....		,,	18,071 3 3	
Charges for Superintendence included in Bills for works carried out by Contract		,,	183 14 3	
Advances for which no work has been done and which will be recovered.....		,,	195 0 0	
Balance paid to Contractors in excess of work done according to measurements, furnished in the Bills...		,,	357 8 5	
		Rupees...	19,479 8 5	

18. Captain Oakes states that in the preparation of the Bills Mr. Johnson in some cases added Mr. Palmer's measurements to those of Lieutenant Whish, instead of rejecting all but those of the latter for works examined by that Officer, and in others Mr. Palmer's measurements were taken instead of Lieutenant Whish's. The method adopted by the District Engineer, therefore, in adjusting the accounts was, to regard the measurements of Lieutenant Whish as final and accurate, rejecting all others for the same works, and in cases in which the first and second measurements corresponded very nearly, the more recent measurements were adopted.

19. In some instances it was found that the cost of Superintendence entered in the Cash Book had not been charged to any work, though in the Range Progress Report the charge was debited to various works from time to time, and the District Engineer has no doubt, from the appearance of the Cash Books, that they have been tampered with.

20. Contract Agreements were not drawn up for the execution of works, and in some instances works commenced by one Contractor were completed by another, the latter acknowledging the payments made to the former by holding Receipts signed by Mr. Palmer purporting to show the sums paid, the value of work done, and balance due. The District Engineer does not place any reliance on these Lists, as in the course of adjustment he found that in the case of Contractor Pitchen, the List* showed that Rupees 2,440-5-4 had been paid, and Rupees 459-2-8 were due to him, whereas actually Rupees 426-9-2† are due by him. Similarly, Contractor Nagapillay holds three Lists from which a sum of Rupees 384-11-4 appear to be due to him, but his accounts, as adjusted, show that Rupees 182-8-7‡ are due by him.

* *Statement L accompanying District Engineer's letter of 29th June* 1861, *No.* 65.

† *Rupees* 427-10-8, *in Statement I.*

‡ *Rupees* 167-8-7, *in Statement I.*

21. Taking the entries in the Progress Report as the basis of his adjustment, the District Engineer remarks that the largest sums due by Contractors other than those referred to above, vary from Rupees 406-4-1 to 20-8, and that of the aggregate amount of Rupees 1,156-12-10 due to Contractors, the five highest sums range from Rupees 245-2 to Rupees 42-3-1.

Statements O. and P.

22. The only parties who have applied for the payment of their due, are 1, Pitchen, 2, Nagapillay and 3, Appavoo Pillay. They base their claims on Lists such as those referred to above. The two former are, as already mentioned, indebted to Government, and Appavoo Pillay claims Rupees 726-3-3; but the adjustment of his accounts shows a balance of only Rupees 17-14-6 as due to him on two works. In the case of one of these works, *viz.*, the repair of the road from Tanjore to Gundracotta, the District Engineer remarks that whilst Mr. Palmer's List shows an advance of Rupees 200, Rupees 300 are entered in the Progress Report for this

1. *Rupees* 459-2-8.
2. ,, 384-11-4.
3. ,, 726-3-3.

work, but as receipts are forthcoming for only Rupees 200, he thinks that the Contractor would be able to make good his claim to the extra Rupees 100. As regards Road No. I, from Tanjore to Trichinopoly, for the repair of which the Contractor (Appavoo) claims Rupees 211-15-3, the District Engineer remarks that there is apparently a large balance due by the several Contractors who had the execution of the work. Five Contractors undertook portions of this work; but Lieutenant Whish not having been aware of this fact when he measured the road, he did not note the quantity of work performed by each Contractor. The District Engineer believes that Lieutenant Whish's measurements in the case of the above works were below rather than above the work actually done, inasmuch as while the works were carried out between November 1858 and July 1859, they were not examined and measured until September and October 1859, and the heavy rains of April of that year must have obliterated the pits excavated previously. In the case of Road No. I, which was breached in November 1858, the District Engineer feels convinced that it must also have suffered damage in April, and he is, therefore, of opinion that it would not be fair to require the Contractors to pay the balance of Rupees 547-15-7 apparently due by them on account of advances made to them for repairs executed to the Road in question, but that that amount should be regarded as worked out by them. Captain Oakes remarks also that according to the system on which works were carried out at the time, the claims of Contractors who undertook a large number of works, and who were paid in excess on one work, were adjusted by the excess being transferred to another work executed by the same Contractors.

23. From the facts already stated and from the condition of Mr. Palmer's Cash Books, the District Engineer expresses great doubts with regard to the accuracy of the adjustment made by himself of that individual's accounts, and he does not, therefore, recommend the recovery of the sum of Rupees 993-0-8* due by Contractors as per Statement I; but in cases where sums are shown to be due to Contractors, both by the entries in the Progress Report and by Receipts, he considers that such claims should be admitted when preferred. It is worthy of remark, however, that though, as appears from the District Engineer's Statement marked I and O, there are several Contractors to whom balances are thus shown to be due, yet not one of them has applied for a settlement of his claims, a fact which in a great measure disproves the correctness of the entries in the Lists upon which the Contractors base their claims. While agreeing generally with Captain Oakes in the above view of the subject, I still think that careful investigation in each particular case is needed before admitting any claims to further payments.

	RS.		
**Amount entered in Statement I.* ..	1,188	0	8
Deduct advances for which no work has been done and which will be recovered—See paragraph 17. ...	195	0	0
	993	0	8

24. Taking into consideration the District Engineer's grounds of presumption that the amounts shown to be due by Contractors were actually worked out, as also the fact that it is almost impossible to expect that they will now pay up what the accounts show to be due by them, when their Account Current with Mr. Palmer exhibits a balance in their favor, I recommend that the sum of Rupees 993-0-8 above referred to, may be authorized to be written off to profit and loss, together with the sum of Rupees 511-10-5, as per margin, the items composing which are given in paragraph 17. I request also that the advances of Rs. 3-8-0 and 113-10-0 referred to by the District Engineer in paragraph 27 of his letter of the 29th June last, No. 65, may be sanctioned to be written off likewise, as Captain Oakes is unable to ascertain by whom the portions of the work, for which those advances were made, were carried out, and it does not appear that they were ever measured.

	RS.		
Part of the sum of Rupees 281-14-3, *referred to in paragraph* 17.....	117	2	0
Work for which measurements are not forthcoming—See paragraph 17.....	37	0	0
Balance paid to Contractors in excess of work done—See paragraph 17.....	357	8	5
	511	10	5

25. For the reasons stated in paragraph 18, the results which Mr. Johnson arrived at in his adjustment of the accounts of Mr. Palmer, were different from those which the District Engineer's examination thereof had shown, and the Bills prepared by the former had therefore

to be corrected, and his Statements altered; but it has to be remembered that the District Engineer himself entertains great doubts as to the accuracy of his own adjustment, and indeed, judging from the state of things reported above, and the manner in which the accounts were kept, it was, I conceive, impossible to make a correct or satisfactory adjustment.

Paragraph 23, supra.

26. Mr. Palmer's proceedings as above detailed evince the greatest amount of laxity, and the Officer* in charge of the Range has doubtless incurred the responsibility of having failed to exercise that measure of control over his Subordinates, which is indispensable for the security of the interests of Government confided to him. The administration of the District generally would appear to have been somewhat lax during the interval to which these accounts refer; but I beg to lay before Government the following mitigating circumstances urged by the present District Engineer:—

* *Lieutenant Whish.*

1st. That the floods of November 1858 followed quickly by those of April 1859, necessarily imposed an unprecedented amount of work on the Department Public Works, which had to be performed without any additional Establishment and in the shortest possible period in order to save a very large revenue to Government.

Expenditure in 1858-59 *Rupees* 5,36,735.
Do. 1859-60 „ 6,54,949.

2nd. That the portion of the Range in which Mr. Palmer was employed was comparatively of inferior importance to the northern portion, where river embankments had to be restored, and as the irrigation of the Province of Tanjore depended on them in a great measure, the Executive Officer felt it incumbent to devote his time and attention almost exclusively to that portion of the Range.

3rd. That as Mr. Palmer was a Sub-Overseer of the 1st Class, 1st Grade, reliance was placed in him.

4th. That after the death of Lieutenant Moore of the Engineers (drowned in the execution of his duty), the charge of the Range devolved on Lieutenant Whish, a young Officer with but little experience in the Department.

5th. That in the middle of the working season, Lieutenant Chrystie, who had "no "experience as an Executive Officer under the new regime," took charge of the Range, to which, and to the Subordinates employed therein, he was quite a stranger, and

Lastly, that three District Engineers had held charge of the District within a period of eight months, and that a fourth was appointed at the close of March 1859, or at the middle of the working season.

Lieutenant-Colonel Boileau from 2nd Aug. 1858 *to 16th Oct.* 1858.
Lieutenant Moore „ *16th Oct.* „ *to 2nd Nov.* „
Captain F. Moberly „ *2nd Nov.* „ *to 30th March* 1859.
Captain Oakes „ *30th March* 1859.

27. Captain Oakes submits that both himself and Lieutenant Chrystie cannot be held responsible for the irregularities which took place prior to their assuming charge of their present duties, and that the extra work which devolved on them in endeavouring to check so large an expenditure as that of the year 1859-60,* and in pushing on the work during the working season, prevented his taking up Mr. Palmer's accounts earlier. The above circumstances may, I think, fairly be taken into account in determining the amount of blame attaching to the present District Engineer and Lieutenant Chrystie on account of the irregularities which occurred subsequent to their assuming charge of their present duties.

* *Rupees* 6,54,949.

28. It remains for me now to report on the sum of Rupees 7,456-9-6, which was the balance of the expenditure in No. 1 Range, for which no vouchers were forthcoming at the time that

Mr. Johnson left the Tanjore District. The District Engineer has since effected an adjustment of the same, and the following is the result thereof:—

	Rs.	A.	P.
Adjusted by Bills.....	6,280	11	11
Do. „ Recoveries... ...	176	5	5
By amount outstanding... ...	1	11	6
„ Bills missing..... ...	997	12	8
	7,456	9	6

29. Of the Bills submitted one* only requires notice. It is herewith sent, and is for renewing the Lock Gates of the navigation Canal at Permal Covil. The original and supplemental Estimates for this work amounted to Rs. 1,862, and the expenditure has been Rupees 2,056-15-6. The work was carried out by the late Overseer Ramachendriah. Not one of the original vouchers for the same are forthcoming. The Overseer states that they were handed over to Lieutenant Whish, who has no recollection of the circumstance. The Bill has been compiled from a Statement of Expenditure, giving the details of the work carried out, which Lieutenant Whish found amongst his Office papers. The excess expenditure on the work under notice has been Rs. 194-15-6, or 10½ per cent., and is stated to be owing partly to the erection of a shed, under orders from Lieutenant Vertue, for the shelter of the workmen, which cost Rupees 65-4-0, and partly to the necessity of embanking across the head of the Channel while the work was in progress, which cost Rupees 37. The Estimate did not provide for these works. Of the balance of the excess, *viz.*, Rupees 92-11-6, Rupees 23-8-2 are said to have been spent in March 1859 in renewing some of the plastering of the work under notice, which was injured in November of the previous year, and the remainder of the excess, as well as a sum of Rupees 128-9-4, which was recovered and subsequently laid out on the work, under the orders of Lieutenant Moore, cannot be accounted for. The District Engineer is unable to furnish any further information regarding this work, which he is satisfied, however, was fully carried out, and under these circumstances I recommend that the Bill now sent, amounting to Rupees 957-13-4, may be sanctioned.

* *Rupees* 957-13-4.

Rupees.....	2,056 15 6
„	1,862 0 0
Excess.....	194 15 6

30. The missing Bills amount to Rupees 997-12-8 and are for the following works:—

	Expenditure.	Remarks.
1. Constructing Vagany on the south and north banks of the Vennar in the limits of Gudalur.	Rupees 952-12-8.	This work was commenced in June 1858 by Mr. Overseer Ottmann, and completed by the late Overseer Ramachendriah in March 1859.
2. Closing breach in the north bank of the Vennar in the limits of Eurugari.	Rupees 40-0-0.....	Was carried out on emergency by the late Overseer Ramachendriah in December 1858, and completed by the late Assistant Overseer O'Donoghue in January 1859.
3. Repairing Road No. 10, from Tanjore to Velangamon.	Rupees 5-0-0... ..	This work was carried out by Ramachendriah in September 1858.

31. The Bills and Vouchers for the foregoing works are stated to have been furnished to Lieutenant Whish, who has no recollection of the circumstance, and the Office Records of the Range do not show whether they were forwarded to Lieutenant Whish's Office, as there is no Register of the Bills received from the Executive Agents at the time. The District Engineer is satisfied that the works were carried out, and I beg to recommend, therefore, that the sum of Rupees 997-12-8 referred to above may be authorised to be written off to "profit and loss."

to be corrected, and his Statements altered; but it has to be remembered that the District Engineer himself entertains great doubts as to the accuracy of his own adjustment, and indeed, judging from the state of things reported above, and the manner in which the accounts were kept, it was, I conceive, impossible to make a correct or satisfactory adjustment.

Paragraph 23, *supra.*

26. Mr. Palmer's proceedings as above detailed evince the greatest amount of laxity, and the Officer* in charge of the Range has doubtless incurred the responsibility of having failed to exercise that measure of control over his Subordinates, which is indispensable for the security of the interests of Government confided to him. The administration of the District generally would appear to have been somewhat lax during the interval to which these accounts refer; but I beg to lay before Government the following mitigating circumstances urged by the present District Engineer:—

* *Lieutenant Whish.*

1st. That the floods of November 1858 followed quickly by those of April 1859, necessarily imposed an unprecedented amount of work on the Department Public Works, which had to be performed without any additional Establishment and in the shortest possible period in order to save a very large revenue to Government.

Expenditure in 1858-59 *Rupees* 5,36,735.
Do. 1859-60 „ 6,54,949.

2nd. That the portion of the Range in which Mr. Palmer was employed was comparatively of inferior importance to the northern portion, where river embankments had to be restored, and as the irrigation of the Province of Tanjore depended on them in a great measure, the Executive Officer felt it incumbent to devote his time and attention almost exclusively to that portion of the Range.

3rd. That as Mr. Palmer was a Sub-Overseer of the 1st Class, 1st Grade, reliance was placed in him.

4th. That after the death of Lieutenant Moore of the Engineers (drowned in the execution of his duty), the charge of the Range devolved on Lieutenant Whish, a young Officer with but little experience in the Department.

5th. That in the middle of the working season, Lieutenant Chrystie, who had "no "experience as an Executive Officer under the new regime," took charge of the Range, to which, and to the Subordinates employed therein, he was quite a stranger, and

Lastly, that three District Engineers had held charge of the District within a period of eight months, and that a fourth was appointed at the close of March 1859, or at the middle of the working season.

Lieutenant-Colonel Boileau from 2nd Aug. 1858 *to 16th Oct.* 1858.
Lieutenant Moore „ *16th Oct.* „ *to 2nd Nov.* „
Captain F. Moberly „ *2nd Nov.* „ *to 30th March* 1859.
Captain Oakes „ *30th March* 1859.

27. Captain Oakes submits that both himself and Lieutenant Chrystie cannot be held responsible for the irregularities which took place prior to their assuming charge of their present duties, and that the extra work which devolved on them in endeavouring to check so large an expenditure as that of the year 1859-60,* and in pushing on the work during the working season, prevented his taking up Mr. Palmer's accounts earlier. The above circumstances may, I think, fairly be taken into account in determining the amount of blame attaching to the present District Engineer and Lieutenant Chrystie on account of the irregularities which occurred subsequent to their assuming charge of their present duties.

* *Rupees* 6,54,949.

28. It remains for me now to report on the sum of Rupees 7,456-9-6, which was the balance of the expenditure in No. 1 Range, for which no vouchers were forthcoming at the time that

Mr. Johnson left the Tanjore District. The District Engineer has since effected an adjustment of the same, and the following is the result thereof:—

	Rs.	A.	P.
Adjusted by Bills.....	6,280	11	11
Do. „ Recoveries... ...	176	5	5
By amount outstanding... ...	1	11	6
„ Bills missing..... ...	997	12	8
	7,456	9	6

29. Of the Bills submitted one* only requires notice. It is herewith sent, and is for renewing the Lock Gates of the navigation Canal at Permal Covil. The original and supplemental Estimates for this work amounted to Rs. 1,862, and the expenditure has been Rupees 2,056-15-6. The work was carried out by the late Overseer Ramachendriah. Not one of the original vouchers for the same are forthcoming. The Overseer states that they were handed over to Lieutenant Whish, who has no recollection of the circumstance. The Bill has been compiled from a Statement of Expenditure, giving the details of the work carried out, which Lieutenant Whish found amongst his Office papers. The excess expenditure on the work under notice has been Rs. 194-15-6, or 10½ per cent., and is stated to be owing partly to the erection of a shed, under orders from Lieutenant Vertue, for the shelter of the workmen, which cost Rupees 65-4-0, and partly to the necessity of embanking across the head of the Channel while the work was in progress, which cost Rupees 37. The Estimate did not provide for these works. Of the balance of the excess, *viz.*, Rupees 92-11-6, Rupees 23-8-2 are said to have been spent in March 1859 in renewing some of the plastering of the work under notice, which was injured in November of the previous year, and the remainder of the excess, as well as a sum of Rupees 128-9-4, which was recovered and subsequently laid out on the work, under the orders of Lieutenant Moore, cannot be accounted for. The District Engineer is unable to furnish any further information regarding this work, which he is satisfied, however, was fully carried out, and under these circumstances I recommend that the Bill now sent, amounting to Rupees 957-13-4, may be sanctioned.

* *Rupees* 957-13-4.

Rupees.....	2,056	15 6
„	1,862	0 0
Excess.....	194	15 6

30. The missing Bills amount to Rupees 997-12-8 and are for the following works:—

	Expenditure.	Remarks.
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2. Closing breach in the north bank of the Vennar in the limits of Eurugari.	Rupees 40-0-0.....	Was carried out on emergency by the late Overseer Ramachendriah in December 1858, and completed by the late Assistant Overseer O'Donoghue in January 1859.
3. Repairing Road No. 10, from Tanjore to Velangamon.	Rupees 5-0-0... ..	This work was carried out by Ramachendriah in September 1858.

31. The Bills and Vouchers for the foregoing works are stated to have been furnished to Lieutenant Whish, who has no recollection of the circumstance, and the Office Records of the Range do not show whether they were forwarded to Lieutenant Whish's Office, as there is no Register of the Bills received from the Executive Agents at the time. The District Engineer is satisfied that the works were carried out, and I beg to recommend, therefore, that the sum of Rupees 997-12-8 referred to above may be authorised to be written off to "profit and loss."

32. In reply to the inquiry of Government in paragraph 2 of their Proceedings, dated 6th May 1861, No. 899, I beg to state that as there were no arrears in the other Ranges of the Tanjore District, and no aid was needed in adjusting by Bills the expenditure incurred, Mr. Johnson's services were dispensed with after the closure of the Accounts of Nos. 1 and 5 Ranges.

33. In reply to paragraph 4 of the above order, I beg to forward herewith a letter from the District Engineer Tanjore, wherein he states that no further help will be required in adjusting what now remains unadjusted of the expenditure of previous years.

Dated 29th June 1861, No. 67.

34. The Bills received from the District Engineer have been retained in the Central Office to be dealt with under the rules of the Department.

No. 256. ORDER THEREON, 17th March 1862, No. 457.

1. The foregoing is the Chief Engineer's report on the adjustment of the Public Works arrear accounts of the Tanjore District, effected by Mr. Johnson of the Audit Department of the Central Office, who was deputed to Tanjore for the purpose. The Chief Engineer's report goes so fully into the subject, that but little is left for the Government in the way of observation; but such points as seem to call for their orders, will now be noticed.

2. The arrears existed in Ranges Nos. I. and V. only.

3. In No. I. Range, the balance which stood unadjusted on the 1st December 1860, was Rupees 49,267-5-2. Mr. Johnson adjusted Rupees 49,149-15-2; so that the sum of Rupees 117-6-0 only remains unaccounted for.

4. Of the abovementioned amount of Rupees 49,149-15-2, Rupees 4,110-12-4 is set down as recoverable from certain Shrotriemdárs, for repairs to tanks, the cost of which they ought to share. The Collector is apprehensive, it is said, that if this amount is recovered, remissions will hereafter have to be granted on account of the poverty of the Shrotriemdárs. The Collector will however be instructed to collect as much as he deems recoverable under the circumstances, and to state what portion will have to be remitted.

5. The delay in the execution of works in No. V. Range is considered by the District Engineer to reflect discredit on Sub-Engineer Atchuta Naidu, the officer in charge; but under the late arrangement of reducing the area of the Range, this excuse will no longer be accepted.

Proceedings of Government, 21st February 1861, No. 353.

6. Adverting to paragraph 5, the Government observe that the District Engineer acted very properly in directing the discontinuance of the practice of making a fair copy of the rough Cash Book, a practice which was not only calculated to lead to error by the entries being made therein some days after the transaction, but was also opposed to the rules of the Department. The excuse alleged for not keeping up in 1858-59 and 1859-60, the Executive Agent's Register (Form L), as prescribed in the Circular Order Book (page 413), viz., that a large number of works was carried on during those years on emergency, is not admissible.

7. Paragraphs 6 to 8 are taken up with the District Engineer's opinion of Mr. Johnson's adjustments, with which Captain Oakes seems to have been dissatisfied, supporting his view by pointing out certain errors into which Mr. Johnson had fallen. These errors are shown by the Chief Engineer to be trifling in themselves, and he is moreover of opinion, that it is doubtful whether they are in reality due to the Auditor, and he adds, that they ought not to be imputed to him without further investigation. This however, is not necessary, as Government accept the Chief Engineer's view of the case.

8. Mr. Johnson's proceeding in obtaining an advance of 85 Rupees from the Sub-Engineer on his private account, and suggesting its being charged as a re-payable advance, was certainly irregular; but the Government agree with the Chief Engineer that from the very openness of the transaction, there is nothing in it which reflects in any way on Mr. Johnson's integrity.

9. The amount which had originally to be accounted for in Range No. I. was Rupees 3,33,915-10-9. Of this, Rupees 2,39,579-12-4 was adjusted by the Executive Officer, and the remainder (Rupees 94,745-14-5) by Mr. Johnson, in three distinct adjustments, each of which is separately noticed by the Chief Engineer.

10. In paragraphs 13 and 14 reference is made to two funds,* one of which formed out of savings in the item of superintendence allowed for in estimates, was abolished soon after Captain Oakes assumed charge of the District, and the other is formed from the sale of firewood. The origin and use to which the latter fund is applied is explained in paragraph 14; and for the reasons therein given, the Government consider that the arrangement may be allowed to continue.

* Superintendence Fund. Jungle Fund.

11. Adverting to the circumstances stated in paragraphs 23 and 24, the Government grant authority for writing off to Profit and Loss the sum of Rupees 993-0-8 due by certain Contractors, the recovery of which is not recommended by the District Engineer; but they quite agree with the Chief Engineer, with reference to Captain Oakes' views, that in cases where sums are shown to be due to Contractors by entries in the progress reports and by receipts, such claims should be admitted when preferred, that careful investigation in each particular case is required before any claims to further payments are admitted, as the fact of several Contractors, to whom balances are thus shown to be due, not having in a single instance yet applied for settlement of their claims, would throw a doubt on the correctness of such entries. Agreeably to the Chief Engineer's recommendation, the Government also grant authority for writing off the following sums referred to in paragraph 24, viz.:—

Rupees 511-10-5, Rupees 3-8-0 and Rupees 113-10-0.

12. The above unsatisfactory result of the present investigation refers exclusively to Mr. Sub-Overseer Palmer's expenditure, and shows clearly that a very lax control was exercised over him by the Range Officer; but for the several reasons assigned by the Chief Engineer in paragraph 26, Lieutenant Chrystie and his predecessors, and also the present District Engineer, are relieved of much of the blame which would otherwise have attached to them.

13. For the reasons stated in paragraph 29, the Government sanction the bill of Rupees 957-13-4 therein referred to, for completing the renewal of the Lock gates of the navigation Canal at Permál Covil; and under the circumstances stated in paragraphs 30 and 31, they have no alternative but to sanction the writing off to Profit and Loss, of the sum of Rupees 997-12-8 for the execution of work specified in paragraph 30.

14. The Government are glad to observe that no further aid is required by the District Engineer, to complete what remains of the adjustment of the expenditure of previous years; and they trust the work will be brought to an early termination.

15. With reference to paragraph 6 of their Proceedings, No. 1,180, dated 6th June 1860, the Government resolve, in consideration of the heavy work which devolved upon Mr. Johnson during his eight months' absence from the Central Office on special duty, to award to him as remuneration (in addition to the regular salary, viz., Rupees 150, already drawn by him) a sum of Rupees 400, being at the rate of Rupees 50 per mensem. This amount will be met from the sum allowed for contingencies in the current year's Budget.

(Signed) W. H. HORSLEY, Lieut.-Colonel,
Secretary to Government.

No. 7977.

Central Office of I. Wks.
Chelsea 4 December 1861

13

From Lieutenant Colonel W. H. Morsley
Chief Engineer W.I.D.

Public

To J. D. Sim Esqre
Secretary to Government W.I.D.

Fort Saint George

Sir,

With reference to the orders of Government noted in the Margin I have the Honor to forward the accompanying Reports from the District Engineer of Tanjore and from Mr Johnson the Auditor who proceeded to Tanjore under the authority of Government contained in Proceedings No. 1180, dated 5th June 1860, relative to the adjustment of the Accounts of that District.

a 5th June 1860. No 1180
b 4th June 1861 - 606
c 4th May 1861 - 899.

From District Engineer 30th March 1861 No 416
do 29th June - " - 65
do 28th Sept. " - 1587/159
do 29th June - " - 67

Sub Engineer Abstracts Tailors Accounts.

2. The Accounts which came under Mr Johnson's scrutiny were those of

Nos

Nos I and V Ranges. The following Statement will show at a glance the result of his assistant's examination of the accounts of the latter Ranges, which were first prepared and by the District Engineer. 30th March 1861 No 416

Years	Amount of Remissions originally sanctioned by the Collector	Amount of Remissions subsequently sanctioned on appeal to the Commissioner	Amount adjusted by the Assistant	Balance unadjusted
1858/59	95196 8 9	19768 10 9	21689 9 -	21588. 10 -	35.10 -
1859/60	92586 9 7	65812 13 5	27777 12 2	27598 - -	21 81. 12 -
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

* For information has been furnished with regard to this balance.

The sum of Rupees 4949. 15. 2 shown above as adjusted is made up of the following items.

	Rs as p
Allowed by Mr Ro. recorded in the Collr's Office	3796. 3. 7
— do — by receipts exhibited of Sirotriemdars	1242. - 1
To be recovered from Contractors	3702 14. 7
— do — from Sirotriemdars	4110. 12. 4
	4949. 15. 2

30th March 1861 No 416

3. The District Engineer explains that several of the Sirotriemdars from whom the above sum of Rupees 4110. 12. 4 has to be recovered, are men with very little property, and that as they were both unable and unwilling to repair the damage sustained by their Tanks, the work was performed by his Department for the security of the Government Revenues. The Collector has been requested by the District Engineer to recover the Sirotriem shares, but the latter Officer is apprehensive that it will hereafter be found necessary to grant remissions in consequence of the poverty of the Sirotriemdars, and the comparatively large amounts which have to be paid by them.

4. Captain Oakes considers the great delay which took place in the execution of work in

No 5 Range to reflect discredit on Sub Engineer Archuta Naidoo and his Subordinates; but he remarks, at the same time, that the Range is far too extensive for the superintendence of a single Executive Officer or Agent, its area being nearly half that of the entire District, and that the Sub Engineer had, moreover, to contend with the disadvantages resulting from the employment of three different Accountants during the space of two years, none of whom were thoroughly equal to their work. The area of No 5 range which was originally 1830 square miles was reduced to 1337 square miles by Proceedings of Government dated 21st February 1861, No 353.

Para 3 of letter dated 29th June 1861. No 74.

5. Still in connection with Mr Johnson's letter to the District Engineer that it was the practice in No 5 Range to keep a fair, as well

dated 31st Dec. 1860

as a Rough Cash Book. In the latter all transactions were recorded as they occurred, and the entries made therein were once in three or four days copied into the fair Cash Book. The District Engineer was not aware of this practice, but he has now prohibited its continuance. The Executive Agents' Register, Form I, printed at page 413 of the Circular Order Book, was also found not to have been kept for the Years 1858/59 and 1859/60. It was opened, however, in all the Ranges for the Year 1860/61, and is now regularly kept up, and Captain Oakes ascribes the omission to keep that Register in the Years 1858/59 and 1859/60, to the large number of works which were carried on in emergency at the time. Mr Johnson also brought to notice the fact that no permanent record was kept of correspondence. The District Engineer has drawn the attention of the Sub Engineer to the matter and has enjoined upon him the necessity of his entering all English correspondence in Books, the Tamil proofs being

Para 15 of letter dated 30th March 1861.

being Kept in Cumules duly docketed to facilitate reference. Mr Johnson in Paras 5 to 8 of his letter refers to another irregularity, which was also specially brought to notice by the District Engineer in a letter dated 6th October 1860 No 203, and reproved in strong terms in my Proceedings dated 5th November 1860, No 6669. The practice referred to was to pay for temporary establishments employed on works from the funds at the Sub Engineer's disposal, but without debiting the works with the cost thereof and entering the amounts disbursed in the Cash Book, thereby exhibiting a fictitious Cash Balance. On the completion of the works the actual expenditure incurred thereon was ascertained and the Superintendence allowed in the Estimate on the amount expended was charged to the works, and then entered in the Cash Books.

6 Adverting to the remarks of Government in

Para 13 of letter dated 30th March 1861 No 416

in Para 3 of their Proceedings No 899, dated 6th May 1861, I consider it proper to notice the opinion which Captain Oakes has formed of the character of Mr Johnson's adjustments of the Accounts of No 5 Range. The District Engineer furnishes a Memorandum of alterations which it was found necessary to make in the Bills prepared by Mr Johnson, and observes that no adjustment was made by the Auditor, and that the only labor which his services had saved was that of "checking the Elevations, Station Books, "Abstracts and measurements."

I would premise that the discrepancies which on the District Engineer's examination of the Accounts were found in 12 out of the 344 Bills prepared by Mr Johnson, were such as are very liable to occur in dealing with Tamil documents for the correct rendering of which in English, the Auditor had in a great measure to be dependent

on

on his Pomaretahs. The original Vouchers connected with the Bills said to have been incorrectly prepared are herewith sent, and it will be seen from the Memorandum of alterations furnished by the District Engineer that the errors which we are found necessary to rectify consist chiefly of omissions to deduct the amount of Shortsum shares recovered, and in showing as recovered amounts which were actually outstanding. On an examination of the Vouchers it will, I think, be found both difficult, as well as unfair to Mr Johnson, to decide that the errors were strictly his, especially as on questioning him on the subject he expressed his doubts as to whether the entries to which Mr Bell recently refers, and indeed all those in the other Vouchers, so far as the Shortsum shares are concerned, which he is said to have omitted to notice, were in the Vouchers when the latter were handed over to him for the preparation of the Bills. I would call attention to Voucher No 330. The error pointed out by the District Engineer

in

in the Bill prepared with reference to that Voucher is the omission to deduct Rupees 4. 8, the amount of Shortsum share recovered. A glance at the Voucher itself shows, with reference to the places which the initials of the Sub Engineer and the signature of the Overseer occupy, that the entries in red ink connected with the Shortsum share were made at some time subsequent to the preparation of the Voucher itself. I would also draw attention to Voucher No 332. The error in Mr Johnson's Bill is stated to be the showing of Rupees 8. 6. as recovered when it had not been recovered. The Voucher shows that the amount was recovered; but a remark is added in the column of remarks, to the effect that it was still outstanding and that the original entry was incorrect. The color of the ink would warrant the supposition that the second entry was not made until after the Bill was prepared.

8 In citing the above examples, I do not intend

intends to convey thereby that I am myself perfectly satisfied that the documents were tampered with, but I certainly think, as stated above, that it would be unfair to impute the crime to Mr. Johnson without further investigation. It seems to me, however, that the District Engineer can have no reason to complain of the trouble which the examination of the Bills prepared by Mr. Johnson had entailed, in as much as the Bills were prepared in the Range Office, and Mr. Johnson was only employed to do the work which properly devolved on the Range Officer, and which could not relieve the District Engineer of the check which, by para 40 of Chapter XX of the Code, he is supposed to exercise over all Bills received in his Office from the Range Officer. Mr. Johnson, moreover, informed Captain Oakes that the Bills would require the final examination which they usually undergo in the District Engineer's Office, and requested that, in the event of his services being needed for that purpose, application might be made to this Office for his employment in Canara for a longer time. Captain Oakes, however, thought proper to relieve him from the further adjustment of the Accounts, which he stated, in the accompanying Memorandum to Mr. Johnson, would be undertaken by himself, and he directed Mr. Johnson, therefore, to proceed to Trichinopoly.

dated 5th January 1861 No 573

Q. I must here notice a transaction reported by the District Engineer, which, though strictly unconnected with the matter in hand, cannot pass unobserved. It will be observed from Captain Oakes' letters, as per margin, that Mr. Johnson had applied to and received from Sub Engineer Alahutan Naidoo advances of money amounting to Rupees 85 on his private account, and that in his Note to the Sub Engineer of the 1st January 1861, whilst still at Canara, he requested that that sum might be charged in the Public Accounts to the head "Advances Repayable". Captain Oakes

30th March 1861 No 416 & 10 May — 10

correctly

correctly points out the irregularity of this proceeding which was adopted without any communication with him. Whilst in connexion in this opinion however, I must acquit with pleasure of any dishonesty of purpose as in the note of the 1st January to the Sub Engineer he expressly suggests the mode of adjustment referred to above to prevent private dealing and moreover as the work submitted by him on the Sub Engineer's accounts does not manifest any desire to favour the State Work of, but on the contrary contains a candid opinion on matters as he found them and points to the existence of various irregularities.

10. I shall now proceed to review the Executive Engineer's Accounts of Rangpur I. The following Statement will show the adjustments effected.

Year	To be accounted for			Amount adjusted by Bills of the Executive Officer			Balance adjusted by order of Division		
1858/59	151897.	8.	3	125218	9	7	26678	14	8
1859/60	182018.	2	6	114361.	2.	9	67656	15.	9
	333915	10	9	239579	12	4	94335	14	5
	Amount of advance written off as adjusted by advance Bills but for which no Vouchers have been rendered and debited in 1860						410	-	-
							94745	14	5

of the above balance of Rupees 94745. 14. 5, Statement marked **A** accompanying the District Engineer's letter of the 28th September 1861 No. 158, accounts for a sum of Rupees 67809. 12. 6 comprized of the following items.

By Bills submitted to the Central Office.	57270. 12. 3
By recoveries	946. 12. 4
By advances outstanding some of which were worked out in 1860/61 and others recovered do-do	
These will form a separate adjustment ...	9592- 3. 11
	67809. 12. 6

Rupees 94745. 14. 5
- 67809. 12. 6
= 26936. 1. 11

and of the remainder Viz Rupees 26936. 1. 11, Rupees 19479. 8. 5, being the expenditure incurred by Sub Overseer Palmer, form a separate adjustment, which will be reviewed also in this Report, the balance Rupees 7456. 9. 6, forming again a separate adjustment, which will also be noticed.

11. The sum of Rupees 57270. 12. 3 above shewn

shewn, as representing the amount adjusted by Bills, comprizes upwards of Rupees 2,500 which were shewn by Mr. Johnson as advances outstanding but which having now been worked out have been accounted for by Bills prepared by the Camp Officer.

12 In adverting to the subject of the outstanding advances made to Contractors, Mr. Johnson brings to notice the fact that Security Bonds furnished by Contractors do not receive the Countersignature of the District Engineer, a practice which is in direct contravention of the rule laid down in Para 3 of the Chief Engineer's Circular dated 8th September 1856, published at page 375 of the Circular Order Book. The District Engineer's explanation on this point is that "it was impossible for him with between 4 and 5000 works in progress, as was the case in 1859/60, to make all the contracts

Para 12 of letter dated 28th September 1861 No 358

"Contracts for the works". If by this explanation it is to be understood that the District Engineer considers himself absolved from the responsibility when the works under execution are numerous, I cannot consider the plea admissible, inasmuch as it would only tend to neutralize the check which the Circular above quoted had in view in requiring the District Engineer's Countersignature to Security Bonds, as well as his special authority in the case of all advances exceeding Rupees 500 each; and indeed the larger the number of works, the greater the interests at stake, and consequently the more necessary does it become to exercise the measure of check contemplated by the rule. Mr. Johnson also speaks of a want of discretion in exceeding by making advances before previous advances are fully worked out. This also is a very essential precaution to guard against losses, but it has not been adhered to by the District Engineer. Mr. Johnson has supplemented

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the facts brought to light by him with observations relative to "lavish and reckless expenditure in the District &c.", which I must remark were both unasked for and unwarrantable, and to which the District Engineer has rightly taken exception.

In the case of certain Bills alleged by Mr. Johnson to be unsupported by the Contractors' Receipts, I find that he has indulged in similar objectionable remarks, when the District Engineer states the Contractors' signatures had actually been obtained to the Station Book in the manner prescribed in the Rules for Drawing Funds and Keeping Accounts (Page 422 of Circular Order Book) but which Mr. Johnson had apparently overlooked.

Para 5 of Letter noted 27th Dec. 1860
Para 16 of Draft Reply to letter dated 28th Feb. 1861 at P. 155.

13. Mr. Johnson also refers to the formation of two funds designated the Superintendence and Jungle funds, the former of which, however, was abolished soon after

Captain

Captain Oakes assumed charge of the District, and was formed from savings in the amount of superintendence allowed in Estimates for works, the full amount of which was debited to works, though not actually expended, as explained in para 5 supra.

14 With regard to the Jungle fund, I shall quote the District Engineer's own explanation of the manner in which it was formed, as also of its necessity: "It consists of the proceeds of the sale of "Firewood from the Government Jungles and of "Wanal in the Government Plantations. These "Plantations consist of small strips of land "at the bifurcation of some of the more "important Rivers, such as the Kaveri at the "Upper Anicut, the Vennar, the Cadavar and "the Kodamurti heads &c., &c. is of the "utmost importance, in order to ensure a

proper

"supply to the two branches from
"main streams, that the head of the split between
"the Rivers is properly maintained, so that on the
"one hand it may not be washed away and
"the separation take place more to the eastward,
"and, on the other, that if the course of the current
"alone becomes changed and too large a
"supply is diverted down either stream by an
"extension of the head, the evil may be remedied.
"These heads require constant care and
"attention, and from the Jungle fund temporary
"Establishments are sanctioned for their formation,
"preservation and protection. Any balance
"of this fund which remains on the 30th April
"is paid into the local treasuries and is
"carried to the credit of local funds. Accounts
"Current of Receipts and Disbursements are
"submitted every half year to me and the
"expenditure is thus watched and controlled."

15 Adverting to the censure conveyed
by Government in Para 5 of their Proceedings dated
6th May last, No 899, the District Engineer explains
that the difficulties experienced by Lieutenant
Chrystie in adjusting the Accounts of No I Range
were owing chiefly to irregularities practised prior to
his assumption of the charge of that Range.

See Executive Palmer's Accounts 16. I shall now report upon Mr Palmer's
Accounts, which, as stated in a previous para of
this letter, formed part of the arrears of the accounts
of No I Range. Before adverting to the subject
of Mr Johnson's adjustment of these Accounts, I
deem it proper to explain what the result of the
District Engineer's examination of them has
been, as by that means the Government will be
more readily able to form a judgment of the
character of Mr Johnson's adjustment, with which
also the District Engineer has expressed himself
dissatisfied.

distant field.

17. Captain Cater states the amount for 23 June 1864, was £5.

Which Lt. Dismer was accountable for. (Page 1479. 8.5)

the following are the items which make up that amount.

Work in which measurements
as shewn ..... Register 353. a. 3

do. partly by do. and partly
by Cater 281. 13. 3

Work in which measurements
are not borne in mind, nor results
but which appear in the Report
Register Book ..... " 37. - -

Work carried into account 1871. 3. 3

Charged to the Contractors as
in detail in Letter from
Capt. Cater dated 16th
October ..... " 183. 14. 3

Advances or other payments for sum
due and which will be deducted " 195. - -

Balance paid to Contractors in excess of
work done according to measurements
given in Letter ..... " 357. 8. 8

Total 1907. 8. 6

18. Captain Cater states that in the preparation of the Bills Lt. Dismer in some cases added Mr. Palmer's measurements to those of Lieutenant Wish, instead of rejecting all but those of the latter for works examined by that Officer, and in others Mr. Palmer's measurements were taken instead of Lieutenant Wish's. The method adopted by the District Engineer therefore in adjusting the accounts was to regard the measurements of Lieutenant Wish as final and accurate, rejecting all others for the same works, and in cases in which the first and second measurements corresponded nearly, the more recent measurements were adopted.

19. In some instances it was found that the cost of superintendence entered in the Cash Book had not been charged to any work

17. Captain Calver states the amount for 25 June 1864 to 25 Sept 1865 which all the Pioneer measurements (Nos 1 to 79. 8.5) the following are the items which make up that amount.

Work in which the whole under departmental	
measurements ..... Rupees	353.11.3
do partly by do and partly	
by Contract	281.13.3
Work in which measurements	
are not forthcoming, nor wholly	
but which appear in the Pioneer	
Progress Sheet	" 37.--.-
Work carried on by contract ...	1807.3.3
Charges for superintendence	
which are in future for	
work carried on by	
Contract	" 183.14.3
Advances for which no part has been	
done and which will be recovered .	" 195.--.-
Balance paid to Contractors in excess of	
work done according to measurements	
and valuation for Bills	357.8.8
Total	1947.9.8

18. Captain Calver states that in the preparation of the Bills etc Simon in some cases added Mr Palmer's measurements to those of Lieutenant Wish, instead of rejecting all but those of the latter for work examined by that Officer, and in other cases Palmer's measurements were taken instead of Lieutenant Wish's. The method adopted by the District Engineer therefore in adjusting the accounts was to regard the measurements of Lieutenant Wish as final and accurate, rejecting all others for the same works, and in cases in which two first and second measurements corresponded nearly, the more recent measurements were adopted.

19. In some instances it was found that the excess of superimentsed contents in the Cash Book had not been charged to any work

dis work, though in the Estimate & Progress Report the
charge was debited to various works from time
to time, and the District Engineer was
not aware, from the appearance of the Work itself,
that they had been tampered with.

20 Contractors frequently draw up for the execution of works, and in some instances work commenced by one Contractor were completed by another, the latter acknowledging the payments made to the former by taking receipts signed by the former for inspection to shew the sums paid, the value of work done, and the balance due. The District Engineer does not know any reliance on these lists, as in the course of adjustment he found that the names of Contractor Pittoken, the Nishkamoda had Rupees 2,440. 5. 4 had been paid, and Rupees 459. 2. 8 were due to him, whereas nothing

Statement Examining Assistant Engineer's Diary 1861-1865

Rupees

Rupees 427. 10. 8 in Statement D, Rupees 426. 9. 2 are due by them. Similarly, Contractor Nagapillay holds three lists from which a sum of Rupees 384. 11. 4 appear to be due to him, but his accounts, as adjusted, shew that Rupees 182. 8. 7 in Statement I. Rupees 182. 8. 7 are due by him.

21. Taking the entries in the Progress Report as the basis of his adjustments the District Engineer remarks that the largest sums due by Contractors other than those preferred to above, Statements C & F vary from Rupees 406. 4. 1 to 29. 8, and that of the aggregate amount of Rupees 1156. 12. 10 due to Contractors, the five highest sums ranged from Rupees 245. 2. - to Rupees 32. 3. 1.

Rupees 459. 2. 8
2 — " 334. 11. 4
3 — " 326. 3. 3.

22. The only parties who have applied for the payment of their dues are Pittoken, 2 Nagapillay and 3 Appavoo Pillay. They base their claims on lists such as those referred to above. The two former are, as already mentioned,

indebted

indebted to Swamy and Sriniwasa Pillay
claims Rupees 725. 3. 3; but the adjustment of
his accounts shows a balance only Rupees 17. 14. 6
as due to him on both works. In the case of
one of these works, viz. the repair of the road
from Tanjore to Tindracotta, the District Engineer
remarks that while the Salamee Lick shows an
advance of Rupees 200, Rupees 350 are entered in
the Progress Report for this work, but as receipts
are forthcoming for only Rupees 200, he thinks
that the Contractor would be able to make good
his claim to the extra Rupees 150. In regard to
Road No. I from Tanjore to Tachinghoy for
the repair of which the Contractor (Subbarayer)
claims Rupees 211. 15. 3, the District Engineer
remarks that there is apparently a large balance
due by the General Contractor who had the
execution of the work. The Contractor under-took
performance of this work, but Lieutenant Ellis

not

not having been aware of this fact when he measured
the road, he did not note the quantity of work
performed by each Contractor. The District
Engineer believes that Lieutenant Ellis's measurements
in the case of the above works were below rather than
above the work actually done, in as much as
while the works were carried out between November
1858 and July 1859, they were not examined and
measured until September and October 1859,
and the heavy rains of April of that year must
have obliterated the pits separated previously.
In the case of Road No. I, which was breached
in November 1858, the District Engineer feels
convinced that it must also have suffered damage
in April, and he is, therefore, of opinion that it
would not be fair to require the Contractors to
pay the balance of Rupees 54. 15. 3 apparently
due by them on account of advances made to
them for repairs executed to the Road in
question, but that that amount should be

regarded

regarded as worked out by them. Captain Baker remarks also that according to the system on which works were carried out at the time, the claims of Contractors was interlocked a large number of works, and the work finished in excess on one work was adjusted by the excess being transferred to another work executed by the same Contractor.

23. From the particulars stated and from the condition of settlement of Contractors Books, the District Engineer expresses grave doubts with regard to the accuracy of the adjustments made by himself & that individual accounts, and he does not therefore recommend the payment of the sum of Rupees 993. .. 8 due by Contractors as per Statement I, but in cases where sums are known to be due to Contractors both by the entries in Ledgers & rolls and by receipts, he considers that,

such claims should be admitted when preferred. It is worthy of remark, however, that though, as appears from the District Engineers statement marked I and O, there are several Contractors to whom balances are thus shown to be due, yet not one of them has applied for a settlement of his claims, a fact which in a great measure disproves the correctness of the entries in the Rolls upon which the Contractors rest their claims.

While agreeing generally with Captain Baker in the same views of the subject, I still think that each case should be investigated in each particular case as it needs before admitting any claims to further payments.

24. I beg to take into consideration the District Engineers grounds of presumption that the amounts shown to be due by Contractors were actually worked out, as also

the

the fact that it is almost impossible to ascertain that they will now pay up what the accounts show to be due by them, when their account framed with Mr. Palmer so little to their favor, I recommend that the sum of Rupees 993. 11. 5 alone referred to, may be authorized to be written off to Profit and Loss together with the sum of Rupees 571. 10. 5 as per margin, the items composing which are given in para 17 of Mr. Johnson's letter of the 29th June last, of Rs 993. 11. 5 may be examined & the written off likewise as Captain Baker is unable to ascertain by whom the fractions of the work, for which those advances were made,

Part of the sum of Rupees 993. 11. 5 referred to in Para 17th — —	117. 2. 5
Work executed in excavation &c not forthcoming as per para 3d — —	37. — —
Balance paid to contractors in excess of work done as per para 17.	357. 8. 5
	571. 10. 5

made, were carried out, and it does not appear that they were ever measured.

23. For the reasons stated in Para 18, the results which Mr. Johnson arrived at in his adjustment of the Accounts of Mr. Palmer, were different from those which the District Engineer's examination thereof had shown, and the Bills prepared by the former had therefore to be corrected, and his Statements altered; but it has to be remembered that the District Engineer himself entertains great doubts as to the accuracy of his own adjustment, and indeed judging from the state of things reported above, and the manner in which the accounts were kept, it was, I conceive, impossible to make a correct or satisfactory adjustment. — Para 23 supra

26. Mr. Palmer's proceedings as above detailed evince the greatest amount of laxity, and the Officer in charge of the Range has doubtless incurred — Lieutenant Whish

the fact that it is almost impossible to ascertain that they will now pay up what the accounts show to be due by them, when their account Current with Mr. Palmer is struck a balance in their favor, I recommend that the sum of Rupees 993. 11. 8 alone, agreed to, may be authorized to be written off to Profit and Loss, together with the sum of Rupees 571. 10. 5 as per margin, the items comprising which are given in para 17- I recommend that the arrangements Rupees 3. 8 and 113. 12 referred to by the District Engineer in para 2nd of his letter of the 29th June last, Rs 993. may be sanctioned to be written off likewise, as Captain Carleton unable to ascertain by whom the portions of the work, in which those arrangements were made,

Paid of the sum of Rupees 231.10.3 referred to in Para 17. — — 117. 2. —

Work bamboo measurements are not forthcoming Ref para 17. 37- —

Balance paid to contractors in weeks of work done as per para 17. 357. 2. 5

571. 10. 5

made, were carried out, and it does not appear that they were ever measured.

25. For the reasons stated in Para 18, the results which Mr. Johnson arrived at in his adjustment of the Accounts of Mr. Palmer, were different from those which the District Engineer's examination thereof had shown, and the Bills prepared by the former had therefore to be corrected, and his Statements altered; but it has to be remembered that the District Engineer himself entertains great doubts as to the accuracy of his own adjustment, and indeed, judging from the state of things reported above, and the manner in which the accounts were kept, it was, I conceive, impossible to make a correct or satisfactory adjustment.

Para 23 supra

26. Mr. Palmer's proceedings as above detailed evince the greatest amount of laxity, and the Officer in charge of the Range has doubtless incurred

* Lieutenant Welsh

the fact that it is almost impossible to ascertain that they will now pay up what the accounts show to be due by them, when their account cannot with Mr. Palmer's assistance be kept in their favor, I recommend that the sum of Rupees 993. 11. 8 above referred to, may be authorized to be written off to Profit and Loss, together with the sum of Rupees 571. 10. 5, as per margin, the items composing which are given in Para 17. I request also that the answers to Queries 3. 8 and 11. 12 referred to by the District Engineer in Para 2nd of his letter of the 29th June last, of Rs 993, may be considered to be written off likewise, as Captain Cotton is unable to ascertain by whom the portions of the work, for which those advances were made,

Paid of the sum of Rupees 2814.10.3 referred to in Para 1st. — —	117. 2. 8
Work for which advances are not forthcoming as per marg.	37. — —
Balance paid to Contractors in lieu of work done as per Para 17.	357. 2. 5
	571. 10. 5

made, were carried out, and it does not appear that they were ever measured.

Para 23 supra

3d. For the reasons stated in Para 18, the results which Mr. Johnson arrived at in his adjustment of the Accounts of Mr. Palmer, were different from those which the District Engineer's examination thereof had shown, and the Bills prepared by the former had therefore to be corrected, and his Statements altered; but it has to be remembered that the District Engineer himself entertains great doubts as to the accuracy of his own adjustment, and indeed judging from the state of things reported above, and the manner in which the accounts were kept, it was, I conceive, impossible to make a correct or satisfactory adjustment.

Lieutenant Thick

26. Mr. Palmer's proceedings as above detailed evince the greatest amount of laxity, and the Officer in charge of the Range has doubtless incurred

incurred the responsibility of having failed to exercise that measure of control over his subordinates which is indispensable for the security of the interests of Government confided to him. The administration of the District generally would appear to have been somewhat lax during the interval to which these Accounts refer, but I beg to lay before Government the following mitigating circumstances urged by the present District Engineer.

1st That the floods of November 1858 followed quickly by those of April 1859, necessarily imposed an unprecedented amount of work on the Department Public Works, which had to be performed without any additional Establishment and in the shortest possible periods in order to save a very large revenue to Government.

2nd That the portion of the Range in which Mr. Palmer was employed was comparatively of inferior importance to the northern portion, where

Expenditure
in 1858/59 Rs. 5,36,735
do 1859/60 " 6,54,749

River embankments had to be restored, and as the irrigation of the Province of Tanjore depended on them in a great measure, the Executive Officer felt it incumbent to devote his time and attention almost exclusively to that portion of the Range.

3rd That as Mr. Palmer was a Sub Overseer of the 1st Class 1st Grade reliance was placed in him.

4th That after the death of Lieutenant Moore of the Engineers drowned in the execution of his duty, the charge of the Range devolved on Lieutenant Whish, a young Officer with but little experience in the Department.

5th That in the middle of the working season, Lieutenant Chrystie, who had "no "experience as an Executive Officer under the "new regime", took charge of the Range, to which, and to the Subordinates employed

therein

therein he was quite a stranger and

Lastly — That 3 District Engineers had held charge of the District within a period of 8 Months, and that a fourth was appointed at the close of March 1859, or at the middle of the working season.

Lieutenant Colonel Bivian	from 2nd April 1858	to 16th July 1858
Lieutenant Adams	" 16th July "	" 22nd Dec. " 1858
Captain Rothney	" 22nd Dec. "	" 30th March 1859
Captain Oakes	" 30th March 1859	

27. Captain Oakes submits that both himself and Lieutenant Haystie cannot be held responsible for the irregularities which took place prior to their assuming charge of their present duties, and that the extra work which devolved on them in endeavouring to check so large an expenditure as that of the year 1859/60, and in pushing on the work during the working season, prevented his bringing up the Accounts earlier. The above circumstances may, I think, fairly be taken into account in determining the amount of blame attaching to the present District Engineer and Lieutenant Haystie on account of the irregularities which occurred subsequent to their assuming charge of their present duties.

Rupees 957. 13. 4

Rupees 6,52,749

28. It remains for me now to report on the sum of Rupees 7456. 9. 6, which was the balance of the expenditure in No. I Range for which no Vouchers were forthcoming at the time that Mr. Johnson left the Tanjore District. The District Engineer has since effected an adjustment of the same, and the following is the result thereof.

Adjusted by Bills		6280. 11. 11
— do — " — Recoveries		176. 5. 5
By amount outstanding		1. 11. 6
" Bills missing		997. 12. 8
		7456. 9. 6

29. Of the Bills submitted one only requires notice. It is herewith sent, and is for renewing the Cast Plates of the Navigation Canal at Permál Coil. The original and supplemental Estimates

Estimates for this work amounted to Rupees 1862, and the expenditure has been Rupees 2056. 15. 6. The work was carried out by the late Overseer Ramachendrich. Not one of the original Vouchers for the sums are forthcoming. The Overseer states that they were handed over to Lieutenant Pitt, who has no recollection of the circumstances. The Bill has been compiled from a Statement of Expenditure giving the details of the work carried out, which Lieutenant Pitt found amongst his Office papers. The excess Expenditure on the work under notice has been Rupees 194. 15. 6, or 10½ per cent, and is stated to be owing partly to the erection of a Shed, under orders from Lieutenant Pertue, for the Shelter of the workmen, which cost Rupees 65. 4. -, and partly to the necessity of embanking across the head of the Channel while the work was in progress, which cost Rupees 3/. The Estimate did not provide for these works. Of the balance

Rupees 2056. 15. 6
" 1862. - -
Excess. 194. 15. 6.

of

of the excess, Viz. Rupees 92. 11. 6, Rupees 23. 8. 2 are said to have been spent in March 1859 in renewing some of the plastering of the work under notice, which was injured in November of the previous year, and the remainder of the excess, as well as a sum of Rupees 128. 9. 4, which was recovered and subsequently laid out on the work, under the orders of Lieutenant Moore, cannot be accounted for. The District Engineer is unable to furnish any further information regarding this work, which he is satisfied, however, was fully carried out, and under these circumstances I recommend that the Bill now sent, amounting to Rupees 957. 13. 4, may be sanctioned.

30. The missing Bills amount to Rupees 997. 12. 8 and are for the following works.

		Expenditure	Remarks
1	Constructing Vagany on the South and North Banks of the Vennar in the limits of Gudalur	Rs 952. 12. 8.	This work was commenced in June 1858 by Mr. Overseer Ottaman and completed by the late Overseer Ramachendrich in March 1859.

2

from ... I was now to proceed.

Estimates for this work amounted to Rupees 1,862, and the expenditure has been Rupees 2,056. 15. 6. The work was carried out by the late Overseer Ramachendrich. Not one of the original Vouchers for the same are forthcoming. The Overseer states that they were handed over to Lieutenant Pitch, who has no recollection of the circumstances. The Bill has been compiled from a Statement of Expenditure giving the details of the work carried out, which Lieutenant Pitch found amongst his Office papers. The excess Expenditure on the work under notice has been Rupees 194. 15. 6, or 10½ per cent, and is stated to be owing partly to the erection of a Shed, under orders from Lieutenant Pitch, for the Shelter of the workmen, which cost Rupees 65. 4. -, and partly to the necessity of embanking across the head of the Channel while the work was in progress, which cost Rupees 3/. The Estimate did not provide for these works. Of the balance

Rupees 2,056. 15. 6
" 1862. - -
Excess 194. 15. 6.

of the excess, Viz. Rupees 92. 11. 6, Rupees 23. 8. 2 are said to have been spent in March 1859 in renewing some of the plastering of the work under notice, which was injured in November of the previous year, and the remainder of the excess, as well as a sum of Rupees 128. 9. 4, which was recovered and subsequently laid out on the work, under the orders of Lieutenant Pitch, cannot be accounted for. The District Engineer is unable to furnish any further information regarding this work, which he is satisfied, however, was fully carried out, and under these circumstances I recommend that the Bill now sent, amounting to Rupees 957. 13. 4, may be sanctioned.

30. The missing Bills amount to Rupees 997. 12. 8 and are for the following works.

		Expenditure	Remarks
1	Constructing Vagany on the South and North Banks of the Vemar in the limits of Pudalur	Rs 952. 12. 8.	This work was commenced in June 1858 by Mr. Overseer Ottmann and completed by the late Overseer Ramachendrich in March 1859.

2

	Expenditure	Remarks
2 Closing breach in the South Bank of the Vennar in the limits of Tirungari	Rs. 40	Was carried out on emergency by the late Dessoy Ramachendriah in December 1858 and completed by the late Assistant Dessoy O'Donoghue in January 1859.
3. Repairing Road No. 10 from Tanjore to Velangamon	5	This work was carried out by Ramachendriah in September 1858

21. The Bills and Vouchers for the foregoing works are stated to have been furnished to Lieutenant Whish, who has no recollection of the remains since, and the Office Records of the Range do not shew whether they were forwarded to Lieutenant Whish's Office, as there is no Register of the Bills received from the Executive Agents at the time. The District Engineer is satisfied that the works were carried out, and

and I beg to recommend, therefore, that the sum of Rupees 997. 12. 8 referred to above may be authorized to be written off to "Profit and Loss."

32. In reply to the enquiry of Government in Para 2 of their Proceedings dated 6th May 1861, No. 899, I beg to state that as there were no arrears in the other Ranges of the Tanjore District, and no aid was needed in adjusting by Bills the expenditure incurred, Mr. Johnson's services were dispensed with after the closure of the Accounts of Nos. 1 and 5 Ranges.

33. In reply to Para 4 of the above order, I beg to forward herewith a letter dated 29th June 1861 No. 367 from the District Engineer Tanjore, wherein he states that no further help will be required in adjusting what now remains unadjusted of the expenditure of previous

previous Year &c.

34. The Bills received from the District Engineer have been returned in the Central Office to be dealt with under the rules of the Department.

Central Office of P.W.
Chepstow 4th December 1861

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

W. F. Drummond Lieut. Colonel
Chief Engineer

To
J. D. Sim Esqre
Secretary to Government of N.S.W.
Fort Saint George

№ 457 Public Works Department.

Proceedings of the Madras Government

Under date the 17th March 1862

Read the following letter

From the Chief Engineer,

Forwarding Report on the subject of the adjustment of the Tanjore accounts } Recd enter 4th Dec. 1861 № 7977.

1. The foregoing is the Chief Engineer's report on the adjustment of the Public Works arrear accounts of the Tanjore District, effected by Mr. Johnson of the Audit Dept of the Central Office, who was deputed to Tanjore for the purpose. The Chief Engineer's report goes so fully into the subject, that but little is left for the Government in the way of observation; but such points as seem to call for their orders, will now be noticed.

Rec. Copies Rec'd 30 Dec. 1861 № 2831.
" 21 Enclosures 251 252
" Estimate 33 to 84
" Plan 29 29

Dated 4th December 1861.

From Chief Engineer

To Secretary to Govt

Rec'd 6th Dec. 1861

Copies to Audit Officer

Enclosures to Commissioner of Revenue Board

Cl. Thanks 62 28th

Ex. No. 2055

instructed to collect as much a
he deems recoverable under the
circumstances, and to state what
portion will have to be remitted.

5. The delay in the exe-
=cution of works in No V range
is considered by the District
Engineer to reflect discredit on
Sub Engineer Atchuta Naidoo,
the Officer in charge; but under
the late arrangement of reducing
the area of the range, this excuse
will no longer be accepted.

6. Adverting to para 5, the
Govt observe that the District
Engineer acted very properly in
directing the discontinuance of the
practice of making a fair copy of
the rough cash Book, a practice
which was not only calculated to

If this man doesn't do his work
why retain him on Wrs DD

Prod. of Govt 21st Feb. / 61 No 353

2. The arrears existed in Ranges Nos. I and V only.

3. In No. I range the balance which stood unadjusted on the 1st Dec. 1860 was Rs. 49,267-5-2. Mr Johnson adjusted Rs. 49,149-15-2; so that the sum of Rs. 117-6-- only remains unaccounted for.

4. Of the above mentioned amount of Rs. 49,149-15-2, Rs. 4,110-12-4 is set down as recoverable from certain Shotriemdars, for repairs to tanks, the cost of which they ought to share. The Collector is apprehensive, as is paid, that if this amount is recovered, remissions will hereafter have to be granted on account of the poverty of the Shotriemdars. The Collector will however be instructed to collect as much as he deems recoverable under the circumstances, and to state what portion will have to be remitted.

If this mean descent do his work they relinquish on Vpers

Prod of Govt 21st Feby/61 No 353

5. The delay in the execution of works in No V range is considered by the District Engineer to reflect discredit on Sub Engineer Atchutaraidoo, the Officer in Charge; but under the late arrangement of reducing the area of the range, this excuse will no longer be accepted.

6. Adverting to para 5, the Govt observe that the District Engineer acted very properly in directing the discontinuance of the practice of making a fair copy of the rough cash Book, a practice which was not only calculated to

lead to error by the entries being made therein some days after the transaction, but was also opposed to the Rules of the Department.

The excuse alleged for not keeping up in 1858/59 and 1859/60 the Executive Agents' Registers (form L), as prescribed in the Circular Order Book P (page 413) viz that a large number of works was carried on during those years on emergency, is not admissible.

7. Paras 6 to 8 are taken up with the District Engineer's opinion of Mr. Johnson's adjustments, with which Captain Cal Rs seems to have been dissatisfied, supporting his view by pointing out certain ~~errors~~ into which Mr Johnson had fallen. These errors are shown by the Chief Engineer to be trifling in themselves, & he is moreover of opinion that it is doubtful whether they are in reality due to the Auditor, and he adds, that they ought not to be imputed to him without further investigation. This however is not necessary, as Government accept the Chief Engineer's views of the case.

8. Mr Johnson's proceeding in obtaining an advance of 85 Rs from the Sub Engineer on his private account, and suggesting its being charged as a repayable advance, was certainly irregular, but the Government agree with the Chief Engineer that from the

lead to error by the entries being made therein some days after the transaction, but was also opposed to the Rules of the Department.

The excuse alleged for not keeping up in 1858/59 and 1859/60 the Executive Agents' Registers (form L), as prescribed in the Circular Order Book P (page 413), viz that a large number of works was carried on during those years on emergency, is not admissible.

4. Paras 6 to 8 are taken up with the District Engineer's opinion of Mr. Johnson's adjustments, with which Captain Oakes seems to have been dissatisfied, supporting his view by pointing out certain [illegible] which Mr. Johnson had fallen. These errors are shown by the Chief Engineer to be trifling in themselves, & he is moreover of opinion that it is doubtful whether they are in reality due to the Auditor, and he adds, that they ought not to be imputed to him without further investigation. This however, is not necessary, as Government accept the Chief Engineer's views of the Case.

5. Mr. Johnson's proceeding in obtaining an advance of 85 Rs. from the Sub Engineer on his private account, and suggesting its being charged as a repayable advance, was certainly irregular, but the Government agree with the Chief Engineer that from the

that from the very openness of the transaction, there is nothing in it which reflects in any way on Mr. Johnson's integrity.

9 The amount which had originally to be accounted for in Range No. I was Rs. 3,33,915-10-9. Of this, Rs. 2,39,579-12-4 was adjusted by the Executive Officer, and the remainder (Rs. 94,745-14-5) by Mr. Johnson, in three distinct adjustments, each of which is separately noticed by the Chief Engineer.

10 In paras 13 and 14 reference is made to two funds, one of which, formed out of savings in the item of Superintendence as allowed for in Estimates, was abolished soon after Captain

X Superintendence fund
Jungle fund

Rees assumed charge of the District, and the other from the sale of firewood. The origin and use to which the latter fund is applied is explained in para 14; and for the reasons therein given, the Government consider that the arrangement may be allowed to continue.

11. Adverting to the circumstances stated in paras 23 & 24, the Govt grant authority for writing off as Profit and Loss the sum of Rupees 993-1-8 due by certain contractors, the recovery of which is not recommended by the District Engineer; but they quite agree with the Chief Engineer, with reference to Captain Rees views, that in

cases where sums are shewn to be due to Contractors by entries in the Progress Reports and by receipts, such claims should be admitted when preferred, that careful investigation in each particular case is required before any claims to further payments are admitted, as the fact of several Contractors, to whom balances are thus shewn to be due, not having in a single instance yet applied for settlement of their claims, would throw a doubt on the correctness of such entries. In Agreeably to the Chief Engr's recommendation, the Govt. also grant authority for writing

off the following sums referred to in para 24, Viz:

Rs. 5-11-10-5; Rs. 3-8-0, and Rs. 113-10-0.

12. The above unsatisfactory result of the present investigation refers exclusively to Mr. Sub-Overseer Palmer's expenditure, and shews clearly that a very lax Control was exercised over him by the Range Officers; but for the several reasons assigned by the Chief Engineer in para 26, Lieut. Chrystie and his predecessors, and also the present District Engineer, are relieved of much of the blame which is would otherwise have attached to them.

13. For the reasons stated in para 29, the Government is sanction the bill of Rupees is 9 & 7-13-4 therein referred to, for completing the renewal of the Lock gates of the navigation canal at Permál Covil; and under the circumstances stated in paras 30 & 31, they have no alternative but to sanction the writing off to Profit and Loss, of the sums of Rs. 997-12-8 for the execution of work specified in para 30.

14. The Government are glad to observe that no further aid is required by the District Engineer, to complete what remains of the adjustment of the expenditure of previous years; and they trust the work will be brought to an early termination.

With reference to para 6 of their Proceedings No. 1180 dated 6th June 1860 the Government resolve, in consideration of the heavy work which devolved upon Mr. Johnson during his 8 months absence from the Central Office on special duty, to award to him as remuneration (in addition to the regular salary, viz Rs. 150, already drawn by him) a sum of Rs. 400, being at the rate of Rs. 50 per mensem. This amount will be met from the sum allowed for contingencies in the current year's Budget.

This clause to be
[illegible]

To Ch. Engr. with 40 Encls. and Mr. 400 17-
" Accountant General
" Civil Paymaster
" Bd of Revenue
" Dy Ch. Engr S. Circle
" Offr in charge of Anicut & Canal Depts

(51)

Adjustment of the arrears in the P.W. accounts Tanjore District.

Public Works 1862 Dispatch
Pres: of Govt for March

No 457.

Pres: of the Madras Govt
Dt 17th March 62

Chief Engineer.
Report on the subject of the Acquittance of the Tanjore Accounts with Zero thereof.

No 253 & 256.

M.R.O. 1—77,006—8-6-37.

(1) Number of pages 64

(2) Date of repair 8 - 6 - 42

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 457 Press ~~Mis.~~

255-256

Dated 17 - 3 - 1892.

Not to be folded or roughly handled

5/42

M.R.O. 1—77,006—8-6-37.

(1) Number of pages 64

(2) Date of repair 8 - 6 - 42

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Dated 17 - 3 - 1892.

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8.6.42

Proceedings of the Madras Government, Public Works Department, 17th March 1862.

No. 235. Read the following letter from Lieutenant-Colonel W. H. HORSLEY, Chief Engineer, to J. D. SIM, Esq., Secretary to Government, Public Works Department, dated Chepauk, 4th December 1861, No. 7,977 :—

SIR,

1. With reference to the orders of Government noted in the margin, I have the honor to forward the accompanying Reports† from the District Engineer of Tanjore and from Mr. Johnson the Auditor, who proceeded to Tanjore, under the authority of Government, contained in Proceedings No. 1,180, dated 5th June 1860, relative to the adjustment of the Accounts of that District.

1 *Letter from Dist. Eng. 30th March* 1861. *No.* 416, *with* 5 *enclos. and* 11 *Vouchers.*
1 *Do. do. 6th May* 1861, *No.* 10.
1 *Do. do. 28th Sept.* 1861, *with* 5 *enclos.*
1 *Do. do. 29th June* 1861, *No.* 65 *with* 15 *encls.*
1 *Do. do. 29th do. „ „* 67.
1 *Do. do. 28th Sept.* 1861, *with* 1 *Bill*, 1 *List.*
1 *Memo. to Mr. Johnson, 5th Jan.* 1861.
1 *Note to Atchuta Naidoo, from Mr. Johnson, 1st Jan.* 1861.

*6*th *June* 1860, *No.* 1,180.
5*th April* 1861, „ 666.
6*th May* 1861, „ 899.

†*From Dist. Eng.* 30*th March* 1861, *No.* 416.
Do. 29*th June* 1861, *No.* 65.
Do. 28*th Sept.* „ „ 158, 159.
Do. 29*th June* „ „ 67

Sub-Engineer Atchuta Naidoo's Accounts.

‡30*th March* 1861, *No.* 416.

2. The Accounts which came under Mr. Johnson's scrutiny were those of Nos. I and V Ranges. The following Statement will show at a glance the result of his adjustment of the Accounts of the latter Range, which were first reported‡ on by the District Engineer.

Years.	To be accounted for on the 15th November 1860.	Adjusted up to 30th November 1860, by the District Engineer.	Balance to be adjusted on the 1st December 1860.	Adjusted by Mr. Johnson.	Balance unadjusted.
1858-59	95,196 8 9	73,706 15 9	21,489 9 0	21,453 15 0	35 10 0
1859-60	92,840 9 7	65,062 13 5	27,777 12 2	27,696 0 2	81 12 0
	1,88,037 2 4	1,38,769 13 2	49,267 5 2	49,149 15 2	*117 6 0

* No information has been furnished with regard to this balance.

The sum of Rupees 49,149-15-2 shown above as adjusted is comprized of the following items:—

	Rs.	A.	P.
Adjusted by Bills received in the Central Office...	39,796	3	7
Do. by recoveries inclusive of Shrotriem Shares...	1,540	0	8
To be recovered from Contractors...	3,702	14	7
Do. from Shrotriemdars...	4,110	12	4
	49,149	15	2

3. The District Engineer explains that several of the Shrotriemdars from whom the above sum of Rupees 4,110-12-4 has to be recovered, are men with very little property, and that as they were both unable and unwilling to repair the damage sustained by their Tanks, the work was performed by his Department for the security of the Government Revenues. The Collector has been requested by the District Engineer to recover the Shrotriem shares; but the latter Officer is apprehensive that it will hereafter be found necessary to grant remissions in consequence of the poverty of the Shrotriemdars, and the comparatively large amounts which have to be paid by them.

30*th March* 1861, *No.* 416.

4. Captain Oakes considers the great delay which took place in the execution of works in No. 5 Range to reflect discredit on Sub-Engineer Atchuta Naidoo and his Subordinates; but he remarks, at the same time, that the Range is far too extensive for the superintendence of a single Executive Officer or Agent, its area being nearly half that of the entire District, and that the Sub-Engineer had, moreover, to contend with the disadvantages resulting from the employment of three different Accountants during the space of two years, none of whom were thoroughly equal to their work. The area of No. 5 Range which was originally 1,830 square miles was reduced to 1,337 square miles by Proceedings of Government, dated 21st February 1861, No. 353.

Paragraph 3 of letter dated 29th June 1861, No. 67.

5. It will be seen from paragraph 9 of Mr. Johnson's letter to the District Engineer that it was the practice in No. 5 Range to keep a fair as well as a rough Cash Book. In the latter all transactions were recorded as they occurred, and the entries made therein were once in three or four days copied into the fair Cash Book. The District Engineer was not aware of this practice, but he has now prohibited its continuance. The Executive Agent's Register, form L, printed at page 413 of the Circular Order Book, was also found not to have been kept for the years 1858-59 and 1859-60. It was opened, however, in all the Ranges for the year 1860-61, and is now regularly kept up, and Captain Oakes ascribes the omission to keep that Register in the years 1858-59 and 1859-60, to the large number of works which were carried on, on emergency at the time. Mr. Johnson also brought to notice the fact that no permanent record was kept of correspondence. The District Engineer has drawn the attention of the Sub-Engineer to the matter and has enjoined upon him the necessity of his entering all English correspondence in books, the Tamil records being kept in bundles duly docketed to facilitate reference. Mr. Johnson in paragraphs 5 to 8 of his letter refers to another irregularity, which was also specially brought to notice by the District Engineer, in a letter dated 6th October 1860, No. 203, and reproved in strong terms in my Proceedings dated 5th November 1860, No. 6,669. The practice referred to was to pay for temporary Establishments employed on works from the funds at the Sub-Engineer's disposal, but without debiting the works with the cost thereof and entering the amounts disbursed in the Cash Book, thereby exhibiting a fictitious cash balance. On the completion of the works the actual expenditure incurred thereon was ascertained and the superintendence allowed in the Estimate on the amount expended was charged to the works, and then entered in the Cash Books.

Dated 31st December 1860.

Paragraph 15 of letter dated 30th March 1861.

6. Adverting to the remarks of Government in paragraph 3 of their Proceedings, No. 899, dated 6th May 1861, I consider it proper to notice the opinion which Captain Oakes has formed of the character of Mr. Johnson's adjustments of the Accounts of No. 5 Range. The District Engineer furnishes a Memorandum of alterations which it was found necessary to make in the Bills prepared by Mr. Johnson, and observes that no adjustment was made by the Auditor, and that the only labor which his services had saved was that of checking the Vouchers, Station Books, "Abstracts and Measurements."

Paragraph 10 of letter dated 30th March 1861, *No. 416.*

7. I would premise that the discrepancies, which on the District Engineer's examination of the Accounts were found in 12 out of the 314 Bills prepared by Mr. Johnson, were such as are very liable to occur in dealing with Tamil documents for the correct rendering of which in English, the Auditor had in a great measure to be dependent on his Gumáshtas. The original Vouchers connected with the Bills said to have been incorrectly prepared are herewith sent, and it will be seen from the Memorandum of alterations furnished by the District Engineer, that the errors which it was found necessary to rectify consist chiefly of omissions to deduct the amount of shrotriem shares recovered, and in showing as recovered amounts which were actually outstanding. On an examination of the Vouchers it will, I think, be found both difficult, as well as unfair to Mr. Johnson, to decide that the errors were wholly his, especially as on questioning

him on the subject, he expresses his doubts as to whether the entries to which I shall presently refer, and indeed all those in the other Vouchers, so far as the shrotriem shares are concerned, which he is said to have omitted to notice, were in the Vouchers when the latter were handed over to him for the preparation of Bills. I would solicit attention to Voucher No. 150. The error pointed out by the District Engineer in the Bill prepared with reference to that Voucher is the omission to deduct Rupees 4-8, the amount of shrotriem share recovered. A glance at the Voucher itself shows, with reference to the places which the initials of the Sub-Engineer and the signature of the Overseer occupy, that the entries in red ink connected with the shrotriem share were made at some time subsequent to the preparation of the Voucher itself. I would also draw attention to Voucher No. 332. The error in Mr. Johnson's Bill is stated to be the showing of Rupees 8-6-11 as recovered when it had not been recovered. The Voucher shows that the amount was recovered; but a remark is added in the column of remarks, to the effect that it was still outstanding and that the original entry was incorrect. The color of the ink would warrant the supposition that the second entry was not made until after the Bill was prepared.

8. In citing the above examples, I do not intend to convey the idea that I am myself perfectly satisfied that the documents were tampered with; but I certainly think, as stated above, that it would be unfair to impute the errors to Mr. Johnson without further investigation. It seems to me, however, that the District Engineer can have no reason to complain of the trouble which the examination of the Bills prepared by Mr. Johnson had entailed, inasmuch as the Bills were prepared in the Range Offices, and Mr. Johnson was only supposed to do the work which properly devolved on the Range Officer, and which could not relieve the District Engineer of the check which, by paragraph 40 of Chapter XX of the Code, he is supposed to exercise over all Bills received in his Office from the Range Offices. Mr. Johnson, moreover, informs me that he informed Captain Oakes that the Bills would require the final examination which they usually undergo in the District Engineer's Office, and requested that, in the event of his services being needed for that purpose, application might be made to this Office for his employment in Tanjore for a longer time, Captain Oakes, however, thought proper to relieve him from the further adjustment of the accounts which he stated, in the accompanying Memorandum to Mr. Johnson, would be undertaken by himself, and he directed Mr. Johnson, therefore, to proceed to Trichinopoly.

Dated 5th January 1861, *No. 573.*

9. I must here notice a transaction reported by the District Engineer, which, though strictly unconnected with the matter in hand, cannot pass unobserved. It will be observed from Captain Oakes' letters, as per margin, that Mr. Johnson had applied to and received from Sub-Engineer Atchuta Naidoo advances of money amounting to Rupees 85 on his private account, and that in his note to the Sub-Engineer of the 1st January 1861, whilst still at Tanjore, he requested that that sum might be charged in the public accounts to the head "advances re-payable." Captain Oakes correctly points out the irregularity of this proceeding, which was adopted without any communication with him. Whilst concurring in this opinion, however, I must acquit Mr. Johnson of any dishonesty of purpose, as in his note of the 1st January to the Sub-Engineer, he expressly suggests the mode of adjustment referred to above, to prevent "private dealing," and moreover, as the Report submitted by him on the Sub-Engineer's Accounts does not manifest any desire to favor the state thereof, but, on the contrary, contains a candid opinion on matters as he found them, and points to the existence of various irregularities.

30th March 1861, *No.* 416.
6th May „ „ 10.

Lieutenant Chrystles' Accounts.

10. I shall now proceed to review the Accounts of Range No. I. The following Statements will show the adjustments effected:—

Year.	To be accounted for.	Amount adjusted by Bills by the Executive Officer.	Balance adjusted by Mr. Johnson.
1858-59	1,51,897 8 3	1,25,218 9 7	26,678 14 8
1859-60	1,82,018 2 6	1,14,361 2 9	67,656 15 9
	3,33,915 10 9	2,39,579 12 4	91,335 14 5
	Amount of advances originally adjusted by advance Bills but for which Mr. Johnson has prepared detailed Bills.....		410 0 0
			91,745 14 5

Of the above balance of Rupees 91,745-14-5, Statement marked A, accompanying the District Engineer's letter of the 28th September 1861, No. 158, accounts for a sum of Rupees 67,809-12-6 comprized of the following items:—

	RS.
By Bills submitted to the Central Office.....	57,270 12 3
By recoveries.....	916 12 4
By advances outstanding some of which were worked out in 1860-61, and others recovered, &c. These will form a separate adjustment.....	9,592 3 11
	67,809 12 6

RS.	
91,745-14-5	
67,809-12-6	
26,936-1-11	
19,479-8-5	
7,456-9-6	

and of the remainder, *viz.*, Rupees 26,936-1-11, Rupees 19,479-8-5, being the expenditure incurred by Sub-Overseer Palmer, form a separate adjustment, which will be reviewed also in this Report; the balance Rupees 7,456-9-6, forming again a separate adjustment, which will also be noticed.

11. The sum of Rupees 57,270-12-3 above shown, as representing the amount adjusted by Bills, comprizes upwards of Rupees 2,500 which were shown by Mr. Johnson as advances outstanding, but which having now been worked out, have been accounted for the Bills prepared by the Range Officer.

12. In adverting to the subject of the outstanding advances made to Contractors, Mr. Johnson brings to notice the fact that Security Bonds furnished by Contractors do not receive the countersignature of the District Engineer, a practice which is in direct contravention of the Rule laid down in paragraph 3 of the Chief Engineer's Circular, dated 8th September 1856, published at page 375 of the Circular Order Book. The District Engineer's explanation on this point is, that "it was impossible for him with "between 4 and 5,000 works in progress, as was the case in 1859-60, to make all the Contracts "for the works." If by this explanation it is to be understood that the District Engineer considers himself absolved from the responsibility when the works under execution are numerous, I cannot consider the plea admissible, inasmuch as it would only tend to neutralize the check which the Circular above quoted had in view in requiring the District Engineer's countersignature to Security Bonds, as well as his special authority in the case of all advances exceeding Rupees 500 each; and indeed the larger the number of works, the greater the interests at stake, and consequently the more necessary does it become to exercise the measure of check contemplated

Paragraph 12 of letter dated 28th September 1861, No. 158.

by the Rules. Mr. Johnson also spe of a want of discretion evinced by making advances before previous advances are fully wor out. This also is a very essential precaution to guard against losses, but it has not been no d by the District Engineer. Mr. Johnson has supplemented the facts brought to light by im with observations relative to "lavish and reckless expenditure in the District, &c.," whic must remark were both uncalled for and unwarranted, and to which the District Engineer has rightly taken exception. In the case of certain Bills alleged by Mr. Johnson to be unsupported by the Contractor's Receipts, I find that he has indulged in similar objectionable remarks, when the District Engineer states the Contractor's signature had actually been obtained to the Station Book* in the number prescribed in Rules for drawing Funds and keeping accounts (page 422 of Circular Order Book) but which Mr. Johnson had apparently overlooked.

Para. 5 of letter dated 27th December 1861.
Para. 16 of District Engineer's letter dated 28th September 1861, No. 158.

* *Form U.*

13. Mr. Johnson also refers to the formation of two funds designated the Superintendence and Jungle Funds, the former of which, however, was abolished soon after Captain Oakes assumed charge of the District, and was formed from savings in the amount of superintendence allowed in Estimates for works, the full amount of which was debited to works, though not actually expended, as explained in paragraph 5, *supra*.

14. With regard to the Jungle Fund, I shall quote the District Engineer's own explanation of the manner in which it was formed, as also of its necessity. "It consists of the proceeds of the "sale of firewood from the Government Jungles and of nanal in the Government Plantations. "These plantations consist of small strips of land at the bifurcation of some of the more important "rivers, such as the Káveri at the upper Aricut, the Vennar, the Vaduvár and the Kodamurti "heads, &c. It is of the utmost importance, in order to ensure a proper supply to the two branches "from main streams, that the head of the spit between the rivers is properly maintained, so that on "the one hand it may not be washed away and the separation take place more to the eastward, "and, on the other, that if the course of the current above becomes changed and too large, a "supply is diverted down either stream by an extension of the head, the evil may be remedied. "These heads require constant care and attention, and from the Jungle Fund temporary Establish"ments are sanctioned for their formation, preservation and protection. Any balance of this "fund which remains on the 30th April is paid into the local Treasuries and is carried to the "head of the local funds. Accounts Current of receipts and disbursements are submitted every "half year to me and the expenditure is thus watched and controlled."

15. Adverting to the censure conveyed by Government in paragraph 5 of their Proceedings, dated 6th May last, No. 899, the District Engineer explains that the difficulties experienced by Lieutenant Chrystie in adjusting the Accounts of No. I Range were owing chiefly to irregularities practised prior to his assumption of the charge of that Range.

16. I shall now report upon Mr. Palmer's Accounts, which, as stated in a previous paragraph of this letter, formed part of the arrears of the Accounts of No. I Range. Before adverting to the subject of Mr. Johnson's adjustment of these accounts, I deem it proper to explain what the result of the District Engineer's examination of them has been, as by that means the Government will be more readily able to form a judgment of the character of Mr. Johnson's adjustment, with which also the District Engineer has expressed himself dissatisfied.

Sub-Overseer Palmer's Accounts.

17. Captain Oakes states the amount for which Mr. Palmer was accountable at Rupees 19,479-8-5, the following are the items which make up that amount.

29th June 1861, No. 65.

Work carried out under Departmental Ag	:y.....	Rupees	353 0 3	
Do. partly by do. and partly by	ontract.	,,	281 14 3	
Work for which measurements are not fort	coming, nor receipts, but which appears in the R: ge Progress Report.....	,,	37 0 0	
Work carried out by Contract.....		,,	18,071 3 3	
Charges for Superintendence included in Bills for works carried out by Contract		,,	183 14 3	
Advances for which no work has been done and which will be recovered.....		,,	195 0 0	
Balance paid to Contractors in excess of work done according to measurements, furnished in the Bills...		,,	357 8 5	
		Rupees...	19,479 8 5	

18. Captain Oakes states that in the preparation of the Bills Mr. Johnson in some cases added Mr. Palmer's measurements to those of Lieutenant Whish, instead of rejecting all but those of the latter for works examined by that Officer, and in others Mr. Palmer's measurements were taken instead of Lieutenant Whish's. The method adopted by the District Engineer, therefore, in adjusting the accounts was, to regard the measurements of Lieutenant Whish as final and accurate, rejecting all others for the same works, and in cases in which the first and second measurements corresponded very nearly, the more recent measurements were adopted.

19. In some instances it was found that the cost of Superintendence entered in the Cash Book had not been charged to any work, though in the Range Progress Report the charge was debited to various works from time to time, and the District Engineer has no doubt, from the appearance of the Cash Books, that they have been tampered with.

20. Contract Agreements were not drawn up for the execution of works, and in some instances works commenced by one Contractor were completed by another, the latter acknowledging the payments made to the former by holding Receipts signed by Mr. Palmer purporting to show the sums paid, the value of work done, and balance due. The District Engineer does not place any reliance on these Lists, as in the course of adjustment he found that in the case of Contractor Pitchen, the List* showed that Rupees 2,440-5-4 had been paid, and Rupees 459-2-8 were due to him, whereas actually Rupees 426-9-2† are due by him. Similarly, Contractor Nagapillay holds three Lists from which a sum of Rupees 384-11-4 appear to be due to him, but his accounts, as adjusted, show that Rupees 182-8-7‡ are due by him.

* *Statement L accompanying District Engineer's letter of 29th June* 1861, *No.* 65.

† *Rupees* 427-10-8, *in Statement I.*

‡ *Rupees* 167-8-7, *in Statement I.*

21. Taking the entries in the Progress Report as the basis of his adjustment, the District Engineer remarks that the largest sums due by Contractors other than those referred to above, vary from Rupees 406-4-1 to 20-8, and that of the aggregate amount of Rupees 1,156-12-10 due to Contractors, the five highest sums range from Rupees 245-2 to Rupees 42-3-1.

Statements O. and P.

22. The only parties who have applied for the payment of their due, are 1, Pitchen, 2, Nagapillay and 3, Appavoo Pillay. They base their claims on Lists such as those referred to above. The two former are, as already mentioned, indebted to Government, and Appavoo Pillay claims Rupees 726-3-3; but the adjustment of his accounts shows a balance of only Rupees 17-14-6 as due to him on two works. In the case of one of these works, *viz.*, the repair of the road from Tanjore to Gundracotta, the District Engineer remarks that whilst Mr. Palmer's List shows an advance of Rupees 200, Rupees 300 are entered in the Progress Report for this

1. *Rupees* 459-2-8.
2. ,, 384-11-4.
3. ,, 726-3-3.

work, but as receipts are forthcoming for only Rupees 200, he thinks that the Contractor would be able to make good his claim to the extra Rupees 100. As regards Road No. I, from Tanjore to Trichinopoly, for the repair of which the Contractor (Appavoo) claims Rupees 211-15-3, the District Engineer remarks that there is apparently a large balance due by the several Contractors who had the execution of the work. Five Contractors undertook portions of this work; but Lieutenant Whish not having been aware of this fact when he measured the road, he did not note the quantity of work performed by each Contractor. The District Engineer believes that Lieutenant Whish's measurements in the case of the above works were below rather than above the work actually done, inasmuch as while the works were carried out between November 1858 and July 1859, they were not examined and measured until September and October 1859, and the heavy rains of April of that year must have obliterated the pits excavated previously. In the case of Road No. I, which was breached in November 1858, the District Engineer feels convinced that it must also have suffered damage in April, and he is, therefore, of opinion that it would not be fair to require the Contractors to pay the balance of Rupees 547-15-7 apparently due by them on account of advances made to them for repairs executed to the Road in question, but that that amount should be regarded as worked out by them. Captain Oakes remarks also that according to the system on which works were carried out at the time, the claims of Contractors who undertook a large number of works, and who were paid in excess on one work, were adjusted by the excess being transferred to another work executed by the same Contractors.

23. From the facts already stated and from the condition of Mr. Palmer's Cash Books, the District Engineer expresses great doubts with regard to the accuracy of the adjustment made by himself of that individual's accounts, and he does not, therefore, recommend the recovery of the sum of Rupees 993-0-8* due by Contractors as per Statement I; but in cases where sums are shown to be due to Contractors, both by the entries in the Progress Report and by Receipts, he considers that such claims should be admitted when preferred. It is worthy of remark, however, that though, as appears from the District Engineer's Statement marked I and O, there are several Contractors to whom balances are thus shown to be due, yet not one of them has applied for a settlement of his claims, a fact which in a great measure disproves the correctness of the entries in the Lists upon which the Contractors base their claims. While agreeing generally with Captain Oakes in the above view of the subject, I still think that careful investigation in each particular case is needed before admitting any claims to further payments.

	RS.		
**Amount entered in Statement I.* ..	1,188	0	8
Deduct advances for which no work has been done and which will be recovered—See paragraph 17. ...	195	0	0
	993	0	8

24. Taking into consideration the District Engineer's grounds of presumption that the amounts shown to be due by Contractors were actually worked out, as also the fact that it is almost impossible to expect that they will now pay up what the accounts show to be due by them, when their Account Current with Mr. Palmer exhibits a balance in their favor, I recommend that the sum of Rupees 993-0-8 above referred to, may be authorized to be written off to profit and loss, together with the sum of Rupees 511-10-5, as per margin, the items composing which are given in paragraph 17. I request also that the advances of Rs. 3-8-0 and 113-10-0 referred to by the District Engineer in paragraph 27 of his letter of the 29th June last, No. 65, may be sanctioned to be written off likewise, as Captain Oakes is unable to ascertain by whom the portions of the work, for which those advances were made, were carried out, and it does not appear that they were ever measured.

	RS.		
Part of the sum of Rupees 281-14-3, *referred to in paragraph* 17.....	117	2	0
Work for which measurements are not forthcoming—See paragraph 17.....	37	0	0
Balance paid to Contractors in excess of work done—See paragraph 17.....	357	8	5
	511	10	5

25. For the reasons stated in paragraph 18, the results which Mr. Johnson arrived at in his adjustment of the accounts of Mr. Palmer, were different from those which the District Engineer's examination thereof had shown, and the Bills prepared by the former had therefore

to be corrected, and his Statements altered; but it has to be remembered that the District Engineer himself entertains great doubts as to the accuracy of his own adjustment, and indeed, judging from the state of things reported above, and the manner in which the accounts were kept, it was, I conceive, impossible to make a correct or satisfactory adjustment.

Paragraph 23, supra.

26. Mr. Palmer's proceedings as above detailed evince the greatest amount of laxity, and the Officer* in charge of the Range has doubtless incurred the responsibility of having failed to exercise that measure of control over his Subordinates, which is indispensable for the security of the interests of Government confided to him. The administration of the District generally would appear to have been somewhat lax during the interval to which these accounts refer; but I beg to lay before Government the following mitigating circumstances urged by the present District Engineer:—

* *Lieutenant Whish.*

1st. That the floods of November 1858 followed quickly by those of April 1859, necessarily imposed an unprecedented amount of work on the Department Public Works, which had to be performed without any additional Establishment and in the shortest possible period in order to save a very large revenue to Government.

Expenditure in 1858-59 *Rupees* 5,36,735.
Do. 1859-60 „ 6,54,949.

2nd. That the portion of the Range in which Mr. Palmer was employed was comparatively of inferior importance to the northern portion, where river embankments had to be restored, and as the irrigation of the Province of Tanjore depended on them in a great measure, the Executive Officer felt it incumbent to devote his time and attention almost exclusively to that portion of the Range.

3rd. That as Mr. Palmer was a Sub-Overseer of the 1st Class, 1st Grade, reliance was placed in him.

4th. That after the death of Lieutenant Moore of the Engineers (drowned in the execution of his duty), the charge of the Range devolved on Lieutenant Whish, a young Officer with but little experience in the Department.

5th. That in the middle of the working season, Lieutenant Chrystie, who had "no "experience as an Executive Officer under the new regime," took charge of the Range, to which, and to the Subordinates employed therein, he was quite a stranger, and

Lastly, that three District Engineers had held charge of the District within a period of eight months, and that a fourth was appointed at the close of March 1859, or at the middle of the working season.

Lieutenant-Colonel Boileau from 2nd Aug. 1858 *to 16th Oct.* 1858.
Lieutenant Moore „ *16th Oct.* „ *to 2nd Nov.* „
Captain F. Moberly „ *2nd Nov.* „ *to 30th March* 1859.
Captain Oakes „ *30th March* 1859.

27. Captain Oakes submits that both himself and Lieutenant Chrystie cannot be held responsible for the irregularities which took place prior to their assuming charge of their present duties, and that the extra work which devolved on them in endeavouring to check so large an expenditure as that of the year 1859-60,* and in pushing on the work during the working season, prevented his taking up Mr. Palmer's accounts earlier. The above circumstances may, I think, fairly be taken into account in determining the amount of blame attaching to the present District Engineer and Lieutenant Chrystie on account of the irregularities which occurred subsequent to their assuming charge of their present duties.

* *Rupees* 6,54,949.

28. It remains for me now to report on the sum of Rupees 7,456-9-6, which was the balance of the expenditure in No. 1 Range, for which no vouchers were forthcoming at the time that

Mr. Johnson left the Tanjore District. The District Engineer has since effected an adjustment of the same, and the following is the result thereof:—

	Rs.	A.	P.
Adjusted by Bills.....	6,280	11	11
Do. „ Recoveries... ...	176	5	5
By amount outstanding... ...	1	11	6
„ Bills missing..... ...	997	12	8
	7,456	9	6

29. Of the Bills submitted one* only requires notice. It is herewith sent, and is for renewing the Lock Gates of the navigation Canal at Permal Covil. The original and supplemental Estimates for this work amounted to Rs. 1,862, and the expenditure has been Rupees 2,056-15-6. The work was carried out by the late Overseer Ramachendriah. Not one of the original vouchers for the same are forthcoming. The Overseer states that they were handed over to Lieutenant Whish, who has no recollection of the circumstance. The Bill has been compiled from a Statement of Expenditure, giving the details of the work carried out, which Lieutenant Whish found amongst his Office papers. The excess expenditure on the work under notice has been Rs. 194-15-6, or 10½ per cent., and is stated to be owing partly to the erection of a shed, under orders from Lieutenant Vertue, for the shelter of the workmen, which cost Rupees 65-4-0, and partly to the necessity of embanking across the head of the Channel while the work was in progress, which cost Rupees 37. The Estimate did not provide for these works. Of the balance of the excess, *viz.*, Rupees 92-11-6, Rupees 23-8-2 are said to have been spent in March 1859 in renewing some of the plastering of the work under notice, which was injured in November of the previous year, and the remainder of the excess, as well as a sum of Rupees 128-9-4, which was recovered and subsequently laid out on the work, under the orders of Lieutenant Moore, cannot be accounted for. The District Engineer is unable to furnish any further information regarding this work, which he is satisfied, however, was fully carried out, and under these circumstances I recommend that the Bill now sent, amounting to Rupees 957-13-4, may be sanctioned.

* *Rupees* 957-13-4.

Rupees.....	2,056 15 6
„	1,862 0 0
Excess.....	194 15 6

30. The missing Bills amount to Rupees 997-12-8 and are for the following works:—

	Expenditure.	Remarks.
1. Constructing Vagany on the south and north banks of the Vennar in the limits of Gudalur.	Rupees 952-12-8.	This work was commenced in June 1858 by Mr. Overseer Ottmann, and completed by the late Overseer Ramachendriah in March 1859.
2. Closing breach in the north bank of the Vennar in the limits of Eurugari.	Rupees 40-0-0.....	Was carried out on emergency by the late Overseer Ramachendriah in December 1858, and completed by the late Assistant Overseer O'Donoghue in January 1859.
3. Repairing Road No. 10, from Tanjore to Velangamon.	Rupees 5-0-0... ..	This work was carried out by Ramachendriah in September 1858.

31. The Bills and Vouchers for the foregoing works are stated to have been furnished to Lieutenant Whish, who has no recollection of the circumstance, and the Office Records of the Range do not show whether they were forwarded to Lieutenant Whish's Office, as there is no Register of the Bills received from the Executive Agents at the time. The District Engineer is satisfied that the works were carried out, and I beg to recommend, therefore, that the sum of Rupees 997-12-8 referred to above may be authorised to be written off to "profit and loss."

to be corrected, and his Statements altered; but it has to be remembered that the District Engineer himself entertains great doubts as to the accuracy of his own adjustment, and indeed, judging from the state of things reported above, and the manner in which the accounts were kept, it was, I conceive, impossible to make a correct or satisfactory adjustment.

Paragraph 23, *supra.*

26. Mr. Palmer's proceedings as above detailed evince the greatest amount of laxity, and the Officer* in charge of the Range has doubtless incurred the responsibility of having failed to exercise that measure of control over his Subordinates, which is indispensable for the security of the interests of Government confided to him. The administration of the District generally would appear to have been somewhat lax during the interval to which these accounts refer; but I beg to lay before Government the following mitigating circumstances urged by the present District Engineer:—

* *Lieutenant Whish.*

1st. That the floods of November 1858 followed quickly by those of April 1859, necessarily imposed an unprecedented amount of work on the Department Public Works, which had to be performed without any additional Establishment and in the shortest possible period in order to save a very large revenue to Government.

Expenditure in 1858-59 *Rupees* 5,36,735.
Do. 1859-60 „ 6,54,949.

2nd. That the portion of the Range in which Mr. Palmer was employed was comparatively of inferior importance to the northern portion, where river embankments had to be restored, and as the irrigation of the Province of Tanjore depended on them in a great measure, the Executive Officer felt it incumbent to devote his time and attention almost exclusively to that portion of the Range.

3rd. That as Mr. Palmer was a Sub-Overseer of the 1st Class, 1st Grade, reliance was placed in him.

4th. That after the death of Lieutenant Moore of the Engineers (drowned in the execution of his duty), the charge of the Range devolved on Lieutenant Whish, a young Officer with but little experience in the Department.

5th. That in the middle of the working season, Lieutenant Chrystie, who had "no "experience as an Executive Officer under the new regime," took charge of the Range, to which, and to the Subordinates employed therein, he was quite a stranger, and

Lastly, that three District Engineers had held charge of the District within a period of eight months, and that a fourth was appointed at the close of March 1859, or at the middle of the working season.

Lieutenant-Colonel Boileau from 2nd Aug. 1858 *to 16th Oct.* 1858.
Lieutenant Moore „ *16th Oct.* „ *to 2nd Nov.* „
Captain F. Moberly „ *2nd Nov.* „ *to 30th March* 1859.
Captain Oakes „ *30th March* 1859.

27. Captain Oakes submits that both himself and Lieutenant Chrystie cannot be held responsible for the irregularities which took place prior to their assuming charge of their present duties, and that the extra work which devolved on them in endeavouring to check so large an expenditure as that of the year 1859-60,* and in pushing on the work during the working season, prevented his taking up Mr. Palmer's accounts earlier. The above circumstances may, I think, fairly be taken into account in determining the amount of blame attaching to the present District Engineer and Lieutenant Chrystie on account of the irregularities which occurred subsequent to their assuming charge of their present duties.

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* *Rupees* 957-13-4.

Rupees.....	2,056	15 6
„	1,862	0 0
Excess.....	194	15 6

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	Expenditure.	Remarks.
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2. Closing breach in the north bank of the Vennar in the limits of Eurugari.	Rupees 40-0-0.....	Was carried out on emergency by the late Overseer Ramachendriah in December 1858, and completed by the late Assistant Overseer O'Donoghue in January 1859.
3. Repairing Road No. 10, from Tanjore to Velangamon.	Rupees 5-0-0... ..	This work was carried out by Ramachendriah in September 1858.

31. The Bills and Vouchers for the foregoing works are stated to have been furnished to Lieutenant Whish, who has no recollection of the circumstance, and the Office Records of the Range do not show whether they were forwarded to Lieutenant Whish's Office, as there is no Register of the Bills received from the Executive Agents at the time. The District Engineer is satisfied that the works were carried out, and I beg to recommend, therefore, that the sum of Rupees 997-12-8 referred to above may be authorised to be written off to "profit and loss."

32. In reply to the inquiry of Government in paragraph 2 of their Proceedings, dated 6th May 1861, No. 899, I beg to state that as there were no arrears in the other Ranges of the Tanjore District, and no aid was needed in adjusting by Bills the expenditure incurred, Mr. Johnson's services were dispensed with after the closure of the Accounts of Nos. 1 and 5 Ranges.

33. In reply to paragraph 4 of the above order, I beg to forward herewith a letter from the District Engineer Tanjore, wherein he states that no further help will be required in adjusting what now remains unadjusted of the expenditure of previous years.

Dated 29th June 1861, No. 67.

34. The Bills received from the District Engineer have been retained in the Central Office to be dealt with under the rules of the Department.

No. 256. ORDER THEREON, 17th March 1862, No. 457.

1. The foregoing is the Chief Engineer's report on the adjustment of the Public Works arrear accounts of the Tanjore District, effected by Mr. Johnson of the Audit Department of the Central Office, who was deputed to Tanjore for the purpose. The Chief Engineer's report goes so fully into the subject, that but little is left for the Government in the way of observation; but such points as seem to call for their orders, will now be noticed.

2. The arrears existed in Ranges Nos. I. and V. only.

3. In No. I. Range, the balance which stood unadjusted on the 1st December 1860, was Rupees 49,267-5-2. Mr. Johnson adjusted Rupees 49,149-15-2; so that the sum of Rupees 117-6-0 only remains unaccounted for.

4. Of the abovementioned amount of Rupees 49,149-15-2, Rupees 4,110-12-4 is set down as recoverable from certain Shrotriemdárs, for repairs to tanks, the cost of which they ought to share. The Collector is apprehensive, it is said, that if this amount is recovered, remissions will hereafter have to be granted on account of the poverty of the Shrotriemdárs. The Collector will however be instructed to collect as much as he deems recoverable under the circumstances, and to state what portion will have to be remitted.

5. The delay in the execution of works in No. V. Range is considered by the District Engineer to reflect discredit on Sub-Engineer Atchuta Naidu, the officer in charge; but under the late arrangement of reducing the area of the Range, this excuse will no longer be accepted.

Proceedings of Government, 21st February 1861, No. 353.

6. Adverting to paragraph 5, the Government observe that the District Engineer acted very properly in directing the discontinuance of the practice of making a fair copy of the rough Cash Book, a practice which was not only calculated to lead to error by the entries being made therein some days after the transaction, but was also opposed to the rules of the Department. The excuse alleged for not keeping up in 1858-59 and 1859-60, the Executive Agent's Register (Form L), as prescribed in the Circular Order Book (page 413), viz., that a large number of works was carried on during those years on emergency, is not admissible.

7. Paragraphs 6 to 8 are taken up with the District Engineer's opinion of Mr. Johnson's adjustments, with which Captain Oakes seems to have been dissatisfied, supporting his view by pointing out certain errors into which Mr. Johnson had fallen. These errors are shown by the Chief Engineer to be trifling in themselves, and he is moreover of opinion, that it is doubtful whether they are in reality due to the Auditor, and he adds, that they ought not to be imputed to him without further investigation. This however, is not necessary, as Government accept the Chief Engineer's view of the case.

8. Mr. Johnson's proceeding in obtaining an advance of 85 Rupees from the Sub-Engineer on his private account, and suggesting its being charged as a re-payable advance, was certainly irregular; but the Government agree with the Chief Engineer that from the very openness of the transaction, there is nothing in it which reflects in any way on Mr. Johnson's integrity.

9. The amount which had originally to be accounted for in Range No. I. was Rupees 3,33,915-10-9. Of this, Rupees 2,39,579-12-4 was adjusted by the Executive Officer, and the remainder (Rupees 94,745-14-5) by Mr. Johnson, in three distinct adjustments, each of which is separately noticed by the Chief Engineer.

10. In paragraphs 13 and 14 reference is made to two funds,* one of which formed out of savings in the item of superintendence allowed for in estimates, was abolished soon after Captain Oakes assumed charge of the District, and the other is formed from the sale of firewood. The origin and use to which the latter fund is applied is explained in paragraph 14; and for the reasons therein given, the Government consider that the arrangement may be allowed to continue.

* Superintendence Fund. Jungle Fund.

11. Adverting to the circumstances stated in paragraphs 23 and 24, the Government grant authority for writing off to Profit and Loss the sum of Rupees 993-0-8 due by certain Contractors, the recovery of which is not recommended by the District Engineer; but they quite agree with the Chief Engineer, with reference to Captain Oakes' views, that in cases where sums are shown to be due to Contractors by entries in the progress reports and by receipts, such claims should be admitted when preferred, that careful investigation in each particular case is required before any claims to further payments are admitted, as the fact of several Contractors, to whom balances are thus shown to be due, not having in a single instance yet applied for settlement of their claims, would throw a doubt on the correctness of such entries. Agreeably to the Chief Engineer's recommendation, the Government also grant authority for writing off the following sums referred to in paragraph 24, viz.:—

Rupees 511-10-5, Rupees 3-8-0 and Rupees 113-10-0.

12. The above unsatisfactory result of the present investigation refers exclusively to Mr. Sub-Overseer Palmer's expenditure, and shows clearly that a very lax control was exercised over him by the Range Officer; but for the several reasons assigned by the Chief Engineer in paragraph 26, Lieutenant Chrystie and his predecessors, and also the present District Engineer, are relieved of much of the blame which would otherwise have attached to them.

13. For the reasons stated in paragraph 29, the Government sanction the bill of Rupees 957-13-4 therein referred to, for completing the renewal of the Lock gates of the navigation Canal at Permál Covil; and under the circumstances stated in paragraphs 30 and 31, they have no alternative but to sanction the writing off to Profit and Loss, of the sum of Rupees 997-12-8 for the execution of work specified in paragraph 30.

14. The Government are glad to observe that no further aid is required by the District Engineer, to complete what remains of the adjustment of the expenditure of previous years; and they trust the work will be brought to an early termination.

15. With reference to paragraph 6 of their Proceedings, No. 1,180, dated 6th June 1860, the Government resolve, in consideration of the heavy work which devolved upon Mr. Johnson during his eight months' absence from the Central Office on special duty, to award to him as remuneration (in addition to the regular salary, viz., Rupees 150, already drawn by him) a sum of Rupees 400, being at the rate of Rupees 50 per mensem. This amount will be met from the sum allowed for contingencies in the current year's Budget.

(Signed) W. H. HORSLEY, Lieut.-Colonel,
Secretary to Government.

No. 7977.

Central Office of I. Wks.
Chelsea 4 December 1861

13

From Lieutenant Colonel W. H. Morsley
Chief Engineer W.I.D.

Public

To J. D. Sim Esqre
Secretary to Government W.I.D.

Fort Saint George

Sir,

With reference to the orders of Government noted in the Margin I have the Honor to forward the accompanying Reports from the District Engineer of Tanjore and from Mr Johnson the Auditor who proceeded to Tanjore under the authority of Government contained in Proceedings No. 1180, dated 5th June 1860, relative to the adjustment of the Accounts of that District.

a 5th June 1860. No 1180
b 4th June 1861 - 606
c 4th May 1861 - 899.

From District Engineer 30th March 1861 No 416
do 29th June - " - 65
do 28th Sept. " - 1587/159
do 29th June - " - 67

Sub Engineer Abstracts Tailors Accounts.

2. The Accounts which came under Mr Johnson's scrutiny were those of

Nos

Nos I and V Ranges. The following Statement will show at a glance the result of his assistant's examination of the accounts of the latter Ranges, which were first prepared and by the District Engineer. 30th March 1861 No 416

Years	Amount of Remissions originally sanctioned by the Collector	Amount of Remissions subsequently sanctioned on appeal to the Commissioner	Amount adjusted by the Assistant	Balance unadjusted
1858/59	95196 8 9	19768 10 9	21689 9 -	21588. 10 -	35.10 -
1859/60	92586 9 7	65812 13 5	27777 12 2	27598 - -	21 81. 12 -
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

* For information has been furnished with regard to this balance.

The sum of Rupees 4949. 15. 2 shown above as adjusted is made up of the following items.

	Rs as p
Allowed by Mr Ro. recorded in the Collr's Office	3796. 3. 7
— do — by receipts exhibited of Sirotriemdars	1242. - 1
To be recovered from Contractors	3702 14. 7
— do — from Sirotriemdars	4110. 12. 4
	4949. 15. 2

30th March 1861 No 416

3. The District Engineer explains that several of the Sirotriemdars from whom the above sum of Rupees 4110. 12. 4 has to be recovered, are men with very little property, and that as they were both unable and unwilling to repair the damage sustained by their Tanks, the work was performed by his Department for the security of the Government Revenues. The Collector has been requested by the District Engineer to recover the Sirotriem shares, but the latter Officer is apprehensive that it will hereafter be found necessary to grant remissions in consequence of the poverty of the Sirotriemdars, and the comparatively large amounts which have to be paid by them.

4. Captain Oakes considers the great delay which took place in the execution of work in

No 5 Range to reflect discredit on Sub Engineer Archuta Naidoo and his Subordinates; but he remarks, at the same time, that the Range is far too extensive for the superintendence of a single Executive Officer or Agent, its area being nearly half that of the entire District, and that the Sub Engineer had, moreover, to contend with the disadvantages resulting from the employment of three different Accountants during the space of two years, none of whom were thoroughly equal to their work. The area of No 5 range which was originally 1830 square miles was reduced to 1337 square miles by Proceedings of Government dated 21st February 1861, No 353.

Para 3 of letter dated 29th June 1861. No 74.

5. Still in connection with Mr Johnson's letter to the District Engineer that it was the practice in No 5 Range to keep a fair, as well

dated 31st Dec. 1860

as a Rough Cash Book. In the latter all transactions were recorded as they occurred, and the entries made therein were once in three or four days copied into the fair Cash Book. The District Engineer was not aware of this practice, but he has now prohibited its continuance. The Executive Agents' Register, Form I, printed at page 413 of the Circular Order Book, was also found not to have been kept for the Years 1858/59 and 1859/60. It was opened, however, in all the Ranges for the Year 1860/61, and is now regularly kept up, and Captain Oakes ascribes the omission to keep that Register in the Years 1858/59 and 1859/60, to the large number of works which were carried on in emergency at the time. Mr Johnson also brought to notice the fact that no permanent record was kept of correspondence. The District Engineer has drawn the attention of the Sub Engineer to the matter and has enjoined upon him the necessity of his entering all English correspondence in Books, the Tamil proofs being

Para 15 of letter dated 30th March 1861.

being Kept in Cumules duly docketed to facilitate reference. Mr Johnson in Paras 5 to 8 of his letter refers to another irregularity, which was also specially brought to notice by the District Engineer in a letter dated 6th October 1860 No 203, and reproved in strong terms in my Proceedings dated 5th November 1860, No 6669. The practice referred to was to pay for temporary establishments employed on works from the funds at the Sub Engineer's disposal, but without debiting the works with the cost thereof and entering the amounts disbursed in the Cash Book, thereby exhibiting a fictitious Cash Balance. On the completion of the works the actual expenditure incurred thereon was ascertained and the Superintendence allowed in the Estimate on the amount expended was charged to the works, and then entered in the Cash Books.

6 Adverting to the remarks of Government in

Para 13 of letter dated 30th March 1861 No 416

in Para 3 of their Proceedings No 899, dated 6th May 1861, I consider it proper to notice the opinion which Captain Oakes has formed of the character of Mr Johnson's adjustments of the Accounts of No 5 Range. The District Engineer furnishes a Memorandum of alterations which it was found necessary to make in the Bills prepared by Mr Johnson, and observes that no adjustment was made by the Auditor, and that the only labor which his services had saved was that of "checking the Elevations, Station Books, "Abstracts and measurements."

I would premise that the discrepancies which on the District Engineer's examination of the Accounts were found in 12 out of the 344 Bills prepared by Mr Johnson, were such as are very liable to occur in dealing with Tamil documents for the correct rendering of which in English, the Auditor had in a great measure to be dependent

on

on his Pomaretahs. The original Vouchers connected with the Bills said to have been incorrectly prepared are herewith sent, and it will be seen from the Memorandum of alterations furnished by the District Engineer that the errors which we are found necessary to rectify consist chiefly of omissions to deduct the amount of Shortsum shares recovered, and in showing as recovered amounts which were actually outstanding. On an examination of the Vouchers it will, I think, be found both difficult, as well as unfair to Mr Johnson, to decide that the errors were strictly his, especially as on questioning him on the subject he expressed his doubts as to whether the entries to which Mr Bell recently refers, and indeed all those in the other Vouchers, so far as the Shortsum shares are concerned, which he is said to have omitted to notice, were in the Vouchers when the latter were handed over to him for the preparation of the Bills. I would call attention to Voucher No 330. The error pointed out by the District Engineer

in

in the Bill prepared with reference to that Voucher is the omission to deduct Rupees 4. 8, the amount of Shortsum share recovered. A glance at the Voucher itself shows, with reference to the places which the initials of the Sub Engineer and the signature of the Overseer occupy, that the entries in red ink connected with the Shortsum share were made at some time subsequent to the preparation of the Voucher itself. I would also draw attention to Voucher No 332. The error in Mr Johnson's Bill is stated to be the showing of Rupees 8. 6. as recovered when it had not been recovered. The Voucher shows that the amount was recovered; but a remark is added in the column of remarks, to the effect that it was still outstanding and that the original entry was incorrect. The color of the ink would warrant the supposition that the second entry was not made until after the Bill was prepared.

8 In citing the above examples, I do not intend

intends to convey thereby that I am myself perfectly satisfied that the documents were tampered with, but I certainly think, as stated above, that it would be unfair to impute the crime to Mr. Johnson without further investigation. It seems to me, however, that the District Engineer can have no reason to complain of the trouble which the examination of the Bills prepared by Mr. Johnson had entailed, in as much as the Bills were prepared in the Range Office, and Mr. Johnson was only employed to do the work which properly devolved on the Range Officer, and which could not relieve the District Engineer of the check which, by para 40 of Chapter XX of the Code, he is supposed to exercise over all Bills received in his Office from the Range Officer. Mr. Johnson, moreover, informed Captain Oakes that the Bills would require the final examination which they usually undergo in the District Engineer's Office, and requested that, in the event of his services being needed for that purpose, application might be made to this Office for his employment in Canara for a longer time. Captain Oakes, however, thought proper to relieve him from the further adjustment of the Accounts, which he stated, in the accompanying Memorandum to Mr. Johnson, would be undertaken by himself, and he directed Mr. Johnson, therefore, to proceed to Trichinopoly.

dated 5th January 1861 No 573

Q. I must here notice a transaction reported by the District Engineer, which, though strictly unconnected with the matter in hand, cannot pass unobserved. It will be observed from Captain Oakes' letters, as per margin, that Mr. Johnson had applied to and received from Sub Engineer Alahutan Naidoo advances of money amounting to Rupees 85 on his private account, and that in his Note to the Sub Engineer of the 1st January 1861, whilst still at Canara, he requested that that sum might be charged in the Public Accounts to the head "Advances Repayable". Captain Oakes

30th March 1861 No 416 & 10 May — 10

correctly

correctly points out the irregularity of this proceeding which was adopted without any communication with him. Whilst in connexion in this opinion however, I must acquit with pleasure of any dishonesty of purpose as in the note of the 1st January to the Sub Engineer he expressly suggests the mode of adjustment referred to above to prevent private dealing and moreover as the work submitted by him on the Sub Engineer's accounts does not manifest any desire to favour the State Work of, but on the contrary contains a candid opinion on matters as he found them and points to the existence of various irregularities.

10. I shall now proceed to review the Executive Engineer's Accounts of Rangpur I. The following Statement will show the adjustments effected.

Year	To be accounted for			Amount adjusted by Bills of the Executive Officer			Balance adjusted by order of Division		
1858/59	151897.	8.	3	125218	9	7	26678	14	8
1859/60	182018.	2	6	114361.	2.	9	67656	15.	9
	333915	10	9	239579	12	4	94335	14	5
	Amount of advance written off as adjusted by advance Bills but for which no Vouchers have been rendered and debited in 1860						410	-	-
							94745	14	5

of the above balance of Rupees 94745. 14. 5, Statement marked **A** accompanying the District Engineer's letter of the 28th September 1861 No. 158, accounts for a sum of Rupees 67809. 12. 6 comprized of the following items.

By Bills submitted to the Central Office.	57270. 12. 3
By recoveries	946. 12. 4
By advances outstanding some of which were worked out in 1860/61 and others recovered do-do	
These will form a separate adjustment ...	9592- 3. 11
	67809. 12. 6

Rupees 94745. 14. 5
- 67809. 12. 6
= 26936. 1. 11

and of the remainder Viz Rupees 26936. 1. 11, Rupees 19479. 8. 5, being the expenditure incurred by Sub Overseer Palmer, form a separate adjustment, which will be reviewed also in this Report, the balance Rupees 7456. 9. 6, forming again a separate adjustment, which will also be noticed.

11. The sum of Rupees 57270. 12. 3 above shewn

shewn, as representing the amount adjusted by Bills, comprizes upwards of Rupees 2,500 which were shewn by Mr. Johnson as advances outstanding but which having now been worked out have been accounted for by Bills prepared by the Camp Officer.

12 In adverting to the subject of the outstanding advances made to Contractors, Mr. Johnson brings to notice the fact that Security Bonds furnished by Contractors do not receive the Countersignature of the District Engineer, a practice which is in direct contravention of the rule laid down in Para 3 of the Chief Engineer's Circular dated 8th September 1856, published at page 375 of the Circular Order Book. The District Engineer's explanation on this point is that "it was impossible for him with between 4 and 5000 works in progress, as was the case in 1859/60, to make all the contracts

Para 12 of letter dated 28th September 1861 No 358

"Contracts for the works". If by this explanation it is to be understood that the District Engineer considers himself absolved from the responsibility when the works under execution are numerous, I cannot consider the plea admissible, inasmuch as it would only tend to neutralize the check which the Circular above quoted had in view in requiring the District Engineer's Countersignature to Security Bonds, as well as his special authority in the case of all advances exceeding Rupees 500 each; and indeed the larger the number of works, the greater the interests at stake, and consequently the more necessary does it become to exercise the measure of check contemplated by the rule. Mr. Johnson also speaks of a want of discretion in exceeding by making advances before previous advances are fully worked out. This also is a very essential precaution to guard against losses, but it has not been adhered to by the District Engineer. Mr. Johnson has supplemented

the

the facts brought to light by him with observations relative to "lavish and reckless expenditure in the District &c.", which I must remark were both unasked for and unwarrantable, and to which the District Engineer has rightly taken exception.

In the case of certain Bills alleged by Mr. Johnson to be unsupported by the Contractors' Receipts, I find that he has indulged in similar objectionable remarks, when the District Engineer states the Contractors' signatures had actually been obtained to the Station Book in the manner prescribed in the Rules for Drawing Funds and Keeping Accounts (Page 422 of Circular Order Book) but which Mr. Johnson had apparently overlooked.

Para 5 of Letter noted 27th Dec. 1860
Para 16 of Draft Reply to letter dated 28th Feb. 1861 at P. 155.

13. Mr. Johnson also refers to the formation of two funds designated the Superintendence and Jungle funds, the former of which, however, was abolished soon after

Captain

Captain Oakes assumed charge of the District, and was formed from savings in the amount of superintendence allowed in Estimates for works, the full amount of which was debited to works, though not actually expended, as explained in para 5 supra.

14 With regard to the Jungle fund, I shall quote the District Engineer's own explanation of the manner in which it was formed, as also of its necessity: "It consists of the proceeds of the sale of "Firewood from the Government Jungles and of "Wanal in the Government Plantations. These "Plantations consist of small strips of land "at the bifurcation of some of the more "important Rivers, such as the Kaveri at the "Upper Anicut, the Vennar, the Cadavar and "the Kodamurti heads &c., &c. is of the "utmost importance, in order to ensure a

proper

"supply to the two branches from
"main streams, that the head of the split between
"the Rivers is properly maintained, so that on the
"one hand it may not be washed away and
"the separation take place more to the eastward,
"and, on the other, that if the course of the current
"alone becomes changed and too large a
"supply is diverted down either stream by an
"extension of the head, the evil may be remedied.
"These heads require constant care and
"attention, and from the Jungle fund temporary
"Establishments are sanctioned for their formation,
"preservation and protection. Any balance
"of this fund which remains on the 30th April
"is paid into the local treasuries and is
"carried to the credit of local funds. Accounts
"Current of Receipts and Disbursements are
"submitted every half year to me and the
"expenditure is thus watched and controlled."

15 Adverting to the censure conveyed
by Government in Para 5 of their Proceedings dated
6th May last, No 899, the District Engineer explains
that the difficulties experienced by Lieutenant
Chrystie in adjusting the Accounts of No I Range
were owing chiefly to irregularities practised prior to
his assumption of the charge of that Range.

See Executive Palmer's Accounts 16. I shall now report upon Mr Palmer's
Accounts, which, as stated in a previous para of
this letter, formed part of the arrears of the accounts
of No I Range. Before adverting to the subject
of Mr Johnson's adjustment of these Accounts, I
deem it proper to explain what the result of the
District Engineer's examination of them has
been, as by that means the Government will be
more readily able to form a judgment of the
character of Mr Johnson's adjustment, with which
also the District Engineer has expressed himself
dissatisfied.

distant field.

17. Captain Cater states the amount for 23 June 1864, was £5.

Which Lt. Dismer was accountable for. (Page 1479. 8.5)

the following are the items which make up that amount.

Work in which measurements
as shewn ..... Register 353. a. 3

do. partly by do. and partly
by Cater 281. 13. 3

Work in which measurements
are not borne in mind, nor results
but which appear in the Report
Register Book ..... " 37. - -

Work carried into account 1871. 3. 3

Charged to the Contractors as
in detail in Letter from
Capt. Cater dated 16th
October ..... " 183. 14. 3

Advances or other payments for sum
due and which will be deducted " 195. - -

Balance paid to Contractors in excess of
work done according to measurements
given in Letter ..... " 357. 8. 8

Total 1907. 8. 6

18. Captain Cater states that in the preparation of the Bills Lt. Dismer in some cases added Mr. Palmer's measurements to those of Lieutenant Wish, instead of rejecting all but those of the latter for works examined by that Officer, and in others Mr. Palmer's measurements were taken instead of Lieutenant Wish's. The method adopted by the District Engineer therefore in adjusting the accounts was to regard the measurements of Lieutenant Wish as final and accurate, rejecting all others for the same works, and in cases in which the first and second measurements corresponded nearly, the more recent measurements were adopted.

19. In some instances it was found that the cost of superintendence entered in the Cash Book had not been charged to any work

17. Captain Calver states the amount for 25 June 1864 to 25 Sept 1865 which all the Pioneer measurements (Nos 1 to 79. 8.5) the following are the items which make up that amount.

Work in which the whole under departmental	
measurements ..... Rupees	353.11.3
do partly by do and partly	
by Contract	281.13.3
Work in which measurements	
are not forthcoming, nor wholly	
but which appear in the Pioneer	
Progress Sheet	" 37.--.-
Work carried on by contract ...	1807.3.3
Charges for superintendence	
which are in future for	
work carried on by	
Contract	" 183.14.3
Advances for which no part has been	
done and which will be recovered .	" 195.--.-
Balance paid to Contractors in excess of	
work done according to measurements	
and valuation for Bills	357.8.8
Total	1947.9.8

18. Captain Calver states that in the preparation of the Bills etc Simon in some cases added Mr Palmer's measurements to those of Lieutenant Wish, instead of rejecting all but those of the latter for work examined by that Officer, and in other cases Palmer's measurements were taken instead of Lieutenant Wish's. The method adopted by the District Engineer therefore in adjusting the accounts was to regard the measurements of Lieutenant Wish as final and accurate, rejecting all others for the same works, and in cases in which two first and second measurements corresponded nearly, the more recent measurements were adopted.

19. In some instances it was found that the excess of superimentsed contents in the Cash Book had not been charged to any work

dis work, though in the Estimate & Progress Report the
charge was debited to various works from time
to time, and the District Engineer was
not aware, from the appearance of the Work itself,
that they had been tampered with.

20 Contractors frequently draw up for the execution of works, and in some instances work commenced by one Contractor were completed by another, the latter acknowledging the payments made to the former by taking receipts signed by the former for inspection to shew the sums paid, the value of work done, and the balance due. The District Engineer does not know any reliance on these lists, as in the course of adjustment he found that the names of Contractor Pittoken, the Nishkamoda had Rupees 2,440. 5. 4 had been paid, and Rupees 459. 2. 8 were due to him, whereas nothing

Statement Examining Assistant Engineer's Diary 1861-1865

Rupees

Rupees 427. 10. 8 in Statement D, Rupees 426. 9. 2 are due by them. Similarly, Contractor Nagapillay holds three lists from which a sum of Rupees 384. 11. 4 appear to be due to him, but his accounts, as adjusted, shew that Rupees 182. 8. 7 in Statement I. Rupees 182. 8. 7 are due by him.

21. Taking the entries in the Progress Report as the basis of his adjustments the District Engineer remarks that the largest sums due by Contractors other than those preferred to above, Statements C & F vary from Rupees 406. 4. 1 to 29. 8, and that of the aggregate amount of Rupees 1156. 12. 10 due to Contractors, the five highest sums ranged from Rupees 245. 2. - to Rupees 32. 3. 1.

Rupees 459. 2. 8
2 — " 334. 11. 4
3 — " 326. 3. 3.

22. The only parties who have applied for the payment of their dues are Pittoken, 2 Nagapillay and 3 Appavoo Pillay. They base their claims on lists such as those referred to above. The two former are, as already mentioned,

indebted

indebted to Swamy and Sriniwasa Pillay
claims Rupees 725. 3. 3; but the adjustment of
his accounts shows a balance only Rupees 17. 14. 6
as due to him on both works. In the case of
one of these works, viz. the repair of the road
from Tanjore to Tindracotta, the District Engineer
remarks that while the Salamee Lick shows an
advance of Rupees 200, Rupees 350 are entered in
the Progress Report for this work, but as receipts
are forthcoming for only Rupees 200, he thinks
that the Contractor would be able to make good
his claim to the extra Rupees 150. In regard to
Road No. I from Tanjore to Tachinghoy for
the repair of which the Contractor (Subbarayer)
claims Rupees 211. 15. 3, the District Engineer
remarks that there is apparently a large balance
due by the General Contractor who had the
execution of the work. The Contractor under-took
performance of this work, but Lieutenant Ellis

not

not having been aware of this fact when he measured
the road, he did not note the quantity of work
performed by each Contractor. The District
Engineer believes that Lieutenant Ellis's measurements
in the case of the above works were below rather than
above the work actually done, in as much as
while the works were carried out between November
1858 and July 1859, they were not examined and
measured until September and October 1859,
and the heavy rains of April of that year must
have obliterated the pits separated previously.
In the case of Road No. I, which was breached
in November 1858, the District Engineer feels
convinced that it must also have suffered damage
in April, and he is, therefore, of opinion that it
would not be fair to require the Contractors to
pay the balance of Rupees 54. 15. 3 apparently
due by them on account of advances made to
them for repairs executed to the Road in
question, but that that amount should be

regarded

regarded as worked out by them. Captain Baker remarks also that according to the system on which works were carried out at the time, the claims of Contractors was interlocked a large number of works, and the work finished in excess on one work was adjusted by the excess being transferred to another work executed by the same Contractor.

23. From the particulars stated and from the condition of settlement of Contractors Books, the District Engineer expresses grave doubts with regard to the accuracy of the adjustments made by himself & that individual accounts, and he does not therefore recommend the payment of the sum of Rupees 993. .. 8 due by Contractors as per Statement I, but in cases where sums are known to be due to Contractors both by the entries in Ledgers & rolls and by receipts, he considers that,

such claims should be admitted when preferred. It is worthy of remark, however, that though, as appears from the District Engineers statement marked I and O, there are several Contractors to whom balances are thus shown to be due, yet not one of them has applied for a settlement of his claims, a fact which in a great measure disproves the correctness of the entries in the Rolls upon which the Contractors rest their claims.

While agreeing generally with Captain Baker in the same views of the subject, I still think that each case should be investigated in each particular case as it needs before admitting any claims to further payments.

24. I beg to take into consideration the District Engineers grounds of presumption that the amounts shown to be due by Contractors were actually worked out, as also

the

the fact that it is almost impossible to ascertain that they will now pay up what the accounts show to be due by them, when their account framed with Mr. Palmer so little to their favor, I recommend that the sum of Rupees 993. 11. 5 alone referred to, may be authorized to be written off to Profit and Loss together with the sum of Rupees 571. 10. 5 as per margin, the items composing which are given in para 17 of Mr. Johnson's letter of the 29th June last, of Rs 993. 11. 5 may be examined & the written off likewise as Captain Baker is unable to ascertain by whom the fractions of the work, for which those advances were made,

Part of the sum of Rupees 993. 11. 5 referred to in Para 17th — —	117. 2. 5
Work executed in excavation &c not forthcoming as per para 3d — —	37. — —
Balance paid to contractors in excess of work done as per para 17.	357. 8. 5
	571. 10. 5

made, were carried out, and it does not appear that they were ever measured.

23. For the reasons stated in Para 18, the results which Mr. Johnson arrived at in his adjustment of the Accounts of Mr. Palmer, were different from those which the District Engineer's examination thereof had shown, and the Bills prepared by the former had therefore to be corrected, and his Statements altered; but it has to be remembered that the District Engineer himself entertains great doubts as to the accuracy of his own adjustment, and indeed judging from the state of things reported above, and the manner in which the accounts were kept, it was, I conceive, impossible to make a correct or satisfactory adjustment. — Para 23 supra

26. Mr. Palmer's proceedings as above detailed evince the greatest amount of laxity, and the Officer in charge of the Range has doubtless incurred — Lieutenant Whish

the fact that it is almost impossible to ascertain that they will now pay up what the accounts show to be due by them, when their account Current with Mr. Palmer is struck a balance in their favor, I recommend that the sum of Rupees 993. 11. 8 alone, agreed to, may be authorized to be written off to Profit and Loss, together with the sum of Rupees 571. 10. 5 as per margin, the items comprising which are given in para 17- I recommend that the arrangements Rupees 3. 8 and 113. 12 referred to by the District Engineer in para 2nd of his letter of the 29th June last, Rs 993. may be sanctioned to be written off likewise, as Captain Carleton unable to ascertain by whom the portions of the work, in which those arrangements were made,

Paid of the sum of Rupees 231.10.3 referred to in Para 17. — — 117. 2. —

Work bamboo measurements are not forthcoming Ref para 17. 37- —

Balance paid to contractors in weeks of work done as per para 17. 357. 2. 5

571. 10. 5

made, were carried out, and it does not appear that they were ever measured.

25. For the reasons stated in Para 18, the results which Mr. Johnson arrived at in his adjustment of the Accounts of Mr. Palmer, were different from those which the District Engineer's examination thereof had shown, and the Bills prepared by the former had therefore to be corrected, and his Statements altered; but it has to be remembered that the District Engineer himself entertains great doubts as to the accuracy of his own adjustment, and indeed, judging from the state of things reported above, and the manner in which the accounts were kept, it was, I conceive, impossible to make a correct or satisfactory adjustment.

Para 23 supra

26. Mr. Palmer's proceedings as above detailed evince the greatest amount of laxity, and the Officer in charge of the Range has doubtless incurred

* Lieutenant Welsh

the fact that it is almost impossible to ascertain that they will now pay up what the accounts show to be due by them, when their account cannot with Mr. Palmer's assistance be kept in their favor, I recommend that the sum of Rupees 993. 11. 8 above referred to, may be authorized to be written off to Profit and Loss, together with the sum of Rupees 571. 10. 5, as per margin, the items composing which are given in Para 17. I request also that the answers to Queries 3. 8 and 11. 12 referred to by the District Engineer in Para 2nd of his letter of the 29th June last, of Rs 993, may be considered to be written off likewise, as Captain Cotton is unable to ascertain by whom the portions of the work, for which those advances were made,

Paid of the sum of Rupees 2814.10.3 referred to in Para 1st. — —	117. 2. 8
Work for which advances are not forthcoming as per marg.	37. — —
Balance paid to Contractors in lieu of work done as per Para 17.	357. 2. 5
	571. 10. 5

made, were carried out, and it does not appear that they were ever measured.

Para 23 supra

3d. For the reasons stated in Para 18, the results which Mr. Johnson arrived at in his adjustment of the Accounts of Mr. Palmer, were different from those which the District Engineer's examination thereof had shown, and the Bills prepared by the former had therefore to be corrected, and his Statements altered; but it has to be remembered that the District Engineer himself entertains great doubts as to the accuracy of his own adjustment, and indeed judging from the state of things reported above, and the manner in which the accounts were kept, it was, I conceive, impossible to make a correct or satisfactory adjustment.

Lieutenant Thick

26. Mr. Palmer's proceedings as above detailed evince the greatest amount of laxity, and the Officer in charge of the Range has doubtless incurred

incurred the responsibility of having failed to exercise that measure of control over his subordinates which is indispensable for the security of the interests of Government confided to him. The administration of the District generally would appear to have been somewhat lax during the interval to which these Accounts refer, but I beg to lay before Government the following mitigating circumstances urged by the present District Engineer.

1st That the floods of November 1858 followed quickly by those of April 1859, necessarily imposed an unprecedented amount of work on the Department Public Works, which had to be performed without any additional Establishment and in the shortest possible periods in order to save a very large revenue to Government.

2nd That the portion of the Range in which Mr. Palmer was employed was comparatively of inferior importance to the northern portion, where

Expenditure
in 1858/59 Rs. 5,36,735
do 1859/60 " 6,54,749

River embankments had to be restored, and as the irrigation of the Province of Tanjore depended on them in a great measure, the Executive Officer felt it incumbent to devote his time and attention almost exclusively to that portion of the Range.

3rd That as Mr. Palmer was a Sub Overseer of the 1st Class 1st Grade reliance was placed in him.

4th That after the death of Lieutenant Moore of the Engineers drowned in the execution of his duty, the charge of the Range devolved on Lieutenant Whish, a young Officer with but little experience in the Department.

5th That in the middle of the working season, Lieutenant Chrystie, who had "no "experience as an Executive Officer under the "new regime", took charge of the Range, to which, and to the Subordinates employed

therein

therein he was quite a stranger and

Lastly — That 3 District Engineers had held charge of the District within a period of 8 Months, and that a fourth was appointed at the close of March 1859, or at the middle of the working season.

Lieutenant Colonel Bivian	from 2nd April 1858	to 16th July 1858
Lieutenant Adams	" 16th July "	" 22nd Dec. " 1858
Captain Rothney	" 22nd Dec. "	" 30th March 1859
Captain Oakes	" 30th March 1859	

27. Captain Oakes submits that both himself and Lieutenant Haystie cannot be held responsible for the irregularities which took place prior to their assuming charge of their present duties, and that the extra work which devolved on them in endeavouring to check so large an expenditure as that of the year 1859/60, and in pushing on the work during the working season, prevented his bringing up the Accounts earlier. The above circumstances may, I think, fairly be taken into account in determining the amount of blame attaching to the present District Engineer and Lieutenant Haystie on account of the irregularities which occurred subsequent to their assuming charge of their present duties.

Rupees 957. 13. 4

Rupees 6,52,749

28. It remains for me now to report on the sum of Rupees 7456. 9. 6, which was the balance of the expenditure in No. I Range for which no Vouchers were forthcoming at the time that Mr. Johnson left the Tanjore District. The District Engineer has since effected an adjustment of the same, and the following is the result thereof.

Adjusted by Bills		6280. 11. 11
— do — " — Recoveries		176. 5. 5
By amount outstanding		1. 11. 6
" Bills missing		997. 12. 8
		7456. 9. 6

29. Of the Bills submitted one only requires notice. It is herewith sent, and is for renewing the Cast Plates of the Navigation Canal at Permál Coil. The original and supplemental Estimates

Estimates for this work amounted to Rupees 1862, and the expenditure has been Rupees 2056. 15. 6. The work was carried out by the late Overseer Ramachendrich. Not one of the original Vouchers for the sums are forthcoming. The Overseer states that they were handed over to Lieutenant Pitt, who has no recollection of the circumstances. The Bill has been compiled from a Statement of Expenditure giving the details of the work carried out, which Lieutenant Pitt found amongst his Office papers. The excess Expenditure on the work under notice has been Rupees 194. 15. 6, or 10½ per cent, and is stated to be owing partly to the erection of a Shed, under orders from Lieutenant Pertue, for the Shelter of the workmen, which cost Rupees 65. 4. -, and partly to the necessity of embanking across the head of the Channel while the work was in progress, which cost Rupees 3/. The Estimate did not provide for these works. Of the balance

Rupees 2056. 15. 6
" 1862. - -
Excess. 194. 15. 6.

of

of the excess, Viz. Rupees 92. 11. 6, Rupees 23. 8. 2 are said to have been spent in March 1859 in renewing some of the plastering of the work under notice, which was injured in November of the previous year, and the remainder of the excess, as well as a sum of Rupees 128. 9. 4, which was recovered and subsequently laid out on the work, under the orders of Lieutenant Moore, cannot be accounted for. The District Engineer is unable to furnish any further information regarding this work, which he is satisfied, however, was fully carried out, and under these circumstances I recommend that the Bill now sent, amounting to Rupees 957. 13. 4, may be sanctioned.

30. The missing Bills amount to Rupees 997. 12. 8 and are for the following works.

		Expenditure	Remarks
1	Constructing Vagany on the South and North Banks of the Vennar in the limits of Gudalur	Rs 952. 12. 8.	This work was commenced in June 1858 by Mr. Overseer Ottaman and completed by the late Overseer Ramachendrich in March 1859.

2

from ... I was now to proceed.

Estimates for this work amounted to Rupees 1,862, and the expenditure has been Rupees 2,056. 15. 6. The work was carried out by the late Overseer Ramachendrich. Not one of the original Vouchers for the same are forthcoming. The Overseer states that they were handed over to Lieutenant Pitch, who has no recollection of the circumstances. The Bill has been compiled from a Statement of Expenditure giving the details of the work carried out, which Lieutenant Pitch found amongst his Office papers. The excess Expenditure on the work under notice has been Rupees 194. 15. 6, or 10½ per cent, and is stated to be owing partly to the erection of a Shed, under orders from Lieutenant Pitch, for the Shelter of the workmen, which cost Rupees 65. 4. -, and partly to the necessity of embanking across the head of the Channel while the work was in progress, which cost Rupees 3/. The Estimate did not provide for these works. Of the balance

Rupees 2,056. 15. 6
" 1862. - -
Excess 194. 15. 6.

of the excess, Viz. Rupees 92. 11. 6, Rupees 23. 8. 2 are said to have been spent in March 1859 in renewing some of the plastering of the work under notice, which was injured in November of the previous year, and the remainder of the excess, as well as a sum of Rupees 128. 9. 4, which was recovered and subsequently laid out on the work, under the orders of Lieutenant Pitch, cannot be accounted for. The District Engineer is unable to furnish any further information regarding this work, which he is satisfied, however, was fully carried out, and under these circumstances I recommend that the Bill now sent, amounting to Rupees 957. 13. 4, may be sanctioned.

30. The missing Bills amount to Rupees 997. 12. 8 and are for the following works.

		Expenditure	Remarks
1	Constructing Vagany on the South and North Banks of the Vemar in the limits of Pudalur	Rs 952. 12. 8.	This work was commenced in June 1858 by Mr. Overseer Ottmann and completed by the late Overseer Ramachendrich in March 1859.

2

	Expenditure	Remarks
2 Closing breach in the South Bank of the Vennar in the limits of Tirungari	Rs. 40	Was carried out on emergency by the late Dessoy Ramachendriah in December 1858 and completed by the late Assistant Dessoy O'Donoghue in January 1859.
3. Repairing Road No. 10 from Tanjore to Velangamon	5	This work was carried out by Ramachendriah in September 1858

21. The Bills and Vouchers for the foregoing works are stated to have been furnished to Lieutenant Whish, who has no recollection of the remains since, and the Office Records of the Range do not shew whether they were forwarded to Lieutenant Whish's Office, as there is no Register of the Bills received from the Executive Agents at the time. The District Engineer is satisfied that the works were carried out, and

and I beg to recommend, therefore, that the sum of Rupees 997. 12. 8 referred to above may be authorized to be written off to "Profit and Loss."

32. In reply to the enquiry of Government in Para 2 of their Proceedings dated 6th May 1861, No. 899, I beg to state that as there were no arrears in the other Ranges of the Tanjore District, and no aid was needed in adjusting by Bills the expenditure incurred, Mr. Johnson's services were dispensed with after the closure of the Accounts of Nos. 1 and 5 Ranges.

33. In reply to Para 4 of the above order, I beg to forward herewith a letter dated 29th June 1861 No. 367 from the District Engineer Tanjore, wherein he states that no further help will be required in adjusting what now remains unadjusted of the expenditure of previous

previous Year &c.

34. The Bills received from the District Engineer have been returned in the Central Office to be dealt with under the rules of the Department.

Central Office of P.W.
Chepstow 4th December 1861

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

W. F. Drummond Lieut. Colonel
Chief Engineer

To
J. D. Sim Esqre
Secretary to Government of N.S.W.
Fort Saint George

№ 457 Public Works Department.

Proceedings of the Madras Government

Under date the 17th March 1862

Read the following letter

From the Chief Engineer,

Forwarding Report on the subject of the adjustment of the Tanjore accounts } Recd enter 4th Dec. 1861 № 7977.

1. The foregoing is the Chief Engineer's report on the adjustment of the Public Works arrear accounts of the Tanjore District, effected by Mr. Johnson of the Audit Dept of the Central Office, who was deputed to Tanjore for the purpose. The Chief Engineer's report goes so fully into the subject, that but little is left for the Government in the way of observation; but such points as seem to call for their orders, will now be noticed.

Rec. Copies Rec'd 30 Dec. 1861 № 2831.
" 21 Enclosures 251 252
" Estimate 33 to 84
" Plan 29 29

Dated 4th December 1861.

From Chief Engineer

To Secretary to Govt

Rec'd 6th Dec. 1861

Copies to Audit Officer

Enclosures to Commissioner of Revenue Board

Cl. Thanks 62 28th

Ex. No. 2055

instructed to collect as much a
he deems recoverable under the
circumstances, and to state what
portion will have to be remitted.

5. The delay in the exe-
=cution of works in No V range
is considered by the District
Engineer to reflect discredit on
Sub Engineer Atchuta Naidoo,
the Officer in charge; but under
the late arrangement of reducing
the area of the range, this excuse
will no longer be accepted.

6. Adverting to para 5, the
Govt observe that the District
Engineer acted very properly in
directing the discontinuance of the
practice of making a fair copy of
the rough cash Book, a practice
which was not only calculated to

If this man doesn't do his work
why retain him on Wrs DD

Prod. of Govt 21st Feb. / 61 No 353

2. The arrears existed in Ranges Nos. I and V only.

3. In No. I range the balance which stood unadjusted on the 1st Dec. 1860 was Rs. 49,267-5-2. Mr Johnson adjusted Rs. 49,149-15-2; so that the sum of Rs. 117-6-- only remains unaccounted for.

4. Of the above mentioned amount of Rs. 49,149-15-2, Rs. 4,110-12-4 is set down as recoverable from certain Shotriemdars, for repairs to tanks, the cost of which they ought to share. The Collector is apprehensive, as is paid, that if this amount is recovered, remissions will hereafter have to be granted on account of the poverty of the Shotriemdars. The Collector will however be instructed to collect as much as he deems recoverable under the circumstances, and to state what portion will have to be remitted.

If this mean descent do his work they relinquish on Vpers

Prod of Govt 21st Feby/61 No 353

5. The delay in the execution of works in No V range is considered by the District Engineer to reflect discredit on Sub Engineer Atchutaraidoo, the Officer in Charge; but under the late arrangement of reducing the area of the range, this excuse will no longer be accepted.

6. Adverting to para 5, the Govt observe that the District Engineer acted very properly in directing the discontinuance of the practice of making a fair copy of the rough cash Book, a practice which was not only calculated to

lead to error by the entries being made therein some days after the transaction, but was also opposed to the Rules of the Department.

The excuse alleged for not keeping up in 1858/59 and 1859/60 the Executive Agents' Registers (form L), as prescribed in the Circular Order Book P (page 413) viz that a large number of works was carried on during those years on emergency, is not admissible.

7. Paras 6 to 8 are taken up with the District Engineer's opinion of Mr. Johnson's adjustments, with which Captain Cal Rs seems to have been dissatisfied, supporting his view by pointing out certain ~~errors~~ into which Mr Johnson had fallen. These errors are shown by the Chief Engineer to be trifling in themselves, & he is moreover of opinion that it is doubtful whether they are in reality due to the Auditor, and he adds, that they ought not to be imputed to him without further investigation. This however is not necessary, as Government accept the Chief Engineer's views of the case.

8. Mr Johnson's proceeding in obtaining an advance of 85 Rs from the Sub Engineer on his private account, and suggesting its being charged as a repayable advance, was certainly irregular, but the Government agree with the Chief Engineer that from the

lead to error by the entries being made therein some days after the transaction, but was also opposed to the Rules of the Department.

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4. Paras 6 to 8 are taken up with the District Engineer's opinion of Mr. Johnson's adjustments, with which Captain Oakes seems to have been dissatisfied, supporting his view by pointing out certain [illegible] which Mr. Johnson had fallen. These errors are shown by the Chief Engineer to be trifling in themselves, & he is moreover of opinion that it is doubtful whether they are in reality due to the Auditor, and he adds, that they ought not to be imputed to him without further investigation. This however, is not necessary, as Government accept the Chief Engineer's views of the Case.

5. Mr. Johnson's proceeding in obtaining an advance of 85 Rs. from the Sub Engineer on his private account, and suggesting its being charged as a repayable advance, was certainly irregular, but the Government agree with the Chief Engineer that from the

that from the very openness of the transaction, there is nothing in it which reflects in any way on Mr. Johnson's integrity.

9 The amount which had originally to be accounted for in Range No. I was Rs. 3,33,915-10-9. Of this, Rs. 2,39,579-12-4 was adjusted by the Executive Officer, and the remainder (Rs. 94,745-14-5) by Mr. Johnson, in three distinct adjustments, each of which is separately noticed by the Chief Engineer.

10 In paras 13 and 14 reference is made to two funds, one of which, formed out of savings in the item of Superintendence as allowed for in Estimates, was abolished soon after Captain

X Superintendence fund
Jungle fund

Rees assumed charge of the District, and the other from the sale of firewood. The origin and use to which the latter fund is applied is explained in para 14; and for the reasons therein given, the Government consider that the arrangement may be allowed to continue.

11. Adverting to the circumstances stated in paras 23 & 24, the Govt grant authority for writing off as Profit and Loss the sum of Rupees 993-1-8 due by certain contractors, the recovery of which is not recommended by the District Engineer; but they quite agree with the Chief Engineer, with reference to Captain Rees views, that in

cases where sums are shewn to be due to Contractors by entries in the Progress Reports and by receipts, such claims should be admitted when preferred, that careful investigation in each particular case is required before any claims to further payments are admitted, as the fact of several Contractors, to whom balances are thus shewn to be due, not having in a single instance yet applied for settlement of their claims, would throw a doubt on the correctness of such entries. In Agreeably to the Chief Engr's recommendation, the Govt. also grant authority for writing

off the following sums referred to in para 24, Viz:

Rs. 5-11-10-5; Rs. 3-8-0, and Rs. 113-10-0.

12. The above unsatisfactory result of the present investigation refers exclusively to Mr. Sub-Overseer Palmer's expenditure, and shews clearly that a very lax Control was exercised over him by the Range Officers; but for the several reasons assigned by the Chief Engineer in para 26, Lieut. Chrystie and his predecessors, and also the present District Engineer, are relieved of much of the blame which is would otherwise have attached to them.

13. For the reasons stated in para 29, the Government is sanction the bill of Rupees is 9 & 7-13-4 therein referred to, for completing the renewal of the Lock gates of the navigation canal at Permál Covil; and under the circumstances stated in paras 30 & 31, they have no alternative but to sanction the writing off to Profit and Loss, of the sums of Rs. 997-12-8 for the execution of work specified in para 30.

14. The Government are glad to observe that no further aid is required by the District Engineer, to complete what remains of the adjustment of the expenditure of previous years; and they trust the work will be brought to an early termination.

With reference to para 6 of their Proceedings No. 1180 dated 6th June 1860 the Government resolve, in consideration of the heavy work which devolved upon Mr. Johnson during his 8 months absence from the Central Office on special duty, to award to him as remuneration (in addition to the regular salary, viz Rs. 150, already drawn by him) a sum of Rs. 400, being at the rate of Rs. 50 per mensem. This amount will be met from the sum allowed for contingencies in the current year's Budget.

This clause to be
[illegible]

To Ch. Engr. with 40 Encls. and Mr. 400 17-
" Accountant General
" Civil Paymaster
" Bd of Revenue
" Dy Ch. Engr S. Circle
" Offr in charge of Anicut & Canal Depts

(51)

Adjustment of the arrears in the P.W. accounts Tanjore District.

Public Works 1862 Dispatch
Pres: of Govt for March

No 457.

Pres: of the Madras Govt
Dt 17th March 62

Chief Engineer.
Report on the subject of the Acquittance of the Tanjore Accounts with Zero thereof.

No 253 & 256.