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MADRAS RECORD OFFICE.**Government of Madras.***Public Works* **DEPARTMENT.**

G.O. No.	614	Press
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863-564		
Dated	31-3-	1862.

Not to be folded or roughly handled*1862*

*Proceedings of the Madras Government, Public Works Department,
31st March 1862.*

No. 563. Read the following letter from Lieutenant-Colonel J. CARPENDALE, Acting Deputy Chief Engineer, Central Circle, to Lieutenant-Colonel W. H. HORSLEY, Chief Engineer and Secretary to Government, Public Works Department, dated Chepauk, 29th January 1862, No. 9,978:—

SIR,

1. With reference to paragraph 3 of their Proceedings marginally quoted, I have the honor to forward herewith for submission to Government the accompanying letter* from the District Engineer of Bellary, together with its enclosure, being copy of one from Mr. Supervisor Porter, containing explanation as to the large cash balances always exhibited against the Supervisor in the accounts of his District.

No. 2231, dated 4th December 1861.
* No. 392, dated 9th January 1862.
† Letter from District Engineer Bellary, with three enclosures.
‡ Copy of letter to do. No. 9,979.

2. It will be seen from these papers that the sums exhibited were not actually the cash balances with Mr. Porter, but were composed of cash in the hands of his Subordinates, as well as of *advances*, made to Contractors and work people, and for sundry other purposes, and omitting such items it will be observed that the amount of cash actually in his hands at end of each month was much less than it appeared to be and than was shown in the accounts.

3. I have also to forward for the information of Government copy of a letter† I have this day addressed the District Engineer in reply to his observations, particularly as regards the impropriety of including with the cash balance *advances* made for works and sundry other purposes; and in reference to this, I beg to draw attention to paragraph 22 of Colonel Lawford's letter of the 11th March, No. 10,838, and to paragraph 11 of the Orders of Government passed thereon in their Proceedings of the 16th April 1861, No. 724.

No. 564. ORDER THEREON, 31st March 1862, No. 614.

1. In paragraph 3 of their Proceedings of the 4th December 1861, No. 2,231, Government remarked on the large cash balances usually retained by Mr. Supervisor Porter of the Bellary District, and directed that he should be warned against disobeying their orders in this respect, especially as his name appeared in every month's report as the Executive Officer in Bellary who retained "the largest amount of balance." In quoting Mr. Porter's cash balances for eight months of 1861, viz., from January to August, the Government specially adverted to the sum of 2,296 Rupees remaining in his hands on the last day of May 1861, and expressed themselves dissatisfied with the explanation, that it was owing to the remittance from the Treasury for the Artillery Barracks having come in late in the month.

2. The foregoing communication from the Acting Deputy Chief Engineer, Central Circle, submits letters of explanation from the District Engineer, and from Mr. Porter, from which it appears that these large cash balances did not represent the money actually in the hands of the Supervisor himself, but included also the balances in the hands of his various subordinate agents, as well as advances made by them to petty Contractors and work people. On referring to paragraph 3 of their Orders of the 4th December last, the Government observe that the cash balance of May 1861 (Rupees 2,296) was erroneously quoted by them instead of the cash balance of April 1861 (Rupees 4,237), to the latter of which their remarks applied; but from paragraph 2 of Mr. Porter's letter of the 6th January 1862, No. 116, now before them, it appears that the money *bond fide* in his hands for that month was much less; and, this was the case also in all the other months referred to, as shown in the following Statement:—

Month.					Amount of cash balance as quoted by Government.	Actual cash in Mr. Porter's hands.			Amount of his expenditure.			Proportion of balance to expenditure.
1861.					RS.	RS.	A.	P.	RS.	A.	P.	
January	...	...	...	...	4,522	2,005	6	2	8,408	4	6	1/2
February	...	...	...	...	3,020	1,195	10	3	15,193	0	8	1/4
March	...	...	...	...	1,361		14	0	12,040	2	8	2000
April...	...	...	...	...	4,237	3,341	11	6	22,556	7	6	1/2
May ...	...	...	...	...	2,296	513	6	4	14,020	13	0	1/2
June ...	...	...	...	...	1,553	171	3	0	11,578	15	11	1/2
July ...	...	...	...	...	2,695	321	0	1	15,512	0	5	1/2
August	...	...	...	...	1,968	526	5	11	6,400	7	5	1/2

*Proceedings of the Madras Government, Public Works Department,
31st March 1862.*

3. Adverting to the foot note at page 394 of Grant's Circular Order Book, "that the balance at any one time in any Officer's custody ought never to exceed the one-third (now half) of his monthly expenditure," it is seen that Mr. Porter's balances never approached even the limit of one-third, but as shown above ranged for the eight months under notice from so small a proportion as 2005 to 1. This explanation is very satisfactory; and the Government have much pleasure therefore in withdrawing their expressions of dissatisfaction with Mr. Porter, on the score of systematically retaining large balances of cash in his hands, a charge to which he appeared to be open from the information before them at the time of passing their orders in question. They would still, however, draw the attention of the Deputy Chief Engineer Central Circle to the large balances in Mr. Porter's hands, as admitted by himself, at the end of January and April 1861, amounting respectively to Rupees 2,005 and Rupees 3,312; and although the proportion of these balances to the expenditure of the month to which they relate was not more than $\frac{1}{4}$ th and $\frac{1}{2}$ th, still it is desirable to avoid allowing such heavy unexpended amounts to accumulate at the end of each month. It is due to Mr. Porter to note in this place Captain Fisher's explanation in paragraph 3 of his letter (9th January 1862, No. 392, that if Mr. Porter's balance is large, the expenditure in his Range is larger than in any other Range, and is "quite as large as takes place either at Bangalore or Wellington," while he "has charge of two Cantonments (Bellary and Ramanroog) and two large Taluqs as well."

4. The irregularity on the part of Mr. Porter, of mixing up advances with actual cash balances, and so swelling the amount of the latter, has before this been noticed by Government, as noticed by Colonel Carpendale in paragraph 3 of his letter. In paragraph 22 of his letter dated 11th March 1861, No. 10,838, Colonel Lawford, in his then capacity of Auditor of Public Works Accounts, reported to Government that he had pointed out to Mr. Porter the objectionableness of including advances for timber and for sundry Military buildings in his cash balance, and had instructed him to remove the advances in question to the proper head; and in paragraph 11 of their Proceedings 10th April 1861, No. 721, Government approved the course that had been thus taken by Colonel Lawford. Notwithstanding these express instructions however, the Government regret to find that the irregular practice thus condemned, has by Mr. Porter's own defence been continued by him; and that apparently with the knowledge and consent of the District Engineer; but they do not think that any further orders are necessary from them on this point, as Colonel Carpendale has already, in his letter of the 29th January 1862, No. 9,979 (copy of which has been laid before them), again called the District Engineer's attention to the necessity of separately exhibiting all advances under proper heads instead of including it in his cash balance.

The Acting Deputy Chief Engineer has likewise correctly pointed out to the District Engineer that there was no necessity for Mr. Porter to have drawn more cash than was absolutely required for the purchase of materials during the month of April 1861, the head quarters of the Range being that of the Treasury.

5. It is observed that both the District Engineer and Mr. Porter consider the allusions of Government to the robbery of the latter's cash chest in 1818 as a reflection on his integrity. Proceedings of Government, 12th April 1859, No. 855, paragraphs 5 & 6.

It is only necessary in respect to this, to point out that Government have distinctly recorded it as their opinion that "no reason whatever appears for supposing that there was any connivance in the robbery on the part of Mr. Porter," and they further relieved him from pecuniary responsibility on account of the amount robbed (Rupees 1,600), ordering it to be written off to Profit and Loss, which they would not have done had they entertained any suspicion of his integrity. At the same time in paragraph 3 of their Proceedings No. 1,229, dated 21st May 1859, they were compelled to declare in modification of paragraph 5 of the Order of the 12th April 1859, "that Supervisor Porter was guilty of culpable neglect in placing so large a sum of money in so insecure a place." They are glad, however, to learn from paragraph 4 of Mr. Porter's letter now before them, that every precaution is now taken to secure his cash chest, "it being lodged in the European Main Guard of the Station, under the immediate eye of the Sentry, and the charge of the Officer on duty."

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

Public Works Dept

No 654

Proceedings of the Madras Government

Under date the 31st March 1862

Read the following letter from the Acting Deputy Chief Engineer Central Circle.

Regarding with reference to various correspondence from the District Engineer Bellary on the subject of the large cash balances always exhibited against Mr. Supervisor Porter.

In para 3 of their Proceedings of the 14th December 1861, No. 2231, Government remarked on the large cash balances usually retained by Mr. Supervisor Porter of the Bellary district, and directed that he should

MR

W H

W

be warned against disobey-
ing their orders in this
respect, especially as his
name appeared in every
monthly report as the Execu-
tive Officer in Baltimore
who retained "the largest"
amount of balance. In
quoting Mr Porter's cash
balances for eight months
of 1861, viz from July
to August, the feet spe-
cially adverted to the
sum of 2296 \$ except re-
maining in his hands
on the last day of May
1861, and expressed them-
selves dissatisfied with
the explanation, that it
was owing to the remittance
from the Treasury for the
Artillery Barracks having
con-

52
come in late in the
month.
2. The foregoing
communications from
the Acting Deputy
Chief Engineer, Central
Circle, submit letters
of explanation from
the District Engineer,
and from Mr Porter,
from which it appears
that these large cash
balances did not repre-
sent the money actually
in the hands of the
supervisor himself,
but included ^{also} the
balances in the hands
of his various subor-
dinate agents, as well
as advances made by
them to petty contractors
and

and work people. By referring to para 3 of their orders of the 5th December last, the Government observe that the cash balance of May 1861 (£2296) was erroneously quoted by them instead of the cash balance of April 1861 (£4237), to the latter of which their remarks applied; but from para 2 of Mr. Forster's letter of the 6th Jan^y 1862, now before them, it appears that the money was in his hands for that month was much less; and this was the case ^{also} in all the other months referred to.

No 116

to, the ~~diminution~~ being ~~even still greater~~ as shown in the following statement.

Month	Amount of cash balance as quoted by Government.	Actual balance in Mr. Forster's hands.	Amount of his expenditure.	Report of balance to Exchequer.
1861	Rs.	Rs. A.P.	Rs. A.P.	
January—	4,522	2,005-6-2	8,408-4-6	$\frac{1}{4}$
February—	3,020	1,195-10-3	15,193-1-8	$\frac{1}{7}$
March—	1,361	1-14-	12,040-2-8	$\frac{1}{6000}$
April—	4,237	3,341-11-6	22,556-7-	$\frac{1}{8}$
May—	2,296	513-6-4	14,020-13-	$\frac{1}{28}$
June—	1,556	171-3-6	11,578-15-11	$\frac{1}{69}$
July—	2,695	321-11-1	15,542-11-5	$\frac{1}{48}$
August—	1,968	526-5-11	6,490-7-5	$\frac{1}{12}$

3. Adverting to the foot note at page 394 of Grant's Circular Order Book, "that the balance at any time in any Officer's custody ought never to exceed the one third / now half of his

his monthly expenditure,
it is seen that Mr. Porter's
balances never approached
even the limit of one
third, but as shown
above ranged for the
eight months under
notice from so small
a proportion as $\frac{1}{1000}$ to $\frac{1}{4}$.
This explanation is very
satisfactory; and the
Government have much
pleasure therefore in
withdrawing their ex-
pressions of dissatisfac-
tion with Mr. Porter,
on the score of systema-
tically retaining large
balances of cash in his
hands, a charge to which
he appeared ^{to be} open ~~at~~
from the information
~~matters were placed~~
before

before them at the
time of passing their
orders in question.
They would still,
however, draw the
of the Depy Chief Engr. C. C.
attention, to the large
balances in ^{Mr. Porter's} ~~his~~ hands,
as admitted by him-
self, at the end
of January and
April 1861, amount-
ing respectively to
Rupees 2005 and
Rupees 3312; and
altho' the proportion
of these balances
to the expenditure
of the month to
which they relate
was not more than
 $\frac{1}{4}$ and $\frac{1}{8}$, still it is
desirable to avoid
allowing

allowing such heavy
unexpended amounts
to accumulate at the
end of each month. It
is due to Mr. Porter
to note in this place
Captain Fisher's ex-
planation in para 3
of his letter (9th January
1862, No 392), that if
Mr. Porter's ^{balance is large, the} expendi-
-ture in his Range is
larger than in any
other Range, and is
"quite as large as taken
place either at Ban-
-galore or Wellington",
while he "has charge
of two Cantonnments
(Bellary and Pannan-
-droog) and two large
taluks as well."

The

4. The irregular-
-ities on the part
of Mr. Porter, of mix-
-ing up advances
with actual cash
balances, and so
swelling the amount
of the latter, has be-
-fore this been noticed
by Government,
as noticed by Colonel
Carpendale in para 3
of his letter. In para
22 of his letter dated
11th March 1861, No
10838, Colonel Lawford,
in his then capacity
of Auditor of Public
Works Accounts, re-
-ported to Government
that he had pointed
up to Mr. Porter

the

the objectionableness of in-
cluding advances for
timber and for sundry
military buildings in
his cash balance, and
had instructed him to
remove the advances
in question to the proper
heads; and in para 11
of their Proceedings 10th
April 1861, No 724, -
Government approved
the ~~proper~~ course that
had been thus taken
by Colonel Lawford.
Notwithstanding these
express instructions how-
ever, the Government
regret to find that the
irregular practice thus
condemned, has by
Mr Porter's own defence
been

^x and that apparently
with the knowledge and
consent of the District
Engineer;

^x instead of including
it in his cash balance.

The acting Deputy Chief
Eng^r has likewise correctly
pointed out to the District
Engineer that there was no
necessity for Mr Porter to
have drawn more cash
than was absolutely re-
quired for the purchase
of materials during the
month of April 1861, the
Head Quarters of the
Range being that of the
Treasury.

been continued by him^x,
but they do not think
that any further orders
are necessary from
them on this point,
as Colonel Carpendale
has already, in his
letter of the 29th January
1862, No 9979 (copy
of which has been laid
before them^{again}), called
the District Engineer's
attention to the ne-
cessity of separately
exhibiting all advances
under proper heads^x.
5. It is observed
that both the District
Engineer and Mr
Porter ^{consider} refer to the
allusions of Govern-
ment to the robbery
of

of the latter's Cash check
in 1848 as a reflection
on his integrity. It is
only necessary in res-
pect to this, to point
out that Government
have distinctly recorded
it as their opinion
that no reason what-
ever appears for sup-
posing that there was
any connivance in the
robbery on the part of
Mr Porter; ~~or that he~~
~~failed to take all~~
~~usual precautions, and~~
~~all that the means at~~
~~his command put into~~
~~his power; and that~~
they further relieved
him from pecuniary
responsibility on account
of

Proc. of Govt 12 April 1859
para 5 & 6

x
^ at the same time in para
3 of their Proceedings No
1229 dated 21st May 1859
they were compelled to
declare in modification
of para 5 of the Order
of the 12th April 1859 "that
Supervisor Porter was
guilty of culpable neg-
lect in placing so
large a sum of money
in so insecure a place"

of the amount robbed,
(Suspect 1600), order-
ing it to be written
off to Profit and
Loss, which they
would not have
done ^{entertained any} had they been
suspicious of his inter-
grity. ~~All that~~
~~they accused him~~
~~of, was "culpable~~
~~neglect in placing~~
~~so large a sum of~~
~~money in so insecure~~
~~a place".~~ They are
glad, however, to
learn from para 4
of Mr Porter's letter
now before them,
that every precau-
tion is now taken
to

to secure his cash chest,
"it being lodged in the
European Main Guard
of the station, under
the immediate eye of
the Sentry, and the
charge of the Officer
on duty."

W. J. M.

13 Copies

To
The Deputy Chief Engr
C & with 5 Encls. Recd 2^d Apr.

(8)
Mr. Supervisor Porter's
Cash Balances. (Bills)

Public Works Dept
Pro: of Cont for March

20614.
Pro: of the Treasury Cont
22/03/62

24/3/62

No 563 & 564.

Letter from Deputy Chief
Engineer C. C. on the subject
of large Cash balances always
exhibited against Mr
Supervisor Porter with
orders thereon -

5 March 1822