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MADRAS RECORD OFFICE.

Government of Madras.

Public works DEPARTMENT.

G.O. No.	3666	Press Mis.
430-631.		
Dated	26-12	1866.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
20th December 1864.*

No. 430. Read the following Memorandum from the Superintending Engineer, 7th Division, to Colonel C. A. ORR, R. E., Secretary to Government, Public Works Department, dated Coimbatore, 6th December 1864, No. 197:—

North Wynad Work and Accounts.

1. The Head Clerk of the Superintending Engineer's Office was placed at Mr. George's disposal for collection of all vouchers necessary for the compilation of bills in adjustment of Mr. Smith's expenditure up to 30th September 1864; for which it had hitherto been impossible to prevail upon Mr. Smith either to submit bills himself, or to forward vouchers for their compilation.

2. In his letter No. 316 of 28th October, Mr. George reports that the total sum, in all funds unadjusted from 1st November 1863 (up to which date a bill purported to have been sent in by Mr. Smith) to 30th September 1864 (when he relinquished charge of his Range), was according to the Range Progress Reports, Rupees 91,464; against which were collected vouchers coinciding with cash book entries for an aggregate of Rupees 51,075-1-11, and miscellaneous vouchers, which could not be identified, representing Rupees 57,625-2-4: thus altogether purporting to account for Rupees 1,08,700-4-3, or Rupees 14,187-5-9, in excess of the expenditure by Progress Report.

In a subsequent letter, No. 331 of 22nd November, Mr. George reports that the expenditure from 1st May to 30th September 1864, amounted to Rupees 5,834-9-1, out of which only Rupees 3,505-14-5 were accounted for by vouchers, leaving an apparent excess of vouchers to the extent of Rupees 16,516-0-5, over an outlay of Rupees 88,678-5-5 in the last half-year of 1863-64. Probably some of this apparent excess of vouchers may be available in accounting for the deficiency of Rupees 12,000* in vouchers for the bills of 1862-63 and the first half-year of 1863-64. But many will turn out to be duplicates for the same transaction, such as Overseer's receipts and the pay lists, &c., sent in by them.

* Vide paragraph 7, of letter No. 113 of 10th September, printed with G. O. No. 2,850 of 3rd October.

3. Their general character may be estimated from the following extract of Mr. George's letter, viz.: "Very many of those I now send you appear to be worthless, for in many cases I cannot discover for what work or payment a voucher is intended; and in some cases the vouchers are not even dated, so that it is impossible to tell in what year or month the voucher was furnished."

4. I have, I am sorry to say, been led to form even a worse opinion of some of the vouchers. Two of them for Rupees 3,000 and Rupees 1,000 respectively, being apparently duplicate receipts supplied by a European Contractor to re-place originals alleged to have been lost; which duplicates have been used to represent additional payments. These payments are distinctly repudiated by statements of his actual receipts furnished me by the Contractor in question, once in April before any question arose as to the authenticity of the charges in Mr. Smith's accounts, and subsequently with direct reference to them.

5. The above is the only case I have yet gone into myself. But in his letter No. 326 of 7th November, Mr. George has reported the results of his inquiries into transactions between Mr. Smith and another European Contractor which throw suspicion upon at least one more entry of Rupees 500 in Mr. Smith's accounts. Those accounts shew payments to the Contractor, between the 1st August 1863 and 28th February 1864, of Rupees 5,850, of which the Contractor repudiates three items of Rupees 550, Rupees 200, and Rupees 500; the first being an aggregate of three entries in Major Syme's accounts; the second a disputed advance which the Contractor cannot disprove, but which Mr. Smith has no authority for entering to his own credit, as it was made by Major Syme; and the third an alleged payment by Mr. Smith for which he has no receipt to show. Both parties agree that the work measured up to 31st January 1864 was in value Rupees 4,342-11-2, which would leave a debit against the Contractor up to that date, of Rupees 1,431-14-5 by his own

*Proceedings of the Madras Government, Public Works Department,
20th December 1864.*

shewing, or of Rupees 2,731-14-5 according to Mr. Smith, who thereby admits having advanced Rupees 1,000 in February, when the Contractor was already, Rupees 1,731-14-6, on the wrong side of his books. Against such final debit the Contractor pleads a setoff of about Rupees 700 worth of unmeasured work, leaving Rupees 780 unadjusted, greater portion of which he states having advanced to work-people. Far from owning liability to refund, he further claims compensation for breach of contract on Mr. Smith's part; but such claim is quite untenable. Mr. Smith only admits about Rupees 400 value of unmeasured work, leaving a debit against the Contractor of Rupees 2,300. The work in question is the unfinished road and bridges between Terriofé and Vyihery, of the state of which His Excellency the Governor had an opportunity of judging. A *prima facie* view of the case shews entries in Mr. Smith's accounts which he cannot justify to the extent of Rupees 700 at the very least.

6. There is again another European Contractor into a comparison of whose accounts with Mr. Smith's I have not yet been able to go. His works were stopped twelve months ago, since which it now appears that Mr. Smith has neglected my repeated orders to measure up and settle with him, and the impression on my mind is that a large balance in favor of Government existed, which is now irrecoverable and cannot even be estimated after such lapse of time. Final scrutiny of the Wynad accounts may result in even worse imputations against Mr. Smith.

7. Outstanding advances in the accounts of North Wynad are exceedingly small, Mr. Smith having debited to particular works many advances on them for which there is nothing to shew what equivalent has been obtained. I have always objected to the Departmental Rule which directs an advance made on any particular work to be entered in the Progress Report as expenditure on such work; and I now renew my protest against excluding such items from the advance lists, simply because they are made for a special work, and not for labor and materials in general.

8. Of the general advances, Mr. George reports in his letter, No. 317 of 23th October, that of an original advance of Rupees 500 under the head of shells for chunam to one Contractor, apparently on a verbal agreement, but for which receipts were taken, Rupees 112-8-0 have been recovered, and that he thinks it likely that value for the rest will be received. It does appear to me that the man is endeavouring to carry out his Contract, but I am not quite sure that he will succeed, in which case recovery of any eventual loss to Government is doubtful. A second item of Rupees 140, balance outstanding on account of chunam, is put down by Mr. George as irrecoverable, Mr. Smith who took it over from Major Syme pleading absolute ignorance of the parties from whom it is due. From my own knowledge, I venture to state such assumption of ignorance to be founded on the fact of Major Syme's being dead, and to have been put on to screen himself from liability on account of having taken no steps in the matter. Mr. Smith appears to own his liability for an unrecovered advance of Rupees 50 on account of bricks; but he denies all knowledge of an outstanding advance of Rupees 20 for tiles which he took over from Major Syme.

9. In his letter, No. 166 of 8th November, the Superintending Engineer has already laid before Government the disreputable transactions of Mr. Smith with reference to the new Post Office at Manantoddy, which he gave out on a so-called Contract found on inspection never to have been signed or witnessed; on which his accounts shew a payment of Rupees 301-2-0 in excess of sanction and Contract price; but for which he has the Contractor's receipts for an amount less by Rupees 531-2-0 than the alleged payments. Similarly, on sanction of Rupees 450 for thoroughly repairing the Periah Bungalow and out-houses with new thatched roof, re-building the Cook-room walls, white-washing, &c., Mr. Smith appears to have paid to a so-called Contractor (whose contract however is nowhere to be found), the sum of Rupees 450 for work said to have been done previous to the monsoon of 1864. I ordered the preparation of the estimate, and have twice seen the building lately, and do not even allow Mr. George's valuation at Rupees 50 of the work, purporting to have been done. It has amounted at the utmost to a few handfuls of grass on the existing wretched roof, not a

*Proceedings of the Madras Government, Public Works Department,
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particle of which has been renewed, so that the Bungalow is in rather worse repair than it was a twelve month ago.

10. Besides all this (and much more no doubt into which there has not been time to go), Mr. George's Transfer Certificates ignore large numbers of tools, instruments, &c., which should be forthcoming in the Range. Appalled probably at the extent of disorder before him, that Officer has from first to last failed to take over charge in an effectual manner, so as to entail on the Superintending Engineer the duty of making constant calls for information on each point. His instructions dated 19th September, were explicit; not to relieve Mr. Smith of any accounts save those from 1st May 1864, but in company with him to digest, compile, and send in all previous to that date. He arrived at Manantoddy on the 18th September, and was found to the Superintending Engineer's astonishment to have taken charge of nothing up to the 29th September; so that nothing was doing, and the very road His Excellency the Governor had to travel on the 3rd October, was positively unsafe for horses. Fear of involving himself, during his short tenure of the Range, in advances for which his successor would not relieve him of the responsibility, has also withheld Mr. George from doing what was expected of him in collecting labour and materials for the season's work, so that as far as those are concerned two precious months may be said to have been almost entirely lost by him.

11. So much must be stated in fairness to his successor, who commences under great disadvantages. Mr. George has furnished useful reports and information, to which the Superintending Engineer is much indebted; and they are drawn up with a fullness and precision which are creditable to his business habits. But he has not volunteered them; and the main object of this statement is to elicit from Government an order for the more effectual making of transfers. In which Superintending Engineers shall be forbidden to pass the salaries of Officers delaying on any pretence whatever to take over the charges to which they are appointed; and Range Officers shall be required to report, in detail and connectedly, on every responsibility of which they fail to relieve their predecessors, without waiting for special call to report. Cases of sickness and emergency arise, in which much must be taken for granted, but the relieving Officer even then can and should report *ex parte* at once on any thing he may find amiss. In the case under review the process of taking charge was in no way hurried, and the relieving Officer deliberately refrained from taking up his new duties for a period of 12 days.

12. The final adjustment of Wynad accounts up to 30th October 1864 is a work which requires the undivided attention of a competent person; and in another communication an arrangement for the purpose will be proposed. Pending final report, action may be delayed on the subjects noted in paragraphs 4, 5, and 6 of this report; but there seems no reason to delay proceeding against Mr. Smith for the recovery of all his outstanding advances noted in paragraphs 8 and 9. The grave nature of the imputations raised against him by the scrutiny of his accounts has been prominently brought to Mr. Smith's notice. Having neglected to take any steps to relieve himself of pecuniary responsibility while his accounts were in his own hands, he is quite unable to do so now, and must abide by the inquiry to be conducted by others.

(Signed) G. W. WALKER, Lieut.-Colonel, R. E.,
Superintending Engineer, 7th Division.

No. 431. ORDER THEREON, 20th December 1864, No. 3,646.

1. The foregoing paper shows the state of the accounts in the Wynad Range, during Mr. Smith's incumbency, to have been disgraceful. The Government rely upon the Superintending Engineer to effect an early adjustment of these accounts. In the meantime that Officer is authorized to proceed against Mr. Smith for the recovery of the outstanding advances noted in paragraphs 8 and 9 of his Memorandum.

2. Mr. George has laid himself open to severe censure for delaying so long in taking over charge of the Range, but the Government are willing to make every allowance for the difficult

*Proceedings of the Madras Government, Public Works Department,
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position in which he was placed. They trust that the lesson will not be thrown away upon him, and that in his present charge he will prove himself to deserve the high character he has hitherto borne.

3. The Government see no reason for altering the rules on the subject of the transfer of Ranges, as contained in the Code, and subsequently modified in G. O. of the 3rd November 1863, No. 3,195, being of opinion that they are well calculated to meet all ordinary cases. They trust that the peculiar circumstances under which Mr. George took over charge of the Wynad Range are not likely to recur; and they do not consider that any rules which could be laid down would insure a satisfactory transfer in such a case.

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

To the Superintending Engineer, 7th Division
„ Controller of Public Works Accounts

Exd. T. O'Connor.

No. 197
Memorandum on North Wynad Work and Accounts.

The Head Clerk of the Superintending Engineer's Office was placed at Mr. George's disposal for collection of all Vouchers necessary for the compilation of Bills in adjustment of Mr. Smith's expenditure up to 30 September 1864; for which it had hitherto been impossible to prevail upon Mr. Smith either to submit Bills himself, or to forward Vouchers for their compilation.

2. In his letter No. 316 of 28th October Mr. George reports that the total sum in all funds unadjusted from 1st November 1863 (up to which date a Bill purported to have been sent in by Mr. Smith) to 30 September 1864 (when he relinquished charge of his Range) was according to the Range Progress Report Rupees 94,512. 14. 6. Against which were collected Vouchers coinciding with Cash Book entries for an aggregate of Rupees 51,075. 1. 11, and Miscellaneous Vouchers, which could not be identified, representing Rupees 57,625. 2. 4. Thus altogether purporting to account for Rs. 108,700. 4. 3. or Rupees 14,184. 15. 9, in excess of the expenditure by Progress Report.

In a subsequent letter No. 331 of 23 November Mr. George reports that the expenditure from 1st May to 30 September 1864 amounted to Rs. 5834. 9. 1 out of which only Rupees 3595. 14. 5 were accounted for by Vouchers, leaving an apparent excess of Vouchers to the extent of Rs. 16516. 0. 5.

over an outlay of Rupees 88,678. 5. 5 in the last half year of 1863/64. - Probably some of this apparent excess of Vouchers may be available in accounting for the deficiency of Rupees 12000. - in Vouchers for the Bills of 1862-63 and the first half year of 1863-64. But many will turn out to be duplicates for the same transaction, such as Overseer's Receipts and the Pay Lists &c. sent in by them. -

3. Their general Character may be estimated from the following Extract of Mr. George's letter - Vesp. "Very many of those I now send you appear to be worthless, for in many cases I cannot discover for what work or payment a Voucher is intended. And in some cases the Vouchers are not even dated so that it is impossible to tell in what year or month the Voucher was furnished. -"

4. I have, I am sorry to say, been led to form even a worse opinion of some of the Vouchers. - Two of them for Rupees 3000 & Rupees 1000 respectively, being apparently Duplicate Receipts supplied by a European Contractor to replace originals alleged to have been lost; which duplicates have been used to represent additional payments. - These payments are distinctly repudiated by statements of his actual receipts furnished me by the Contractor in question, once in April before any question arose as to the authenticity of the charges in Mr. Smith's accounts, and subsequently with direct reference to them. -

5. The above is the only case I have yet gone into myself. - But in his letter No 326 of 7th November Mr. George has reported the results of his inquiries into transactions between Mr. Smith and another European Contractor which throw suspicion upon at least one more entry of Rupees 500 in Mr. Smith's accounts. - These accounts show payments to the Contractor is

between the 1st August 1863 and 28th February 1864 of Rupees 5850, of which the Contractor repudiates three items of Rupees 550, Rupees 200, and Rs 500, the 1st being an aggregate of three entries in Major Symes' accounts, the 2^d a disputed advance which the Contractor cannot disprove but which Mr. Smith has no authority for entering to his own credit as it was made by Major Symes, and the 3^d an alleged payment by Mr. Smith for which he has no receipt to show. - Both parties agreed that the work measured up to 31st January/64 was in value Rupees 4342. 11. 2, which would leave a debit against the Contractor up to that date of Rupees 1481. 14. 5 by his own showing; or of Rupees 2731. 14. 5 according to Mr. Smith, who thereby admits having advanced Rs. 1000 in February when the Contractor was already Rupees 1781. 14. 6 on the wrong side of his books. - Against such final debit the Contractor pleads a set off of about Rupees 700 worth of unmeasured work, leaving Rupees 780 unadjusted, greater portion of which he states having advanced to work people. - Far from owning liability to refund, he further claims compensation for breach of contract on Mr. Smith's part, but such claim is quite untenable. Mr. Smith only admits about Rupees 400 value of unmeasured work, leaving a debit against the Contractor of Rs 230. The work in question is the unfinished road and bridges between Toriate and Vythery, of the state of which His Excellency the Governor had an opportunity of judging. - A prima facie view of the case shows entries in Mr. Smith's accounts which he cannot justify to the extent of Rs 700

at the very least.

6. There is again another European Contractor into a comparison of whose accounts with Mr. Smith's I have not yet been able to go. His works were stopped 12 months ago, since which it now appears that Mr. Smith has neglected my repeated orders to measure up and settle with him, and the impression on my mind is that a large balance in favor of Government existed, which is now irrecoverable and cannot even be estimated after such lapse of time. - Final scrutiny of the Wynad accounts may result in even worse imputations against Mr. Smith.

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that value for the rest will be received. It does appear to me that the man is endeavouring to carry out his Contract but I am not quite sure that he will succeed, in which case recovery of any eventual loss to Government is doubtful. - A second item of Rupees 150 balance outstanding on account of Chunam is put down by Mr. George as irrecoverable, Mr. Smith who took it over from Major Syme pleading absolute ignorance of the parties from whom it is due. - From my own knowledge, I venture to state such assumption of ignorance to be founded on the fault of Major Syme being dead & to have been put on to screen himself from liability on account of having taken no steps in the matter. - Mr. Smith appears to show his liability for an unrecovered advance of Rs. 50 on account of Briars; but he denies all knowledge of an outstanding advance of Rupees 20 for Siles which he took over from Major Syme.

9. In his letter No. 166 of 8th November the Superintending Engineer has already laid before Government the disreputable transactions of Mr. Smith with reference to the New Post Office at Marantoor, which he gave out on a so called Contract found on inspection never to have been signed or witnessed; on which his accounts show a payment of Rupees 301.2.0 in excess of the sanctioned and Contract price; but for which he has the Contractor's Receipts for an amount less by Rs 531.2.0 than the alleged

Vouchers for the
in all amount
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Mr. Smith.

payments. - Similarly, on sanction of Rupees 480 for thoroughly repairing the ~~Periap~~ Bungalow and out-houses with new thatched roof, rebuilding the Cook room walls, whitewashing &c., Mr. Smith appears to have paid to a so-called Contractor, (whose Contract however is nowhere to be found) the sum of Rupees 450 for work said to have been done previous to the Monsoon of 1864. - I ordered the preparation of the Estimate, and have twice seen the building lately, and do not even allow Mr. George's valuation at Rupees 50 of the work purporting to have been done. It has amounted at the utmost to a few handfuls of grass on the existing wretched roof, not a particle of which has been renewed, so that the Bungalow is in rather worse repair than it was a twelve month ago. -

11. Besides, all this (and much more no doubt into which there has not been time to go) Mr. George's Transfer certificates ignore large numbers of Tools, Instruments &c. which should be forthcoming in the Range. Appalled probably at the extent of disorder before him, that Officer has from first to last failed to take overcharge in an effectual manner, so as to entail on the Superintending Engineer the duty of making constant calls for information on each point. - His instructions, dated 19th September, were explicit: not to relieve Mr. Smith of any accounts save those from 1st May 1864, but in company with him to digest, compile, and send in all previous to that date. - He arrived at Manantody on the 18th September,

and was found to the Superintending Engineer's astonishment to have taken charge of nothing up to the 29th September; so that nothing was doing, and the very road N.E. the Governor had to travel on the 3rd October was positively unsafe for horses. Fear of involving himself, during his short tenure of the Range in advances for which his successor would not relieve him of the responsibility has also withheld Mr. George from doing what was expected of him in collecting Labour & Materials for the season's work, so that as far as those are concerned 2 precious months may be said to have been almost entirely lost by him. -

11. So much must be stated in fairness to his successor, who commences under great disadvantages. - Mr. George has furnished useful reports and information, to which the Supg. Engineer is much indebted; and they are drawn up with a fullness and precision which are creditable to his business habits. - But he has not volunteered them; and the main object of this statement is to elicit from Govt. an order for the more effectual making of transfers. - In which Supg. Engineers shall be forbidden to pass the salaries of Officers delaying on any pretence whatever to take over the charges to which they are appointed. - And Range Officers shall be required to report, in detail and connectedly, on every responsibility of which they fail to relieve their predecessors without waiting for special call to report. - Cases of sickness and emergency arise, in which much must be taken for granted, but the relieving officer even then, can and should report *ex parte* at once on any thing he may find amiss. - In-

the case under review the process of taking charge was in no way hurried, and the relieving Officer deliberately refrained from taking up his new duties for a period of 12 days — ..

12. The final adjustment of Wynaad Accounts up to 30th October 1864 is a work which requires the undivided attention of a competent person; and in another communication an arrangement for the purpose will be proposed. — Pending its final report, action may be delayed for the subjects noted in paras 4, 5, & 6 of this report; but there seems no reason to delay proceeding against Mr. Smith for the recovery of all his outstanding advances noted in paras 8 and 9. — The grave nature of the imputations raised against him by the scrutiny of his account has been prominently brought to Mr. Smith's notice. — Having neglected to take any steps to relieve himself of pecuniary responsibility while his accounts were in his own hands, he is quite unable to do so now, and must abide by the inquiry to be conducted by others. —

Supg Engr's Office
7th Co. Comptrolr
6th Decemr 64

G. Walker Lieut Col. R. A.
Supg. Engineer 7th Division

Mr. George has laid himself open to severe censure for delaying so long in taking over charge of the Review, but the Gov^t are willing to make

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every allowance for the
difficult position in
which he was placed -
They trust that the before
will not be thrown away
upon him, and that in
his present charge he will
prove himself to deserve
the high character he has
hitherto borne.

The Gov^t see no reason
for altering the rules on
the subject of the transfer
of Ranges, as contained
in the Code, and subsequently
modified in G. O. of the
3^d Nov. 1863, No. 9195, being of opinion that they are
well calculated to meet
all ordinary cases. -
They trust that the peculiar
circumstances under
which Mr. George took
over charge of the Wyand
Range are not likely to
recur; and they do not
consider that any rules
which could be laid down
would insure a satisfactory
transfer in such a case.

W.B.

To S. Eng^r 17th St^h
" Controller
Omaha.

Dec^r 21st December

7th 1864 Departs
Pro. of Govt for Deer

No 3646

Pro. of the M. Govt
D/20 Decr/64
P.O. 5159/64

Memo from the Sup^y
Engineer of the M. regarding
the state of the accounts in
the Wyneuel Range, with
orders thereon.