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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 2857	Press
637-641	Mis. ✓
Dated 26-9-	1865

Not to be folded or roughly handled

1

*Proceedings of the Madras Government, Public Works Department,
26th September 1865.*

Read the following papers :—

No. 639. Letter from Lieutenant-Colonel E. A. FOORD, R. E., Superintending Engineer, 5th Division, to Colonel C. A. ORR, R. E., Secretary to Government, Department Public Works, dated Salem, 17th August 1865, No. 1,225.

SIR,

1. I have the honor to state that, while at Bangalore last month, I devoted several days to the examination of the
7 Statements. accounts in the Executive Engineer's Office, with a view to reporting on the Statements of deficiencies brought to the notice of Government, in the Superintending Engineer's letter of the 6th of January, and recorded in the Proceedings of Government of the 2nd of February.

2. The Statements forwarded with the Superintending Engineer's letter were prepared by Captain Wood, the Executive Engineer, and showed the deficiencies on seven of the buildings of the new Dragoon Barracks. The deficiencies on two of the buildings make up almost the entire amount, and it was to these two that I confined my attention.

3. On taking up the Statement of expenditure on the Hospital, I observed that the greater part of the deficiency of Rupees 4,609, was made up of the item of Rupees 3,416: the cost of 854 cubic feet of Teak wood, at 4 Rupees a foot. This Teak wood was sold to the late Contractor Iyaswamy, and the cash book shows that he paid Rupees 3,843-10-7 for it, and some other pieces (the measurement of which are specified in his receipt), at the rate of two Rupees eight Annas a cubic foot. The above amount, and another of Rupees 285-13-4 for other materials, altogether Rupees 4,129-7-11, were not credited to the Hospital, but to the Lime Kiln account. If the amount had been credited to the buildings at the new Dragoon Barracks, the deficiency on them would have been materially reduced.

4. In the Statement of deficiencies on the Married Quarters, many of the articles put down as deficient appear, from papers in the Office, to have been sold to Contractors, and I have marked these items in red ink in the Statement. Some of the items I cannot trace in any way.

	RS.	A.	P.	
Wall plates	461	4	0	The articles noted in the margin (entered in the Statement of the Married
Foundation stones	620	6	10	Quarters) are said to have been used on
Wall bricks	669	0	0	

some of the other buildings at the Race Course; but the Contractor Iyaswamy, who received most of the things, being dead, and Mr. Thorpe, who was Overseer at the time, having been dismissed, I could procure very little information about the transactions.

5. It seems to me that instead of writing off these deficiencies to "profit and loss," as has been recommended, it will be more advisable, in the first place, to reduce the amount, by crediting to these buildings the amount realized by the sale of materials, which has been credited to the Lime Kiln; and that the balance should be dealt with, in submitting the bills for the works, each of which should be accompanied by a report. In any case there will be a loss, for the Teak wood and the

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26th September 1865.*

other materials were sold for less than their cost. If, previous to submitting the bills, the Executive Engineer can obtain proof that the materials, said to have been used on other works, were so used, their cost can be charged accordingly.

6. By transferring the amount obtained by the sale of Teak from the Lime Kiln to the buildings at the new Dragoon Barracks, though the deficiency on the latter is reduced, that on the former is increased. In the "Account Particulars of Advances and Stores" for the month of October 1864, the amount advanced for building materials is Rupees 7,631-9-2. By the Lime Kiln Account Current for the same month, the value of materials in hand is Rupees 7,022-0-8. In November the recovery of Rupees 4,129-7-11, referred to in paragraph 3 of this letter, was made, and the outstanding balance reduced to Rupees 3,502-1-3, at which it stood at the end of the last official year. But if the view I have taken is correct, and the amount realized by the sale of timber should not be credited to the lime kiln, then the balance outstanding should be what it was in October 1864, viz., Rupees 7,631-9-2. The value of the materials at the Lime Kiln, viz., Rupees 7,022-1-8, as already stated, is said to represent nearly the whole of the outstanding balance, but with the exception of the kiln itself there were no materials in hand at that date, and there are none now. Lieutenant Pennycuik has informed me that, to the best of his recollection, there were either no materials, or only a trifling amount in hand when he took charge on the 1st June 1864.

7. The kiln was built in 1862. Limestone and charcoal were purchased, and the lime prepared in the kiln was sold to the various works. By the Account Current it appears that at the end of September 1862 there was nothing against the kiln, the amount realized by the sale of lime having exceeded the outlay for materials. At the end of the next month the value of materials in hand was Rupees 765-2-0, and from that time the amount kept steadily increasing till May 1864, when it was Rupees 7,022-0-8. It appears from the books that operations at the kiln then ceased.

8. To ascertain how the money was expended, I selected the accounts for the months of December 1862 and August 1863, in which the outlay for materials was particularly large, being respectively Rupees 2,727-3-8, and Rupees 3,036-13-3, and I compared the entries in the Account Current with those in the cash book and found them to agree in all respects. The outlay was for limestone and charcoal principally, and the payments were made on the Contractors' bills for materials duly certified and signed by Overseer Thorpe. Each day's payments are signed by Captain Goddard, the books appear well kept, and there are vouchers for all the payments.

9. I am unable to explain why the balance against the kiln was not reduced by the sale of chunam, or how it is there are no materials to represent the amount advanced.

Referred to the Controller of Public Works Accounts for report, and for his opinion as to the manner in which the deficiencies should now be adjusted.

FORT SAINT GEORGE,
24th August 1865.

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

*Proceedings of the Madras Government, Public Works Department,
26th September 1865.*

No. 640. Memorandum from the Controller of Public Works Accounts, to Colonel C. A. ORR, R. E., Secretary to Government, Public Works Department, dated Madras, 13th September 1865, No. 1,212.

Superintending Engineer's letter with 7 Enclosures.
10 Bills.

1. The Controller of Public Works Accounts has the honor to submit the following report on the letter from the Superintending Engineer, 5th Division,

No. 1,225, dated 17th August 1865, referred to this Office on the 24th idem.

2. The value of the several deficiencies traced in the materials charged to the buildings connected with the Dragoon Barracks at Bangalore, does not appear in the books of this Office as unadjusted or remaining to be accounted for. No special adjustment or writing off of the amount will therefore be necessary, except as respects the difference under the head "District Stores."

3. The deficiencies appear to be chiefly on account of wrought and unwrought timber, which was charged for in the accounts of the works, but are not apparently forthcoming or actually used on the works. The expenditure on these buildings is continued to be accounted for in bills of the old form (under the system of adjustment which obtained previous to 1861-62), agreeably to which all disbursements on works including "advances" are shown in the bills under the two heads "labor" and "materials," without any sub-divisions of work or estimate, the expenditure thus accounted for being held as finally passed in the books of this Office to the credit of the Executive Engineer.

4. No quarterly bills in the forms* laid down by Circular No. CLXXXII., dated 3rd April 1861, were rendered for the Dragoon Barrack works, as these forms were made to apply only to works undertaken from 1st May 1861, previous to which date, however, the works in question were under execution. Hence, the bills rendered to this Office in support of the expenditure in question do not show the quantity and value of work done, for the entry of which the new forms provide; for, had these particulars been furnished, the value of timber and other articles charged in the accounts of the work but not actually used thereon could not have entered into the bills, and would not therefore have been passed. Nor were any vouchers or original documents submitted to this Office, with the bills for the works as a check upon the expenditure charged therein, as all such original vouchers were required to be furnished to the Superintending Engineers for examination of the detailed accounts of the work, and compilation therefrom of the abstract account or bill for submission to this Office.

5. In paragraph 18 of the letter from the Superintending Engineer, 5th Division, (Colonel Wilkieson), dated 6th January 1865, allusion is made to the apparent want of check on the above transactions in the bills passed by this Office, but it will be seen from the present explanation, that this Office did not possess the means of detecting the existence of any deficiencies or frauds in the articles of stock charged in the bills, while several of the bills alluded to by Colonel Wilkieson, a few of which are herewith forwarded, for the inspection of Government, were passed by himself when Controller.

*Proceedings of the Madras Government, Public Works Department,
23rd September 1865.*

6. As already stated, the value of the deficiencies cannot be written off to profit and loss, and it will therefore be unnecessary to transfer from the debit of the work to the debit of the head "District Stores" the sum of Rupees 4,129-7-11, said to have been erroneously credited to this head under the sub-account "Lime Kiln." It would be better to write off the balance of Rupees 3,502-1-3, now standing to the debit of the head "Advances for District Stores" or "Stock," than to increase this balance to Rupees 7,631-9-2, as proposed by the Superintending Engineer, by crediting the "Married Quarters," as all such credits will have to appear in the accounts of the Executive Engineer under the head "Imperial Revenue," like all other public works receipts arising from recoveries of previous years' expenditure, or refunds of advances charged in former years.

(Signed) J. F. FISCHER, Captain, R. E.,
Controller of Public Works Accounts.

No. 641. ORDER THEREON, 26th September 1865, No. 2,857.

ACCOUNT, No. 68.

1. In January last, the then Superintending Engineer of the 5th Division, reported that deficiencies to the extent of Rupees 11,458 had been discovered in the stock charged in bills for works connected with the New Dragoon Barracks at Bangalore.

2. Colonel Wilkieson was unable to state at what particular period, or in what manner these deficiencies had occurred; but, as there appeared to him but little chance of any portion of them being recovered, he recommended that the entire amount should be written off.

3. Before disposing of this application, the Government in their Proceedings, No. 300, dated 2nd February 1865, desired to be furnished with further information regarding the deficiencies in question. With reference to these orders, the Officer now in charge of the 5th Division reports the result of an examination which he has made into the accounts of the Executive Engineer, Bangalore.

* Rupees 11,458-15-5.

	RS.	A.	P.
Constructing Hospital ...	4,609	0	3
Do. Married Quarters	6,095	13	7
Total...	10,704	13	10

4. From the Superintending Engineer's letter, the Government learn that the chief portion of the deficiencies* appertains to the works marginally noted, and to these Colonel Foord appears to have confined his attention.

5. Colonel Foord states that the large deficiency on the Hospital is attributable to the amount realized by the sale of materials to the late Contractor Iyasawmy having been erroneously credited to the "Lime Kiln" accounts, and that with respect to the Married Quarters, many of the articles entered in the Executive Engineer's Statement as deficient, appear to have been sold, or used on some other works. Under these circumstances, Colonel Foord suggests that instead of writing off the value of the deficiencies to "profit and loss," certain alterations should be made in the accounts of the buildings connected with the Dragoon Barracks, and in the Account Particulars of "Advances and Stores," under the sub-head "Lime Kiln," by which the unadjusted amount advanced for building materials would be increased from Rupees 3,502-1-3 to Rupees 7,631-9-2, without a corresponding addition in actual stock.

*Proceedings of the Madras Government, Public Works Department,
26th September 1865.*

6. With reference to this arrangement, the Controller, to whom the Superintending Engineer's letter was referred for report, explains that no special adjustment is necessary of any of the deficiencies noticed in paragraph 1 of these Proceedings, as the whole amount has been already accounted for in bills prepared and passed in the old form. With the view, however, to relieve the account of advances for District Stores, of the sum of Rupees 3,502-1-3, standing to its debit on account of materials not now forthcoming, the Controller suggests that that amount be written off to "profit and loss." In sanctioning this arrangement, the Governor in Council desires to place on record his strong disapproval of the lax system which formerly prevailed in the administration of the Public Works Department at Bangalore. His Excellency is unable to fix the responsibility in connection with the deficiencies above mentioned upon any one Officer, but he considers that had Captain Goddard, the late Executive Engineer, been alive to his obligations, much might have been done towards effecting an early adjustment, and checking the irregular practices brought to notice by Lieutenant-Colonel Wilkieson.

(True Extract.)

(Signed) J. H. M. SHAW STEWART, Major, R. E.,
Under Secretary to Government.

To the Superintending Engineer, 5th Division:
" Controller of Public Works Accounts.
" Accountant General.

" *Sup^r Engineer H. B. 11th Sept. 1865*

Exd. S. T. Augustin.

N^o 1225

Superintg Engrs Office 5th Divⁿ
Salem 17th August 1865.

From,

Lieut. Col. C. A. Foord, R.E.

Superintending Engineer 5th Divⁿ

To,

Col. C. A. Orr, R.E.

Secretary to Government P.W.

Sir,

Inclosures.
Statements

I have the honor to state that while at Bangalore last month I devoted several days to the examination of the Accounts in the Executive Engineer's Office, with a view to reporting on the Statements of deficiencies brought to the notice of Government in the Superintending Engineer's letter of the 6th of January and recorded in the Proceedings of Government of the 2^d of February.—

2 The Statements forwarded with the Superintending Engineer's letter, were prepared by Captain Wood, the Executive Engineer, and shew the deficiencies on seven of the buildings of the new Dragoon Barracks. The deficiencies on two of the buildings make up almost the entire amount, and it was to these two that I confined my attention.—

3 On taking up the statement of expenditure on the Hospital, I observed that the greater
part

part of the deficiency of Rupees 4,609 was made up of the item of Rupees 3,416, the cost of 854 Cubic feet of teak wood, at 4 Rupees 00 foot - This teak wood was sold to the late Contractor Dyaswamy and the Cash book shows that he paid Rs 3,843.10.7 for it, and some other pieces (the measurement of which are specified in his receipt) at the rate of two Rupees eight annas a Cubic foot. The above amount, and another of Rs 285.13.4 for other materials, altogether Rupees 4,129.7.11, were not credited to the Hospital; but to the Lime kiln Account - If the amount had been credited to the buildings at the New Dragoon Barracks, the deficiency in them would have been materially reduced. —

4. In the Statement of deficiencies on the Married Quarters, many of the articles put down as deficient appear, from papers in the Office, to have been sold to Contractors, and I have marked these items in red ink in the statement. Some of the items I cannot trace in any way. The articles noted in the margin (entered in the Statement of the Married Quarters) are said to have been used on some of the other buildings at the Race Course, but the Contractor, Dyaswamy, who received

Wall plates 866.1.4.0
Foundations 620.6.10
Stone 3
Wall bricks 669.0.0

most

most of the things being dead, and Mr Thorpe who was Overseer at the time having been dismissed, I could procure very little information about the transactions.

5 It seems to me that instead of writing off these deficiencies to "Profit and Loss" as has been recommended, it will be more advisable, in the first place, to reduce the amount, by crediting to these buildings the amount realized by the sale of materials, which has been credited to the Lime kiln; and that the balance should be dealt with in submitting the bills for the works, each of which should be accompanied by a report. In any case, there will be a loss, for the teak wood and the other materials were sold for less than their cost - If, previous to submitting the bills, the Executive Engineer can obtain proof that the materials, said to have been used on other works, were so used, their cost can be charged accordingly. —

6. By transferring the amount obtained by the sale of teak from the lime kiln to the buildings at the new Dragoon Barracks, though the deficiency on the latter is reduced, that on the former

is increased. In the "Account Particulars of Advances and Stores" for the month of October 1864, the Amount advanced for building materials is Rs 7631.9.2. By the Lime Kiln Account Current for the same month, the value of materials in hand is Rupees 7022.0.8. In November the recovery of Rupees 4129.7.11, referred to in para 3 of this letter, was made, and the outstanding balance reduced to Rs 3502.1.3, at which it stood at the end of the last Official year. But if the view I have taken is correct, and the Amount realized by the sale of timber should not be credited to the lime kiln, then the balance outstanding should be what it was in October/64, viz Rs 7631.9.2. The value of the materials at the lime kiln, viz Rs 7022.1.8, as already stated, is said to represent nearly the whole of the outstanding balance, but, with the exception of the kiln itself there were no materials in hand at that date, and there are none now. *Sir P. Perry* has informed me that, to the best of his recollection, there were either no materials

materials, or only a trifling Amount, in hand when he took charge on the 1st June 1864.

7 The kiln was built in 1862. Lime stone and charcoal were purchased, and the lime prepared in the kiln was sold to the various works. By the Account Current it appears that at the end of September/62 there was nothing against the kiln; the Amount realized by the sale of lime having exceeded the outlay for materials. At the end of the next month the value of materials in hand was Rs 765.2.0, and from that time the Amount kept ~~increasing~~ increasing till May/64, when it was Rs 7022.0.8. It appears from the books that operations at the kiln then ceased.

8 To ascertain how the money was expended, I selected the Accounts for the months of December/62 and August/63, in which the outlay for materials was particularly large, being respectively Rupees 2727.3.8 and Rupees 3036.13.3, and I compared the entries in the Account Current with those in the Cash book, and found them to agree in all respects. The outlay was for limestone and charcoal principally.

13

principally and the payments were made
on the Contractors bills for materials
duly certified and signed by Overseer
Thorpe. Cash disbursements are signed
by Captain Goddard, the books appear
well kept and there are vouchers for
all the payments -

9 I am unable to explain why
the balance against the bill was not
reduced by the sale of chumam, or how
it is there are no materials to represent
the Amount Advanced. -

I have the honor to be
Sir,

Your Most Obedient Servt.

E A Ford Lieut Col R.E.
Superintending Engineer
5th Division

Camp Jaseb

11
No. 2056/1854/20032

PAID
RECEIVED
RIVER
No. 20124

The Deputy Engineer
5th Div. D. O. M.

At 1st 350/1855

The Secretary to
Government D. O. M.

Dated 17th 1865
Received 21 1865

No 1225
Enclosures 7

Submitting the results
of his communications into
the Accounts of the
Engineers of Bangalore
with reference to the
experiences brought
to the notice of Government

Reported to the Com.
-troller of Public Works Accounts
for report and for his opinion
as to the manner in which
the experiences should now
be adjusted.

Attested by
W. H. George
21st August 1865

Wm. H. George
Secretary to Govt.
Attested by

The Controller of P. W. Accounts
with Enclosures.
And to be returned.

1863.

No. 222, 244/1854. 222

222, 2834. 26. 2845/1855

2nd File 1865-230-32

1865 (Rep. of Govt. for Sept. 1865)
No. 3531

From
The Controller of P.W.
Accounts

To
The Secy to Govt. Wd.
"J. St. George"

Dated 13th } Sept 1865
Recd 14th }

No. 1212
E. 18.
Reports upon the
proposed writing off of the
deficiencies in the Dagon
Barracks and on the
manner in which ex-
penditure thereon has
been accounted for to the
Office.

No. 648

22nd Sept 1865 O. 232

No. 2857-26th Sept 1865

Account Public Works Dept
No. 2857 (17)

Proceedings of the Madras Government

Under date the 26th September 1865

Read the following

From the Superintending Engineer
of the 5th Division.

Submitting the result of his
examination into the account of
the Executive Engineer of Bangalore
with reference to the deficiencies
brought to the notice of Govt. (Here entered 17th August 1865 No. 1225)

From the Controller of P.W. Accounts

Reports upon the proposed writing
off of the deficiencies in the Dagon
Barracks and on the manner in which
expenditure thereon has been accounted for
to the Office. (Here entered 13th Sept 1865 No. 1212)

In January last the then
Superintending Engineer of the
5th Division reported that de-
ficiencies to the extent of
Rs 11,458 had been discovered in
the stock charged in bills for
works connected with the New
Dagon Barracks at Bangalore.
Colonel Withieson was unable
to state at what particular
period, or in what manner
these deficiencies had occurred;
but, as they appeared to him
but little chance of any portion
of them being recovered, he re-
commended that the entire

Amount

amount should be written off-

Before disposing of this application, the Government in their Proceedings, No 300, dated 2nd February 1865, desired to be furnished with further information regarding the deficiencies in question. With reference to these orders, the Officer now in charge of the 5th Division reports the result of an examination which he had made into the accounts of the Executive Engineer Bangalore.

From the Superintending Engineers letter, the Government learn, that the chief portion of the deficiencies appertain to the works marginally noted, and to these Colonel Ford appears to have confined his attention.

Colonel Ford states that the large deficiency on the Hospital is attributable to the amount realized by the sale of materials to the late Contractor. Syadawmy having been erroneously credited to the "Kine-Kilu" accounts, and that with respect to the Married Quarters, many of the articles entered

Rs 11450-15-5-

Constructing Hospital - 4609-0-3.
- Married Quarters - 6095-13-7.
Total - 10704-13-10

19

in the Executive Engineers Statement a deficient appear to have been sold, or used on some other works. Under these circumstances, Colonel Ford suggests that instead of writing off the value of the deficiencies to Profit & Loss, certain alterations should be made in the accounts of the buildings connected with the Begum Bazaar, and in the Account Particulars of "Advances and Stores" under the sub-head "Kine Kilu", by which the unadjusted amount advanced for building materials could be increased from Rs 3502-1-3 to Rs 7631-9-2, without a corresponding addition in actual Stock -

With reference to this arrangement, the Engineer, to whom the Superintending Engineers' letter was referred for report, explained that no special adjustment is necessary of any of the deficiencies noticed in para 1 of these proceedings, as the whole amount has been already accounted for in bills prepared and passed in the old form. With the view, however, to relieve the account of Advances for District Stores, of the sum of Rs 3502-1-3 standing to its debit on account of materials not now forthcoming,

the Controller suggests that that amount be written off to Profit & Loss. In sanctioning this arrangement, the Governor in Council desires to place on record his strong disapproval of the lax system which formerly prevailed in the administration of the P.W. Dept. at Bangalore. His Excellency is unable to fix the responsibility in connection with the deficiencies above mentioned upon any one Officer, but he considers that had Capt. Goddard the late Executive Engineer been alive to his responsibilities, much might have been done towards effecting an early adjustment and checking the irregular practices brought to notice by Lt. Colonel Withieson.

8723-358

James

23-9-65

6 1/2 the Sup. Eng. & Dir. H. 7 statement
 4 - Controller of P.W. H. 10 Bill
 3 - Accountant General
 - Sup. Eng. & Dir. with copy of S.O. 11300 of 12/1/65
 23 Sept. 27th Sept.

4

To 1858 Depa
Memo: of Govt. for Depa

No 2857
Memo: of the M. Govt.
D/20 Sept/55

Authority granted for
the defences (Rs 3,502-1-3)
on certain works connected
with the New Diagon Barr.
• racks at Bangalore, being
written off.

No 639 @ 641