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MADRAS RECCRD OFFICE

Government of Madras

Public Works

DEPARTMENT

G.O. No.

B.P. No.

3077

Press

Mis.→

Dated

30-10-1955

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
30th October 1875.*

Read the following papers.—

No. 512 From Captain L. CONWAY-GORDON, R E, Controller of Public Works Accounts, to Major-General G W. WALKER, R E., Secretary to Government, Public Works Department, dated Fort St. George, 14th July 1875, No 43 W.

IN continuation of this office letter, No 13 W, dated 16th June 1875, on the subject of the system in force for collecting rents in the Bangalore District, I have the honor to forward, for the perusal of Government, a copy of a report by the Deputy Controller on the system in force for collecting rents in the Presidency District.

2 I propose taking the few steps necessary to place the system now obtaining in the Presidency District on a satisfactory footing, so soon as I learn the general wishes of Government on the whole subject.

Rents of Quarters, Presidency.

NOTE BY LIEUTENANT CHRISTIE, R E

I VISITED the office of the District Engineer, Presidency, on the 5th instant for the purpose of reporting upon the system therein obtaining with respect to the collection of rents, and I submit the following as the result of my inspection

2 As compared with Bangalore, the duties of the District Engineer, Presidency, in connection with rents of quarters, &c, are much simplified by the fact that the District Engineer has no buildings. In every case where suitable public quarters are not available for a Military subordinate requiring them, the subordinate is left to find quarters for himself, and he receives the authorized rate of compensation

3 The duties of the District Engineer, Presidency, are thus reduced to the collection of rents for public buildings, and payment of compensation in lieu of, or for, inferior quarters.

4 To enable him to carry out the former, the District Engineer receives monthly from the Barrack Master a statement of quarters occupied and rents due, and the District Engineer has merely to see that the amounts therein shown are in due course realized, and to assist in seeing to this a register is kept showing for each month rents due, rents recovered, and outstanding balances

5 The rents are realized in cash as follows. In the case of officers of a regiment stationed in the fort, through the Paymaster of the Regiment, in the case of Military subordinates, through the head of the departments to which they belong, in the case of Officers of the Royal Artillery and others on detachment, and in a few other cases from the individuals themselves

6 It is the practice to give always a written receipt for sums so received, and it is said that, in the event of delay in granting a receipt, an application is always made for one, at the same time, in the absence of proper printed receipt forms with counterfoils served in books and press numbered, there does not appear to me to be sufficient security that all receipts acknowledged to the payer shall in due course be acknowledged and accounted for to the Controller

7 Half-yearly returns are indeed furnished to the Controller, purporting to show for the periods concerned for each individual occupying quarters the rent due by him and the rents recovered from him, but the Controller receives no independent return whatever of rents due, and, in the absence of such a check, the District Engineer's return is obviously of very little use, for nothing could be easier than to make away with one of the office copies of receipts granted, and to exclude the corresponding amount from "rents due" in the half-yearly return. With proper books of receipt forms, and an understanding on the part of individuals paying rents that a receipt in any other form is not valid, there would be no such danger

8 Compensation for quarters is paid in cash (by a course similar to that obtaining in the case of receipts of rent, see paragraph 5) on bills submitted through the Barrack Master.

*Proceedings of the Madras Government, Public Works Department,
30th October 1875.*

9 In my note on the Bangalore house-rents case, I have already stated my views regarding the most convenient mode of realizing rents for quarters and paying compensation, and I will only now add that after visiting the office of the District Engineer, Presidency, I see no reason to modify those views

(Signed) C H P CHRISTIE, Lieut., R E.,
Dy Controller, P W Accounts (Irrigation Branch)

No. 512-A. Proceedings of the Madras Government in the Military Department,
dated 30th September 1875, No 4,746

ABSTRACT—Passing orders on correspondence relating to certain modifications proposed by the Controller, Public Works Accounts, in the regulations for the hiring of quarters for Military Subordinates, for the collection of house-rent, and for the payment of compensation for the non-supply of quarters, and for inferior accommodation

No. 513 ORDER THEREON, 30th October 1875, No 3,077.

ACCOUNT, No 19

THE Proceedings of the Military Department above recorded will be communicated to the Controller of Public Works Accounts, who will work out the detailed arrangements in respect to the collection and record of rents in the Bangalore and Presidency Districts, as suggested in his letter of the 16th June 1875, No 13 W

(True Extract)

Major-General, R E.,
Secretary to Government.

To the Controller of Public Works Accounts.

„ District Engineer, Bangalore
„ „ „ Presidency

Exd. W J Lewis.

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General No 659

Note on System obtaining in District Engineer's Office, Bangalore, for Registry and Recovery of Rents due on account of Quarters occupied by Military Subordinates.

This Office, No 337, dated 26th November 1874
Bangalore, „ 231 „ 27th February 1875
This Office, „ 45 „ 3rd March „
Bangalore, „ 2 „ 1st April „
„ „ 4 „ 3rd „ „

The above correspondence showed that out of an aggregate of Rupees 1,950-3-7 due by Military Subordinates for quarters provided at Bangalore from February 1872 to February 1875, only Rupees 1,405-10-3 had been brought to account up to March 1875, that according to the departmental officers concerned (Commandant, Sappers and Miners, Commissary of Ordnance, and Executive Commissariat Officer) the full amounts due by subordinates serving under them were from time to time forwarded to the District Engineer, but that against the balance unaccounted for of Rupees 544-9-4 they only hold acknowledgements for items aggregating Rupees 165, and that these acknowledgments are nothing more than initials of various individuals, either in peon's delivery books or on loose pieces of paper corresponding thereto In these circumstances, I was deputed to Bangalore to inquire generally into the practice obtaining with regard to the registry and recovery of rents realizable with a view to the submission to Government of a report on the best mode of guarding against the recurrence of similar losses The results of my inquiry I now submit

2 The District Engineer's duties in connection with quarters and rents of quarters may be most conveniently considered under three heads:—

- (a)—Public Buildings
- (b)—Hired Buildings
- (c)—Compensation in lieu of quarters or for inferior quarters

3 (a) *Public buildings*—The public buildings available for quarters for Military Subordinates and others are entirely under the control of the Barrack Master, and the duty of the District Engineer in connection therewith is limited to the collection of rents due

4. He is furnished monthly by the Barrack Master with a "Return of Public Buildings occupied as quarters" This return gives—

- (a)—The description of each quarter
- (b)—The rank and name of the occupant
- (c)—The period of occupation
- (d)—The monthly rent fixed for each quarter

5 For the collection of the rents shown to be due by the above return, the District Engineer looks to the departmental officers under whom the occupants of quarters may be serving, i.e., the Commandant, Sappers and Miners, the Commissary of Ordnance, or the Executive Commissariat Officer, who recovers rents due by deduction from the pay of subordinates concerned

6 The sums so recovered are remitted in cash to the District Engineer with a docket giving particulars of recoveries

7 No register of rents due, rents realized, and balances outstanding appears to have been kept in the District Engineer's office, nor can I find that any other means have even been adopted for the purpose of ensuring that rents due are duly recovered and brought to account

8 It does not appear that the officers remitting cash as above explained have ever required any more formal acknowledgment of receipt than the initials of a clerk in the peon's delivery book or on a slip of paper brought by the peon.

9 (b) *Hired Buildings*—When no suitable public building is available for a Military Subordinate entitled to quarters, the officer under whom he is serving applies to the Assistant Quartermaster-General to obtain the sanction of the Commander-in-Chief to hire a private building

10 This requisition is sent through the Barrack Master, who countersigns it, presumably to certify that no public building is available

11 Copy of the requisition is forwarded by the Assistant Quartermaster-General to the District Engineer, who at once hires the necessary building

12 Copy of sanction communicated by the Quartermaster-General of the Army is in due course forwarded to the District Engineer by the Assistant Quartermaster-General.

13 Another copy is forwarded to this office by the Quartermaster-General direct, but this office receives no advice whatever of the lapse of such sanctions

14 The agreements with landlords are in all cases verbal, no notice of quitting is even given to the landlord, and the hiring is understood to cease from the day on which the occupant vacates the quarters. It appears to be also understood that payment to the landlord is conditional on the sanction of the Commander-in-Chief to the hiring of the building

15 Neither is any notice given to the District Engineer when an occupant of quarters in a hired building leaves them. The fact of the landlord charging for a broken period instead of for a whole month appears to be the only clue that the District Engineer has. When a broken period is thus charged for, the District Engineer applies to the Assistant Quartermaster-General to ascertain whether the landlord has ceased to charge from the proper date.

16 No register of hired buildings is maintained in the District Engineer's office, but a quarterly return of buildings hired is furnished by the District Engineer to the Assistant Quartermaster-General, and the office copy of this return seems to be looked upon as a sort of substitute for a register.

17 The system of collecting rents from the occupants of hired buildings is precisely the same as in the case of public buildings, and here again no register of rents due, rents realized, and balances outstanding is kept by the District Engineer

18 (c) *Compensation for Quarters*—Compensation is paid by the District Engineer in cash when the individual entitled to it is on the spot, and by cheque or transfer receipt when he lives at a distance

19 Seeing that no steps have even been taken in the District Engineer's office to check rents received against rents due, that the several officers who collected the rents and forwarded them to the District Engineer appear to have been indifferent about getting valid receipts for their remittances, seeing moreover that the Audit Office never attempted to check receipts of rent brought to account against rents due, the defalcations reported by the District Engineer will hardly surprise any one. The individual who received from the delivery peon the sums sent by the Commissary of Ordnance and other officers, if he wished to keep the money had only to put it in his pocket and make away with the docket which accompanied it

20 It is only fair to the District Engineer to point out that the Manual of Public Works Accounts gives to the Officers of the Madras Public Works Department no instructions whatever as to their duties and responsibilities in respect to rents of quarters, or as to the means to be taken to systematically check the recoveries on this account. The only instructions on the subject which I can trace are contained in the Controller's Circulars, No XXIII, dated 27th February 1867, and No VI, dated 22nd July 1867, which are based upon Government Orders, No 270, dated 28th January 1867, and No 1,976, dated 3rd July 1867, and the last issue of the Manual took place

in 1871, the Manual ought therefore to have embodied instructions on the subject. Neither do I think that the procedure laid down in paragraph 3 of the first of the above Circulars meets the requirements of the case, seeing that (1) what is prescribed is apparently the *filing* of the statements received and not the keeping up of a continuous register of rents due, rents received, and outstanding balances, and (2) that the half-yearly return of buildings therein prescribed never has included, and never has been required by this office to include, *buildings hired for public purposes*, and it is under this head that have occurred the defalcations now under notice. I ought also to state that items aggregating Rupees 43-8-0, which the District Engineer found he had himself signed for in the delivery book, have been credited in the accounts for the month of March

21 The steps to be taken to prevent the recurrence of such defalcations, and generally to simplify the system of collecting rents, are, I think, very obvious and very simple

22 (a) In the first place let it be distinctly understood that a building hired for public purposes is, as long as the hiring continues, a public building

(b) Next, let it be recognized that the assessment of the rents of public buildings is not a thing to be done *afresh every month*, but that on the contrary it is done, as regards building permanently public, once for all when the building is handed over by the Public Works Department, or at most only at intervals of several years, and, as regards buildings temporarily public, it is done once for all at the time of hiring

(c) Thirdly, let it be understood that rents are to be recovered by deductions from pay to be made by the officer who disburses pay, and that compensation in lieu of quarters or for inferior quarters is to be paid by the same officer

(d) And, lastly, let it be distinctly recognized that cash payments between departments are not only unnecessary but inconvenient

23 The above four points being conceded, I think every requirement of the case will be met, and all risk of further defalcations by subordinates will be avoided by the adoption of some such rules as the following—

(a)—When a public building is made over by the Public Works Department to the Barrack Department, the Range Officer shall fix a rent for the same, and inform the Barrack Master of the rent determined upon, and the Barrack Master will bring it on his register of public buildings

(b)—When a private building is hired for quarters for Military Officers it shall be made over at once to the Barrack Master, who must at the same time be informed of the rent of the building, and the Barrack Master will bring it on to his register of temporarily public buildings

(c)—Whenever a hired building ceases to be required for quarters, it shall be the duty of the Barrack Master to give prior notice of the fact to the Range Officer who will take steps to make over the building to the landlord on its being vacated.

(d)—The Barrack Master is responsible for seeing that no building already hired is retained when suitable public quarters are available

(e)—The Barrack Master shall submit monthly to the Divisional Paymaster, or other disbursing officer of the Military Department, a return of public quarters occupied, including private buildings hired for public purposes, and a copy of the same to the Range Officer for transmission to the Controller of Public Works Accounts. The return should show for each quarter and each individual (1) the full rent of the quarter, (2) the maximum monthly rate of rent payable by the individual, and (3) the actual rent to be paid

(f)—The Divisional Paymaster or other corresponding officer will make deductions from the pay of the individual concerned to the extent shown in the return furnished by the Barrack Master, crediting the amounts so recovered to Public Works Department in his accounts, and will disburse compensation to the extent due to such individuals as the Barrack Master's return may show to be entitled to it, debiting the amounts so disbursed to the Public Works Department

(g)—The Controller of Military Accounts will furnish the Controller of Public Works Accounts with full information regarding these transactions in his monthly exchange accounts, and it will be the duty of the latter to see that all rents recoverable are actually brought to account. This is an outline of the course which, I think, might advantageously be followed, the details and forms

being best settled in personal communication between this office and that of the Controller of Military Accounts, and, in support of the opinions embodied in them, I would add the following remarks

24 With regard to public buildings, I hardly understand why the District Engineer should have any concern in the matter, beyond assessing the rents once for all. The buildings are not in his charge but in the Barrack Master's, it is only indirectly, *i.e.*, through the Barrack Master, that he knows anything about the occupation of the quarters, and, lastly, he is not the actual collector of the rents, which are collected by the Commissary of Ordnance, the Executive Commissariat Officer, and the Commandant, Sappers and Miners.

25 As for hired buildings, assuming it to be necessary that the buildings shall be hired through the Agency of the Public Works Department, I can see no necessity for throwing upon the District Engineer any further responsibility than that of hiring the buildings and paying for them. The hired buildings even now seem to be in charge of the Barrack Master, if indeed they can be said to be in anybody's charge, for I am given to understand that he orders occupants of quarters in hired buildings into quarters in public buildings without reference to, or communication with, the District Engineer, and without informing the latter that the building has thereby become vacant; and it would, I think, be much better that such buildings should be openly recognized as in his charge, that, in fact, a private building hired for public purposes should for the time being be regarded as a public building in charge of the Barrack Master.

26 With regard to payment of compensation for quarters, I cannot see that the fact of such compensation, being a charge against the Public Works Budget, in any way necessitates the payments being made by an Officer of the Public Works Department.

27 There are a few minor points which require some notice. First, I think it is desirable that for a requisition by Assistant Quartermaster-General, together with a certificate by the Barrack Master to the effect that no public quarters are available, should, so far as the Range Officer is concerned, be sufficient authority to hire a suitable private building. Either this should be recognized, or the quarters should not be hired until the formal sanction of the Commander-in-Chief is obtained. Then it is very desirable, indeed it is necessary, that this office should receive some advice of the lapse of a sanction to hire a building. It is also desirable that there should be some form of agreement with the owners of buildings hired, and generally for the whole procedure in connection with these matters, it is desirable that proper forms should be provided.

28 I referred in paragraph 16 to a return of hired buildings which the District Engineer furnishes quarterly to the Assistant Quartermaster-General. The return appears to have been originally furnished monthly on the requisition of the Assistant Quartermaster-General in February 1871, and subsequently converted into quarterly return on the same officer's requisition in August 1873. The return seems to be required to aid the Assistant Quartermaster-General to submit a return called for in G. O. C. C., No 49, of 2nd May 1870, and No 62, of 28th July 1873. I am inclined to think that there is little, if any thing, in the return which the Assistant Quartermaster-General could not find in his own office as well, or better than the District Engineer in his, in fact, the Assistant Quartermaster-General appears to have done without it from May 1870 to February 1871. But the really objectionable practice consists in a local officer of one department calling upon a local officer of another department to furnish a periodical return, which if required in one locality must, I conceive, be equally necessary everywhere else. I think that when a local officer of one department requires periodical information from a local officer of the Public Works Department, he should represent the circumstances to the head of his own department in order that the latter may arrange with the Public Works Department to have the information furnished periodically, and generally by such officer as the Public Works Department may consider best able to give it. In the present case I think the returns required could be most conveniently furnished by this office directly to the Quartermaster-General.

(Signed) C H P CHRISTIE, Lieutenant, R E,
Dy Controller, P W Accounts (Irrigation Branch)

Rents of Quarters. Presidency.

Note by Lieut Christie. R. E.

Memorandum.

I visited the Office of the District Engineer, Presidency on the 5th instant for the purpose of reporting upon the system therein obtaining, with respect to the collection of rents and I submit the following as the result of my inspection.

2. As compared with Bangalore the duties of the District Engineer, Presidency, in connection with rents of quarters etc are much simplified by the fact that the District Engineer hires no buildings. In every case where suitable public quarters are not available for a Military Subordinate requiring them the subordinate is left to find quarters for himself, and he receives the authorized rate of compensation.

3. The duties of the District Engineer, Presidency, are thus reduced to the collection of rents for public buildings, and payment of compensation in lieu of, or for, inferior quarters.

4. To enable him to carry out the former the District Engineer receives monthly from the Barrack Master, a Statement of Quarters

occupied and rents due, and the District Engineer has arranged to see that the amounts therein shown, are in due course realized, and to assist in seeing to this, a register is kept showing for each month rents due, rents received and outstanding balances.

5. The rents are realized in each as follows in the case of Officers of a Regiment stationed in the Fort, through the Pay Master of the Regiment; in the case of Military Subordinates, through the head of the Department to which they belong; in the case of Officers of the Royal Artillery and others on Detachment, and in a few other cases from the individuals themselves.

6. It is the practice to give always, a written receipt for sums so received, and it is said that in the event of delay in granting a receipt, an application is always made for one, at the same time, in the absence of proper printed receipt forms with countersigns, signed in books and pre-numbered, there does not appear to me to be sufficient security that all receipts acknowledged to the payer shall in due course be acknowledged and accounted for to the Controller.

7. Half yearly returns are indeed furnished to the Controller purporting to

show for the periods concerned for each individual occupying quarters, the rent due by him and the rents recovered from him; but the Controller receives no independent return whatever of rents due, and in the absence of such a check, the District Engineer's return is obviously of very little use, for nothing could be easier than to make away with one of the Office copies of receipts granted and to include the corresponding amount from "rents due" in the half yearly returns. With proper books of receipt forms, and an understanding on the part of individuals paying rents, that a receipt in any other form is not valid - there would be no such danger.

8. Compensation for quarters is paid in cash (by a course similar to that obtaining in the case of receipts of rent, see para 5) on bills submitted through the Warrent Master.

9. In my note on the Bangalore House rents case, I have already stated my views regarding the most convenient mode of realizing rents for quarters, and paying Compensation, and I will only now add that after visiting the Office of the District Engineer, Presidency, I am no reason to modify those views.

(Signed) C. H. Christie
Lieut. R.E.
Dy. Controller P.W. Works
Irrigations -
H. H. Hart

FROM

THE CONTROLLER,
PUBLIC WORKS ACCOUNTS,

TO

The Secretary to Government,
Public Works Department.

FORT SAINT GEORGE,

14th July 1875.

Sir,

In continuation of this Office letter No 13 W. dated June 16th 1875, on the subject of the system in force for collecting rents in the Bangalore District, I have the honor to forward for the perusal of Government a copy of a report by the Deputy Controller on the system in force for collecting rents in the Presidency District.

2. I propose taking the few steps necessary to place the system now obtaining in the Presidency District on a satisfactory footing, so soon as I learn the general wishes of Government on the whole subject.

I have the honor to be

Sir,

Your most Obedt Servant,

Lowry-Jordan.

Controller of P.W. Accts.

NW 4592/75

W. 1375 Lefk
No: 4592

The Controller of Est. Secds.
Madras.

The Secretary to Government
P.W. Department

No. 43 W.

Dated 15th July 74.

Encl.

Regarding the system in
force for collecting rents
for Public quarters in
the Presidency District.

Proceedings of the Madras Government, Public Works Department,
28th August 1874.

Read again letters —

From District Engineer, Bangalore, No 72, } Recorded in G.O., No 2,007-D, dated 25th
dated 14th July 1874 } July 1874
Do do No 78, dated 16th July 1874 }

No 700. Read also the following letter from T. MOSS, Esq., Officiating
Controller of Public Works Accounts, to Colonel G. W. WALKER, R.E.,
Secretary to Government, Public Works Department, dated Madras,
28th July 1874, No 3,610

IN returning the papers received with Government Order of the 25th
instant, relative to irregularities on the part of the Head Accountant attached to
the District Engineer's Office at Bangalore, I have the honor to state that those
irregularities did not result from neglect of any rule of the Public Works Manual
of Accounts. In fact, there are no rules on the subject, and therefore I would
suggest the introduction of the practice followed in other parts of India (according
to the rules contained in the Public Works Code of the Government of India) of
having two locks to the departmental treasure chest, the key of one being kept
by the Range Officer and of the other by the Accountant. If such a rule had
been in force in this Presidency, the District Engineer would have had to see to the
receipt of the money for which he had granted a cheque, and in having to lock
away the amount he would have made inquiries about the delay in bringing the
cash from the treasury.

2. As, however, house-rent charges are for the most part in excess of Rs. 10
each, and as the parties to be paid cannot apparently be got together on the
same day, I do not see why the District Engineer used to send to the treasury for
large sums for the purpose of making cash payments when the bulk of the charges
could have been disbursed by the issue of cheques which, I may mention, can be
granted for sums so low as 10 Rupees.

3. The system followed in this Presidency of pre-auditing house-rent bills
is unusual, and I tried to make a change
(as will be seen from the annexed cor-
respondence marginally noted), but
the District Engineer preferred the
present arrangement, and so it
continues. One change has however
been recently made on a reference from the District Engineer, and that change
will be understood from the following remarks made by me in a memorandum,
No 251, of the 18th instant —

No 170, dated 23rd April 1873, from the
Officiating Controller
No 41, dated 2nd May 1873, from the Dis-
trict Engineer
No 269, dated 8th May 1873, from the Officiat-
ing Controller.

"In future a general departmental bill only need be submitted for audit.
This bill should be based on the bills of landlords, which latter need
not accompany the departmental bill and need not be stamped till
payment is made on receipt back of the departmental bill audited.
The bills of landlords completed with stamps should, however, be sub-
mitted as vouchers with the monthly accounts."

*Proceedings of the Madras Government, Public Works Department,
28th August 1874.*

No 701.

ORDER THEREON, 28th August 1874, No 2,443

ESTABLISHMENT, No 51.

THE first of the papers above recorded relates to defalcations on the part of Masilamony Pillay, the Head Accountant of the Bangalore Range, in respect of four separate sums of money with which he had been entrusted.

2 In the first case the Range Officer drew a cheque for Rupees 358 8-7 for payment of compensation due to medical subordinates, which was given to the Head Accountant to be cashed. The cheque was presented at the treasury on the 16th February and the money drawn, but no portion of the amount appears to have been brought to the office, and it was not till the 23rd February that this circumstance was discovered, the money having for eight days been either made use of by the Head Accountant or retained in his private custody

3 In the second case a sum of Rupees 69-4 8, which Captain Vibart ordered to be sent to the Deputy Accountant-General in exchange for two transfer receipts, was intercepted, and correspondence subsequently addressed to the Account Office in regard to supposed delay in issuing the receipts was suppressed by the Head Accountant to cover the deception he was practising

4 In the third case the Head Accountant shows in the accounts a disbursement monthly, from June 1872 to January 1873, of Rupees 20 to Mr Xavier as compensation for house rent, but does not remit any portion of the money till the 23rd February, when the whole sum, or Rupees 160, is sent in one instalment. Office documents were in this case also altered or destroyed to cover the fraud.

5 In the fourth case seven months' compensation to Mr Xavier, shown in the accounts as disbursed monthly, was kept back from February to August 1873, and then remitted in a lump sum. Office documents being falsified as in former instances

6 The Head Accountant has been convicted by the Cantonment Magistrate of Bangalore on all four charges and sentenced to one year's rigorous imprisonment

7 The second letter read above relates to a misappropriation of a sum of Rupees 60 due to Mrs Prout as house rent for September and October 1872, stated to have been paid on the 29th November 1872, but which Mrs Prout denies having received. This case is first reported in the letter recorded with G O, No 1,898-A, dated 14th July 1874, and the District Engineer there requested instructions as to whether a fresh charge should be framed against the Head Accountant and the amount of salary due to him be retained to meet in part the claim which must be satisfied

8 Seeing that a conviction has already been obtained, His Excellency the Governor in Council does not consider it worthwhile that another prosecution should be instituted. But His Excellency in Council is not prepared to admit Mrs Prout's claim for money said to have been due since September and October last for which receipted bills are held and in respect to which the accounts show that the money was duly paid. Valid reason for neglect to prefer her claim for so long must be shown.

*Proceedings of the Madras Government, Public Works Department,
28th August 1874.*

9 The papers have been referred to the Controller of Public Works Accounts for report as to whether the irregularities in question resulted from neglect of any of the rules of the Manual, and he now states that no specific rule has been violated, but recommends the adoption in future of the practice followed in other parts of India of having two locks to the cash chest, the key of one being retained by the Range Officer and the other being entrusted to the Head Accountant. A precaution of this kind will doubtless be of use, and may be generally adopted, but it appears to His Excellency the Governor in Council that perfect security and regularity can only be attained by strict and methodical supervision on the part of the Range Officer himself. Careful scrutiny of all cash transactions is insisted on, and it is expected that officers will give their personal attention to payments, which should invariably be made in the form of cheques, and, so far as possible, in the presence of the disbursing officer.

10 There seems no necessity for altering the present practice of pre-auditing house-rent bills, but the change introduced by the Controller of requiring the submission, for audit, of a general departmental bill only, the receipted bills being afterwards forwarded as vouchers with the accounts, is a decided improvement on the previous more tedious practice described in the District Engineer's letter of the 16th July 1874, No 78

(True Extract)

(Signed) G. W. WALKER, Colonel, R E,
Secretary to Government.

To District Engineers
To the Officiating Controller of Public Works Accounts

Exd E C Shunker.
Spare Copies

1/220893/75.
20/75.
Incl 4835.

*Proceedings of the Madras Government, Public Works Department,
25th July 1874.*

Read the following —

No 555-J. From the District Engineer, Bangalore, dated 14th July 1874, No 72.
No 555-K From " " " " 16th " " " 78.

No 555-L. ORDER THEREON, 25th July 1874, No 2,007-D.

ESTABLISHMENT, No. 32-B

THESE papers will be remitted to the Controller of Public Works Accounts for report whether any, and if so, what infractions of rules were committed by the District Engineer, which enabled his Head Accountant so long to carry on these transactions without the District Engineer's knowledge

(True Extract)

(Signed) G. W. WALKER, Colonel, R.E.,
Secretary to Government.

To the Officiating Controller of Public Works Accounts.

Mr. 6675/75.

2010.4835

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*Proceedings of the Madras Government, Public Works Department,
18th April 1873.*

Read the following Proceedings of the Madras Government in the Military
Department —

Communicating letter from the Quarter Master
General, stating that His Excellency the
Commander-in-Chief is unable to recommend
the transfer of the duties connected with the
hiring of quarters and payment of rent for
the same to the Barrack Master at Bangalore

(Here enter No 1,248, dated 8th April 1873)

ORDER THEREON, 18th April 1873, No 154

COMMUNICATED to the District Engineer, Bangalore, and to the Controller of
Public Works Accounts, who will arrange together for any improvement of the
present procedure which would lessen the work of the District Office.

(True Extract)

(Signed) P. MONTGOMERIE, Captain, R E,
Offg. Under Secretary to Government.

To the District Engineer, Bangalore.
.. Controller of Public Works Accounts.
.. Military Department.

Exd. E. C. Shunker.

*Proceedings of the Madras Government, Military Department,
8th April 1873.*

Read the following papers :—

No 148 Proceedings of the Madras Government, Public Works Department, dated 3rd March 1873, No 677, forwarding letter from the District Engineer, Bangalore, on the subject of the transfer to the Barrack Master at that station of the duties connected with the hiring of quarters and payment of rent for the same.

Referred to His Excellency the Commander-in-Chief, for report.

6th March 1873.

No. 149. From the Officiating Quarter Master General, to the Secretary to Government, Military Department, dated Fort Saint George, 31st March 1873, No 2498

With reference to Proceedings of Madras Government, Public Works Department, 3rd March 1873, No 677, forwarded on the 6th idem, to the Commander-in-Chief for report, I have the honor, by order, to enclose letters as per margin, on the subject of the transfer to the Barrack Master at Bangalore of the duties connected with the hiring of quarters and payment of rent for the same.

From the Barrack Master, Bangalore, No 955, dated 24th March 1873
From the Officer Commanding, Mysore Division, No. 188, dated 27th March 1873

2 Constituted as the Barrack Department is at present, His Excellency the Commander-in-Chief feels that he is unable to recommend that the transfer in question be made.

No 150. ORDER THEREON, 8th April 1873, No. 1248.

Ordered that the Quarter Master General's letter be communicated to the Public Works Department, with the expression of the concurrence of Government in His Excellency the Commander-in-Chief's objection to the proposed transfer of duties.

(True Extract)

M. Minnerlal
Secretary to Government.

To the Public Works Department, with two enclosures. *Two copies*
" Quarter Master General.

Exd P Runganatham.

Barrack Masters Office

Bangalore 24 March 1904

N^o 955

From The Barrack Master

Bangalore

To The Asst Quarter Master General

Mysore Division

Bangalore

Subject: [illegible]

In reply to your letter

N^o 853 of the 19th instant

forwarding memo N^o 183

of the 6th from the District

Master General with proc

of Government attached

thereto I have the honor

to offer the following

These proceedings

observe have reference to

suggestion by the District

Engineer of Bangalore for

the transfer from his office

to mine of the whole of

the work of providing

kind quarters for the Artillery

and Medical Subordinate

18 March 1904

At Bangalore

Office

Respectfully for any improvement of the present position
which would be for the benefit of the Barrack
Communicated to the Asst Quarter Master General
at the Barrack Master's Office
29/3/04

29/3/04

29/3/04

29/3/04

29/3/04

29/3/04

29/3/04

at this station, as well
as the adjustment, in communication
with the Controller P. W. D., of
all matters connected with
the receipt, and disbursement
of military house rent.

I submit that some
trouble might have been
saved, had the District Engineer,
in the first instance, before
sending his question up to
Government, made inquiry
as to the possibility of the
barracks department undertaking
such an amount of extra
work, which he declared
to be even too much for
his large establishment.
The answer would have
been that which I gave
now, namely, that the
barracks department for
the requirements of a large
garrison like Bangalore
is rather under than overhanded
that our time is already

fully occupied in every
way with legitimate departmental
business, and that any
increase of work, such
as that proposed, would
be detrimental to, and
disorganize which that
has taken me considerable
time and trouble to get
into regular, and systematic
working order. It is
space will not permit me
here to detail the various duties
that have to be gone through
the repair of buildings alone
an exceedingly heavy branch
as you know, with inspection
of works to be performed, and
inspections of work executed
is sufficient in itself to
occupy the whole out door
time of the department, as
well be evident, when I
mention that the yearly grant
for repairs is frequently expended
before the end of the official
year. There are other outdoor
works too numerous to

attention here, most of which
compel daily attendance either
at the Commissariat Store,
or the Arsenal, the latter
three miles distant.

Now let me ask, in the
face of all this can I, or my
subordinates, be expected
to make frequent journeys
in the Cantonment, in the
quarter known as "Shooling"
or "St. John's Hill," or into the
Fort, in search of quarters
for hire whenever such may
be required for Military or
Medical subordinates, or
contingency which, as you
are aware, very frequently
occurs. But I again submit,
without either the neglect
or utter abandonment of such
portions of our legitimate
work, as would throw the
Department into confusion
so much for out door work.

The Office duties, consisting

as they do, of the compilation
of voluminous returns, lists
of damages in duplicate,
the preparation of estimates
for all repairs to military
buildings amounting to fifty
and under, the preparation
of indent, and a large
miscellaneous correspondence
justify me in stating that
an addition thereto, such
as the District Engineer
shows to be by no means
trifling, cannot be undertaken.

Turning now to another
aspect of the question, and
having before me the provision
of G.O.C.C. No. 77 of 21st Decem-
ber 1888, page 281, it occurs
to me, taking the spirit of
the order, that it was never
contemplated, or intended
by Government, while
organizing the Barracks
Department in this command

that the Barrackmaster
should keep a cash chest;
(an inevitable necessity
should he become a receiver
and disburser of military
house rent) or that he
should become involved
in a series of cash transactions
with the Controller P.W.D.,
the officer in charge of the
Treasury, the Commissariat
Officer, the Commissary of
Ordnance and the Surgeon
of each Regiment.

As you have had the
Chief Supervision of this
department at this station,
since it was established
you will be able, I trust
to confirm what I have
written, you will also
I feel certain understand
that I enter this protest

Documents returned to P.W.D. 13 March 1833 -
1. Proceedings of Genl. P.W.D. 13 March 1833 -
1. Minutes 10 18 33 of C. March 1833 from
Genl. P.W.D. 13 March 1833 -
1. Minutes 10 18 33 of C. March 1833 from
Genl. P.W.D. 13 March 1833 -

from no spirit of opposition
or fear of extra work, where
such can be efficiently
performed, but from a
conviction that the transfer
from the District Engineers
office to me, of the whole
business appertaining to
hired quarters, will result
in most serious interference
with, what I have termed
throughout this correspondence
and what under existing
regulations is, the legitimate
work of the Barrack
department.

I have the honor to be
Sir
your most obedient servant.

J. O. K. Barrackmaster
Barrackmaster

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[Faint handwritten text, likely bleed-through from the reverse side]

[Faint handwritten text, likely bleed-through from the reverse side]

GO-30 Oct 75
mlB 572

Head Quarters Mysore Division
Bangalore 27 March 1873
1873

The Officer Commanding
Mysore Division
The Quarter Master General
Head Quarters
Fort Saint George

Sir

In reply to your memo
dated 1835, I have the honor
to inform you that I do not think
it possible that the Government
can undertake the cost of erecting
granaries and paying house rent
and compensation for house rent
in this large station as proposed
by the Resident. The Government
has hitherto been liberal
to the B. & D. in this matter
with the practice obtaining in
Bengal vide C.G. No. 6 of 4th
January 1871.

I beg to forward for this
Enclosure's consideration the
Rs 955 Rs 40 estimate from the
Bannock Master on the sub-
ject -

1873/75
1873/75
1873/75

S

[Faint handwritten text, possibly a list or ledger entry, mostly illegible due to fading.]

[A large rectangular area containing very faint, mostly illegible handwritten text, possibly a ledger or list.]

[Handwritten note in a box: "20-30 October 78" and "sub 11-5-"]

Print Report General No 659.

Note on system obtaining in District Engineer's Office Bangalore, for registry and recovery of arrears due on account of quarters occupied by Military Subordinates.

This Office No 337 dated 26 November 1878 Bangalore. 231 dated 27 February 1878.

This Office " 45 dated 3rd March Bangalore. 2 dated 1st April " 4 dated 3rd "

The above correspondence showed that out of an aggregate of Rs 1950-7-7 due by Military Subordinates for quarters provided at Bangalore from February 1872 to February 1875 only Rs 1405-10-3 had been brought to account up to March 1875, that according to the departmental Officers concerned (Commandant, Sappers and Miners, Commissary of Ordnance, and Executive Commissariat Officer) the full amounts due by Subordinates serving under them were from time to time forwarded to the District Engineer, but that against the balance unaccounted for of Rs 544-9-4, there only hold acknowledgments for items aggregating

affixing Rs 105-4-2 and that these actions
ledgments are nothing more than initials of
various individuals, either in loose delivery
books or on loose pieces of paper corresponding
thereto. In these circumstances I was de-
puted to Bangalore to enquire generally
into the practice obtaining with regard to
the receipt and recovery of rents realizable,
with a view to the submission to Government
of a report on the best mode of guarding
against the recurrence of similar losses.
The results of my enquiry I now submit.

2. The District Engineer's duties in con-
nection with ^{and rents of quarters} quarters may be most con-
veniently considered under ^{three} heads.

- a. public buildings
- b. hired buildings
- c. Compensation in lieu of quarters, or
for inferior quarters.

3. a. Public buildings—The public buildings
available for quarters for military subordinates
and others are entirely under the control of
the Barrack Master, and the duties of the
District Engineer in connection therewith
is limited to the collection of rents
due.

4. He is furnished monthly
with a Return of Public Buildings
occupied as quarters. This return gives
a. The description of each quarter.
b. The rank and name of the occupant.
c. The period of occupation.
d. The monthly rent fixed for each quarter.
5. For the collection of the rents due
due by the above return, the District Engineer
looks to the departmental officers under whom
the occupants of quarters may be serving,
i.e. the Commandant, Officers and Servants,
the Company of Ordnance, or the Commis-
sary Commissariat Officer, who receives rents
due by deduction from the pay of subordi-
nates concerned.
6. The sums so recovered are remitted
in cash to the District Engineer with a
docket giving particulars of recovery.
7. No report of rents due, rents realized,
and balances outstanding is to be kept
in the District Engineer's Office.
I find that any other record has been
adopted for the purpose of ensuring that
rents due are fully recovered and brought to
account.

2. It does not appear that the Officers receiving such proposals explained have ever required any more formal acknowledgment of receipt than the initials of a clerk in the prior delivery book or on a slip of paper brought by the person.

9. Wood buildings. When no suitable public building is available for a military subordinate entitled to quarters, the Officer under whom he is serving applies to the Assistant Quarter Master General to obtain the sanction of the Commanding Officer to hire a private building.

10. This requisition is sent through the Barracks Master, who countersigns it, recommending to certify that no public building is available.

11. Copy of the requisition is forwarded by the Assistant Quarter Master General to the District Engineer, who at once hires the necessary building.

12. Copy of sanction communicated by the Quarter Master General of the Army is likewise forwarded to the District Engineer by the Assistant Quarter Master General.

13. Another copy is forwarded to this Office by the Quarter Master General direct, but this Office requires no advice whatever of the lapse of such sanctions.

14. The agreements with land lords are in all cases verbal; no notice of quitting is even given to the land lord, and the hiring is understood to cease from the day on which the tenant vacates the quarters. It appears to be also understood that payment to the land lord is conditional on the sanction of the Commanding Officer in Chief to the hiring of the building.

15. Neither is any notice given to the District Engineer when a tenant of quarters in a hired building leaves them. The fact of the land lord charging for a broken period instead of for a whole month, appears to be the only clue that the District Engineer has. When a broken period is thus charged for, the District Engineer applies to the Quarter Master General to ascertain whether the land lord has ceased to charge from the proper date.

16. The repairs of hired buildings is obtained in the District Engineer's Office, but a

a quarterly return of building hired is furnished by the District Engineer to the Assistant Quarter Master General, and the Office copy of this return seems to be looked upon as a sort of substitute for a register.

17. The system of collecting rents from the occupants of hired buildings is precisely the same as in the case of public buildings, and here again no question of rent due, rents realized, and balances outstanding is kept by the District Engineer.

18. c. Compensation for Quarters. Compensation is paid by the District Engineer in each case the individual entitled to it, is on the spot, and by cheque or transfer receipt when he is not at a distance.

19. Seeing that no steps have been taken in the District Engineer's Office to check rents received against rents due, that the various Officers who collected the rents and forwarded them to the District Engineer's Office to have been indifferent about getting valid receipts for their perquisites, owing moreover that the audit Office never attempted to check receipts of rent brought to account against rents due, the defalcations reported by the District Engineer will

hardly

hardly surprise any one. The individual who received from the delinquent the sum sent by the Comptroller of Ordnance and other Officers, if he wished to keep the money had only to put it in his pocket, and make away with the packet which accompanied it.

20. It is only fair to the District Engineer to point out that the Manual of Public Works Accounts, given to the Officers of the Madras P.W. Department, no instructions whatever as to their duties and responsibilities in respect to rents of quarters, or as to the means to be taken to systematically check the proceeds on this account. The only instructions on the subject which I can trace are contained in the Controller's Circulars No. I dated 27th February 1867 and No. II dated 22nd July 1867 which are based upon Government Circulars No. 270 dated 28th January 1867 and No. 1970 dated 23rd July 1867 and the last issue of the Manual which place in 1871. The Manuals ought therefore to have embodied instructions on the subject, but do I think that the procedure laid down in para 3 of the first of the above Circulars in the

the

the requirements of the case. ~~It~~ seeing that (1) what is prescribed is apparently the filing of the Statements received and not the keeping up of a continuous register of rents due, rents received and outstanding balances, and (2) that the half yearly returns of buildings therein prescribed never has included and never has been required by this Office to include, buildings hired for public purposes; and it is under this head that have occurred the defalcations now under notice. It ought also to state that it was appearing R. H. B. which the District Engineer found he had himself signed for in the diary book, have been credited in the accounts for the month of March.

4. The steps to be taken to prevent the recurrence of such defalcations, and generally to simplify the system of collecting rents, and I think very obvious and very simple.

1. In the first place let it be distinctly understood that a building hired for public purposes is, as long as the hiring continues, a public building.

2. Next let it be recognized that the payment of the rents of public buildings is not a thing to be done once every month, but that on the contrary, it is done, as regards building, periodically, public, once for all, when the building is handed over by the P.W. Department or, at most only at intervals of several years, and as regards buildings temporarily public, it is done once for all at the time of hiring.

12
Thirdly let it be understood that rents are to be recovered by deductions from pay, to be made by the Officer who disburses pay, and that compensation in lieu of fringe benefits is to be paid by the same Officer.

4. And lastly let it be distinctly recognized that cash payments between departments are not only unnecessary but inconvenient.

23. The above four points being conceded, I think every requirement of the case will be met, and all risks of further defalcations by subordinates will be avoided by the adoption of some such rules as the following.

a. When a public building is made over by the P.W. Department to the Barracks Department, the Range Officer shall fix a rent for the same, and inform the Barrack Master of the rent determined upon, and the

Barrack

Barrack Master will bring it under report of Public Buildings.

b. When a private building is hired for quarters for Military Officers it shall be made over at once to the Barrack Master, who must at the same time be informed of the rent of the building, and the Barrack Master will bring it on to his report of Temporarily Public Buildings.

c. Whenever a hired building ceases to be required for quarters, it shall be the duty of the Barrack Master to give prior notice of the fact to the Range Officer who will take steps to make over the building to the land lord on its being vacated.

d. The Barrack Master is responsible for seeing that no building already hired is retained when suitable Public quarters are available.

e. The Barrack Master shall submit monthly to the Divisional Paymaster, or other disbursing Officer of the Military Department, a return of public quarters occupied, including private buildings hired for public purposes, and a copy of the same to the Range Officer for transmission to the Controller P.W. Accounts.

The

The return should show for each quarter and each individual (1) the full rent of the quarters (2) the maximum ^{rate of} monthly rent payable by the individual and (3) the actual rent to be paid.

f. The divisional paymaster, or other disbursing Officer will make deductions from the pay of the individual concerned to the extent shown in the return furnished by the Barrack Master, crediting the amounts so recovered to P.W. Department, in his accounts and will disburse compensation to the extent due to such individuals as the Barrack Master's return may show to be entitled to it, debiting the amounts so disbursed to the Public Works Department.

g. The Controller of Military Accounts will furnish the Controller P.W. Accounts with full information regarding these transactions in his monthly Exchange Accounts and it will be the duty of the latter to see that all rents recoverable are actually brought to account. This is a part of the course which I think might advantageously be followed, the details and forms being best settled in personal communication between this Office and that of the Controller of Military Accounts, and in

in support of the opinions embodied in them, I would add the following remarks:-

24. With regard to Public Buildings I hardly understand why the District Engineer should have any concern in the matter, beyond ascertaining the rents due for all. The buildings are not in his charge, but in the Barrack Master's; it is only indirectly, i.e., through the Barrack Master, that he knows any thing about the occupation of the quarters, and lastly he is not the actual collector of the rents which are collected by the Commissary of Ordnance, the Executive Commissariat Officer and the Commandant, Sappers and Miners.

25. As for hired buildings, assuming it to be necessary that the building shall be hired through the agency of the R.W. Department, I see no necessity for throwing upon the District Engineer any further responsibility than that of hiring the buildings and paying for them. The hired buildings even now seem to be in charge of the Barrack Master; if indeed they can be said to be in any body's charge. For I am given to understand that he orders occupants of quarters in hired buildings into quarters in public buildings without reference.

pages see to or communication with the District Engineer and without informing the latter that the building has thereby become vacant, and it would I think be much better that such buildings should be openly recognized as in his charge, that in fact a private building hired for public purposes should for the time being be regarded as a public building in charge of the Barrack Master.

26. With regard to payment of compensation for quarters, I cannot see that the fact of such compensation, being a charge against the Public Works Budget in any way necessitates the payments being made by an Officer of the Public Works Department.

27. There are a few minor points which require some notice, first I think it is desirable that for a requisition by Assistant Quarter Master General together with a Certificate by the Barrack Master to the effect that no public quarters are available should, so far as the Range Officer is concerned, be sufficient authority to hire a suitable private building. Either this should be recognized or the quarters should not be hired until the

formal sanction of the Commander-in-Chief is obtained. Then it is very desirable, indeed it is necessary, that this Office should receive some advice of the lapse of a sanction to hire a building. It is also desirable that there should be some form of agreement with the owners of buildings hired. And generally for the whole proceeding in connection with these matters, it is desirable that proper forms should be provided.

20. I referred in para 16 to a Return of hired Buildings which the District Engineer furnished quarterly to the Assistant Quarter Master General. The return appears to have been originally furnished monthly on the requisition of the Assistant Quarter Master General in February 1873, and subsequently converted into quarterly return on the same Officers requisition in August 1873. The return seems to be required to aid the Assistant Quarter Master General to submit a return called for in G.O. C.C. 49 of 2nd May 1873 and 62 of 28th July 1873. I am inclined to think that there is little, if any thing, in the return which the Assistant Quarter Master General could not find in his own Office as well or better than the District Engineer in his.

in fact, the Assistant Quarter Master General appears to have done without it from May 1870 to February 1873. But the really objectionable practice consists in a local officer of one department calling upon a local officer of another department to furnish a periodical return, which if required in one locality, I conceive, is equally necessary every where else. I think that when a local officer of one department requires periodical information from a local officer of the R.W. Department, he should represent the circumstances to the head of his own department in order that the latter may arrange with the R.W. Department to have the information furnished periodically and generally by such Officer as the R.W. Department may consider best able to give. In the present case I think the returns required could be most conveniently furnished by the Office directly to the Quarter Master General.

Charles W. Thurston.

W. Controller of R.W. Accounts
Irrigation Branch.

A

COURT FEE
MYSORE
GHT ANNAS
INDIA

Bangalore Town & County Magistrate's Court
Criminal Case No. 256 of 1874-

Government Vs. Masilamany Pillay

Charge - Criminal Breach of Trust in
four instances all under section 409 of the
Indian Penal Code.

inding The Court finds that Masilamany Pillay
and is guilty of the 1st charge namely that he,
as a Public servant did Commit Criminal
breach of Trust with respect of a sum of
Rupees (358-8-7) between the 16th and 23rd
February 1874.

2^{dly} that Masilamany Pillay is guilty
of the 2^d charge namely that he, as a
Public servant did Commit Criminal
breach of trust with regard to (69-4-8) between
the 24th June and 29th August 1873-

3^{dly} that Masilamany Pillay is guilty
of the 3^d charge namely that he as a
public servant did Commit Criminal
breach

6679
M. 2574/75
175

breach of trust with respect to 160 Rs.
between the 22nd June 1872. and 31st

January 1873-

4th that Masilammy Pillay is guilty
of the 4th charge namely that he a

public servant, did. Commit Criminal

breach of trust with regard to 140 Rupees

between the 25th February 1873- and 29th

August 1873.-

and that he has thereby committed

four offences punishable under Section

409 of the Indian Penal Code and

the Court sentences the said Masila-

-mmy Pillay to suffer one year's ri-

-gorous imprisonment

1st July 1874

Signed A. E. Mottet

1st Class Magistrate

(True Copies)

Respect

19/6/74

Offg. Town & Land Magistrate

in No. 1235

Memo

Money deposited 7-7-74

- Copy supplied - 3-7-74

- Bill ready - 7-7-74

- Bill delivered - 7-7-74

Mem

of "Imperial" down, and "Guth" "Might" (out)
and "Imperial" down etc. 236 of 1874 is "

Respectfully,
Nasir Ahmad Pilly

The evidence before the Court discloses
Summary of the following facts:-
evidence, the following facts:-
grounds of decision.

614. Bangalore on the 23^d February 1874
submitting his accounts. He tells the Mad
Commissioners to bring the money in the cash
& he does the rest. Accountant after a while

the delay brings the money Captain
Vikant finds at once that the money
produced is (358-8-7) Rupees short of what
the Cash Account showed - He asks the
Head Accountant where the money is
and is informed by the latter that the
amount of 580 that amount had only

I like the idea of that day to be a day of
 another festive anniversary & that the Row
 for the money was expected - (Captain
 Hart waits at the office & getting in
 patient

98-30 October/75

512

148

unpatient desires another Remedy
he sought to hasten the payment last
After waiting until half past 6 or
7 P.M. he leaves the office direct-
-ing the Head Accountant to bring
the money to his house as soon as it
arrived - at about 1/4 past 8 P.M.
The money is brought not by the Head
Accountant but by a subordinate
A man - The man having heard of
indicted by the Head Accountant
tells Captain Vihart that he had
brought the money from the Head
- sure - next day at office Captain
Vihart holds an enquiry he ex-
-amines each of the witnesses before
rately brings them before the court with
Accused - from the information thus obtained
which was obtained also in this Court
(Captain Vihart found that the che-
que no 580 was cashed on the

16th February 1874. Accused admitted by
Accused. That on the day before
23rd February 1874 the accused sent
for the (358-807) Paper to a distant
Connection of his named Sudapen
-pillay - and then sent the amount
on him to his house. The accused
on being questioned by Captain Vihart
was silent for some time, then he
said he had kept the money in his
house, that he could not go & fetch
it & that his wife was an equal
-rant woman, & could not show her
-self to him, he has been obliged to
-find for the money from Sudapen
-pillay. The accused's explanation
as to what has become of the money
from the 16th to the 23rd February was
that he has kept it in his desk
to pay the Federal Subordinate
from Monday to Saturday & that
he had taken it for safety to his
house.

... Saturday - accused in the
... stated that he was in
the habit of taking money on
... for safety and turning it
back on Mondays but that he
forgot to bring it back on the Mon-
day when Captain Vikart examined
the accounts - The evidence discloses
that the accused some time kept
for payment to subordinates but there
is none for the money to show that the

(358-8-7) were in his desk from

... Saturday - started by
him - The evidence discloses that
a note was written by accused to
Sudapen Pillay on the 23rd February 1874
from the office, that the brochure
Ayasamy a connection of the accused
Coopasamy a volunteer in the office
of a few went to Sudapen Pillay's
between 6 and 7 PM. After a little
in a few days to meet him

delay they received the (358-8-7) Refused
and took the amount to accused's house
they found the accused there - the money
was then counted and given in charge
of the village of the town to be taken
to Captain Vikart - It would appear
that he reached his house
some time before the men who brought
the money arrived as he was
already in bed - It would seem
that the natural thing for accused
when he reached his house
was to take the money in his house
to have taken it at once himself
for Captain Vikart the more so as
Captain Vikart had ordered him to
come himself & his doing so must
have tended to remove any sus-
picion Captain Vikart might have
entertained at the time to show that
accused had the money at his house, or
Sudapen

Persons who took the money...
- found him...
that it has to be...
Considering how short time there...
for repayment - The note asking...
for the money, Sudasen Pillay says...
he returned to receive on receiving the...
money back from him and the ac-
cused says he has lost it. It is the...
observed that although he was as...
accused says could not be seen by...
his wife, there would have been...
copy to his wife...
who is a connection of the accused...
other of the money...
paying...
to the house...
connection with this money...
was issued this the Assist Quarter...
General to the medical...
to have been first request for the

232 January 1874 the deposit was...
17th January with subsequently the 25th was...
withdrew to the 25th February 1874 and 17th...
to 21st or 24th. It would appear that...
these medical subordinates do not...
all appear on the day named in such...
notices but drop in at different times...
and that some of them are at out-
stations & the money has to be re-
mitted to them. Thus the whole...
amount of the cheque of (358-8-7)...
Rupees was not required on the 25th...
September 1874 and in the course...
of this protracted enquiry it has been...
proposed that remittances to certain of...
the medical subordinates about sta-
tions were kept for months together...
and then remitted in a lump sum...
Captain Wikart had written to the of-
ficer in Charge of Her Majesty's...
and it was he dispensed with.

Learning from transfer receipts
60 Rupees & (9-1-8) Rupees - this time
Compensation was given to the
diak he coordinated. This is a ket-like
almost all deakets connected with
money is in the hand writing of the
General. No reply & no transfer receipts
were received. Captain Vikart - Cautious
a reminder to be prepared by the General
and here it must be observed
that the General subsequently sub-
mitted to Captain Vikart that he
had the money with him when he
permitted this reminder to be written.
No reply was received to this reminder
but a 30 reminder was written on
the 30th August 1873 the date the trans-
fer receipts were received. Captain Vikart
surprised at the delay writes to
the Deputy Accountant General ask-
ing for explanation & receives no
reply.

reply - Some time after that Officer &
the Deputy Accountant General and
brought the matter to him & further
requested to send a list of the Cor-
respondence to the Deputy Account-
ant General could not remember
having received reminder from Captain
Vikart then directs the Head Account-
ant to prepare a list of all deakets ab-
sented to leave - and after much
delay & after repeated orders to him
obtains the list & sends it to the De-
puty Accountant General, who then
informs him that not one of the
deakets in the list had ever reached
his office & that the only deaketa-
received was one of the 29th August
1873 applying for the two transfer
receipts. Captain Vikart obtains this
deaketa of the 29th August 1873 from
the Deputy Accountant General.
In
and it will be done with.

Treasury of
60 Rupees
is no Copy of such a
letter book & in fact
- signed that no such book

- It could have been signed. The funds
that it is the book of the 24th June
in which "24th June" has been letter-
ed to 29th August and the word
August is apparently as is the
remainder of the book is in the
hand writing of accused. The
Deputy Assistant General & his
Officials prove that the money &
book for the transfer receipts were
brought to the Treasury on the 29th
30th August and that the transfer
receipts were granted on the 30th Au-
- gust. Captain Vileart also looked
up other Correspondence & accounts
and put himself in communication

- how 130

- 14

in No. 1133

now with the Commisariat Officer &
Assistant Quarter Master General and
found out the following facts. Asst
Apothecary Xavier receives 20 Rupees per
month on account of compensation. He
lives at Boudoor. This amount should
be sent monthly to him & this is in ad-
dition to the Commisariat
Officer at the station. In the cash ac-
count which is kept by the Asst

Assistant which are all in his hand
writing, documents of 20th are shown
on account of Asst. Xavier, monthly from
January to January 1873. And the amount
is a lump sum of 160 Rupees
in the 28th January 1873. In the office
copy of the book which is in the
hand of the Asst. Quarter Master, &
which is in the hand writing
of the Asst. Quarter Master, 16 Rupees is shown
- for the month of December -

In

audit will be opened with

In the original docket obtained from the Commissionaire's office it is found that 40 has been converted to 160 and the words from May to substituted for "for" again 7 months Compensation of Mr. Hauser shown monthly and inserted in the Proceedings kept back from Librarian to August 1873 and then remitted in the Supplement with a docket of the 28th September 1873 in which 40 has been converted to 160 and the words from May to substituted for "for" again 7 months Compensation of Mr. Hauser shown monthly and inserted in the Proceedings kept back from Librarian to August 1873 and then remitted in the Supplement with a docket of the 28th September 1873. There is no copy of such a docket of the date of 28th September. The last distribution in the Catalogue is on the 24th August 1873 & the docket of the

30th was prepared next day to dis-
-cuss the District Engineer's only 40
Rupees i.e. Compensation for June & July
were first mentioned in the docket, but
after copy had been taken which is done
after the signature has been obtained
the docket, & before the docket was sent
the alterations were made to the money.
virtually done -

For the health of the 160 & 160 No.
Series of Dockets as found by their
Copies in the office letter book, were
written forwarding Mr. Xavier's
by Compensation, but these Dockets
reached their destination in the
Commissioner's Office & must have been
destroyed, reminder sent by the Com-
missioner's Office on the subject of
Mr. Xavier's Compensation, cannot
be found in the District Office.
On the last occasion i.e. with
audit will be served with

regard to the 140 Rupees, the Comt
Officer finding he could not obtain
a reply or the money from the dis-
-trict Engineer, applies to the Assist-
-ant Quarter Master General, who for-
-wards the Comt Officers Complaint
to the District Engineer. The Assist-
-ant Quarter Master General's despatch
is dated 24th September 1873. It reached
the District Engineer's Office the 25th
2 days after the Vocket of the Dep.
-tment had been sent yet on inform-
-ation which the District Engineer says
he must have obtained from the
-accused, he enters the purport of a
-reply to the Vocket, on it saying
that the money had been sent on the
30th August 1873. Had the Vocket been
signed by him on the 23rd September
he could not have failed to remember

it - moreover in order that Captain Vocket
should still be deemed, the word June
-any which evidently existed has been era-
-sed and the word June put in, in the
Comt Officers letter sent by the Asst
Quarter Master General - This word June
would tally with the entry in the Vocket
-et of 30th August 1873 - These are the
-main facts - The accused with regard
to the 2 Vockets forwarding (69-87) No
and (160-) Rupees denies that the
allegations are in his hands - writing
he made out he gave Vocket to the
-sums at the proper time to the des-
-patching clerk, who is generally
the 2^d accountant and he in-
-simates that the Vockets were dup-
-pressed & falsified & the money re-
-tained by the 2^d accountant - It so
happens that the 2^d accountant
was absent on leave at the time
the

audit will be dis-posed with.

the Docket of 24th June for the transfer
receipts was written - Thus according
to the accused's statement there must
be two of his subordinates who have
suppressed and falsified receipts
who having received these sums
kept them for several months - In
the case of the 140 Rupees, he admits
the Docket to be his, admits the
entries of January, February, March
April & May in the margin. About
the date he denies or is doubtful
about - He admits he sent the lump
sum of 140 Rupees but he says it
must have been either with him
or with the 2nd Accountant & if in
his possession that the 2nd Ac-
countant should have reminded
him to send it - The alterations in
this Docket of the 23rd September 1873
the accused could not deny as

the 7 receipts of Mrs. Ramier all dated
2nd October 1873 & produced in Court, are
all written by the Head Accountant
thus he could not very well plead ig-
norance of the amount having been sent
at a lump sum - The Court has no
doubt that all the falsification in
the Dockets are in the hands of
the person who drafts
the receipts & the person who drafts
the receipts he takes them for signature
to Captain Wilkist and receives them
back from him & sends the person
to be copied, he is to be the person
to receive them back, after copies have
been taken & all letters regarding ac-
counts received by Captain Wilkist
are handed over to the Head Account-
ant - Thus the accused is acquainted
with every thing that passes in the
Office - It seems to be simply impos-
sible for the Court to think that any
subordinate

and it will be proved with

Subordinate of the Accused Conto have
carried on for a period of some 2 years
a series of falsifications & suppressions
of deackets & retain money months
at a time without the knowledge of
the Head Accountant. The Accused
in order to account for the sum of (£358-8-7)
has shown that he has been
in the habit of taking money belonging
to Government to his house & against that
positive orders exist against
such a practice. That he did not
actually bring it back on Monday
can be seen in the entry of the
(£358-8-7) as it is the reason for
taking this money privately to his safety
cannot be accepted. There is
a Cash Cheque which even if robbed
the Head Accountant would not be
accountable for. It is clear that
one of the accountants did falsify

8

143

I suppress deackets & kept back money
that the falsifications & suppressions
had for their object to conceal that
money which should have been sent
kept for months. That it is equally plain
that all their falsifications & suppressions
would not have been required if the
money had been forthcoming were
specially when the reminders were
received & that they were received then
can be no doubt. Since they are
known to have been written in the
Accounting Office. The whole evidence
points to the Head Accountant & im-
mistakably the offender & as
guilty of all the charges prepared
against him. There is no doubt that
it was not intended by the Accused
to permanently keep any of the
money shown to have been taken by
him & this must be taken into
consideration

135

audit will be opened with

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 2/11/14

GC 30 October 75
 sub M 572

Office of the Controller of
 the Accounts
 22nd April 1975

1970
 from
 the Controller of
 the Accounts
 of District Engineers
 and District Engineers
 and District Engineers

With reference to Govern-
 ment Order No. 10 of the
 1st instant, I have the honor
 to suggest that the following
 should be in future followed
 in respect to the payment
 of rents for buildings hired
 for public purposes and of
 compensation for quarters
 in hired buildings. The
 landlords to submit bills
 monthly bearing the counters-
 ignature of the District
 Quarter Master General. These
 bills to be paid by your
 administration and attached
 as evidence of the charge to
 appear in the Progress Report
 and the arrangements made
 in connection with.

2. Sanctionation for quarters - So
be paid in presentation of bills,
the cheques to be drawn in
favor of the officer who may
sign the bills, those officers
being asked to favor you
by obtaining receipts from the
subordinates concerned. If
the sum be small cash
might be sent instead of
cheque. As in the foregoing
case, the charge or pay-
ment would appear in
the Progress Report pro-
and be being dispensed with.
But under this arrangement
great care will be necessary
that payments are not made
in excess of sanctioned rates
or for periods for which not
really due.

2. Of the above suggestions
are likely in your opinion
to simplify the present pro-
cedure. Be good enough
to report when the month
the change of practice
will be made or commenced.

I have &c
Sd/- J. H. H.
Offg Controller of P & Accounts.

District Engineer's Office
Bangalore 27 May 1873.
A.H.

From
The District Engineer
Bangalore

The Controller of
P & Accounts
S. H. Madras

Sir, With reference to your
letter No 170 dated 28 April
1873, I have the honor to make
the following observations
on Pents for hired quarters. It
is suggested that payments
should be made ~~on the~~
landlords on presenting bills
with the bearing of the com-
missioner's signature of the Asst.
tant Quarter master. General
this course with I think
entail more trouble and
correspondence by charges
being objected to in the
Controller's Office, besides
the

2. Sanctionation for quarters - So
be paid in presentation of bills,
the cheques to be drawn in
favor of the officer who may
sign the bills, those officers
being asked to favor you
by obtaining receipts from the
subordinates concerned. If
the sum be small cash
might be sent instead of
cheque. As in the foregoing
case, the charge or pay-
ment would appear in
the Progress Report pro-
and be being dispensed with.
But under this arrangement
great care will be necessary
that payments are not made
in excess of sanctioned rates
or for periods for which not
really due.

2. Of the above suggestions
are likely in your opinion
to simplify the present pro-
cedure. Be good enough
to report when the month
the change of practice
will be made or commenced.

I have &c
Sd/- J. H. H. H.
Offg Controller of P. & A. Accounts.

District Engineer's Office
Bangalore 27 May 1873.
A.H.

From
The District Engineer
Bangalore

The Controller of
P. & A. Accounts
S. H. H. H.

Sir, With reference to your
letter No 170 dated 28 April
1873, I have the honor to make
the following observations
on P. & A. Accounts. It
is suggested that payments
should be made on the
landlords' bills
immediately bearing the com-
missioner's signature of the Assoc-
iate Quarter Master General.
This course with I think
entail more trouble and
correspondence by charges
being objected to in the
Controller's Office, besides the

change gives us relief to my
officer.

Compensation for diaries. It is suggested that the bill in presentation should be paid by cheques drawn in favor of officer who may sign the bills. There appears however a difficulty in this arrangement. Medical subordinates are frequently moved from one Regiment to another and then if the money is sent to the officer who signed the bill for the first part of the month, he will have the trouble of remitting the amount to the party concerned.

It seems to me that
the work of any office
will not be simplified
by the suggestions made
and if the matter of
paying for headquarters
is left in my hands
the cause will prevail

may be continued.
 I have
 Spd. 4. in. V. 1. Capt. R. C.
 District Engineer
 Bangalore.

Office the Controller of
P. & A. Accounts
 Madras. 8th May 1893.
 Sir,
 I am
 The Controller of
P. & A. Accounts
 of
 The District Engineer
 Bangalore
 Sir,

Referring to your letter
of 41st of the 2nd instant I
have the honor to state
that there is no objection
to the continuance of
the present arrangement
for paying rent for building
and compensation for quarters
But as I think there is
some misapprehension in
respect to the course sug-
gested in my letter of 17th
of the 28th ultimo, I will
make a few remarks

on the subject, leaving it
optional with you to continue
the present arrangement
or to adopt the suggestions
contained in the above
quoted letter.

2. Rents for hired quarters. As
you would pay rent for only
such quarters as would be
engaged by orders of the
Military authorities and
as you would have in-
formation regarding the
amount of rent agreed
to and the period for which
the House or Quarters would
be in occupation, there could
not possibly be any dis-
crepancy by this Office in the
charges for rent. The sig-
nature of the instant
Quarters Receipts General to
the Landlord will would
serve as a sort of certifi-
cate of the continued oc-
cupation of the House
or Quarters.

3. Compensation for Quarters.
If the bills be submitted
on the 1st of each month

with a note or memorandum
of the changes (transfers) during
the previous month, the payments
should not give trouble, for
the sum due to transferred
subordinates could be sepa-
rately adjusted. For example
a Medical subordinate
transferred during a month
to another Regiment in the
same station might be paid
for the full month through
the Office connected with
the Regiment last joined,
or if transferred to another
Regiment in a different
station the change Office
of that station might be
asked to make payment
which could be adjusted
through the transfer ac-
count.

I have &c
Edw. J. Wood.
Chief Controller of the Accounts.

DISTRICT ENGINEER'S OFFICE

Bangalore 16 July 1874

From

The District Engineer,

Bangalore.

To

The Secretary to Government
Public Works Department

Sir

With reference to G.O. dated 11th
July 1874, I have the honor to state
that I have obtained from the
Controller of Public Works Accounts
two stamped receipts of bills
each for Rs. 50. Signed by Mr.
Prank, one receipt for house rent
for September, the other for October.

I examined the Cash book
on the 3rd December 1872, four days
after the entry of the Rs. 50, and
doubtless these two receipts of bills
were produced as vouchers. More-
over the Controller passed the amount
upon the above ^{mentioned} receipts of bills.

I beg now to explain that
the system hitherto in force has

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no B. M. 572

been, for land-lords of houses
to submit stamped and receipt-
ed bills to my office through the
Assistant Quarter Master Genl.
These bills are sent to the Controller
with a list for audit. The
Controller returns the Audited
bills as well as the receipted
bills for payment, and with the
monthly Accounts these receipted
bills are returned as
vouchers, and accepted as such
by the Controller.

It seems to me that in future
landlords should be at liberty
to submit their bills unreceipted,
and that after the bills have been
audited, payments should be
made by the Office, and stamped
receipts obtained as vouchers.

The payments to land-lords
of house rent have almost invari-
ably been paid by Cash.

411
this appears to be the only instance
in which payment was made
by Cash. At this distance of time
it is difficult to state whether
I authorized this payment in
Cash, but it is possible that I
did so, as on that date, just at
the close of a month there happened
to be a somewhat large balance
in the Cash Chest.

I have the honor to be,
Sir,
Your most Obedt Servant
Henry M. Seabach
Captain R.

District Engrs Bangalore

No. 72

DISTRICT ENGINEER'S OFFICE

Bangalore 14 July 1874

From

The District Engineer,

Bangalore.

To

The Chief Engineer

Public Works Department.

Madras

SIR,

I have the honor to forward the enclosed authenticated copy of judgment and decree delivered by the Court of Session in the case of Government vs. S. Masilamoney Pillay, late Head Accountant of my office, and beg to suggest that the papers be circulated to all the District Engineers for their information.

I have the honor to be

Yours most Obedt Servant
Henry W. Bant
Captain R.E.
District Engineer, Bangalore.

DN 1874 Dpt.

No. 4420

Barabara

the enclosed copy

the enclosed copy

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Pr. 678/75

Q. 30 October 75

net 30 512

Accommodation and Quarters—Non-Commissioned Officers.

Read the following papers —

No 510. From Captain L. CONWAY-GORDON, R E, Controller of Public Works Accounts, to Major-General G. W WALKER, R E, Secretary to Government, Public Works Department, dated Fort Saint George, 16th June 1875, No 13-W.

In continuation of this office letter, No 3610, dated 28th July 1874, on the

Enclosures 10

- * 1 Report from the Deputy Controller
- * 1 Statement marked A
- * 2 Ships
- * 1 Docket, No 337, dated 26th November 1874, from Controller to District Engineer, Bangalore
- * 1 District Engineer's letter, No 231, dated 27th February 1875
- * 1 This office docket, No 45, dated 3rd March 1875
- * 1 District Engineer's letter, No. 2, dated 1st April 1875
- * 1 District Engineer's letter, No 4, dated 3rd April 1875
- * 1 Set of circulars

(To be returned)

2 The result of these investigations has shown that, as far as is at present known, an amount of Rupees 544-9-4, as shown in detail in Appendix A, has been misappropriated from moneys paid into the District Engineer's office on account of rent for quarters occupied by military subordinates.

3. From a perusal of the papers put before me shortly after I took over charge of this office, I considered the case sufficiently serious to warrant my deputing one of the Deputy Controllers to Bangalore for the purpose of making inquiries as to the system locally pursued in collecting such rents. I was led to this conclusion, not so much by the amount of money misappropriated as by an apparent laxity of system—so great, indeed, that the system in force might almost be considered to

4 The Deputy Controller's report, which I have the honor to forward herewith, for the perusal of Government, contains so full and detailed an account of the system in force for collecting rents, and of the manner in which these particular frauds were perpetrated, that I need say nothing further on these points.

5. The Government will notice.—1st, that the rents were forwarded to the District Engineer's office *in cash*, 2nd, that the officers forwarding cash never considered it necessary to obtain a formal receipt therefor; 3rd, that the District Engineer did not keep up any register to check moneys received against moneys due; and, lastly, that the Controller was not even in a position to carry out such a check. Any one of the above obvious precautions would, if regarded, have prevented these frauds.

6. With the conclusions the Deputy Controller has arrived at as to the particular points on which the present system is faulty, I thoroughly concur, as also with his general suggestions for improving this system, though on this latter point I should naturally like to have an expression of opinion from the Military authorities on the case, before placing my opinion before Government, as to details. To the Deputy Controller's suggestions I would add further the desirability of impressing

Wm. H. Dwyer 1/24

[illegible]

Mr. 6693/75.
12/75.

93 30 October 75

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1-2-1855.

*Proceedings of the Madras Government, Military Department,
30th September 1875.*

sing on all Government officers that, when forwarding moneys, they should invariably obtain a proper formal receipt from some gazetted officer attached to the office to which the money is sent. The present system of business at Bangalore in this respect will be best illustrated by the two slips of paper attached, which are the only receipts the military authorities possess of sums forwarded to the District Engineer.

7. Without entering at present into details, there can, I think, be no question that the Controller of Public Works Accounts should maintain a general check over the collection of rents due to Government, and also that all regular and periodic adjustments between Government departments should be settled in account, and not by the transfer of cash.

8. In conclusion, lest an undue estimate be made of the responsibility of the District Engineer in respect to these transactions, I wish particularly to call the attention of Government to paragraph 20 of the Deputy Controller's report, from which it will be observed that, in the latest edition of the Manual of Accounts laid down for officers of the Public Works Department, Madras, there is no system or rules prescribed for checking recoveries of rents.

Naturally concluding that the Manual of Accounts laid down for his guidance by Government was complete, and that in following its provisions he was carrying out all that was required of him. I would respectfully submit that an officer not specially trained in accounts can be held responsible only in a very slight degree for not spontaneously originating such a check—a check, too, he would probably know was not thought necessary in the Controller's office, and the absence of which had never been brought to his notice in any inspection report by the Controller on his accounts.

9. The imperfect condition in which the Manual of Accounts is at present, and the total absence of any means by which the manual might be kept complete up to date, will form the subject of a separate reference.

No. 101.

Referred to the Military Department, for an expression of opinion on the suggestions of the Controller and Deputy Controller.

Ootacamund,
22nd June 1875.

(Signed) J. O. HASTED, Major, R.E.,
Offg. Joint Secy. to Govt., P. W. D.

No. 2957.

Referred to His Excellency the Commander-in-Chief and the Controller of Military Accounts.

Ootacamund,
23rd June 1875.

(Signed) A. C. SILVER, Colonel,
Secretary to Government

No. 511. From Brigadier-General A. HOWLETT, C.B., Quartermaster-General, to Colonel A. C. SILVER, Secretary to Government, Military Department, dated Head Quarter, Ootacamund, 26th August 1875, No. 345-5314.

In returning the documents referred to the Commander-in-Chief with your No. 2957, dated 23rd June 1875, I have the honor, by order, to state that, after a careful consideration of the subject, His Excellency the Commander-in-Chief cannot

*Proceedings of the Madras Government, Military Department,
30th September 1875.*

recommend any change in the existing regulations for the hiring of quarters required for military occupation, and for collecting and paying of rents.

2. These regulations have been drawn up by the Supreme Government in the Public Works Department, and are, it is believed, in force all over India. As far as is known to this office, they are found to answer at most stations. Under these circumstances, it would be injudicious, in the opinion of His Excellency the Commander-in-Chief, to make any alterations.

No. 512 With report from the Controller of Mily. Accounts, 18th Sept. 1875, C.

No. 513 ORDER THEREON, 30th September 1875, No. 4746.

Ordered that the Quartermaster-General's letter be communicated to the Public Works Department.

2. After careful consideration, His Excellency the Commander-in-Chief is of opinion that it would be injudicious to make any alterations in the present system, the existing regulations on the subject having been issued by the Government of India, and being in force throughout the three Presidencies.

3. The encouragement to the fraud recently perpetrated at Bangalore appears to be chiefly attributable to the manifest indifference evinced by officers concerned as to obtaining proper acknowledgments for moneys recovered from military subordinates and paid into the District Engineer's office at that station, on account of house-rent, as also to the absence in that office of a register to show the amount that should be credited monthly.

4. Had the above precautions been adopted, it is probable that the chances of peculation would have been reduced to a minimum, and, with reference to the proposals now made, it should be borne in mind that the regulation prescribing the present system is not so much at fault as its defective application.

5. It is, however, considered that the system of book entries on account of recoveries of house-rent, as proposed by the Deputy Controller and endorsed by his superior officer, would, in all practicable cases, be preferable to that now in force, viz., actual payment by remittance, transfer receipts and cash, inasmuch as the arrangement would render any malversation of public money utterly impossible. But the change would apparently require the sanction of the Government of India.

6. As regards payments to military subordinates of compensation in lieu of quarters and for inferior accommodation, now made by the Public Works Department, against which they form a legitimate charge, there appears no reason why the course heretofore observed should not be continued. Any alteration would be productive of unnecessary adjustments in the accounts of the Military Department.

(True Extract)

Mineralal
Secretary to Government.

To the Public Works Department, with thirty enclosures *in spare copies.*

Exd. A. Ratt.

45-572a

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RECEIVED
11-10-18

RECEIVED
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Q. No 3077 30-10-75

Public Works Department

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the

Read the following

How The Controller of P. Works (P. W. No 13 W of 12 July 1975)
Proceeding in the Public Works Dept

Communicated to the
Controller of Public Works
Accounts and to the District
Engineers. The latter
Officers will be required
for opening out a Register of
rents in which sums payable
should be shown against
amounts due, and the
balance struck monthly.

An extract from this register
the forms of which will be
laid down by the Controller
should be furnished to the
Audit Office as soon as
practicable after the close
of each month.

The

The District Engineer
Bangalore will himself
sign all receipts for moneys
paid into his Office on
account of rents.

His receipts should be
of a uniform pattern, bound
in leather, and numbered
consecutively.

These orders may be
applied by the Controller
to ensure the proper
keeping of the records.

and the Controller
should ensure that the
receipts are properly
kept and that the
records are properly
maintained.

Cont. P.W. Dept.
D. E. Bangalore

No 3077

Public Works Dept.

Proceedings of the Madras Government
Under date the 30th Oct 1875
Read the following

From

The Controller of P.W.

Accounts

Vol. No. 43 W. 4/14th July 1875

Pro. Military Dept. (No. 4746 of 30th Sept 1875)

The Proceedings of
the Military Department
above referred will be
communicated to the
Controller of Public Works
Accounts who will work
out the detailed arrange-
ments in respect to the
collection and record of
rents in the Bangalore

and

and Presidency Districts,
as suggested in his letter
of the 15th June 1875. N.
13th W. Epim.

W

Resp - 15-11-75

Controller with 2 Endgones
+ 155. 3 July 80
Dist. Eng. Bangalore

President
with 150 of July 80.

N 512-571

100
167
11
501
Gobt. of Mysore
PUBLIC WORKS,

Conty P.W. Accts

3/11/15

100 167 11 501

Nov. 5-12-573

The Controller of Public
Accounts is directed to
to detailed arrangements
with the Collection and
of — of Military Buildings
at Bangalore & Presidency
to —