

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 1642 (W)	Press Mis.
Dated 13.11.1877.	

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

13th November 1877, No. 1,642 W.

General

Establishment.

Read the following papers:—

No. 141. From Major J. BEATTY, R.E., Officiating Superintending Engineer, Godavery District, to the Chief Engineer, Public Works Department, dated Camp at Dowlaishweram, 17th October 1877, No. 2,298.

I HAVE the honor to forward for your information a report by P. W. Subbiah Naidu, the Acting Supervisor in charge of the Rajahmundry Division, in regard to a case of dishonesty, supposed to fall under the head of "Criminal Breach of Trust by a Public Servant" and for "using forged documents as if they were genuine."

2. The person who is the principal delinquent is 1st Grade Sub-Overseer Thomas Wilkins, and in some eleven instances of work done he had not paid for it, but had entered the expenditure in his accounts as if he had made the payments, and submitted vouchers for the payments bearing forged signatures.

3. The Sub-Overseer was assisted in this fraudulent conduct by his Writer N. Srigiri. Under my instructions both these men have been suspended. I have also communicated with the Magistrate and Superintendent of Police, and the latter officer is now, by order of the Magistrate, making a preliminary inquiry into the case.

4. Apparently many of the vouchers relating to this case bear marks and signatures, both of the persons supposed to have been paid and of the persons supposed to have acted as witnesses, all of which were prepared at Samulcottah by the Writer Srigiri under the instructions of the Overseer. Writer Srigiri does not know whether any such persons exist; in fact he believes they do not, and that the names shown as witnesses are purely imaginary.

5. K. Jagannatham, late Range Accountant, states that he considers his duty in connection with vouchers is to check their arithmetical accuracy; seeing also that they are drawn up in the forms issued by the Examiner; that they bear marks said to be the signatures of the persons who received the money; also that all receipts for payments above Rupees 20 have a receipt stamp attached, and that they are signed by the Range Officer, or one of his subordinates authorized to make payments.

6. K. Jagannatham considers that, so long as there are marks said to be the signatures of the witnesses and that the names of the persons said to be the men who

made the marks are written opposite those marks, it is not his duty to question those marks, or to see that they have been duly attested by witnesses who sign their names.

7. Now I am of opinion that it is clearly part of the duty of a Head Accountant to scrutinize carefully all documents relating to the accounts that pass through his hands, to reject at once anything of a suspicious or questionable nature, such as signatures of witnesses that are evidently not genuine, and that no person should be allowed to act as a witness who cannot sign his own name.

8. I shall report further on the case when the Magistrate's decision is known, and I shall inform you how many of the forged documents passed through the hands of the late Range Accountant, K. Jagannatham, and for how many the new Accountant C. Manavala Naidu only is responsible, in so far that they did not note the forged character of the signatures of the witnesses and at once reject the vouchers as valueless.

9. From the inquiries I have now made, the latest order on the subject of vouchers appears to be G.O. No. 2,769 of 14th November 1873. I send also copy of a circular of 1870 of the Eastern Delta.

10. Until this case came before me I should not have thought it possible that any man in his senses could have employed as a witness a person who could not sign his name; but, as there appears to be some ignorance on this point on the part of subordinates, I shall issue a circular forbidding any such practice in this district under any circumstances in future. It is an ordinary method of excusing himself for any neglect of duty for an Overseer to say he "can't get" such and such things, whether coolies, bricklayers, bandies or, as in this case, witnesses who can write. If he can't get such witnesses himself he can refuse to make the payments until the parties to be paid provide them, and, if this is insufficient, he can report to the Range Officer and obtain special instructions. But I don't believe there is any difficulty in getting proper witnesses, and I have no doubt where it is known they will be required they will always be available.

No. 141-A. From the Examiner of Public Works Accounts, dated Fort St. George, 8th November 1877, No. E. 289 G. D.

No. 141-B. From Major J. BEATTY, R.E., Officiating Superintending Engineer, Godavery District, to the Chief Engineer for Irrigation, Public Works Department, dated Camp at Dowlaisweram, 3rd November 1877, No. 2,513.

IN continuation of my letter No. 2,298 of 17th ultimo, I have the honor to report that the case of Sub-Overseer Wilkins has been committed for trial at the Sessions, and is to be heard by the Judge at Rajahmundry on Tuesday next, the 6th instant.

2. The accused has pleaded that he is a (European) British subject, and consequently it is thought probable the case must go to the High Court at Madras.

3. I send herewith the written statements of the Head Accountants Jagannatham and Manavala Naidu in regard to their having passed vouchers for payments that had been witnessed by persons who could not sign their own names. Apparently the employment of witnesses at all is optional, and my objection has been simply to the Accountants passing signatures which were evidently doubtful and which a very little inquiry would have satisfied them were false.

No. 141-C. From the Examiner of Public Works Accounts, dated Fort St. George, 10th November 1877, No. E. 320 G.D.

No. 142. ORDER THEREON, 13th November 1877, No. 1,642 W.

THE result of the trial will be awaited.

"The tendency to accept any piece of paper as a voucher," which the Examiner believes to exist among the Accountants of the Department, should be checked effectually, and at once, if possible.

(True Extract.)

Colonel, R.E.,
Secretary to Government, P.W.D.

To the District Engineer, Godavery.
Examiner of Public Works Accounts.

Exd. E. C. Shunker.
Spare Copies

Dowlaiswaram
24th Novem^r 1877.

To.

Major J. Beatty R. E.
Offg. Suptg. Engineer Godavari

Respected Sir,

With reference to your Memo No. 2416 dated 27th Ultimo I respectfully beg to report that in February 1873 when I assumed charge of the Ryot-mundry Division Office as a Head Accountant I found the maintenance of work Registers, Station Books and Vouchers ~~was~~ in that Division were in an imperfect condition and consequently requested the Range Officer to issue a Circular to the Subordinates to the effect that the work Registers and Day books should be properly kept and that every Voucher should be drawn up in the name of the Range Officer and not in the name of the Subordinates as was customary, and that it should be receipted by the recipient duly affixing the stamp where necessary and attested by two witnesses and also initialed or signed by the Disbursing agent who, is supposed to be responsible for the payment he has made. He had accordingly issued a Circular and the Subordinates have been acting up to it so far as is practicable but I deeply regret I was not aware at the time and there was no question too, that the attestation

of the witnesses should be only the signatures and not marks.

The Vouchers that were passed by me in that Div were numberless. Some of them borne the signatures of both the recipients and witnesses, while some only the marks and there were no complaints whatever until now to the effect that the payments were not made or the Vouchers sent in by the Disbursing Agents were false.

I have been in the Department for the last 16 years and I don't remember or in fact I am unable to have out any definite order that directs me to entertain a doubt as to the authenticity or genuineness of a document (signed by a Disbursing Agent with a certificate that he has actually made the payment in the presence of the above witnesses) when it bears the marks of the person paid and of the witnesses attested and that such Vouchers should be rejected.

Up to 1873 I was a By accountant in no 1 Range Godavery and I remember the Vouchers passed in that Division borne both signatures and marks and I now observe the same ^{course} exists in no 2 Range Godavery. As to the payments now in question I respectfully

beg to state as follows.

The payments made in May 1877. Rs 9 and odd } I have remembered I have passed the Voucher in the same light.

Do on 24th July 1877 } I did not examine the Vouchers and Day books of this month.

Rs 600. and odd

Do in August } I left the Div on 15th of August 1877. I do not know anything about them.

September 1877 } I was required to bring up to date the new forms of accounts lately ordered by the Examiner to be introduced from 1st April 1877.

I respectfully beg to conclude by repeating that I was not aware until it has been objected to by your honor that such Vouchers should be rejected and in obedience to your Circular orders now given I shall in future be very careful in passing such Vouchers. I solicit forgiveness for the omission.

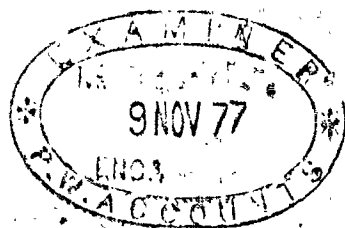
I beg to remain

Respected Sir

Yours Most Obedient and humble Servant

H. Jagannatham

Clerk & ag. acc. C. D. Div



Enclosed in a letter
No. 2573 dated 3rd Aug 1877
from the Offg. Supt. Engr.
Godavery.

Rajahmundry S^{rs} Office
Camp. Dowlaismaram. 2nd November 1877.

To

The Offg. Supt. Engineer

Godavery District.

thru the officer in charge

Rajahmundry S^{rs}.

Sir,

With reference to the Offg. Supt. Engineer's
Memo No. 2392, dated 25th ultimo, calling on me
to report fully in writing how it was when vouchers
came before me which had been both signed
and witnessed by persons who could not write,
I did not at once reject such vouchers and bring
the case to the notice of the Range Officer, I beg
very respectfully to explain that I did bring such
cases to the notice of the Range Officer which is
tantamount to my rejecting them as worthless docu-
ments.

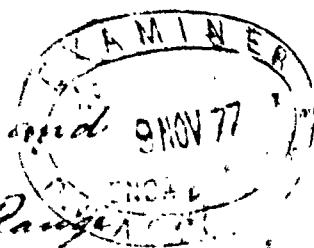
Before proceeding into the details of my plea,
I beg to be permitted to state that I joined this
Division on the 2nd August 1877 and did not com-
plete taking over charge of the Accounts till the 13th Idem.
The first copy of the Imprest account I had to
post

post, was put into my hands with a few vouchers wanting and the second one came with the request that vouchers will follow. This objectionable method of sending in the Imprest account with a few or no vouchers was brought by me expressly to the notice of the Divisional officer who concurring with my views permitted me to issue a circular for the punctual submission of vouchers (vide copy of this office cir. No 15 dated 19th August 1877). It was not till the beginning of September last that vouchers for August reached this office. And during my examination of these I found that almost all vouchers consisted of what are generally known here as nominal rolls of payments made to Buntadars for work done in a form which is peculiar to this District. Contrary, however, for the authority so of this form I found out that it was a form suited to the local purposes and it was not submitted to the Examiner's Scrutiny, probably because these were considered to vouch for task work or daily labor done under Departmental Agency. These vouchers had a certificate attached to them to the effect that the payments were made in the presence of witnesses therein signed. In the face of this certificate I observed several

witnesses (Especially those that attested Mr. Wilkins' payments) were illiterate and could not sign their own names. I am not aware of any order prohibiting this sort of attestation, on the contrary, I found that this was sanctioned by the long-standing practice that is obtained in this Division (vide my letter of 27th October 1877 to the address of the Supt. Engineer Godanwy). I, however, thought it opposed to common sense and reason and that if a person is to witness a document, he must be able to read and write and accordingly pointed out to the Divisional officer this and some other irregularities. That officer, too, was good enough to give this particular point his mature consideration, was of opinion that this practice would be productive of, and facilitate fraud, and directed me to frame a circular to curb this and similar malpractices. (vide cir. No 16 dated 1st November 1877). When this circular was in preparation the Divisional officer went on circuit and in that tour of inspection (on 30th Sept. 1877) he detected this embezzlement on the part of Mr. Wilkins, thus realizing the possibility of fraud against the occurrence of which measures were being taken.

3 The above facts may, I beg to submit, be sufficient to vindicate my actions in the matter and convince the Superintending Engineer that I

I have discharged my duties uprightly and efficiently by bringing to the notice of the Range Officer the irregularity above alluded to.



In conclusion I beg very respectfully to thank the Supt. Engineer for his being pleased to give me this opportunity of clearing myself of the charge of neglect which may otherwise seriously affect my character as a Divisional Accountant.

I beg to remain

Sir,

your most obedt servant.

Manavala Aidi

Accountant Rajahmundry.

No 15.

Cir: Memo:

13

The undersigned having observed that in some instances that requisite vouchers in support of every entry in the Cash Extracts of the subordinates do not accompany these Extracts, but are submitted at the end of month or at some other period, the undersigned finds it necessary to inform the Subordinate disbursers that every item in these Extracts should properly be vouched for, otherwise they will be returned to them without the Imprest Amount being received.

Tamulcotta }
19th August/77 }

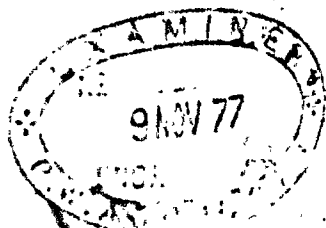
/s/ P. W. Sobiah
By Super in ch:

To Mr. Subbarao Aidi, Taling Officer.
B. Vora Varkaya, Sub-Overser 1st grade.
Mr. J. Melkani — do — do —

(True Copy).

Manavala Aidi
Accountant.

and 2



...in fact ...
...of ...
...all ...
...no ...
...being ...
...the ...
...decided ...
...payments ...
...all ...

...in ...

...
...

...

12 15

Circular Memo

In continuation of this Office Circular
No 15 dated 19th August 1977 the undersigned
finds it necessary to issue the following
instructions regarding the preparation
and submission of vouchers in support
of the entries in their Cash books of the
Subordinates of this Division:-

- (1) No payment should be made without
a receipt in proper form being actually
obtained at the time of payment and
on the other hand no receipt shall be
taken from the bundadars in anticipation
of any payment.
- (2) All vouchers (whether nominal rolls or
other Bills) should be attested by two
witnesses who should if practicable be
village authorities or the persons of the village
that can read and write. Such vouchers
as are attested by village authorities
would be more valid. And this condition
ought to be absolutely complied with
in cases where the bundadars or other parties
are

are illiterate and could not affix their signatures to documents.

(3) All vouchers should invariably be read and explained to the parties and a certificate by the Disburser to the effect that this has been done should be attached to the vouchers. (In the next supply of nominal rolls provision will be made for this certificate).

(4) Overseers and their writers should on no occasion affix the marks of such hinitadars as could not sign. This mark should as a rule be made by the parties concerned.

(5) Payments should be made near the site where the work is being executed and in the presence of the village authorities or other members of the place. The Gamastha or other agent who supervised the work should also be present and should attest the voucher as a third witness.

6 Petty Bazaar purchases such as Poles, firewood, lamp oil etc should only be detailed in the old form 01.

Then

These petty disbursements should not on any account exceed Rs (10) ten. For purchases for and above Rs 10, the regular Suppliers Bill form (No 10 P.W.D) should be obtained.

(7) The Receipt stamps attached to the nominal rolls should be charged for, at the time, and charges for Receipt stamps attached to former vouchers be cannot be admitted.

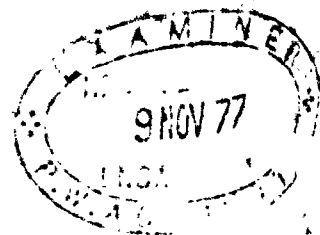
Ganulcotta
1st November 1977

Signed / P.W. Loochiah
Ag. Super in charge
Rajahmundry

True Copy /

Manavala Shaidu

Accountant Rajahmundry



Enclosure in a letter
No 2513 dated 30th Nov 77
from the Offg. Supt. Engr.
Godavari.

No. 2573 Establishment.

FROM,

THE OFFG. SUPERINTENDING ENGINEER

GODAVERY DISTRICT.

TO,

THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT

MADRAS.

Through
the
Examiners

Encls

CAMP DOWLAISHWERAM, 32nd Nov 1877

SIR,

In continuation of my letter No 2298
of 17th ultimo, I have the honor to report
that the case of Sub Overseer Wilkins
has been committed for trial at the
sessions, and is to be heard by the Judge
at Rajahmundry on Tuesday next the
6th instant -

*European

2. The accused has pleaded that he
is a *British subject, and consequently
it is thought probable the case must
go to the High Court at Madras -

3. I send herewith the written state-
ments of the Head Accountants Pa-
-gammatham and Manavala Naidu
in regard to their having passed vou-
-chers for payments that had been

witnessed

witnessed by persons who could not sign their own names. Apparently the employment of witnesses at all is optional, and my objection has been simply to the Accountants passing signatures which were evidently doubtful and which a very little enquiry would have satisfied them were false —

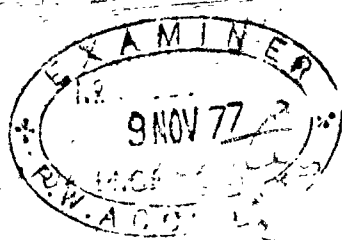
I have the honor to do.

Your Most Obedt. Servant

L. Beatty. Major R.C.

Offg. Superintendentingen

God andry Dick



From,
The Offr. Supr. Engineer
Godavery Dist

6
C/3209 D. dated 3rd November 1877.
Fort St. George 10 November 1877.
Forwarded to the Chief
Engineer, Public Works Department,
in continuation of Endorsement
from this Office, dated 8th November
1877.

Lowry Gordon

Examiner P. M. Accounts
11/11

G.O. 16 Nov 1873 No 2769.
24 June 1875 - 1769.

G.O. 13th Nov 1877 No 141 B

N: 141 B

Cor 12-11

The Chief Engineer
Public Works Depart
Madras

Dated 3rd November 1877
Recd - 2 November 1877
No. 2513

Enclos 2

Wilkins Sub Overseer -
the case of — Reports
that — has been comm-
-mitted to the Sessions-

9/11

Entries extracted from the Cash Book of Mr. W. Wilkins
which are shown therein to have been paid and which are
otherwise known to be due to Buntadars

Day of Month No. Particulars of Payments. Voucher No. Amount of each payment. Total

1877
July
28th

Estimate No. 1,600.

as per day Book No. 2.
Collecting Materials.

211 Cys. gravel carted into 12th mile @ 0-8-0. 105-0-0
269 1/2 D: D: in 13th mile @ 0-8-0. 136-12-0
331 1/2 D: D: in 15th mile @ 0-8-0. 165-12-0
209 1/2 D: D: in 16th mile @ 0-8-0. 164-12-0
358 1/2 D: D: in 17th mile @ 0-8-0. 177-12-0 690 0-0
15 D: D: in 12th mile @ 0-8-0. 7-0-0
90 D: D: in 13th mile @ 0-8-0. 45-0-0 52 0-0
August 28th
225 Cys. gravel spread carted and rammed in 18th mile @ 0-2-0 per Cys. 31-14-0
180 Cys. gravel carted into No 14th mile @ 0-8-0 per Cys. 90-0-0
22 Brick layers @ 7-1 each. 9-10-0
4 Coolies @ 0-3-0 D: 12-0-0
11 D: @ 0-2-0 D: 22-0-0
30 1/2 D: @ 0-5-0 D: 151-10-0
6 Cys. stone dug @ 0-5-0 per Cys. 3-0-0

6 Cys. stone carted @ 12-0. 4-14-0.

1. Bandier carting sand
@ 0-2-6 per line } 0-10-0.

2. D. D. lime @ 1-4-0 2-8-0

3. D. D. slab stone @ 1-12-0. 2-4-0.

42 8 ft. slab stone dug @
No. 5 per line } 2-1-7.

1/2 Garce lime @ No 10 per ton. 5-0-0

4 Baskets @ 0-0-6 each. 0-2-0.

4 Pot. @ 0-1-0. 0-4-0.

156 65 898 145

Estimate No. 1600.

as per Day Book No. 3.

August 24.

732 Cys. metal spread and
rammed in 1st mile } 31-5-0

@ 0-0-9 per Cys.

145 Cys. earth work in the
1st mile @ 0-1-3 per Cys. } 11-0-0

96 D. D. in No 2 mile

@ 0-1-3 per Cys. } 7-2-0

24 D. D. in No 8 mile

@ 0-1-3 per Cys. } 1-14-0

903 Cys. of gravel dug @

0-1-6 per Cys. } 84-10-0

466. " gravel carted into No 1 mile

@ 0-0-0 per Cys. } 233-0-0

466. " gravel spread watered

and rammed in No 1 mile } 43-11-0

@ 0-1-6 per Cys.

156 59 416 59

Estimate No. 6200.

as per Day Book No. 4.

Sept. 25.

800 Cys. gravel spread
watered & rammed in } 100-0-0

No 13 mile @ 0-2-0 per Cys.

93. Cys. gravel dug @ 0-1-6 per Cys. 8-11-6

83. " D. carted into No 23 mile

@ 0-6-0 per D. } 31-2-0

10 D. D. into 24 mile @ 0-0-0. 5-0-0

83. D. stacked in No 23 mile

@ 0-0-3 per Cys. } 1-4-9

10 D. D. in No 21 mile @ 3 per 0-2-6

146 49 146 49

Estimate No. 700.

as per Day Book No. 5.

Earth work

Lab.

20. Cys. earth work in No 1 mile } 7-14-0

@ 0-1-6 per Cys.

155. D. D. in 13 mile @ 0-1-6. 14-8-6

70. D. D. in 10 mile @ 0-1-6. 6-9-0

193. D. D. in 9 mile @ 0-1-6. 10-1-6

36 1/2 D. D. in 8 mile @ 0-1-6. 3-1-9

12 1/2 D. D. in 7 mile @ 0-1-6. 1-2-9

32. D. D. in 5 mile @ 0-1-6. 3-0-0

1461 8 11

Brought forward.

80 Cys. earth work in No 12 mile
@ 0-1-6 per Cys. } 7-0-0

8 ds. in No 2 mile @ 0-1-6. } 0-12-0

9 1/2 ds. in No 1 mile @ 0-1-6. } 0-14-3

57-12-9 13

Graveling.

Labor.

60 Cys. gravel spread, watered
and rammed in No 13 mile } 5-10-0

@ 0-1-6 per Cys. }

Filling in rut.

Labor.

13 Cords @ 0-3-0 each. } 2-7-0

Collecting materials.

142 Cys. gravel carted and
stacked in No 4 mile } 37-11-6

@ 0-4-3 per Cys.

1 Receipt stamp. } 0-1-0

57-12-6 13 103 11 3 133 11 3

Repairing Portsmouth Ancient
at Cottapilly.

Estimate No. 1007.

as per Day Book No. 6.

Labor.

52 Cys. rough stone dug } 19-0-0

52 ds. carted } 32-0-0

1 Receipt stamp. } 0-1-0

52 10 52 10

1617 4 2

1877.

August
25.

1617 4 2

Estimate No. 700

as per Day Book No. 6.

Graveling.

Labor.

204 Cys. gravel spread, watered
and rammed in No 13 mile } 19-2-0

@ 0-1-6 per Cys. }

356 ds. in No 12 mile } 33-6-0

@ 0-1-6 per Cys. }

Material.

1 Receipt stamp. } 0-1-0 529 0 529 0

Repairing Portsmouth Ancient
at Cottapilly.

Estimate No. 119.

as per Day Book No. 7.

Labor.

21 Bricklayers @ 0-0-0 each. } 10-0-0

12 1/2 Cords @ 0-3-0 ds. } 22-15-6

88 1/2 ds. @ 0-2-0 ds. } 11-1-0

40 Bands @ 0-0-0 ds. } 2-0-0

120 Cys. earth work } 11-4-0

@ 0-1-6 per Cys. } 57-12-6

1669 13

Brought forward.
Materials.

12 Baskets @ 0-0-6 each 0-6-0.

6 Ropes @ 0-0-6 do 0-3-6

2 Carrying Strings @ 0-0-1 0-2-0

2 Baskets for Balug 0-1-0 1-2-0

8 Poles @ 0-1-0 0-8-0

4 D. @ 0-0-3 0-1-0

4 D. @ 0-0-2 0-0-8

400. Palmyra leaves

@ 0-0-0 per 100 } 1-0-0

2-6-8 600 2 50 32

July 20th

As per Day Book No 11

52 Cyp. Rough stone dug

@ 0-6-0 per Cyp. } 19-8-0 19 00 19 00

May 14th

Opening Road from Jochinam

to Ottapilly

Estimate Rs. 200

As per Day Book No 8

Clearing Jungle

Labor

4. Coolies @ 0-3-0 each 0-12-0

Filling in pits

Labor

20 Coolies @ 0-3-0 each 5-4-0

8 D. @ 0-2-0 each 1-6-0

True Extract

[Signature]

By Supervisor w/

7 00 7 00
1756 8 4

No C.

Memo.

Several Petitions having been preferred by the people of Vaddisalaru Palakadim and Gonagudem complaining that payments due to them for gravel carted to 12, 13, 14, and 15 Miles of Road from Paddapam to Rajanagaram and that due for spreading gravel on 10 Mile in the Trunk Road have not been made them as yet though the work was finished two or three months ago and charged in his cash Book.

But it is observed from the Cash Book of Sub Engineer Mr. F. Wilkins that he has paid to the former incluly and August for 1097 Cyp. of gravel } 548-8-0 at 0-8-0 per Cyp. and in the month of September for 800 Cyp. gravel spread at } 100-0-0 for the latter. Total 648-8-0

* Trunk Road

As he is aware that the entries made in the Cash Book should be confined only to bona fide cash disbursements, the undersigned requests him to send in

a complete report on the subject.

If the undersigned will not receive his explanation by the same mail that brought this memo to him, he should consider that he would be suspended.

With reference to his No. 4 dated 30th Ultimo, he is directed to meet the undersigned without fail at Samalcottah tomorrow at 10 O'clock, postponing the grouping for the present.

Jaggampetta
1st October/77.
107/ P.W. Sorbiak
Asst. Sup. in charge
Rajahmundry D.

No. 372.

Sub Division Officer at Cheering is suspended from the 1st Instant, pending enquiry of charges against Sub Division Mr. J. Wilkins. He is directed to deliver over charge of the Records Office papers, &c. under his custody to Sub Div. Officer V. Annappa.

Samalcottah
1st October/77.
107/ P.W. Sorbiak
Asst. Sup. in charge
Rajahmundry D.

No. 373.

Memorandum.

As Sub Division Mr. J. Wilkins has not yet afforded any satisfactory explanation required of him, in No. C. dated 1st October 1877. Concerning false entries in his Cash Book and defalcation of Public money the undersigned informs that Mr. J. Wilkins has been suspended from the 1st Instant.

The amount of misappropriated money so far as known is Rs. 1461-8-11

Samalcottah
5th October/77.
107/ P.W. Sorbiak
Asst. Sup. in charge
Rajahmundry D.

P. D. Pooler

EXAMINED
26 OCT 77
SIOA
DIV. 4

Encl.
3

Sir,

I once more write to beg of you
to have pity on me. as I have a family
to look to, and beg you will give me
three days time, when I will settle off
all payments due to parties. Knowing
that you are kind and that you have
a family, I trust you will excuse me
this time, for which I and my family
will always be indebted to you. I
trust you will excuse me for troubling
you with this letter. I will never forget
your kindness. Hoping you will not refuse
me.

I am a soldier
2/10/77

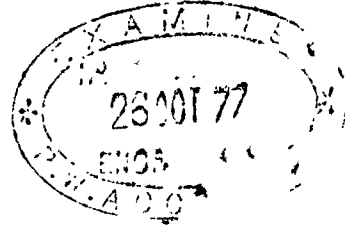
I beg to remain a
[Signed] Jas Wilkins

[True Copy]

[Signature]

By. Supervisor with:
Rajabundhy

[Faint handwritten text, mostly illegible]



Samuel Cottah
2/10/77.

P. W. Sookiah, Station Game
Superintendent in charge
No. 1 Range C. D.

Sir,

With reference to your Memo
C. I beg you will be kind enough
to allow me till this evening and I will
send in a full report as requested.

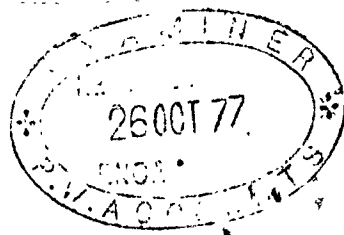
I beg you will not refuse me
this, as I have to think over the matter.
I trust you will have mercy on me and
allow me a chance of clearing myself.
I have a wife and 4 children to look to,
and for their sakes, I beg you will act
towards me with mercy.

I beg to remain &
Signed/ Thos. Wilkins.

(True copy/

P. W. Sookiah

Ap. Superintendent in charge
Rajahmundry S. D.



Letter XYZ

To,

J. W. Sorbiah Aidos faroo
Supervisor in charge
No. 5 Range G. D.

Sir,

With reference to your memo
suspending me and my writer, N. Sengiri,
I beg to bring to your favorable consideration
the innocence of my writer. He always stayed
at Head Quarters and very seldom accompa-
nied me on circuit, and consequently
knows nothing of my payments. He simply
prepared the vouchers under my orders and
representations and is not to be blamed
even in that, as every subordinate is supposed
to obey his superior officer. I trust this will
be the means of cancelling his suspension,
as I don't see why an innocent man should
suffer.

Samuelcottah
5/10/77

I beg to remain
Signed! Thos Watkins
Suboverseer.

True copy

J. D. Pooler

As. Supervisor in ch.
Rajahmundry Division.

Q. C. 12. 1/11/77

AMINER
2800177
1901
PLATE

Ms. 141

A. One Extract from
Mr J. Watkins' Cash Book.
B. Letter No C 3/2 oct 1777
C. Copies of some official
Notes of Mr Watkins
D. Copies of Incomes. &c
372 & 373 of Oct 1777

Rajahmundry Division Office
 Samuleotta 6 October 177
 No 182
 From
 The Hq. Supervisor in Charge
 Rajahmundry Division,
 Godavari District.
 To
 The Offg. Superintending Engineer
 Godavari District.

Sir,

I beg respectfully to submit for your orders the enclosed papers as far margin amount certain grants perpetrated by Mr J. Wilkins, Sub. Officer, set grade, attached to my division.

The facts of the case are clear and simple. On the 30th ultimo when I was at Rajahmagramam, inspecting the Trunk Road certain petitions were presented by Buntadars of Vadevilair, Pallakodunze villages, complaining that payments were due to them for carting gravel on 12.12 ^{Road from Biddapur to Rajahmagramam 13.12} 4.8.15 miles of ^{Trunk Road} mile. And on my referring to the Cash Book of Mr Wilkins, which I happened to be examining at the time, I found that

that all payments alleged by the Buntadars to be due to them, were entered in it as having already been actually disbursed and these entries are supported by vouchers signed (forged?) by the Buntadars & attested by witnesses. On this I called upon Mr Wilkins for an explanation in my letter No C of 1st October/77: Mr Wilkins not furnishing one till the end, I proceeded to Samuleatta and held an enquiry there, in the course of which, I detected several other and similar fraudulent entries aggregating in all to Rs 1756-8-4

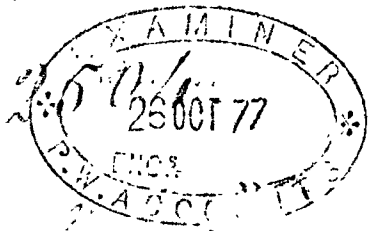
From the semi-official note of Mr Wilkins it is apparent that he acknowledges the fraud, & pleads guilty and there is no sign whatever that any portion of misappropriated money forthcoming. In these circumstances, I beg to solicit your orders as to the course I should next adopt, and pending your instructions I have placed Mr Wilkins and his wife St. Gregory under suspension.

I beg to remain Sir,

Your Most Obedient Servant
D. S. Loring
Ag Supervisor in charge,
Rajahmundry Division

Amal

Amal
18/10/77
18/10/77
18/10/77



From

The Ag. Supervisor in charge,
Rajahmundry Div.

In a letter 122988/17/1077

From

The Offl. Superintending
Engineer, Gadsway Dist.

Dated 6th }
Recd 15th } October 1877

No 152

Subject

Reporting for orders
certain frauds perpetrated
by Mr. J. Wilkins, Sub. Officer.

4613: L. 1/11. S. 14

Circular No. 18 45

As some of the subordinates are in the habit
of sending in the Original Vouchers along
with their station books instead of with their
Duplicate Cash books the under signed
directs them to send in all the Original
Vouchers with their Duplicate Cash books
for the future.

2. In taking receipts for earthwork &c.
from beuntadars subordinates are directed
to see that the Quantity and rate for the
Amount paid and the name of the
work for which money is paid are duly
entered in them.

3. All receipts sent with the accounts
should be witnessed by the village autho-
rities, as already directed, as far as
practicable, initialed by the subordinate
making the payments.

Dowlaiswaram } signed / J. O. Hastie Capt. R.E.
19th December 1870 } Executive Engineer.

True Copy.

[Signature]

Enclosed is a letter
No 2298 dated 17/10/77
from the Offg. Supg.
Engineer, Godavery

NO. 2298 Establishment.
FROM,
THE OFFG. SUPERINTENDING ENGINEER,
GODAVERY DISTRICT.
TO,
THE CHIEF ENGINEER
PUBLIC WORKS DEPARTMENT
MADRAS.

CAMP DOWLAISHWERAM, 17th October 1877
SIR,
I have the honor to forward
for your information a report by P. W.
Sabbiah Naidu, the Asst Supervisor in charge
of the Rajahmundry Division, in regard to a
case of dishonesty, supposed to fall under
the head of "Criminal breach of trust by a
public servant" for "using forged docu-
ments as if they were genuine."
2. The person who is the principal
delinquent is 1st Grade Sub Overseer -
Thomas William, and in some eleven
instances of work done, he had not paid
for it, but had entered the expenditure
in his accounts as if he had made the
payments, and submitted vouchers for
the payments bearing forged signatures.

3. The Sub Overseer was assisted in this fraudulent conduct by his writer N. Irigiri. Under my instructions both these men have been suspended. I have also communicated with the Magistrate and Supt of Police, and the latter officer is now, by order of the Magistrate, making a preliminary enquiry into the case.

4. Apparently many of the vouchers relating to this case bear marks and signatures, both of the persons supposed to have been paid, and of the persons supposed to have acted as witnesses, all of which were prepared at Samulcottah by the writer Irigiri, under the instructions of the Overseer. Writer Irigiri does not know whether any such persons exist, in fact he believes they do not, and that the names shown as witnesses are purely imaginary.

5. K. Jagannatham, late Range Accountant, states that he considers his duty in connection with vouchers is to check their arithmetical accuracy; seeing also that they are drawn up in the forms issued by the Examiner; that they

219
they bear marks said to be the signatures of the persons who received the money; also that all receipts for payments above Rs 20 have a receipt stamp attached; and that they are signed by the Range Officer, or one of his subordinates authorized to make payments.

6. K. Jagannatham considers that so long as there are marks said to be the signatures of the witnesses, and that the names of the persons said to be the men who made the marks are written opposite those marks, it is not his duty to question those marks, or to see that they have been duly attested by witnesses who can sign their names.

7. Now I am of opinion that it is clearly part of the duty of a Head Accountant to scrutinize carefully all documents relating to the accounts that pass through his hands, to reject at once anything of a suspicious or questionable nature, such as signatures of witnesses that are evidently not genuine, and that

that no person should be allowed to act as a witness who cannot sign his own name.

8. I shall report further on the case when the Magistrate's decision is known and I shall inform you how many of the forged documents passed through the hands of the late Range Accountant K. Jagannatham, and for how many the new Accountant C. Manavala Naidu only is responsible, in so far that they did not note the forged character of the signatures of the witnesses and at once reject the vouchers as valueless.

9 From the enquiries I have now made, the latest order on the subject of vouchers appears to ^{be} G.O. No. 2769 of 14 November 1873. I send also copy of a Circular of 1870 of the Eastern Delta.

10. Until this case came before me I should not have thought it possible that any man in his senses could have employed as a witness a person who could not sign his name, but

as

as there appears to be some ignorance on this point on the part of Subordinates, I shall issue a Circular forbidding any such practice in this District under any circumstances in future. It is an ordinary method of excusing himself for any neglect of duty for an Overseer to say he "can't get" such and such things, whether coolies, bricklayers, handies or, as in this case, witnesses who can write. If he can't get such witnesses himself he can refuse to make the payments until the parties to be paid provide them, and if this is insufficient he can report to the Range Officer and obtain special instructions. But I don't believe there is any difficulty in getting proper witnesses, and I have no doubt ~~where it is~~ known they will be required they will always be available.

I have the honor to be,
Sir,

Your most obedient servant,
J. Beatty Major R.E.
offg Supr Engineer Godavery D.



From,
The off^r Sup^r Engineer
Godavery.

To
The Chief Engineer
P. W. Dep^t.

Dated 17th October 1877.
Recd

No 2298
Enclosures. 2

Wilkins J. Sub Overseer
1st Grade - Reporting
that — has been
guilty of breach of
trust &c, and that the
case is in the hands of
the Police -

Slonway-Jordan

G.O. 13: 100/11/1041

No 1414

Cur 12-11

Recd
10/11/77

No 16425 Public Works Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 13th Nov 77
Read the following:—

Letter from the Off^r Superintending
Engineer, Godavery } (H. G. No 2298 of 17th Oct 1877)
Do — do — do — (— — 2513 — 3rd Nov 1877)

The result of the
trial will be awaited.
"The tendency to accept any
piece of paper as a voucher,
which the Examiner believes
to exist among the Accountants
of the Department should
be checked effectually and
at once if possible."

ELT
11/11

To The District Engineer, Godavery
"Examiner Public Works Accts"
R. A.

Despd 20-11-77

Chapman
11398

Sept. of 1877

PUBLIC WORKS.

To

the Hon. Secretary

Dated

Issued

Recd.

Encl.

G. O., 13 Nov 1877, No. 16426

Nos. 141-142

Subscribed W. Wilkins

of the Goddard Dr. The

result of the trial of —

is grand, and the

remarks offered as to the

supposed tendency of

Accountants to accept

any price of paper as a

voucher.

But in Reg.