M.R.O. 1—77,000—3-6-37.

(1) Number of pages ______

(2) Date of repair ______

(3) Initials of the Repairer ______

MADRAS RECORD OFFICE.

Government of Madras.

[illegible] **DEPARTMENT.**

G.O. No. [illegible] Press Mis.

Dated 18

Not to be folded or roughly handled

Proceedings of the Madras Government, Pension Department, 25th January 1876.

Pension.

Read the following papers :—

From the Secretary to Government, Public Works Department, dated 16th October 1875, No. 574.

Proceedings of Government, Public Works Department, dated 2nd December 1875, No. 26.

From the Controller of Public Works Accounts, dated 9th December 1875, Nos. 28 and 137-P.

From the Accountant-General, dated 19th January 1876, No. 28.

ORDER THEREON, 25th January 1876, No. 55.

Application is made on behalf of Mr. Thomas William Johnson, late Superintendent, Record Department, Public Works Secretariat, for the grant of an invalid pension equal to half his average salary for the last five years. The applicant's total service is twenty-six years, nine months, and twenty days, but of this one year, nine months, and sixteen days is held to be not qualifying as it was passed while he was under twenty-two years of age.

2. The result is that when leave for fifteen days in 1867 is also deducted Mr. Johnson's total qualifying service amounts to twenty-four years, eleven months, and nineteen days, or eleven days less than the term required for a half pension. Under the above peculiar circumstances the Government resolve to grant Mr. T. W. Johnson a full pension of Rupees (120-13-1) one hundred and twenty, Annas thirteen, and Pie one per mensem, equal to half his average salary, and to submit these Proceedings for the confirmation of the Government of India.

(True Extract.)

Under Secy. to Govt.

To the Accountant-General, with Register.
,, Controller of Public Works Accounts.
,, Secretary to Government, Public Works Department.

Exd. A. S. Rodgers.

Govt. of 1876 Madras.

PENSION.

To
The ACCOUNTANT-GENERAL,
&c. &c. &c.

Dated January, 25th.
Issued
Recd. No.

G.O. 25th January 1876, No. 35.

JANUARY.

Pension.—Granting an invalid pension of Rupees 139-13-1 per mensem to Mr. T. W. Johnson, late Superintendent, Record Department, Public Works Secretariat.

THE ENTRIES IN THESE COLUMNS ARE TO BE REATTESTED EVERY FIVE YEARS; EACH ATTESTATION SHOULD BE CAREFULLY RULED OFF THAT THE DATE MAY BE CLEARLY SHOWN.

Name of Officer.	Caste or Race.	Residence.	FATHER'S Name.	FATHER'S Residence.	Date of birth.	Age. Years	Age. Ms.	Age. Days.	Exact Height. Feet.	Exact Height. In.	Personal marks for identification.	Date of Entry.	Signature of Officer.	Signature and designation of the head of the Office.
Thomas William Johnson. –	East Indian. –	Madras. –	Thomas Johnson. –	Dead	11 October 1828.	46	11	14	5	10½	A mole above the left Eye-brow and another on the chin. A small wart on the left Collar-bone. –	24th September 1875. –	T. W. Johnson	Major General R.E. Secretary to Govt. P.W.D.

	1 Name of appointment.	2 Nature, *i.e.*, whether substantive or acting, permanent or temporary.	3 Substantive appointment, if the new appointment be acting only.	4 Pay.	5 Acting allowance.	6 Date of appointment.	7 Signature of Officer.
Superintendent of Roads Office	Writer	Permanent	„	25	„	26th December 1848	J. Johnson
	do	do	„	30	„	1st May 1849	
	do	do	„	35	„	1st July 1849	
	Ag Head Writer	Acting	„	40	„	1st January 1850	
	Head Writer	Permanent	„	50	„	1st March 1850	
	Accountant	do	„	70	„	1st March 1852	
	Accountant	do	„	100	„	1st August 1853	
Central Office P.W.D.	Auditor	do	„	140	„	1st August 1855	
	Head Auditor Southern Circle	do	„	150	„	13th July 1859	
	Manager	do	„	200	„	1st May 1861	
6th Division P.W.D.	Manager	do	„	200	„	1st May 1863	
Govt. Office P.W.D.	Third Assistant	do	„	250	„	15th August 1871	
Do	Superintendent Record Depart	Do	„	250		1st April 1875	

8

Character of Officer.

No entry need be made in this Column except when there is any thing either good or bad to be recorded. Suspensions should be noted here when the order of suspension is passed.

The Chief Engineer is happy to observe that by one month's extra hours the Head Auditor is now able to report that all Bills received up to 31st March 1857 have been already audited.— This is a very creditable result and Colonel Faber is glad to learn that the merit of Mr. Johnson has been so conspicuous.— It gives the Chief Engineer great pleasure to comply with Mr. Horne's recommendation for the re-establishment of the usual hours of attendance.—

1st May 1857 }
Sd/ C. E. Faber Col.
Chief Engineer

Mr. Johnson joined me from the G. T. Road Departt. with the highest testimonials from Captain Johnston, the Supdt. of Roads and I have the greatest pleasure in adding my own statement to his uniform attention, diligence and zeal— Mr. Johnson has given me the greatest assistance & satisfaction. I am much his debtor for his excellent service.—

12th April 1859— Sd/ C. E. Faber Col.
Chief Engineer

Mr. Johnson has ably and industriously performed his duties during my incumbency.—

Sd/ J. H. Bell Col.
Chief Engineer
4th May 1860 }

9 Signature & designation of immediate head of the Office.	10 Date of termination of appointment.	11 Reason of termination *e.g.*, *transfer, promotion, return of permanent incumbent.*	12 Signature and designation of immediate head of the Office.
Secretary to [illegible] R.E.	30 Apl '49	Promotion	Secretary to [illegible] R.E.
	30 June '49	do	
	31st Decr '49	do	
	28 Feby '50	do	
	~~26~~ Feby '52	do	
	31 July '53	do	
	31st July '55	do	
	12 July '59	do	
	30 April '61	do	
	30 April '63	Transfer	
	14 August 1871	Promotion	
	31 March 1875	Change of designation.—	
	1st Octr 1876	Retired	

8 Character of Officer. *No entry need be made in this Column except when there is any thing either good or bad to be recorded. Suspensions should be noted here when the order of suspension is passed.*	9 Signature & designation of immediate head of the Office.	10 Date of termination of appointment.	11 Reason of termination *e.g., transfer, promotion, return of permanent incumbent.*	12 Signature and designation of immediate head of the Office.
Extract from Pro: of Government P.W.D. No 1180, dated 6 June 1860.— The Government approve the proposal to send the Asst Auditor of the Southern Circle to Tanjore to examine and close the Range accounts of that District they also authorize the District Engineer to engage extra Gomastahs as proposed not exceeding six in number to assist the Auditor.— Sd/ J.D. Bourdillon Secretary to Govt. Extract from Pro: of Govt P.W.D. No 457 d/ 17th March '62.— With reference to para 6 of their Pro: No 1180 d/ 5th June 1860, the Government resolve in consideration of the heavy work which devolved upon Mr Johnson during his Eight months absence from the Central Office on special duty, to award to him as remuneration (in addition to the regular salary, viz Rs 150 already drawn by him) a sum of Rs 400, being at the rate of Rs 50 per mensem. Sd/ W.H. Horsley Lt. Col. Secy to Govt. Mr J.W. Johnson Manager in "the Chief Engineer's Office is a capital man of business	Secy to the Govt Actg General R.E. P.W.D.			

8	9	10	11	12
Character of Officer. *No entry need be made in this Column except when there is any thing either good or bad to be recorded. Suspensions should be noted here when the order of suspension is passed.*	Signature & designation of immediate head of the Office.	Date of termination of appointment.	Reason of termination *e.g., transfer, promotion, return of permanent incumbent.*	Signature and designation of immediate head of the Office.
business, very smart and attentive to his duties. He writes a very good letter and is a first rate Auditor and Accountant and thoroughly up in the system of accounts in the P.W. Departt. 28 March 1862 } Sd/ H.W. Rawlins Major I have had every reason to be satisfied with Mr. Johnson's general conduct & the manner in which he has performed his duties. Sd/ W.H. Horsley Col. Chief Engineer 23 June 1862 } Extract from a letter from Col. Birdwood R.E. Chief Engr. to Capt. Foord R.E. Supg. Engr. 6th Divn. d/ 29th April 1863. With refce. to your appointment as Supg. Engr. 6th Division, in the Fort St. Geo: Gazette of yesterday's date, I have the honor to inform you that Mr. J.W. Johnson is prepared to accept the appointment (Salary Rs. 200/) of Head Accountant & Manager in your new Office. Mr. Johnson has been for a considerable time Head Auditor of the Southern Circle, he has also been Manager of the Central Office & is now doing the duties of the 2nd Uncovenanted Assistant to the Chief Engineer. His large experience both in the account & correspondence branches & in the management	Secy the Govt in P.W.D. Major Genl. R.E.			

8 Character of Officer. *No entry need be made in this Column except when there is any thing either good or bad to be recorded. Suspensions should be noted here when the order of suspension is passed.*	9 Signature & designation of immediate head of the Office.	10 Date of termination of appointment.	11 Reason of termination *e.g., transfer, promotion, return of permanent incumbent.*	12 Signature and designation of immediate head of the Office.
management of a large Office point him out as the fittest person for the post referred to above, and I have therefore the honor to request that you will be so good as to inform me whether you are prepared to accept the services of this individual. Mr. Johnson bears the highest character in the Central Office and has secured the good opinion of the Officers under whom he has been employed.— Sd/ W. J. Birdwood Col R.E. Chief Engineer.—	Major Genl. R.E. Secty to Govt. [illegible]			
Mr. Johnson has given satisfaction during the nine months he has been doing duty under me. He is very attentive to his duties and strict with the members of the Office Establishment.— 12th January 1865 } Sd/ J. Bean Captn. Offg. Supg. Engineer				
During the period for which I was employed as Superintending Engineer of the 6th Division (two months) I was very well satisfied with the conduct of Mr. J. W. Johnson, Manager of the Office, finding him very attentive to his duty, careful, intelligent and generally efficient in his management of the Office Establishment.— [illegible] 1865 } Sd/ J. Greenaway Lt. R.E.				

8 Character of Officer. *No entry need be made in this Column except when there is any thing either good or bad to be recorded. Suspensions should be noted here when the order of suspension is passed.*	9 Signature & designation of immediate head of the Office.	10 Date of termination of appointment.	11 Reason of termination *e.g., transfer, promotion, return of permanent incumbent.*	12 Signature and designation of immediate head of the Office.
Mr. Johnson was Manager of the Superintending Engineer's Office, 6th Division during the nine months I was Superintending Engineer. I always found him very attentive to his duties & I had every reason to be satisfied with him.— 14th June 1865 Sd/ C. A. Foord Lt Col R.E. Superintending Engr.	Secy to Govt [illegible] Supdg Engr [illegible]			

SERVICE BOOK

OF

Name.

Caste or Race.

Residence.

FATHER'S,	
Name.	
Residence.	

Date of birth.

B 250/22/98.

7731
P.W. 7479/92/75

[illegible] No. 53 [illegible]
22125

No. 33

Certified that I have carefully Examined T. W. Johnson, son of Thomas Johnson, a Superintendent of the Record Department in the Public Works Secretariat. His age is by his own statement 48 years, and by appearance about the same. I consider T. W. Johnson to be completely and permanently incapacitated for further service of any kind in consequence of Pulmonary Emphysema and dilated heart. His

These

His incapacity does not appear to me to have been caused by irregular or intemperate habits.

Madras
14 Octr 1875

A. M. Branfoot M.B.
Ag Surgeon 2nd District

No 8099

Confirmed

Edwd Balfour Surg Genl.

Fort St George
Madras
XIV Octr 1875
Surgn. Genl I.M.D.

No 7924 A/6 | 75

Pen. No 53 of 76

No 250/5 | 76

I Thomas William Johnson do hereby declare that I was employed under Government in the late Road Department on a salary of Rs 50 rising to Rs 100 per mensem from 1st March 1850 to 30th June 1854 as specified in my application for pension dated 16th October 1875.

(Signed) T. W. Johnson

I certify that to the best of my knowledge and recollection the statement made above is correct. I served in the same Department with Mr. Johnson at the time to which the above affidavit refers.

(Signed) A. Parthasarady Iyengar
Accountant in the office
of Controller of Public Works Accounts

Sworn

These affidavits were made before me at Madras on the 24th November 1875.

(Signed) A. de C. Scott Major R.E.
Under Secretary to Government
P.W.D.

Fort St George
24th November 1875

True Copy

C. W. Walker Major Genl R.E.
Secty. to Govt: P.W.D.

Rec in No 53 of 76

P.W. 250/10/76

I Thomas William Johnson do hereby declare that I was employed in the Public Works Department of Government from 1st May to 31st July 1858 and drew pay for this period.

(Sgd) T. W. Johnson

This affidavit was made before me at Madras on the 24th November 1875.

(Sgd) A. de C. Scott Major R.E.
Under Secy to Govt P.W.
(True Copy)

Fort St George
24th Novr 1875

C. W. Walker Major Genl R.E.
Secty to Govt P.W. Dept

Pen in No 53 7/76

No 250/6/76

No 57/

Memorandum

Enclosed
1 Application
1 Service Reg.
1 Medl Certificate

The Secretary to Government Public Works Department has the honor to forward to the Controller of Public Works Accounts an application for an invalid Pension on behalf of Mr J. H. Johnson, Superintendent of Record Department in this Office, together with his service Register, and to request that they may be returned to Government with the usual report in accordance with G O No 24 dated 5 October 1875.

Ootacamund
16 Octr 1875

(Sigd) C H Walker Major Genl RE
Secretary to Government
PW Dept

To
The Controller of
Public Works Accounts with Ch Engineer

True Copy

C H Walker Major Genl RE
Secy to Govt PWD

[Co. Wks. Form No. 2.]

No. 116. A.

FROM

THE CONTROLLER,
PUBLIC WORKS ACCOUNTS,

To The Secretary to Government
Public Works Department

FORT SAINT GEORGE, 22nd November 1875.

Sir,

I have the honor to return the enclosed application for the grant of a pension [illegible] to Mr. S. W. Johnson late Record Keeper in your Office and to request that as the applicant's services in the late [illegible] Department from the time he was [illegible] on 1st March 1850 to 30th June 1857 as detailed in his History of Service and Service Register cannot be verified from the records in this Office you will be so good as to obtain and forward same for transmission to Government in the Finance Department the affidavit of the applicant for that period,

[illegible] [illegible] that the service of members of the late [illegible] Department cannot be verified from the records of the Accountant General's Office

Seen in No 53 of 76

Mr 250
22/76.

of service with such collateral evidence as may be desirable specially to rule 4 section 2 of the Pension Code.

4. According to the entries in the Audit Register on the records of the Office, pay was drawn for Mr Johnson from 1st May to 31st July 1858. On reference however to the Departmental Rolls of the late Central Office of Public Works' the amount appears to have been disbursed to another Assistant in the Office and it is understood that Mr Johnson was employed during that period on special duty connected with the accounts referred to in G. O. No 784 dated 27th April 1858, with reference to which the Audit Register shows that Rs 200 was drawn for a special Accountant for the three months in question, the service however of the subordinate

is employed is not noted in the Register. 25

5. Under these circumstances I beg that you will call upon the Applicant to explain from what Office he drew pay from 1st May to 31st July 1858 and to furnish in this case also an Affidavit supported by the required collateral evidence of the duty upon which he was employed during that period.

6. Mr Johnson appears from the Audit Registers to have had leave on medical certificate from 1st August to 6th December 1857 with the moiety of pay. No entry of this leave has been made either in the Service Register or in the application for pension. Deducting this period from Mr Johnson's total service qualifying for pension it will be seen that he requires 11 days to complete

to qualifying period & 40 years
for the highest pension viz one
half of average pay.

I have &c
(Sd.) [illegible]
Controller of P.W. Accounts

(True copy)

Charles K Heffler
Supt. [illegible]

See No. 53 [illegible]

No. 793.

From

Major A del Scott R.E.
Under Secretary to Govt.
P.W. Dept

To

The Controller of
Public Works Accounts

Fort St George 2nd December 1875.

Sir,

In returning pension Application and Service Register of Mr T. W. Johnson late Record Keeper in this Office received with your letter No 1466 W dated 22nd November 1875, I have the honor to forward the enclosed two Affidavits taken in my presence in substantiation of the entries of service from 1st March 1850 to 30 June 1834 and from 1 May to 31 July 1838, the collateral evidence in the first instance having been afforded by a clerk from your own Office who served in the late Road Department at the same time as the Applicant and in the latter case the testimony is supported by the correspondence printed under G.O. No 126 dated 26 June 1858 and G.O. 175 8 of 28th August 1858 which shew that Mr Johnson was engaged on duty in the Central Office at the time referred to in his Affidavit and that he is the Accountant referred to in your letter under reply. The applicant requires 11 days to complete the period of Service necessary to entitle to the Pension [illegible])

I have the honor to be
Sir
Your most Obedt Servt

Cong Sectt.

Frasar RE.
Under Secty to Govt
P W Dept

DE
3

[illegible]

3/12

[illegible]

[illegible] No. 53 [illegible]

P.W. 250
21/96.

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(8)

To

The Under Secretary
to Government
P. W. D.

Sir,

In pursuance of the instructions communicated to me in person I beg to make the following statement in connection with my application for pension which is now before Government.

The Register of my Service as prepared by me shews a total service under Government of 26 years 9 months and 21 days. Of that period 1 year, 9 months and 16 days do not count towards pension as

that service was rendered before
I was 22 years old. Deducting
this latter period there remains
according to the Register a balance
of 25 years and 5 days, while
25 years is the period required
to render an Uncovenanted
Officer eligible to pension
of one half average salary.

In preparing my Re-
gister however it entirely
escaped my memory that I
had had sick leave on a
moiety of salary for fifteen
days viz from 23 August
to 6th September 1867 and as
such leave does not reckon
towards pension, the period
of 25 years and 5 days above
mentioned is reduced to 24
years

years 11 months and 19 days
or Eleven days less than the
qualifying service.

When my Case came
before Government in March
last in connection with the
Re-organization of the Secretariat
Establishment they were pleased,
as will be seen by a reference to
the papers to allow me to re-
main in Office till I completed
my twenty five years service;
and it is thus clear that owing
to mere inadvertence, and to
no other cause that I now fall
short of that period by a
little more than a week.
When I gave up Office I did
so under the firm conviction
that the full period of service
had

had been rendered, but I now find that I was mistaken. In these circumstances I throw myself on the consideration of Government whose employee I have been for nearly 27 years, and to whom I have rendered faithful service as shown by the papers enclosed in my application, and I earnestly pray that the short period which is wanting to complete the time required may be generously waived and pension of half average salary as originally intended by Government granted to me.

I beg &c

(Signed) W. H. Johnson

Madras

26th November 1875.

(True Copy)

Asst Secty.

Major R.E.

Under Secy [illegible]

5

Public Works Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

~~Under date the~~

Read the following :—

From

Mr. W. H. Johnson (H. E. of 26th Novr/75.)

Order thereon 2nd December 1875, No. 26

It was incumbent on Mr. Johnson to have his Service Register verified by competent authority before he quitted his employment, but under the actual circumstances his letter will be transferred to the Pension Department with the view to application being made to the Govt. of India to admit him as a special case to the scale of pension due to 25 years service of which he is deficient 11 days.

(True Extract)

Asst Secty.

Major R.E.

To

The Controller of [illegible] Accounts with [illegible]

[illegible] Dept.

Fort Saint George, Public Works Consultation of 27th April 1858.

No. 85. Read the following letter from Major E. LAWFORD, Officer in charge of the Central Office of P. W.; to H. FORBES, Esq., Acting Secretary to Government, dated 21st April 1858, No. 9215.

SIR,

Before reporting the general result of Captain Johnston's investigation of the charges against Mr. Bush, Assistant Engineer in North Arcot, I have the honor to state, that the accounts of the Assistant Engineer are in such a state of backwardness, that in the middle of February last, he was ordered to confine his attention to their adjustment; since which date he has furnished 49 Bills to the amount of Rupees (8,987-0-5) eight thousand nine hundred and eighty-seven and pice five leaving an unadjusted balance of Rupees (94,720-15-9) ninety-four thousand, seven hundred and twenty, annas fifteen and pice nine.

2. Considering it hopeless to expect a speedy or satisfactory settlement of Mr. Bush's accounts, without some strong pressure being applied, I have the honor to recommend, the Suspension of a moiety of his salary, until the final adjustment is complete, and the result reported to this office.

3. Copy of the Acting District Engineer's letter relating to the above, is herewith forwarded for information.

Letter from JAMES H. DOPPING, Esq., Acting District Engineer of North Arcot; to Colonel C. E. FABER, Chief Engineer, dated Camp Raneepet, 19th April 1858, No. 2481.

SIR,

I have the honor with reference to a letter No. 9021, under date 15th Instant, from the Superintending Engineer, calling upon me to report by return of post, whether Mr. Bush's accounts can be completed in my Office, and pointing out the necessity of doing so, before the end of the current month, to state.

2. That I have called upon Mr. Bush in numerous letters to inform me, how soon he can let me know the date upon which his accounts will be closed, and in no instance have I obtained a satisfactory reply.

3. I enclose the last Demi official received on Saturday, too late for post, from that Gentleman, which will show how matters stand.

4. I have as yet only received from him, bills as per annexed memo. and they are being checked as speedily as possible.

5- I have also frequently called upon him for a memo. of advances, and have not as yet received one.

6. I had to call upon him more than once for his cash box, and when it came, I found nothing in it, but a so called cash book, which included an immense number of advances and frequent payments, dated many days previous to previous entries, his explanation of such an irregular proceeding is, that he " kept a private Memorandum book, out of which the entires were made."

7. In two instances I observed the payment of Maistries for *many* months made in *one sum*,

8. In order to hasten matters as much as possible I have more than once called upon Mr. Bush to send me his bills in the " *rough*," saying I would have them copied out fair in my office. but up to this, no notice has been taken of my communications.

9. His excuse therefore that he has only one Writer cannot stand; more particularly as I have allowed him to entertain an Extra Writer for a time.

10. His Progress Report for last month has not yet been received, and numbers of important questions I have asked him, are still unanswered.

11. I very much regret to have to report such a very unsatisfactory state of things, and delayed replying to the letter under acknowledgement, in the hopes of having a more favorable report to make.

12. I have twice called Mr. Bush's attention to the want of punctuality in his attendance at office, and in one instance received any thing but a respectful reply.

No. 86. ORDER THEREON, No. 784; dated 27th April 1858.

Resolved that Mr. Bush, Assistant Engineer in North Arcot, be suspended from employment pending the enquiry which is now being made into certain charges brought against him. During the period of suspension Mr. Bush will receive one-fourth only of his regulated salary under the notification of the Government of India dated 2nd June 1857, extended to this Presidency by Extract Minutes Consultation dated 24th December 1857, No. 2384.

2. The undrawn portion of Mr. Bush's pay will be appropriated to the payment of an extra establishment to bring up Mr. Bush's accounts which are above represented to be so greatly in arrears.

(Signed) H. FORBES,
Acting Secretary to Government.

Pro no 53 to 56

No. 62. Read the following letter from Major E. LAWFORD, Superintending Engineer in charge Central Office Public Works; to W. H. BAYLEY, Esq., Acting Secretary to Government, dated 8th June 1858, No. 964.

SIR,

Referring to Colonel Faber's letter No. 513 dated 21st May 1858, I have the honor to submit copy of a letter from the Accountant employed in the examination of Mr. Bush's accounts pointing out that certain papers* on which the bills are to be prepared are not genuine and authentic records of the transactions to which they relate.

Dated 4th June 1858.

* Marked A. to E.

2. This discovery entirely accords with the purport of a petition lately received from the Contractor Soondarum Moodelly which I have now forwarded, and shews that the bills under preparation cannot be accepted as fair and true accounts.

3. Soondarum Moodelly is the same individual whose charges against Mr. Bush were investigated and considered groundless by Captain Johnston, but as the decision arrived at by that Officer depended on the authenticity of the vouchers produced by Mr. Bush, it does not at all impugn the correctness of Captain Johnston's opinion to shew how little faith can be placed in the said documents, or rather in those of the works now specially referred to.

4. I think it also necessary to state that Mr. Bush's Cash Book exhibits several instances of irregularity of entries, shewing that the payments were not entered as they were made, and proving the inaccuracy of the accounts.

5. I have questioned Mr. Bush on the subject, but have failed in eliciting any satisfactory explanation. He admits that these are the only accounts extant of the works they refer to, but does not shew that they are the true station books.

6. On the whole it appears to me certain, that some at least of Mr. Bush's accounts are false, and that true ones are not forthcoming.

Letter from Mr. T. W. JOHNSON; to Major E. LAWFORD, Superintending Engineer in charge of Central Office Public Works, dated 4th June 1858.

SIR,

Being now engaged in Checking the Vouchers for the preparation of the bills, I forward for your inspection two of these documents marked A. B. and beg to be furnished with instructions whether I am to prepare bills with such materials that are at my disposal, without questioning as to their being genuine or not.

2. From the documents before you Sir, it will be observed that the transactions have not been entered as they occurred; but that they have been copied from some other papers.

3. Items marked 1, 2, 3, 4, in voucher A. exhibit in round numbers 3030, and 667¼ cubic yards of earth work and 3000, and 1156 coolies respectively as having been employed upon the Chamulconah work from March 1856 to July 1857, but this must be verified from the original accounts or from the Station book for that work.

4. The Station Books are supposed to contain a complete record of the work to which they refer, and must be inspected and scrutinized by the Executive Officer, who is also supposed to compare the entries made with the amount of work performed, and after the work is completed, the Station book becomes the real voucher from which the bill for that work is to be prepared. Upon this principle I requested the writer to produce the Station book for the Chamulconah work, in reply he states that there is a Station book, but he is not in possession of it.

5. The document marked B, purports to be a voucher for the Majekah Channel work, in which also the entries are not verified, and the transactions apparently not entered as they occurred. The greater portion of the vouchers are of this nature.

6. In bringing the foregoing to notice, I fear Sir, I may be considered as exceeding my province by exercising the scrutiny and vigilance of that of a final Auditor over the accounts. I was ordered only to close, but I do it with a two-fold object in view, one to avoid a future attack should it ever be questioned why it was not brought to notice, and the next to remove the impression of my not being competent to discover an original from apparently a defective voucher whilst in the discharge of the duties entrusted to me as an Accountant.

Letter from P. SOONDARUM Moodelly, Contractor; to Colonel C. E. FABER, Chief Engineer, dated 27th May 1858.

RESPECTED SIR,

I understand that Mr. Bush is called down to Madras, and you have appointed a person to make up his accounts. This can be done only on the supposition that Mr. Bush's books are

trust-worthy and that the entries therein made are correct; but I have frequently stated in my letters that they were not, that weekly reports of Overseers were altered or set-aside altogether and false reports prepared and set up and inaccurate entries made. If accounts were to be made up with those for vouchers they cannot be correct or just, perhaps if the accounts of my contract works were to be made up in this way, they may be made to correspond with the bills sent up by Mr. Bush, but you are aware that between Mr. Bush's own bills and his statement annexed to his reply to my case, there is vast difference.

I am therefore confident that no true accounts can be made from these vouchers, Mr. Bush's writer Mootoosawmy Moodelliar is fully cognizant of all transactions of Mr. Bush's office. If you will only call him and ask for a written deposition of all transactions as to what has been done with the Overseer's reports and how the accounts were made up. If Mootoosawmy is only made to understand that he must attach his signature to it, and if any thing therein should hereafter appear not to be true or if it be proved to be false that he will have to answer for the same, the whole truth I have no doubt will come out; if not from any sense of justice at least to save himself from criminality and an attributed participation in Mr. Bush's guilt. You may thereby save yourself of the time and trouble you bestow in making up Mr. Bush's accounts.

I am just returned from Raneepett to Madras, there is a report there and elsewhere given out by Mr. Bush's friends and dependents and by his Bramin Goomastah who was always underhand to that Gentleman, that Mr. Bush intends to institute a suit against me for a damage of 10,000 Rupees for defamation of his character. Although I have charged Mr. Bush of fraud in all the works he has performed in a general way, I did not enter into particulars, nor did I wish to offer you any until you desired to know them and should call upon me for them, but now if the matter goes to the Court, as my defence will have to be supported by the report of the Officers of your Department, I shall here instance only a few and must particularly beg of you to depute some trust worthy Officers of your Department to examine and report upon them.

Names of the yearies or channels.	Amount estimated.	Reported amount of expenditure.	Reported quantities of work as performed.	Remarks.
Palamail and Mamoodoor yearies	731	295	5760 square yards in clearing jungle 2011 cubic yards Earth work.	The report is false, no work was done at all are very little if any.
Culpoothoor yeary.	525	477	3218 C. Yds. earth work. 213 do. old stone work. 320 do. new stone work.	
Ponnay pareayeary Do. Chit do.	590 175	765 or thereabouts.	Estimated work in full materials remaining Rough stone cubic yds. 786. Dam stones...... 146¼ Bricks 26,000	No such materials are remaining nor was work done for the full amount of the estiate.
Chanul Connah Yeary.	3,046	2,299	3697 cub. yds Eth. work. 405 do. new rough stone Brick...... 52,000 Chunnam. 2061 parahs.	The report is totally false, not one Rupee work was performed to the channe', though about 200 Rupees work to the Yeary.
Machical channel...	990	417	In Ammany Earth work cubic yards 7013, by contract Eearth work cubic yards 1240.	
Chollungapooram and Mannemput yearies.	870	600	By contract Earth work cubic yards 1079 In ammany Earth work......... 340 Rough stone C. Y. 33 New stone do. 483	The value of the whole work performed is not more than 90 or 100 Rupees, tho' 600 Rupees out of the estimate of Rupees 870 was shown to have been expended in last year's Progress Report, yet in March last the balance remaining in hand was reported by Mr. Bush to be 330 Rupees. How this difference of 60 Rupees came more than there ought to remain must be accounted for.

MAYENDRAVADY CHANNEL.

Estimated at Rupees 43,353, the reported expenditure is 50,600. This work was performed successively by Lieutenant Key, Mr. Bush, Mr. Dopping and again by Mr. Bush. If the work which has been performed by each of these Gentlemen be measured according to their several Taks and calculated and compared with their bills, it will appear that the greatest fraud was committed at the time of Mr. Bush, as the channel is still incomplete, as no water has yet been let into it and all the mounds remain, correct measurement is practicable.

All the channel work was performed on Contract, but latterly in 1857 before the stoppage of new work when Mr. Morrell Overseer was appointed by Mr. Bush to Superintend the work, 4,000 Rupees was charged for as work performed in Ammany without the knowledge of any person of such work, having been done.

Though the work was stopped last year yet I understand Mr. Bush gave the Contrctor Annasawmy Moodelliar a receipt for 7,500 Rupees only about 4 moths ago as amount due to him for work performed to this Channel, why the receipt was now given is a mystery. After the reported expenditure of 50,000 Rupees, will Government be still prepared to pay this money?

MAYENDRAVADY YEARY.

Estimated at Rupees 74,119 reported as expended Rupees 62,900, Vurtheya Chetty was the Contractor. The work was successively under the Executive Superintendence of the three Gentlemen above named. Let the work be now measured making due allowance for wear and tear by weather and time and still I am confident great fraud will be discovered. I understand Mr. Bush has lately given this contractor also a receipt for 2,900 Rupees or thereabouts, will Government pay this money?

MANNEMPUT CORTHA COOPUM AND VANAMPAUDY YEARIES.

The work to these Tanks were reported complete last year, you are aware that all work under Mr. Bush was suspended in March last to enable him to make up and produce his accounts and from that time they remain suspended. In April last however Mr. Bush caused 30 to 50 Rupees work to be performed to each of these Tanks secretly out of his own pocket money. In this not to prevent detection.

In my case Mr. Bush was perfectly aware that I would complain against him if he did not pay all the money that was due to me. If in making up his bill for my contract works there are not one item true, what must be his latitude in other cases where he finds the people generally ignorant and the Contractors easy and may be turned out by a kick, as he said Lieutenant Mayne would turn me out, but in my case he made out his bill in such a way as to make me a perfect loser and for such an amount only as he was able to show by a re-measurement of the roads in case I complained that the actual work performed was in excess of it. But in other cases where the persons concerned were too ignorant or neither intelligent nor just in their own doings; or in cases where there was none to take any notice whether the reported amount of work was performed or not what must have been the latitude of Mr. Bush I would leave you my superior and judge to conceive.

I must here beg to bring respectfully to your notice that, what I have charged in my bill is only for the work measured by the Engineer Department and taken into their accounts and can be proved by the Overseer's Weekly Report, but the work which has not been measured before me or my people is 1900 cubic yards for excavating a channel for the passage of the Ammoor Yeary Calingul water at the place where a new Drain was built across it. If this piece of work was measured since August and shown in the Overseer's Weekly Report, I beg you will duly give me credit for it and add the amount to my bill.

I must also bring to your notice that the amount of Rupees 9,060 given in my bill as the total amount advanced to me is incorrect. The actual sum advanced is only Rupees 8,760, there

is a difference of Rupees 300, I have given receipts for all the money I have drawn, my receipts were in some cases accepted and money given to me two or three days after their date. I beg you will see if Mr. Bush has my receipts for the former or latter amount and if all my receipts bear my signature and if there is no difference in those that are produced.

No. 63. ORDER THEREON, No. 1216; dated 26th June 1858.

The Government are of opinion that the enquiry into Mr. Bush's accounts should be completed, and reported on as a whole, and not in portions at different times. The papers received with the foregoing letter, will therefore be returned to the Central Office.

(Signed) W. H. BAYLEY,
Acting Secretary to Government.

Read the following Letters.

No. 83. From Major E. LAWFORD, Officiating Chief Engineer; to the Secretary to Government, dated 29th July 1858, No. 2328.

SIR,

dated 21st May 1858, No. 513.
1 Letter dated 23rd July 1858, from Mr. Johnson Accountant.
10 Statements marked from A to L.
5 Vouchers Do. from A to E.
2 Sets of Queries and Replies.
1 Statement of Extra Establishment.

Referring to Extract Minutes of Consultation No. 1158 dated 18th June 1858, I have the honor to state that Colonel Faber's former communication on the subject of Mr. Bush's accounts was not I believe intended as a final report, but merely an explanation of the proceedings taken consequent on Captain Johnston's enquiry and with a view to elicit orders as to further measures.

2. The question mooted in para. 4 of the order above quoted does not admit of solution in the manner proposed, as the work having been executed 18 months ago cannot now be measured with any accuracy, and supposing the amount not to have been paid, it should certainly be made good by Mr. Bush and not by Government. In support, if not proof of the correctness of Captain Johnston's award of Rupees 808,-15-1 against Mr. Bush, I may state that in the accounts of the Wallajahnugger and Amoor road to which it refers, the vouchers are defficient to the amount of Rupees 2,198-9-8.

No. 9 dated 18th May 1858.

3. In paras. 5, 6 there is an evident misconception of the case reported in para. 11 of my letter to Colonel Faber, as I certainly had no intention of charging Mr. Bush with having "made away with" the sum of Rupees 23,444 for which he took credit before his Bills had been passed by the District Engineer. The only inference I drew from his conduct was, that Mr. Bush was very ignorant of his own accounts, but the subsequent discovery of the bills which are quite useless from not having been prepared with reference to the date of expenditure, makes no difference in my opinion of the irregularity of the proceeding.

4. I am not surprised at the unwillingness of Government to credit a direct charge of bribery against Mr. Bush, but their grounds of doubt may admit of re-consideration. Chokalingum whose employment Mr. Bush denies, was engaged with the Theobalds as agent and partner, and supplied part of the funds, and Mrs. Theobald declares that at that time she possessed some money and that the last instalment of the bribe was deducted from the amount due for work completed.

5. As to the character and credibility of Mr. Theobald, I have been unable to trace any misconduct on his part beyond a drunken quarral with another subordinate, while his present employment at St. Andrew's Church implies his improvement. Mr. Kickwick has offered himself as a personal security for Mr. & Mrs. Theobald in any investigation that may be ordered by Government, and I may state on good authority that they lived very comfortably at Vellore.

6. With regard to the signature of tickets by Mrs. Bush for her husband, I know from actual experience that the interference of females in the public duties of subordinates is most mischievous in effect and I do not see how any check can be exercised over such a proceeding, if the party whose signature is thus affixed is not himself perfectly trustworthy, and then I doubt if he would allow it to be done. The Ticket system requires most careful control and this cannot be the case if signature by proxy is allowed.

7. In paras. 11, 12 the Government remark on the arrangements made for bringing up the arrears of Mr. Bush's accounts and seem to think he has suffered some hardship by his suspension and loss of salary, but if this were really felt, I imagine he would have been anxious to afford all possible assistance in this most arduous and tedious business, but so far from this he has long ceased to attend at the Central Office and has never afforded me any really useful information, but has evaded my enquiries and prevaricated in his statements whenever I sought an insight into his accounts.

8. Regarding the extra establishment employed in adjusting these accounts, I beg to state that it was absolutely necessary to entrust the duty to experienced and well qualified persons not only capable of calculating, but thoroughly to be depended on in scrutinizing and arranging the various scattered papers and notes; for with all the ordinary Office business to attend to, I felt that much responsibility rested on myself, and I knew of no person in whom I could better confide than Mr. Johnsons, formerly in the Road Department and now an Accountant of the Central Office on a salary of 140, Rupees, whose regular work must necessarily be performed by another person. The labour has been enormous and would not have resulted in any adjustment without the utmost carefulness and I earnestly hope that Government will not refuse to sanction the arrangements made agreeably to the accompanying scale which is certainly not at all higher than necessary especially when it is considered that Captain Crewe has been allowed to draw his full salary and to employ an establishment in adjusting his own accounts of a year's standing while those of Mr. Bush extend back two years and a half. The servants who have received increase of salary consequent on Mr. Johnson's employment in this duty have done so on the same principle that obtains when any servant is on leave, viz, that they receive higher pay for higher duties.

9. The Government will perceive that to arrive at a clear knowledge of Mr. Bush's actual position as a public accountant, it has been found necessary to take all his receipts and disbursements from October 1855, and to scrutinize each entry by comparison with its vouchers and thus it is shewn that his entire receipts amounted to Rupees 2,19,545-11-8, out of which the sum duly adjusted is Rupees 1,26,675-2-11. For all the unadjusted receipts bills have been now prepared, and though in some cases the vouchers are manifestly not original records kept on the works (or more properly Station Books) yet as bearing Mr. Bush's initials they have been taken as such. Vouchers marked a, b, c, d, are submitted as instances of such spurious documents.

10. The accuracy of the result produced by comparing the amount of drafts with that of bills has been tested by a third Statement C, showing the balances in detail on each work the amount of which tallies closely with the former, showing the Accountant's work to be correct. Statement E shews the adjustment of sums that were outstanding when Mr. Bush gave over charge of his range, and a balance to be accounted for of Rupees 2,880-11-9.

Reduced by a Supplemental Statement to Rupees 1,566-2-5

11. It appears from statement F that a sum of Rupees 14,473-2-7 is still due to Contractors whose accounts have been examined, but these are in some considerable items unsupported by Vouchers.

12. Statement G. shows a sum of Rupees 989-2-0 to be recovered from Contractors, and H is a statement of sums due to coolies on four works Rupees 342-6-11.

13. Statement I. is a list of objectionable charges found in the accounts amounting to Rupees 44-3-0 being sums paid on account of Mr. Bush's private expenses.

14. The Bills prepared in the manner above reported will be retained in this office pending the final orders of Government, as I am not exactly clear as to how they should be signed.

15. One fact will I believe be sufficiently manifest from the papers now forwarded and from the great labor they have involved, and that is the utter falsity of Mr. Bush's promise of adjusting his accounts "in a few days" when he must have known from the state they were in that this would be a work of weeks or rather months.

Letter to Acting District Engineer dated 21st April 1858, No. 106.

16. Since the accounts were prepared a supplemental* list of recoveries to be made from Contractors and other parties has been furnished by Mr. Bush's writer with a very lame excuse for its not having been previously produced. This amounting to Rupees 1,314-9-4§ reduces the sum of the deficiency against Mr. Bush to Rupees 1,566-2-5.

* Marked I.

§ Includes Rupees 398-2-7 outstanding against himself and Rs. 25 against Mr. Merrill his brother-in-law who is not at present connected with the Department.

17. As it will be expected that I should express my opinion of the general state of Mr. Bush's accounts, I may conclude by recording my conviction that they evince an amount of laxity and gross irregularity which unfit, Mr. Bush for the public service. Whether he can ever clear up the discrepancies which have been discovered or not, his title to the confidence of Government in the position of an Officer of this Department is I conceive entirely forfeited.

18. Since the foregoing remarks were written I have sent for Mr. Bush and furnished him with the sets of Queries marked 1 and 2. The first set he took away with him and brought back the next day with the answers, but the second set I told him must be answered in the Central Office though I gave him time enough to do it and allowed him free access to all his papers.

19. Mr. Bush left the office at 3 P. M. without signing the paper, and in his written reply has asked for time to "look at his accounts" to enable him to reply.

20. Considering that Mr. Bush has voluntarily absented himself during the whole time except the first few days that his accounts have been under examination, I can have no doubt that this is a mere pretext to get the accounts over more into his own hands and make such alterations as he may from his knowledge of the results of my scrutiny find necessary, and I decline to give him the opportunity.

21. I must now leave the case in the hands of Government who while giving Mr. Bush credit for all that can be allowed, will I am sure not overlook the unlimited confidence that has been placed in him and the use he has made of it.

P. S. Mr. Bush's replies to the second set of Queries are not signed because he has disobeyed my orders that he should affix his signature in my presence and he has neglected to attend the office to-day, but there is no doubt of their authenticity.

(Signed) E. LAWFORD, Major,
Officiating Chief Engineer.

Letter from Mr. T. W. JOHNSON, Accountant; to Major E. LAWFORD, Officiating Chief Engineer dated 23rd July 1858.

SIR,

1. I respectfully beg to bring to notice that I have completed the adjustment of Mr. Bush's Accounts, and submit for your information documents marked A, B, C, D, E, F, G, H, I and K.

2. Statement A shews the drafts or amounts of cheques given to Mr. Bush from October 1855, to February 1858, and at the end of the Statement is an Abstract shewing the amounts actually drawn in each official year, making in the aggregate Rupees 2,19,545-11-8.

3. Statement B shews the amount of Bills submitted by Mr. Bush for adjustment as well as for a portion of the works remaining to be adjusted. On account of the former Rupees 27,829-15-1, and for the latter 98,845-3-10, making a total Rupees 1,26,675-2-11, this sum deducted from Rupees 2,19,545-11-8, left a balance of Rupees 92,870-8-9, to be accounted for, and for the adjustment of which my examination of his Accounts was directed. From the confused state of the records and from the fact of Mr. Bush not having kept a systematic account of his transactions, it was necessary to test the accuracy of the result produced by Statement A and B. For this object Statement C was prepared and a balance of Rupees 92,879-1-1 obtained being in excess by Rupees 8-8-4; this small difference may not perhaps be looked upon as of any importance considering the confused state of the materials from which I was obliged to collect my information. The result of Statement C must be taken as the correct balance as it exhibits in detail the several works remaining to be adjusted.

4. Statement D shews works transferred from the Collector's Accounts, and for the adjustment of the expenditure of Rupees 11,005-6-4 incurred by the Revenue Department, exhibited in column 5, there are no vouchers in the records of Mr. Bush's Office.

5. Statement E shews the adjustment of the sums outstanding against each work, in some instances the Bill prepared from the Vouchers is much in excess and in others it falls short. On the whole there is a balance of Rupees 2,880-11-9 to be accounted for, as particularized in the Abstract at the end of the Statement.

6. Document marked F shews sums due to Contractors, the entire quantity of work performed (for which balances are said to be due) is included in the Bills prepared for the works, that marked G shews sums to be recovered from Contractors, and that marked H shews sums due to work people:—J is a list of objectionable items extracted from the Amoor and Wallajahnuggur roads Station Book, and which I have omitted in the Bill prepared for those works; K is an A, C, shewing the aggregate balance to be accounted for by Mr. Bush, and the aggregate Bills now prepared by which the same result arrived at by the Abstract at the end of Statement E; is produced also in this, viz., a balance of Rupees 2,880-11-9 remaining unaccounted for.

7. In checking the Contractors Accounts several entries are not supported by Vouchers and some of them are for large amounts. I have distinguished these entries by query marks, that you may have no trouble in finding them when looking over the Vouchers.

8. Mr. Brock was of much assistance to me during the last two weeks; he had the sole preparation of the rough bill for the Poinnay Annicut, and had it not been for his aid the completion of the bills would have occupied a longer period.

No. 84. From Mr. T. H. BUSH, Assistant Executive Engineer; to W. H. BAYLEY, Esq., Secretary to Government, dated 16th August 1858, No. 3.

SIR,

Having heard that Major Lawford Officiating Chief Engineer Department Public Works has preferred some very grave charges against me, I most respectful beg you will do me the favor to lay before His Lordship the Governor in Council, the following statement, humbly hoping it may receive his Lordship's favorable consideration, I shall be brief as possible that I may not trespass too much on his Lordship's valuable time.

2. I am aware that the charges preferred against me impute a neglect of duty, in allowing my accounts to fall into arrears, but I trust that when I state I had but one writer who could write English and one Tamil Gomastah with an apprentice, that in addition to my own Section *i. e.* the 2nd District of North Arcot, I also had charge of the Mahundruverddy tank and channel, the estimated amount for which alone was upwards of 120,000 Rupees, moreover that I had no estimate-maker or draughtsman and that in the whole of my range including these additional works there was only one man who could survey with the Prismatic compass and one Sub-Overseer who could be trusted to frame the most ordinary tank estimate. I respectfully hope that his Lordship will take into consideration that my time was necessarily and frequently for days occupied away from my office and that therefore it was impossible for me to attend properly to my indoor work.

3. I deeply regret that I should have brought myself under the displeasure of my superiors, after having served Government with fervent zeal and fidelity for eighteen years, I beg most respectfully however to repudiate all charges affecting my personal honor and integrity.

4. I deeply regret to have to allude in this place to the acts of my superior, but the necessity of defending myself and the earnest desire I feel to clear my character from the imputations cast upon it, leave me no other course to pursue.

5. Major Lawford on my arrival at the Presidency when I reported myself in person on the 2nd of May last; directed me to proceed with my accounts, the adjustment of which I then immediately commenced, but it was not long before obstacles arose to my carrying on the work quietly and peaceably. Major Lawford frequently questioned me about Chokalingum, Soondra Moodelly and other Contractors who had complained against me, but whose complaints were declared to be false and unfounded by Captain Johnston. During these investigations it was necessary for me to explain myself, but Major Lawford treated my assertions with contempt, and unable to command his temper taunted me with being an "artful man and added that he did not believe one word that I had said and that he firmly thought that I was in collusion with Mr. and Mrs. Theobalds and the orther parties to cheat the Government." He denied me the opportunity of confronting any of my accusers in his presence, also the opportunity of clearing my character by the only means that were open to me vizt. by proceeding at Law, by witholding from me copies of the depositions given against me.

6. A few days after this from anxiety of mind and an attack of hepatitis I was compelled to place myself under the hands of Dr. Mudge (in charge of 1st District) but attended office on the 21st May, when again Major Lawford taunted me with not having replied to his letter No. dated* but it was subsequently found that I had replied to it on the 21st April and that it was the District Engineer through whom the letter had been forwarded that had withheld my explanation for the Central Office.

7. About the closing of my accounts, a set of queries were put into my hands, some having reference to the amount stated to be outstanding against me, but to reply to these satisfactorily it was necessary for me to look over my accounts, but I found that access to them was denied me, and under these circumstances it was not possible to explain away the cause of a large balance appearing against me according to the vouchers; while there was but a trifling amount against me according to my Cash book, which together with any defficiency whatever that may appear against me on a fair examination of my accounts, I am prepared to make good to Government.

8. Under these truly painful and harassing circumstances, I most respectfully appeal to his Lordship to protect me from the disgrace which Major Lawford is endeavouring to throw upon

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* 18th April.

me by making *exparte* representations to Government unaccompanied by my explanation on points regarding which I am blamed, I trust it may be remembered that my accounts were in arrears only in common with those of many other Officers in North Arcot and throughout the Presidency, that although they were reported to be in confusion, the Accountant appointed by Major Lawford was able to prepare and submit to Government a balance sheet within a very few days of taking charge of them that the parties who examined the accounts were either strangers to them and were probably interested in making me guilty, being paid out of my salary. That many vouchers may possibly have been lost or abstracted that there may have been many trifling disbursements for which no vouchers could be obtained, that Major Lawford as Superintending Engineer evinced a decided antipathy to me which Colonel Faber did not seem to join in, that altho' Major Lawford became Officiating Chief Engineer he continued the disposal of my case in his own hands while he should have left it to Captain Francis Superintending Engineer, who succeeded to the charge of the Central Circle (this being moreover contrary to the express orders of Government) and taking all these things into consideration, I trust I shall not in vain appeal to Government, when I ask that judgment may be suspended, till a fair enquiry has been made, and my defence (if required) has been submitted and I pray also that my suspension may be removed, having suffered a loss of (1,200) Rupees already by the forfeiture of 300 Rupees per mensem out of my pay.

No. 85. ORDER THEREON, No. 1758; dated 28th August 1858.

1. In his letter of the 29th July, the Officiating Chief Engineer submits with reference to Extract Minutes of Consultation 18th June 1858, No. 1158, a final report on the accounts of Mr. T. H. Bush, Assistant Executive Engineer in the North Arcot District, at present under suspension under the orders of Government of the 27th April preceding. The report is accompanied by Statements and Vouchers illustrative of the case, and notices the points commented upon by Government. Mr. Bush has also appealed against the course pursued by the Central Office towards him; and the Government propose to consider both the communications, in connection with the previous correspondence that has passed on the subject.

Extract Minutes Consultation, 19th March 1858, No. 499.

2. In his letter of the 18th March 1858, No. 8228, Colonel Faber reported that the accounts of the North Arcot District to 30th April 1856, were unadjusted between the Collector and the District Engineer, and that there were several allegations of unjust and fraudulent transactions brought against Mr. Bush and other Members of the Public Works Department, by one of the most extensive Contractors employed by the District Engineer. He applied for Captain Johnston's services for a week, both to adjust the unexpended balances, as well as to decide *finally* upon the charges brought against Mr. Bush; and he proposed to depute Mr. Hart, the Deputy Auditor, from the Central Office, to aid that Officer in these duties. The Government, in Extract Minutes of Consultation 19th March 1858, complied with this application.

Extract Minutes Consultation, 27th April 1858, No. 784.

3. Captain Johnston's investigation was completed, and the result reported in a Memo. dated 1st April 1858, which however was not laid before Government until the 21st May following. Intermediately, or on the 21st April 1858, Major Lawford, then in charge of the Central Office, addressed the Government, saying, that before reporting the general result of Captain Johnston's investigation of the charges against Mr. Bush, he had to bring to their notice, that Mr Bush's accounts were in such a state of backwardness, that unless some strong pressure were applied, it would be vain to hope a speedy or satisfactory settlement of them. He recommended the suspension of a moiety of his salary until the final adjustment was completed, and the result reported to his Office. On this representation the Government suspended Mr. Bush from employment, pending the enquiry into the charges against him.

Extract Minutes Consultation, 18th June 1858, No. 1158.

4. Captain Johnston's Memo. of the 1st April was, with other papers enlosed in Major Lawford's letter of the 18th May 1858, laid before Government on the 21st of the same month by Colonel Faber, who had resumed charge of the office of Chief Engineer. In the course of the investigation held by Captain Johnston into the claim of Chokalingum, one of the complaining Contractors, the further charge of Bribery was preferred against Mr. Bush, and it was afterwards certified to by Mr. and Mrs. Theobald who were sent for and examined in person before the Superintending Engineer of the Southern Circle.

The complaints brought against Mr. Bush may be resolved into the three following:—

1st. That of Contractors for non-payment for work executed.

2nd. The charge of Bribery formally certified to by Mr. and Mrs. Theobald.

3rd. The state of Mr. Bush's accounts.

5. In para. 2 of Major Lawford's letter of the 29th July, is noticed the complaint of the Contractor Chokalingum for Rupees 808-15-1, for work executed to the Wallajahnugger and Amoor road. Supposing the amount not to have been paid to the Contrator, Major Lawford says, he is of opinion that "it should certainly be made good by Mr. Bush and not by Government," Captain Johnston held the same view;* and in support of it, Major Lawford represents that in the accounts of the abovementioned road, vouchers are deficient to the amount of Rupees 2,198-9-8. The Governor in Council cannot however adopt the view taken by these two Officers. As far as the matter can be investigated from the papers laid before Government, there appears to be nothing on which Choka-

* "Mr. Bush is unable from his accounts to disprove the "claim; and I consider that he should be held responsible "for the payment of the money."

lingum can found a claim on Mr. Bush; and this Officer distinctly repudiates it, and challenges the Contractor to produce proof. If, as Mr. and Mrs. Theobald depose they gave Mr. Bush a bribe to obtain the contract of the Wallahjanugger road, and it appears that that work has been completed, it is to be presumed that they have had the full sum paid to them, and this on their own statement would vitiate Chokalingum's claim as against Mr. Bush. The real demand, if any, would seem to lie against the Theobalds, and if their charge of bribery against Mr. Bush be investigated as will presently be noticed, the whole matter, including the transactions between Mr. Bush and the Theobalds, on account of the abovementioned road will come under enquiry.

6. In Extract Minutes of Consultation 18th June 1858, para. 9. the Government recorded the opinion that the more serious charge against Mr. Bush should be investigated under Act XXXVII. of 1850; and they resolved, before appointing a Commission under Section III. of that Act, that Mr. and Mrs. Theobald should be required under Section VI. to furnish security for the thorough and effectual prosecution of the charge. Major Lawford reports that Mr. Kickwick offered himself as a "personal security." The Government are of opinion that Mr. Kickwick should be called on to furnish some definite security, in the shape of a Penalty Bond, that Mr. Theobald will prosecute his charge; and will be forthcoming to answer any counter-charge or action which may be afterwards brought against him. If he agrees, the Honorable Company's Solicitor should be requested to arrange with him for its preparation and execution. Major Lawford will proceed accordingly in the matter; and as soon as the Government learn that the Penalty Bond has been executed, they will be prepared to appoint a Commissioner for the enquiry.

Para. 5.

7. In para. 10 Extract Minutes of Consultation 18th June, the Government observed in reference to Mrs. Bush writing her husband's initials on the labor tickets, that they were not disposed to censure this proceeding in the terms employed by either Major Lawford, or the Chief Engineer. This subject is again taken up, in para. 6 of Major Lawford's present letter; but the Government see no reason to alter the judgment they have already formed.

8. In para. 12 of the same resolution, the Government stated explicitly that the establishment sanctioned by them on the 27th April for the adjustment of Mr. Bush's accounts, the cost of which will have to be defrayed from his salary, was meant to be purely an extra establishment, that is, additional hands employed especially and temporarily for this express duty. From the statement submitted by Major Lawford, it would seem that the greater part of the expense recommended for sanction, consists of additional pay to servants already in the Department. If the Government understand the statement rightly, only three additional hands have been newly entertained on salaries of 20, 30 and 50 Rupees, making an aggregate monthly charge of 100 Rupees. The Government see no reason to depart from the views already recorded by them on this part of the subject; and in conformity with those views, they can sanction remuneration out of Mr. Bush's salary only to those extra servants, truly so called, who have been employed in the examination of that Officer's accounts. All expenditure beyond this, must be refunded; and the Civil Auditor will be instructed to see this order carried out. It need scarcely be remarked that the grant of extra remuneration, out of the salaries of persons under suspension, to public servants already well paid, and only doing their duty, is a proceeding, which cannot under any circumstances be permitted.

9. As regards Mr. Bush's accounts, it appears from the statements submitted, that the total amount which that officer is represented to have drawn, on account of transactions ranging from October 1855 to February 1858, is Rupees 2,19,515, viz.

	Rupees.
1855-56	88,533
1856-57	93,314
1857-58	37,698
	2,19,545

A great part of the sum set down for 1855-56,* appears to have been made up of transfers of works and responsibilities belonging to other parties; and of the sum of Rupees 51,038 included on this account, only Rupees 6,400 appear to have been actually drawn by Mr. Bush; the remainder having been expended, and it is stated accounted for, by Lieutenant Rideout, Captain Taylor, and other Officers who had charge of the works to which the expenditure related. It would seem also that several works had been transferred from the Collector's department, and that Mr. Bush was accountable for the joint expenditure incurred by the Revenue and Engineer departments.

*	Rs. A. P.
Amount drawn by Mr. Bush	37,494- 8-3
Transfer	51,038-15-3
Total..	88,533- 7-6

10. The actual expenditure however upon works of every description, and for which Mr. Bush would seem to be held responsible, is given in the Statement C. at Rupees 1,91,724, besides a sum of Bupees 14,815 due to Contractors, making in all a total sum of Rupees 2,06,539-14-5. The Bills submitted by Mr. Bush amounted to Rupees 98,845-3-10* those prepared from his accounts by servants deputed from the Central Office amounted to Rupees 1,03,824-12-10,† and there were sums outstanding against Contractors to the extent of Rupees 989-2,‡ making an aggregate set off Rupees 2,03,659-2-8; thus reducing the sum unaccounted for to Rupees 2,880-11-9 at the date attached to the Account Current prepared by Mr. T. W. Johnson, the Accountant in the Central Office, viz., the 23rd July.

* C.
† E.
‡ G.

K.

11. Since this date however further discoveries have been made, and a supplemental list dated 27th July has been furnished, shewing additional sums due by different individuals on account of advances for particular works, which has still further reduced Mr. Bush's responsibility to an amount now represented at Rupees 1,566-2-5. No vouchers are at present forthcoming for this small balance, and considering the circumstances under which the duties undertaken by Mr. Bush devolved on him, and the difficulties under which he labored as set out in his appeal above recorded, this result cannot be a matter of any real surprize. Captain Johnston in his investigations, was "unable to trace any thing "approaching to an act of dishonesty on the part of Mr. Bush." With this opinion in his favor, and the probability that further investigation would lead to no satisfactory result, the Government under the circumstances, are not disposed to insist on a more exact adjustment of Mr. Bush's accounts, unless further cause can be shown for doing so.

L.

12. As respects the want of these vouchers, the Government consider that blame attaches to Mr. Bush; but it appears to them that had due care been exercised by the proper authorities, Mr. Bush's accounts would never have been in the state in which they have been found. Grave blame necessarily attaches to his Superiors, for this want of supervision; and as there is no proof that the money has not been properly expended, the Government resolve to relieve Mr. Bush from all penalty, beyond that indicated in para. 8, and to direct that all proceedings in his case be closed, except those connected with Mr. Theobald's charge. He must however remain under suspension, until that charge has been investigated and decided, supposing Mr. Kickwick to enter into the required Bond.

(Signed) T. PYCROFT,
Chief Secretary.

[Cr. Wk. Form No. 2.]

No. 1371 P.

FROM
THE CONTROLLER,
PUBLIC WORKS ACCOUNTS.

To
The Accountant General,
Madras.

FORT SAINT GEORGE, 9 December 1875.

Sir,

I have the honor to forward for transmission to Government an application for the grant of an Invalid pension to Mr. T. W. Johnson late a Record Keeper in the Public Works Secretariat of the Government Office.

2. The following are the papers that accompany the application.–

1 Service Book.

1 Medical Certificate.

2 Affidavits

1 Original Memo: No. 574 dated 16 October 1875 from the Secretary to Government, P.W. Department.

1 Copy of letter to Secy: to Government P.W. Dept. No. 1464 dated 22d Novr. 1875

1 Original letter from the Under Secy to Govt: P.W. Dept: No. 793, dated 2d December 1875.-

1 Copy of Public Works Government Order No. 26 dated 2d December 1875 with a copy of Mr. Johnston's letter.-

3 Copies of Government Orders Nos. 784, 1216 and 1758 dated 27th April, 26th June, and 28th August 1858 respectively.-

1 Copy of Government Order No. 457 dated 17th March 1862.-

I have the honor to be
Sir,
Your most Obedt. Servt.

L. Conway-Gordon
Controller, P.W. Accts.

9/12

9/12

EK

Accountant General's Office
Recd 10 }
Ansd __ } 12 1875

From,
The Controller of
P.W. Accounts

To
The Accountant General
Madras

No. 1348

Dated 29 }
Recd } December 1875

Forwards for
transmission to Govern-
-ment an application
for the grant of an In-
-valid pension to Mr
T. W. Johnson late
record keeper in the
P.W. Secretariat of the
Government Office

17197

See in No. 53 of 76

To be returned with reply on reverse.

AUDIT DEPARTMENT.

Fort Saint George,
Accountant General's Office,
10th December 1875.

FROM THE ~~DEPUTY~~ Asst to the ACCOUNTANT GENERAL, MADRAS,

TO THE Controller of Public Works Accounts.

VIDE your Report on Application for Pension on behalf of Mr Johnson.

THE undersigned has the honor to state that under G.O. No 26 of
the 2d instant in P.W. Departt as it is probable
that an application will be made to the Govt
of India for a special pension on behalf of
Mr Johnson it is desirable that the applica-
-tion herewith returned may be submitted
in triplicate as per G.O. in the ~~Pension~~ Financial Dept
No 1234 d: 5 January 75.

C. R. Crudley

Asst to the Accountt Genl

From.

DE 11

No. 1711 W.

Fort St. George 11 Dec. 75.

Transferred to the Secretary to Government, Public Works Department, with a request that he will be so good as to furnish the additional copies of application for pension and of its accompaniments referred to by the Accountant General, Madras.

2. The required number of copies of this Office letters No. 1461 W. of 22nd November 75 and No. 1378 P. of 9th October 75 will be made on return of the papers to this Office.--

L. Conway-Gordon

Controller, P.W. Accounts

G.P. 11/12

A 11/12

No. 53 [illegible]

P.W. 250/76

[Cr. Wks. Form No. 1.]

No. 150 P

FROM

THE CONTROLLER,
PUBLIC WORKS ACCOUNTS,

TO

The Accountant General
Madras.

FORT SAINT GEORGE, 18 January 1876.

Memorandum

The undersigned has the honor to return, with the required additional copies, the papers connected with an application for pension on behalf of Mr. E. H. Johnson late of the Government Assistant Public Works which accompanied the enclosed memo from the Assistant to the Accountant General of the 10th December 1875

Accountant General's Office
Recd 19 1 1876
Ansd

L. Conway-Gordon

Controller P.W. Accounts

From
The Controller of
P.W. Accounts
To
The Accountant General
Madras

No 1501 P
Dated 18
Recd } January 1876

F No 55 of 74

Returns with the required additional copies the papers connected with an application for pension on behalf of Mr. J. W. Johnson

See on No 53 of 76

1912

No 574

Memorandum

The Secretary to Government Public Works Department has the honor to forward to the Controller of Public Works Accounts an application for an Invalid Pension on behalf of Mr J. H. Johnson, Superintendent of Record Department in this Office, together with his Service Register, and to request that they may be returned to Government with the usual report in accordance with G.O. No 24 dated 5th October 1875.

Encls 3.
1 Application
1 Service Regr.
1 Medl Certificate

Major Genl R.E.
Secretary to Government
P. W. Dept

Ootacamund
15th Octr 1875

To
The Controller of
P. W. Accounts with 3 Enclosures

xd CH.

Pb 79 ... 1/7

See in No 5371

W 200 / 25/91

[Cr. Wks. Form No. 2.]

No. 146 W

From
THE CONTROLLER,
PUBLIC WORKS ACCOUNTS.

To The Secretary to Government
Public Works Department

Fort Saint George, 22nd November 1875.

Sir,

I have the honor to return the enclosed application for the grant of an invalid pension to Mr. F. W. Johnson, late Record keeper in your office and to request that as the applicants services in the late Road Department from 1st March 1850 to 30th June 1854 as detailed in his History of service and service register cannot be verified from the records in this Office you will be so good as to obtain and forward to me for transmission to Government in the Pension Department, the affidavit of the applicant for that period of service with such collateral evidence as may be procurable agreeably to rule to Section 71 of the Civil Pension Code.

It has been ascertained on previous occasions that the services of members of the late Road Department cannot be verified from the records of Accountant General Madras.

2. According to the entries in the Audit register on the records of this Office, pay was drawn

for Mr Johnson from 1st May to 31st July 1858 – on reference however to the acquittance rolls of the late Central Office of Public Works, the amount appears to have been disbursed to another subordinate in the office and it is understood that Mr Johnson was employed during that period on special duty connected with the accounts referred to in G. O. No 784 dated 27th April 1858, with reference to which the audit registers shew that Rupees 200 was drawn for a Special Accountant for the three months in question – The name however of the subordinate so employed is not noted in the register.

3. Under these circumstances I beg that you will call upon the applicant to explain from what Office he drew pay from 1st May to 31st July 1858 and to furnish in this case also an affidavit supported by the required collateral evidence of his having been actually employed during that period.

4. Mr Johnson appears from the Audit registers to have had leave on Medical Certificate from 23d August to 6th September 1867 with moiety of pay – No entry of this leave has been made either in the Service register or in the application for pension – Deducting this period from Mr Johnson's total service qualifying for pension it will be seen that he requires 11 days to complete the qualifying period of 25 years for the proposed pension of one half of average pay.

I have &c.

(Signed) L. Conway Gordon
Controller of P.W. Accts.

(True Copy)

Charles A. [illegible] Supdt.
Correspondence Branch
Controller's Office
P.W. Dept.

9/12

Ph. 2934/75

Dr in Wb 534

No. 793

67

From

Major Alex. C. Scott R.E.
Under Secretary to Govt.
P. W. Dept.

To

The Controller of
Public Works Accounts

Fort St. George 2d December 1875

Sir,

In returning pension Application and Service Register of Mr. J. W. Johnson late Record keeper in this Office received with your letter No. 146 W dated 22d November 1875 I have the honor to forward the enclosed two Affidavits taken in my presence in substantiation of the entries of Service from 1st March 1850 to 30 June 1854 and from 1st May to 31st July 1858, the collateral evidence in the first instance having been afforded by a Clerk from your own Office who served in the late Road Department at the same time as the Applicant, and in the latter case the testimony is supported by the correspondence printed under G. O. No. 1216 dated 26th June 1858 and G. O. 1758 of 28 August 1858 which show that Mr. Johnson was engaged on duty in the

Central Office at the time referred to in his affidavit and that he is the Accountant referred to in your letter under reply. The applicant requires 11 days to complete the period of service necessary to entitle to the Pension claimed.

I have the honor to be
Sir
Your most Obedt Servt.
(Sgd) A. de C. Scott Major R.E.
Under Secy to Govt. P.W. Dept.

True Copy.

C. M. Walker Major Genl R.E.
Secy to Govt. P.W.D.

[illegible]

P.W. 250/
13/76.

To
The Under Secretary to the
Government
P.W.D.

Sir,

In pursuance of the instructions communicated to me in person, I beg to make the following statement in connection with my application for pension which is now before Government.

The Register of my service as prepared by you shows a total service under Government of 26 years 9 months and 21 days. Of that period 1 year 9 months and 16 days do not count towards pension as that service was rendered before I was 22 years old. Deducting this latter period there remains according to the Register a balance of 25 years and 5 days, while 25 years is the period required to render an Uncovenanted Officer eligible to a pension of one half average salary.

In preparing my Register however it entirely escaped my memory that I had had sick leave on a moiety of salary for fifteen days viz from 23rd August to 6th September 1867, and as such leave does not reckon towards pension, the period of 25 years and 5 days above

mentioned

mentioned is reduced to 24 years 11 months and 19 days or eleven days less than the qualifying time.

When my case came before Government in March last in connection with the re-organization of the Secretariat Establishment they were pleased, as will be seen by a reference to the papers, to allow me to remain in Office till I completed my twenty five years service, and it is thus clear that owing to mere inadvertence, and to no other cause that I now fall short of that period by a little more than a week. When I gave up office I did so under the firm conviction that the full period of service had been rendered but I now find that I was mistaken. In these Circumstances I throw myself on the consideration of Government whose employe I have been for nearly 25 years and to whom I have rendered faithful service as shewn by the papers enclosed in my Application, and I earnestly pray that the short period which is wanting to complete the time required may be generously waived and pension of half average Salary as originally intended by Government granted to me.

I beg &c

(Signed) S. K. Johnson

Madras
26th November 1875.

(True Copy)

(Signed) A. de Sart Hmajor R.E.
Under Secy to Govt D.P.W.

True Copy
C. M. [illegible]
Secy to Pub. Works Bd.

P. W. Dept.

Proceedings of the Madras Government.

Read the following

Memo. from
Mr. S. K. Johnson petn. dated 26th Novr 1875)

Order thereon 3rd Decr 1875 No. 26.

It was incumbent on Mr. Johnson to have his service register verified by competent authority before he quitted his employment but under the actual circumstances this letter will be transferred to the Pension Department with the view to application being made to the Govt of India to admit him as a Special Case to the scale of pension due to 25 years service of which he is deficient 11 days.

(True Extract)

(Signed) A. de Sart Hmajor R.E.
Under Secy to Govt D.P.W.

To
The Controller of
P. W. Accounts
with [illegible]

True Copy
C. M. [illegible]
Secy to Pub. Works Bd.

Fort Saint George, Public Works Consultation of 27th April 1858.

No. 85. Read the following letter from Major E. LAWFORD, Officer in charge of the Central Office of P. W.; to H. FORBES, Esq., Acting Secretary to Government, dated 21st April 1858, No. 9215.

SIR,

Before reporting the general result of Captain Johnston's investigation of the charges against Mr. Bush, Assistant Engineer in North Arcot, I have the honor to state, that the accounts of the Assistant Engineer are in such a state of backwardness, that in the middle of February last, he was ordered to confine his attention to their adjustment; since which date he has furnished 49 Bills to the amount of Rupees (8,987-0-5) eight thousand nine hundred and eighty-seven and pice five leaving an unadjusted balance of Rupees (94,720-15-9) ninety-four thousand, seven hundred and twenty, annas fifteen and pice nine.

2. Considering it hopeless to expect a speedy or satisfactory settlement of Mr. Bush's accounts, without some strong pressure being applied, I have the honor to recommend, the Suspension of a moiety of his salary, until the final adjustment is complete, and the result reported to this office.

3. Copy of the Acting District Engineer's letter relating to the above, is herewith forwarded for information.

Letter from JAMES H. DOPPING, Esq., Acting District Engineer of North Arcot; to Colonel C. E. FABER, Chief Engineer, dated Camp Raneepet, 19th April 1858, No. 2481.

SIR,

I have the honor with reference to a letter No. 9021, under date 15th Instant, from the Superintending Engineer, calling upon me to report by return of post, whether Mr. Bush's accounts can be completed in my Office, and pointing out the necessity of doing so, before the end of the current month, to state,

2. That I have called upon Mr. Bush in numerous letters to inform me, how soon he can let me know the date upon which his accounts will be closed, and in no instance have I obtained a satisfactory reply.

3. I enclose the last Demi official received on Saturday, too late for post, from that Gentleman, which will show how matters stand.

4. I have as yet only received from him, bills as per annexed memo. and they are being checked as speedily as possible.

5. I have also frequently called upon him for a memo. of advances, and have not as yet received one.

6. I had to call upon him more than once for his cash box, and when it came, I found nothing in it, but a so called cash book, which included an immense number of advances and frequent payments, dated many days previous to previous entries, his explanation of such an irregular proceeding is, that he "kept a private Memorandum book, out of which the entires were made."

7. In two instances I observed the payment of Maistries for *many* months made in *one sum*,

8. In order to hasten matters as much as possible I have more than once called upon Mr. Bush to send me his bills in the "*rough*," saying I would have them copied out fair in my office. but up to this, no notice has been taken of my communications.

9. His excuse therefore that he has only one Writer cannot stand; more particularly as I have allowed him to entertain an Extra Writer for a time.

10. His Progress Report for last month has not yet been received, and numbers of important questions I have asked him, are still unanswered.

11. I very much regret to have to report such a very unsatisfactory state of things, and delayed replying to the letter under acknowledgement, in the hopes of having a more favorable report to make.

Pr 250/15/91

12. I have twice called Mr. Bush's attention to the want of punctuality in his attendance at office, and in one instance received any thing but a respectful reply.

No. 86. ORDER THEREON, No. 784; dated 27th April 1858.

Resolved that Mr. Bush, Assistant Engineer in North Arcot, be suspended from employment pending the enquiry which is now being made into certain charges brought against him. During the period of suspension Mr. Bush will receive one-fourth only of his regulated salary under the notification of the Government of India dated 2nd June 1857, extended to this Presidency by Extract Minutes Consultation dated 24th December 1857, No. 2384.

2. The undrawn portion of Mr. Bush's pay will be appropriated to the payment of an extra establishment to bring up Mr. Bush's accounts which are above represented to be so greatly in arrears.

(Signed) H. FORBES,
Acting Secretary to Government.

Read the following Letters.

No. 83. From Major E. LAWFORD, Officiating Chief Engineer; to the Secretary to Government, dated 29th July 1858, No. 2328.

SIR,

dated 21st May 1858, No. 513.
1 *Letter dated 23rd July 1858, from Mr. Johnson Accountant.*
10 Statements marked from A to L.
5 Vouchers Do. from A to E.
2 Sets of Queries and Replies.
1 Statement of Extra Establishment.

Referring to Extract Minutes of Consultation No. 1158 dated 18th June 1858, I have the honor to state that Colonel Faber's former communication on the subject of Mr. Bush's accounts was not I believe intended as a final report, but merely an explanation of the proceedings taken consequent on Captain Johnston's enquiry and with a view to elicit orders as to further measures.

2. The question mooted in para. 4 of the order above quoted does not admit of solution in the manner proposed, as the work having been executed 18 months ago cannot now be measured with any accuracy, and supposing the amount not to have been paid, it should certainly be made good by Mr. Bush and not by Government. In support, if not proof of the correctness of Captain Johnston's award of Rupees 808,-15-1 against Mr. Bush, I may state that in the accounts of the Wallajahnugger and Amoor road to which it refers, the vouchers are deficient to the amount of Rupees 2,198-9-8.

No. 9 dated 18th May 1858.

3. In paras. 5, 6 there is an evident misconception of the case reported in para. 11 of my letter to Colonel Faber, as I certainly had no intention of charging Mr. Bush with having "made away with" the sum of Rupees 23,441 for which he took credit before his Bills had been passed by the District Engineer. The only inference I drew from his conduct was, that Mr. Bush was very ignorant of his own accounts, but the subsequent discovery of the bills which are quite useless from not having been prepared with reference to the date of expenditure, makes no difference in my opinion of the irregularity of the proceeding.

4. I am not surprised at the unwillingness of Government to credit a direct charge of bribery against Mr. Bush, but their grounds of doubt may admit of re-consideration. Chokalingum whose employment Mr. Bush denies, was engaged with the Theobalds as agent and partner, and supplied part of the funds, and Mrs. Theobald declares that at that time she possessed some money and that the last instalment of the bribe was deducted from the amount due for work completed.

5. As to the character and credibility of Mr. Theobald, I have been unable to trace any misconduct on his part beyond a drunken quarral with another subordinate, while his present employment at St. Andrew's Church implies his improvement. Mr. Kickwick has offered himself as a personal security for Mr. & Mrs. Theobald in any investigation that may be ordered by Government, and I may state on good authority that they lived very comfortably at Vellore.

6. With regard to the signature of tickets by Mrs. Bush for her husband, I know from actual experience that the interference of females in the public duties of subordinates is most mischievous in effect and I do not see how any check can be exercised over such a proceeding, if the party whose signature is thus affixed is not himself perfectly trustworthy, and then I doubt if he would allow it to be done. The Ticket system requires most careful control and this cannot be the case if signature by proxy is allowed.

7. In paras. 11, 12 the Government remark on the arrangements made for bringing up the arrears of Mr. Bush's accounts and seem to think he has suffered some hardship by his suspension and loss of salary, but if this were really felt, I imagine he would have been anxious to afford all possible assistance in this most arduous and tedious business, but so far from this he has long ceased to attend at the Central Office and has never afforded me any really useful information, but has evaded my enquiries and prevaricated in his statements whenever I sought an insight into his accounts.

8. Regarding the extra establishment employed in adjusting these accounts, I beg to state that it was absolutely necessary to entrust the duty *to experienced and well qualified persons* not only capable of calculating, but thoroughly to be depended on in scrutinizing and arranging the various scattered papers and notes; for with all the ordinary Office business to attend to, I felt that much responsibility rested on myself, and I knew of no person in whom I could better confide than Mr. Johnsons, formerly in the Road Department and now an Accountant of the Central Office *on a salary of 140, Rupees*, whose regular work must necessarily be performed by another person. The labour has been enormous and would not have resulted in any adjustment without the utmost carefulness and I earnestly hope that Government will not refuse to sanction the arrangements made agreeably to the *accompanying scale* which is certainly not at all higher than necessary especially when it is considered that Captain Crewe has been allowed to draw his full salary and to employ an establishment in adjusting his own accounts of a year's standing while those of Mr. Bush extend back two years and a half. The servants who have received increase of salary consequent on Mr. Johnson's employment in this duty have done so on the same principle that obtains when any servant is on leave, viz, that they receive higher pay for higher duties.

9. The Government will perceive that to arrive at a clear knowledge of Mr. Bush's actual position as a public accountant, it has been found necessary to take all his receipts and disbursements from October 1855, and to scrutinize each entry by comparison with *its vouchers* and thus it is shewn that his entire receipts amounted to Rupees 2,19,545-11-8, out of which the sum duly adjusted is Rupees 1,26,675-2-11. For all the unadjusted receipts bills have been now prepared, and though in some cases the vouchers are manifestly not original records kept on the works (or more properly Station Books) yet as bearing Mr. Bush's initials they have been taken as such. Vouchers marked a, b, c, d, *are submitted* as instances of such spurious documents.

10. The accuracy of the result produced by comparing the amount of *drafts with that of* bills has been tested by a third Statement C, showing the balances in detail on each work the amount of which tallies closely with the former, showing the Accountant's work to be correct. Statement E shews the adjustment of sums that were outstanding when Mr. Bush gave over charge of his range, and a balance to be accounted for of Rupees 2,880-11-9.

Reduced by a Supplemental Statement to Rupees 1,566-2-5

11. It appears from statement F that a sum of Rupees 14,473-2-7 is still due to Contractors whose accounts have been examined, but these are in some considerable items unsupported by Vouchers.

12. Statement G. shows a sum of Rupees 989-2-0 to be recovered from Contractors, and H is a statement of sums due to coolies on four works Rupees 342-6-11.

13. Statement I. is a list of objectionable charges found in the accounts amounting to Rupees 44-3-0 being sums paid on account of Mr. Bush's private expenses.

14. The Bills prepared in the manner above reported will be retained in this office pending the final orders of Government, as I am not exactly clear as to how they should be signed.

15. One fact will I believe be sufficiently manifest from the papers now forwarded and from the great labor they have involved, and that is the utter falsity of Mr. Bush's promise of adjusting his accounts "in a few days" when he must have known from the state they were in that this would be a work of weeks or rather months.

Letter to Acting District Engineer dated 21st April 1858, No. 106

16. Since the accounts were prepared a supplemental* list of recoveries to be made from Contractors and other parties has been furnished by Mr. Bush's writer with a very lame excuse for its not having been previously produced. This amounting to Rupees 1,314-9-4§ reduces the sum of the deficiency against Mr. Bush to Rupees 1,566-2-5.

* Marked L.

§ Includes Rupees 398-2-7 outstanding against himself and Rs. 25 against Mr. Merrill his brother-in-law who is not at present connected with the Department.

17. As it will be expected that I should express my opinion of the general state of Mr. Bush's accounts, I may conclude by recording my conviction that they evince an amount of laxity and gross irregularity which unfit, Mr. Bush for the public service. Whether he can ever clear up the discrepancies which have been discovered or not, his title to the confidence of Government in the position of an Officer of this Department is I conceive entirely forfeited.

18. Since the foregoing remarks were written I have sent for Mr. Bush and furnished him with the sets of Queries marked 1 and 2. The first set he took away with him and brought back the next day with the answers, but the second set I told him must be answered in the Central Office though I gave him time enough to do it and allowed him free access to all his papers.

19. Mr. Bush left the office at 3 P. M. without signing the paper, and in his written reply has asked for time to "look at his accounts" to enable him to reply.

20. Considering that Mr. Bush has *voluntarily* absented himself during the whole time except the first few days that his accounts have been under examination, I can have no doubt that this is a mere pretext to get the accounts over more into his own hands and make such alterations as he may from his knowledge of the results of my scrutiny find necessary, and I decline to give him the opportunity.

21. I must now leave the case in the hands of Government who while giving Mr. Bush credit for all that can be allowed, will I am sure not overlook the unlimited confidence that has been placed in him and the use he has made of it.

P. S. Mr. Bush's replies to the second set of Queries are not signed because he has disobeyed my orders that he should affix his signature in my presence and he has neglected to attend the office to-day, but there is no doubt of their authenticity.

(Signed) E. LAWFORD, Major,
Officiating Chief Engineer.

Letter from Mr. T. W. JOHNSON, Accountant; to Major E. LAWFORD, Officiating Chief Engineer dated 23rd July 1858.

SIR,

1. I respectfully beg to bring to notice that I have completed the adjustment of Mr. Bush's Accounts, and submit for your information documents marked A, B, C, D, E, F, G, H, I and K.

2. Statement A shews the drafts or amounts of cheques given to Mr. Bush from October 1855, to February 1858, and at the end of the Statement is an Abstract shewing the amounts actually drawn in each official year, making in the aggregate Rupees 2,19,545-11-8.

3. Statement B shews the amount of Bills submitted by Mr. Bush for adjustment as well as for a portion of the works remaining to be adjusted. On account of the former Rupees 27,829-15-1, and for the latter 98,845-3-10, making a total Rupees 1,26,675-2-11, this sum deducted from Rupees 2,19,545-11-8, left a balance of Rupees 92,870-8-9, to be accounted for, and for the adjustment of which my examination of his Accounts was directed. From the confused state of the records and from the fact of Mr. Bush not having kept a systematic account of his transactions, it was necessary to test the accuracy of the result produced by Statement A and B. For this object Statement C was prepared and a balance of Rupees 92,879-1-1 obtained being in excess by Rupees 8-8-4; this small difference may not perhaps be looked upon as of any importance considering the confused state of the materials from which I was obliged to collect my information. The result of Statement C must be taken as the correct balance as it exhibits in detail the several works remaining to be adjusted.

4. Statement D shews works transferred from the Collector's Accounts, and for the adjustment of the expenditure of Rupees 11,005-6-4 incurred by the Revenue Department, exhibited in column 5, there are no vouchers in the records of Mr. Bush's Office.

5. Statement E shews the adjustment of the sums outstanding against each work, in some instances the Bill prepared from the Vouchers is much in excess and in others it falls short. On the whole there is a balance of Rupees 2,880-11-9 to be accounted for, as particularized in the Abstract at the end of the Statement.

6. Document marked F shews sums due to Contractors, the entire quantity of work performed (for which balances are said to be due) is included in the Bills prepared for the works, that marked G shews sums to be recovered from Contractors, and that marked H shews sums due to work people:—J is a list of objectionable items extracted from the Amoor and Wallajahnuggur roads Station Book, and which I have omitted in the Bill prepared for those works; K is an A, C, shewing the aggregate balance to be accounted for by Mr. Bush, and the aggregate Bills now prepared by which the same result arrived at by the Abstract at the end of Statement E; is produced also in this, viz., a balance of Rupees 2,880-11-9 remaining unaccounted for.

7. In checking the Contractors Accounts several entries are not supported by Vouchers and some of them are for large amounts. I have distinguished these entries by query marks, that you may have no trouble in finding them when looking over the Vouchers.

8. Mr. Brock was of much assistance to me during the last two weeks; he had the sole preparation of the rough bill for the Poinnay Annicut, and had it not been for his aid the completion of the bills would have occupied a longer period.

No. 84. From Mr. T. H. BUSH, Assistant Executive Engineer; to W. H. BAYLEY, Esq., Secretary to Government, dated 16th August 1858, No. 3.

SIR,

Having heard that Major Lawford Officiating Chief Engineer Department Public Works has preferred some very grave charges against me, I most respectful beg you will do me the favor to lay before His Lordship the Governor in Council, the following statement, humbly hoping it may receive his Lordship's favorable consideration, I shall be brief as possible that I may not trespass too much on his Lordship's valuable time.

2. I am aware that the charges preferred against me impute a neglect of duty, in allowing my accounts to fall into arrears, but I trust that when I state I had but one writer who could write English and one Tamil Gomastah with an apprentice, that in addition to my own Section *i. e.* the 2nd District of North Arcot, I also had charge of the Mahundruverddy tank and channel, the estimated amount for which alone was upwards of 120,000 Rupees, moreover that I had no estimate-maker or draughtsman and that in the whole of my range including these additional works there was only one man who could survey with the Prismatic compass and one Sub-Overseer who could be trusted to frame the most ordinary tank estimate. I respectfully hope that his Lordship will take into consideration that my time was necessarily and frequently for days occupied away from my office and that therefore it was impossible for me to attend properly to my indoor work.

3. I deeply regret that I should have brought myself under the displeasure of my superiors, after having served Government with fervent zeal and fidelity for eighteen years, I beg most respectfully however to repudiate all charges affecting my personal honor and integrity.

4. I deeply regret to have to allude in this place to the acts of my superior, but the necessity of defending myself and the earnest desire I feel to clear my character from the imputations cast upon it, leave me no other course to pursue.

5. Major Lawford on my arrival at the Presidency when I reported myself in person on the 2nd of May last; directed me to proceed with my accounts, the adjustment of which I then immediately commenced, but it was not long before obstacles arose to my carrying on the work quietly and peaceably. Major Lawford frequently questioned me about Chokalingum, Soondra Moodelly and other Contractors who had complained against me, but whose complaints were declared to be false and unfounded by Captain Johnston. During these investigations it was necessary for me to explain myself, but Major Lawford treated my assertions with contempt, and unable to command his temper taunted me with being an "artful man and added that he did not believe one word that I had said and that he firmly thought that I was in collusion with Mr. and Mrs. Theobalds and the orther parties to cheat the Government." He denied me the opportunity of confronting any of my accusers in his presence, also the opportunity of clearing my character by the only means that were open to me vizt. by proceeding at Law, by witholding from me copies of the depositions given against me.

6. A few days after this from anxiety of mind and an attack of hepatitis I was compelled to place myself under the hands of Dr. Mudge (in charge of 1st District) but attended office on the 21st May, when again Major Lawford taunted me with not having replied to his letter No. dated* but it was subsequently found that I had replied to it on the 21st April and that it was the District Engineer through whom the letter had been forwarded that had withheld my explanation for the Central Office.

7. About the closing of my accounts, a set of queries were put into my hands, some having reference to the amount stated to be outstanding against me, but to reply to these satisfactorily it was necessary for me to look over my accounts, but I found that access to them was denied me, and under these circumstances it was not possible to explain away the cause of a large balance appearing against me according to the vouchers; while there was but a trifling amount against me according to my Cash book, which together with any deficiency whatever that may appear against me on a fair examination of my accounts, I am prepared to make good to Government.

8. Under these truly painful and harassing circumstances, I most respectfully appeal to his Lordship to protect me from the disgrace which Major Lawford is endeavouring to throw upon

* 18th April.

me by making *exparte* representations to Government unaccompanied by my explanation on points regarding which I am blamed, I trust it may be remembered that my accounts were in arrears only in common with those of many other Officers in North Arcot and throughout the Presidency, that although they were reported to be in confusion, the Accountant appointed by Major Lawford was able to prepare and submit to Government a balance sheet within a very few days of taking charge of them that the parties who examined the accounts were either strangers to them and were probably interested in making me guilty, being paid out of my salary. That many vouchers may possibly have been lost or abstracted that there may have been many trifling disbursements for which no vouchers could be obtained, that Major Lawford as Superintending Engineer evinced a decided antipathy to me which Colonel Faber did not seem to join in, that altho' Major Lawford became Officiating Chief Engineer he continued the disposal of my case in his own hands while he should have left it to Captain Francis Superintending Engineer, who succeeded to the charge of the Central Circle (this being moreover contrary to the express orders of Government) and taking all these things into consideration, I trust I shall not in vain appeal to Government, when I ask that judgment may be suspended, till a fair enquiry has been made, and my defence (if required) has been submitted and I pray also that my suspension may be removed, having suffered a loss of (1,200) Rupees already by the forfeiture of 300 Rupees per mensem out of my pay.

No. 85. ORDER THEREON, No. 1758; dated 28th August 1858.

1. In his letter of the 29th July, the Officiating Chief Engineer submits with reference to Extract Minutes of Consultation 18th June 1858, No. 1158, a final report on the accounts of Mr. T. H. Bush, Assistant Executive Engineer in the North Arcot District, at present under suspension under the orders of Government of the 27th April preceding. The report is accompanied by Statements and Vouchers illustrative of the case, and notices the points commented upon by Government. Mr. Bush has also appealed against the course pursued by the Central Office towards him; and the Government propose to consider both the communications, in connection with the previous correspondence that has passed on the subject.

Extract Minutes Consultation, 19th March 1858, No. 499.

2. In his letter of the 18th March 1858, No. 8228, Colonel Faber reported that the accounts of the North Arcot District to 30th April 1856, were unadjusted between the Collector and the District Engineer, and that there were several allegations of unjust and fraudulent transactions brought against Mr. Bush and other Members of the Public Works Department, by one of the most extensive Contractors employed by the District Engineer. He applied for Captain Johnston's services for a week, both to adjust the unexpended balances, as well as to decide *finally* upon the charges brought against Mr. Bush; and he proposed to depute Mr. Hart, the Deputy Auditor, from the Central Office, to aid that Officer in these duties. The Government, in Extract Minutes of Consultation 19th March 1858, complied with this application.

Extract Minutes Consultation, 27th April 1858, No. 784.

3. Captain Johnston's investigation was completed, and the result reported in a Memo. dated 1st April 1858, which however was not laid before Government until the 21st May following. Intermediately, or on the 21st April 1858, Major Lawford, then in charge of the Central Office, addressed the Government, saying, that before reporting the general result of Captain Johnston's investigation of the charges against Mr. Bush, he had to bring to their notice, that Mr Bush's acccounts were in such a state of backwardness, that unless some strong pressure were applied, it would be vain to hope a speedy or satisfactory settlement of them. He recommended the suspension of a moiety of his salary until the final adjustment was completed, and the result reported to his Office. On this representation the Government suspended Mr. Bush from employment, pending the enquiry into the charges against him.

Extract Minutes Consultation, 18th June 1858, No. 1158.

4. Captain Johnston's Memo. of the 1st April was, with other papers enlosed in Major Lawford's letter of the 18th May 1858, laid before Government on the 21st of the same month by Colonel Faber, who had resumed charge of the office of Chief Engineer. In the course of the investigation held by Captain Johnston into the claim of Chokalingum, one of the complaining Contractors, the further charge of Bribery was preferred against Mr. Bush, and it was afterwards certified to by Mr. and Mrs. Theobald who were sent for and examined in person before the Superintending Engineer of the Southern Circle.

The complaints brought against Mr. Bush may be resolved into the three following:—

1st. That of Contractors for non-payment for work executed.

2nd. The charge of Bribery formally certified to by Mr. and Mrs. Theobald.

3rd. The state of Mr. Bush's accounts.

5. In para. 2 of Major Lawford's letter of the 29th July, is noticed the complaint of the Contractor Chokalingum for Rupees 808-15-1, for work executed to the Wallajahnugger and Amoor road. Supposing the amount not to have been paid to the Contrator, Major Lawford says, he is of opinion that "it should certainly be made good by Mr. Bush and not by Government," Captain Johnston held the same view;* and in support of it, Major Lawford represents that in the accounts of the abovementioned road, vouchers are deficient to the amount of Rupees 2,198-9-8. The Governor in Council cannot however adopt the view taken by these two Officers. As far as the matter can be investigated from the papers laid before Government, there appears to be nothing on which Choka-

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* "Mr. Bush is unable from his accounts to disprove the "claim; and I consider that he should be held responsible "for the payment of the money."

lingum can found a claim on Mr. Bush; and this Officer distinctly repudiates it, and challenges the Contractor to produce proof. If, as Mr. and Mrs. Theobald depose they gave Mr. Bush a bribe to obtain the contract of the Wallahjanugger road, and it appears that that work has been completed, it is to be presumed that they have had the full sum paid to them, and this on their own statement would vitiate Chokalingum's claim as against Mr. Bush. The real demand, if any, would seem to lie against the Theobalds, and if their charge of bribery against Mr. Bush be investigated as will presently be noticed, the whole matter, including the transactions between Mr. Bush and the Theobalds, on account of the abovementioned road will come under enquiry.

6. In Extract Minutes of Consultation 18th June 1858, para. 9, the Government recorded the opinion that the more serious charge against Mr. Bush should be investigated under Act XXXVII. of 1850; and they resolved, before appointing a Commission under Section III. of that Act, that Mr. and Mrs. Theobald should be required under Section VI. to furnish security for the thorough and effectual prosecution of the charge. Major Lawford reports that Mr. Kickwick offered himself as a "personal security." Para. 5. The Government are of opinion that Mr. Kickwick should be called on to furnish some definite security, in the shape of a Penalty Bond, that Mr. Theobald will prosecute his charge; and will be forthcoming to answer any counter-charge or action which may be afterwards brought against him. If he agrees, the Honorable Company's Solicitor should be requested to arrange with him for its preparation and execution. Major Lawford will proceed accordingly in the matter; and as soon as the Government learn that the Penalty Bond has been executed, they will be prepared to appoint a Commissioner for the enquiry.

7. In para. 10 Extract Minutes of Consultation 18th June, the Government observed in reference to Mrs. Bush writing her husband's initials on the labor tickets, that they were not disposed to censure this proceeding in the terms employed by either Major Lawford, or the Chief Engineer. This subject is again taken up, in para. 6 of Major Lawford's present letter; but the Government see no reason to alter the judgment they have already formed.

8. In para. 12 of the same resolution, the Government stated explicitly that the establishment sanctioned by them on the 27th April for the adjustment of Mr. Bush's accounts, the cost of which will have to be defrayed from his salary, was meant to be purely an extra establishment, that is, additional hands employed especially and temporarily for this express duty. From the statement submitted by Major Lawford, it would seem that the greater part of the expense recommended for sanction, consists of additional pay to servants already in the Department. If the Government understand the statement rightly, only three additional hands have been newly entertained on salaries of 20, 30 and 50 Rupees, making an aggregate monthly charge of 100 Rupees. The Government see no reason to depart from the views already recorded by them on this part of the subject; and in conformity with those views, they can sanction remuneration out of Mr. Bush's salary only to those extra servants, truly so called, who have been employed in the examination of that Officer's accounts. All expenditure beyond this, must be refunded; and the Civil Auditor will be instructed to see this order carried out. It need scarcely be remarked that the grant of extra remuneration, out of the salaries of persons under suspension, to public servants already well paid, and only doing their duty, is a proceeding, which cannot under any circumstances be permitted.

9. As regards Mr. Bush's accounts, it appears from the statements submitted, that the total amount which that officer is represented to have drawn, on account of transactions ranging from October 1855 to February 1858, is Rupees 2,19,545, viz.

	Rupees.
1855-56	88,533
1856-57	93,314
1857-58	37,698
	2,19,545

	Rs. A. P.
Amount drawn by Mr. Bush	37,494- 8-3
Transfer	51,038-15-3
Total.	88,533- 7-6

A great part of the sum set down for 1855-56, appears to have been made up of transfers of works and responsibilities belonging to other parties; and of the sum of Rupees 51,038 included on this account, only Rupees 6,400 appear to have been actually drawn by Mr. Bush; the remainder having

been expended, and it is stated accounted for, by Lieutenant Rideout, Captain Taylor, and other Officers who had charge of the works to which the expenditure related. It would seem also that several works had been transferred from the Collector's department, and that Mr. Bush was accountable for the joint expenditure incurred by the Revenue and Engineer departments.

10. The actual expenditure however upon works of every description, and for which Mr. Bush would seem to be held responsible, is given in the Statement C. at Rupees 1,91,724, besides a sum of Bupees 14,815 due to Contractors, making in all a total sum of Rupees 2,06,539-14-5. The Bills submitted by Mr. Bush amounted to Rupees 98,845-3-10* those prepared from his accounts by servants deputed from the Central Office amounted to Rupees 1,03,824-12-10,† and there were sums outstanding against Contractors to the extent of Rupees 989-2,‡ making an aggregate set off Rupees 2,03,659-2-8; thus reducing the sum unaccounted for to Rupees 2,880-11-9 at the date attached to the Account Current prepared by Mr. T. W. Johnson, the Accountant in the Central Office, viz., the 23rd July. K.

* C.
† E.
‡ G.

11. Since this date however further discoveries have been made, and a supplemental list dated 27th July has been furnished, shewing additional sums due by different individuals on account of advances for particular works, which has still further reduced Mr. Bush's responsibility to an amount now represented at Rupees 1,566-2-5. L. No vouchers are at present forthcoming for this small balance, and considering the circumstances under which the duties undertaken by Mr. Bush devolved on him, and the difficulties under which he labored as set out in his appeal above recorded, this result cannot be a matter of any real surprize. Captain Johnston in his investigations, was "unable to trace any thing "approaching to an act of dishonesty on the part of Mr. Bush." With this opinion in his favor, and the probability that further investigation would lead to no satisfactory result, the Government under the circumstances, are not disposed to insist on a more exact adjustment of Mr. Bush's accounts, unless further cause can be shown for doing so.

12. As respects the want of these vouchers, the Government consider that blame attaches to Mr. Bush; but it appears to them that had due care been exercised by the proper authorities, Mr. Bush's accounts would never have been in the state in which they have been found. Grave blame necessarily attaches to his Superiors, for this want of supervision; and as there is no proof that the money has not been properly expended, the Government resolve to relieve Mr. Bush from all penalty, beyond that indicated in para. 8, and to direct that all proceedings in his case be closed, except those connected with Mr. Theobald's charge. He must however remain under suspension, until that charge has been investigated and decided, supposing Mr. Kickwick to enter into the required Bond.

(Signed) T. PYCROFT,
Chief Secretary.

[illegible] — No 53 of 76

Proceedings of the Madras Government, Public Works Department,
17th March 1862.

No. 255. Read the following letter from Lieutenant-Colonel W. H. HORSLEY, Chief Engineer, to J. D. SIM, Esq., Secretary to Government, Public Works Department, dated Chepauk, 4th December 1861, No. 7,977 :—

1 *Letter from Dist. Eng.* 30*th March* 1861.
No. 416, *with* 5 *enclos. and* 11 *Vouchers.*
1 *Do. do.* 6*th May* 1861, *No.* 10.
1 *Do. do.* 28*th Sept.* 1861, *with* 5 *enclos.*
1 *Do. do.* 29*th June* 1861, *No.* 65 *with* 15 *encls.*
1 *Do. do.* 29*th do.* „ „ 67.
1 *Do. do.* 28*th Sept.* 1861, *with* 1 *Bill,* 1 *List.*
1 *Memo. to Mr. Johnson,* 5*th Jan.* 1861.
1 *Note to Atchuta Naidoo, from Mr. Johnson,* 1*st Jan.* 1861.

*6*th June* 1860, *No.* 1,180.
5*th April* 1861, „ 666.
6*th May* 1861, „ 899.

†*From Dist. Eng.* 30*th March* 1861, *No.* 416.
Do. 29*th June* 1861, *No.* 65.
Do. 28*th Sept.* „ „ 158, 159.
Do. 29*th June* „ „ 67

SIR,

1. With reference to the orders of Government noted in the margin,* I have the honor to forward the accompanying Reports† from the District Engineer of Tanjore and from Mr. Johnson the Auditor, who proceeded to Tanjore, under the authority of Government, contained in Proceedings No. 1,180, dated 5th June 1860, relative to the adjustment of the Accounts of that District.

Sub-Engineer Atchuta Naidoo's Accounts.

‡30*th March* 1861, *No.* 416.

2. The Accounts which came under Mr. Johnson's scrutiny were those of Nos. I and V Ranges. The following Statement will show at a glance the result of his adjustment of the Accounts of the latter Range, which were first reported‡ on by the District Engineer.

Years.	To be accounted for on the 15th November 1860.			Adjusted up to 30th November 1860, by the District Engineer.			Balance to be adjusted on the 1st December 1860.			Adjusted by Mr. Johnson.			Balance unadjusted.		
1858-59	95,196	8	9	73,706	15	9	21,489	9	0	21,453	15	0	35	10	0
1859-60	92,840	9	7	65,062	13	5	27,777	12	2	27,696	0	2	81	12	0
	1,88,037	2	4	1,38,769	13	2	49,267	5	2	49,149	15	2	*117	6	0

* No information has been furnished with regard to this balance.

The sum of Rupees 49,149-15-2 shown above as adjusted is comprized of the following items :—

	RS.	A.	P.
Adjusted by Bills received in the Central Office...	39,796	3	7
Do. by recoveries inclusive of Shrotriem Shares...	1,540	0	8
To be recovered from Contractors...	3,702	14	7
Do. from Shrotriemdars...	4,110	12	4
	49,149	15	2

30*th March* 1861, *No.* 416.

3. The District Engineer explains that several of the Shrotriemdars from whom the above sum of Rupees 4,110-12-4 has to be recovered, are men with very little property, and that as they were both unable and unwilling to repair the damage sustained by their Tanks, the work was performed by his Department for the security of the Government Revenues. The Collector has been requested by the District Engineer to recover the Shrotriem shares; but the latter Officer is apprehensive that it will hereafter be found necessary to grant remissions in consequence of the poverty of the Shrotriemdars, and the comparatively large amounts which have to be paid by them.

4. Captain Oakes considers the great delay which took place in the execution of works in No. 5 Range to reflect discredit on Sub-Engineer Atchuta Naidoo and his Subordinates; but he remarks, at the same time, that the Range is far too extensive for the superintendence of a single Executive Officer or Agent, its area being nearly half that of the entire District, and that the Sub-Engineer had, moreover, to contend with the disadvantages resulting from the employment of three different Accountants during the space of two years, none of whom were thoroughly equal to their work. The area of No. 5 Range which was originally 1,830 square miles was reduced to 1,337 square miles by Proceedings of Government, dated 21st February 1861, No. 353.

Paragraph 3 of letter dated 29th June 1861, *No.* 67.

5. It will be seen from paragraph 9 of Mr. Johnson's letter to the District Engineer that it was the practice in No. 5 Range to keep a fair as well as a rough Cash Book. In the latter all transactions were recorded as they occurred, and the entries made therein were once in three or four days copied into the fair Cash Book. The District Engineer was not aware of this practice, but he has now prohibited its continuance. The Executive Agent's Register, form L, printed at page 413 of the Circular Order Book, was also found not to have been kept for the years 1858-59 and 1859-60. It was opened, however, in all the Ranges for the year 1860-61, and is now regularly kept up, and Captain Oakes ascribes the omission to keep that Register in the years 1858-59 and 1859-60, to the large number of works which were carried on, on emergency at the time. Mr. Johnson also brought to notice the fact that no permanent record was kept of correspondence. The District Engineer has drawn the attention of the Sub-Engineer to the matter and has enjoined upon him the necessity of his entering all English correspondence in books, the Tamil records being kept in bundles duly docketed to facilitate reference. Mr. Johnson in paragraphs 5 to 8 of his letter refers to another irregularity, which was also specially brought to notice by the District Engineer, in a letter dated 6th October 1860, No. 203, and reproved in strong terms in my Proceedings dated 5th November 1860, No. 6,669. The practice referred to was to pay for temporary Establishments employed on works from the funds at the Sub-Engineer's disposal, but without debiting the works with the cost thereof and entering the amounts disbursed in the Cash Book, thereby exhibiting a fictitious cash balance. On the completion of the works the actual expenditure incurred thereon was ascertained and the superintendence allowed in the Estimate on the amount expended was charged to the works, and then entered in the Cash Books.

Dated 31st December 1860.

Paragraph 15 of letter dated 30th March 1861.

6. Adverting to the remarks of Government in paragraph 3 of their Proceedings, No. 899, dated 6th May 1861, I consider it proper to notice the opinion which Captain Oakes has formed of the character of Mr. Johnson's adjustments of the Accounts of No. 5 Range. The District Engineer furnishes a Memorandum of alterations which it was found necessary to make in the Bills prepared by Mr. Johnson, and observes that no adjustment was made by the Auditor, and that the only labor which his services had saved was that of checking the Vouchers, Station Books, "Abstracts and Measurements."

Paragraph 10 *of letter dated 30th March* 1861, *No.* 416.

7. I would premise that the discrepancies, which on the District Engineer's examination of the Accounts were found in 12 out of the 344 Bills prepared by Mr. Johnson, were such as are very liable to occur in dealing with Tamil documents for the correct rendering of which in English, the Auditor had in a great measure to be dependent on his Gumashtas. The original Vouchers connected with the Bills said to have been incorrectly prepared are herewith sent, and it will be seen from the Memorandum of alterations furnished by the District Engineer, that the errors which it was found necessary to rectify consist chiefly of omissions to deduct the amount of shrotriem shares recovered, and in showing as recovered amounts which were actually outstanding. On an examination of the Vouchers it will, I think, be found both difficult, as well as unfair to Mr. Johnson, to decide that the errors were wholly his, especially as on questioning

him on the subject, he expresses his doubts as to whether the entries to which I shall presently refer, and indeed all those in the other Vouchers, so far as the shrotriem shares are concerned, which he is said to have omitted to notice, were in the Vouchers when the latter were handed over to him for the preparation of Bills. I would solicit attention to Voucher No. 150. The error pointed out by the District Engineer in the Bill prepared with reference to that Voucher is the omission to deduct Rupees 4-8, the amount of shrotriem share recovered. A glance at the Voucher itself shows, with reference to the places which the initials of the Sub-Engineer and the signature of the Overseer occupy, that the entries in red ink connected with the shrotriem share were made at some time subsequent to the preparation of the Voucher itself. I would also draw attention to Voucher No. 332. The error in Mr. Johnson's Bill is stated to be the showing of Rupees 8-6-11 as recovered when it had not been recovered. The Voucher shows that the amount was recovered; but a remark is added in the column of remarks, to the effect that it was still outstanding and that the original entry was incorrect. The color of the ink would warrant the supposition that the second entry was not made until after the Bill was prepared.

8. In citing the above examples, I do not intend to convey the idea that I am myself perfectly satisfied that the documents were tampered with; but I certainly think, as stated above, that it would be unfair to impute the errors to Mr. Johnson without further investigation. It seems to me, however, that the District Engineer can have no reason to complain of the trouble which the examination of the Bills prepared by Mr. Johnson had entailed, inasmuch as the Bills were prepared in the Range Offices, and Mr. Johnson was only supposed to do the work which properly devolved on the Range Officer, and which could not relieve the District Engineer of the check which, by paragraph 40 of Chapter XX of the Code, he is supposed to exercise over all Bills received in his Office from the Range Offices. Mr. Johnson, moreover, informs me that he informed Captain Oakes that the Bills would require the final examination which they usually undergo in the District Engineer's Office, and requested that, in the event of his services being needed for that purpose, application might be made to this Office for his employment in Tanjore for a longer time, Captain Oakes, however, thought proper to relieve him from the further adjustment of the accounts which he stated, in the accompanying Memorandum to Mr. Johnson, would be undertaken by himself, and he directed Mr. Johnson, therefore, to proceed to Trichinopoly.

Dated 5th January 1861, *No.* 573.

9. I must here notice a transaction reported by the District Engineer, which, though strictly unconnected with the matter in hand, cannot pass unobserved. It will be observed from Captain Oakes' letters, as per margin, that Mr. Johnson had applied to and received from Sub-Engineer Atchuta Naidoo advances of money amounting to Rupees 85 on his private account, and that in his note to the Sub-Engineer of the 1st January 1861, whilst still at Tanjore, he requested that that sum might be charged in the public accounts to the head "advances re-payable." Captain Oakes correctly points out the irregularity of this proceeding, which was adopted without any communication with him. Whilst concurring in this opinion, however, I must acquit Mr. Johnson of any dishonesty of purpose, as in his note of the 1st January to the Sub-Engineer, he expressly suggests the mode of adjustment referred to above, to prevent "private dealing," and moreover, as the Report submitted by him on the Sub-Engineer's Accounts does not manifest any desire to favor the state thereof, but, on the contrary, contains a candid opinion on matters as he found them, and points to the existence of various irregularities.

30th March 1861, *No.* 416.
6th May „ „ 10.

Lieutenant Chrysties' Accounts.

10. I shall now proceed to review the Accounts of Range No. 1. The following Statements will show the adjustments effected :—

Year.	To be accounted for.			Amount adjusted by Bills by the Executive Officer.			Balance adjusted by Mr. Johnson.		
1858-59	1,51,897	8	3	1,25,218	9	7	26,678	14	8
1859-60	1,82,018	2	6	1,14,361	2	9	67,656	15	9
	3,33,915	10	9	2,39,579	12	4	94,335	14	5
	Amount of advances originally adjusted by advance Bills but for which Mr. Johnson has prepared detailed Bills..........................						410	0	0
							94,745	14	5

Of the above balance of Rupees 94,745-14-5, Statement marked A, accompanying the District Engineer's letter of the 28th September 1861, No. 158, accounts for a sum of Rupees 67,809-12-6 comprized of the following items:—

	RS.		
By Bills submitted to the Central Office..................................	57,270	12	3
By recoveries..	946	12	4
By advances outstanding some of which were worked out in 1860-61, and others recovered, &c. These will form a separate adjustment..	9,592	3	11
	67,809	12	6

RS.
94,745-14-5
67,809-12-6
26,936-1-11
19,479-8-5
7,456-9-6

and of the remainder, *viz.*, Rupees 26,936-1-11, Rupees 19,479-8-5, being the expenditure incurred by Sub-Overseer Palmer, form a separate adjustment, which will be reviewed also in this Report; the balance Rupees 7,456-9-6, forming again a separate adjustment, which will also be noticed.

11. The sum of Rupees 57,270-12-3 above shown, as representing the amount adjusted by Bills, comprizes upwards of Rupees 2,500 which were shown by Mr. Johnson as advances outstanding, but which having now been worked out, have been accounted for the Bills prepared by the Range Officer.

Paragraph 12 of letter dated 28th September 1861, No. 158.

12. In adverting to the subject of the outstanding advances made to Contractors, Mr. Johnson brings to notice the fact that Security Bonds furnished by Contractors do not receive the countersignature of the District Engineer, a practice which is in direct contravention of the Rule laid down in paragraph 3 of the Chief Engineer's Circular, dated 8th September 1856, published at page 375 of the Circular Order Book. The District Engineer's explanation on this point is, that "it was impossible for him with "between 4 and 5,000 works in progress, as was the case in 1859-60, to make all the Contracts "for the works." If by this explanation it is to be understood that the District Engineer considers himself absolved from the responsibility when the works under execution are numerous, I cannot consider the plea admissible, inasmuch as it would only tend to neutralize the check which the Circular above quoted had in view in requiring the District Engineer's countersignature to Security Bonds, as well as his special authority in the case of all advances exceeding Rupees 500 each; and indeed the larger the number of works, the greater the interests at stake, and consequently the more necessary does it become to exercise the measure of check contemplated by the Rules. Mr. Johnson also speaks of a want of discretion evinced by making advances before previous advances are fully worked out. This also is a very essential precaution to guard against losses, but it has not been noticed by the District Engineer. Mr. Johnson has supplemented the facts brought to light by him with observations relative to "lavish and reckless expenditure in the District, &c.," which I must remark were both uncalled for and unwarranted, and to which the District Engineer has rightly taken exception. In the case of certain Bills alleged by Mr. Johnson to be unsupported by the Contractor's Receipts, I find that he has indulged in similar objectionable remarks, when the District Engineer states the Contractor's signature had actually been obtained to the Station Book* in the number prescribed in Rules for drawing Funds and keeping accounts (page 422 of Circular Order Book) but which Mr. Johnson had apparently overlooked.

Para. 5 of letter dated 27th December 1860.
Para. 16 of District Engineer's letter dated 28th September 1861, No. 158.

* *Form U.*

13. Mr. Johnson also refers to the formation of two funds designated the Superintendence and Jungle Funds, the former of which, however, was abolished soon after Captain Oakes assumed charge of the District, and was formed from savings in the amount of superintendence allowed in Estimates for works, the full amount of which was debited to works, though not actually expended, as explained in paragraph 5, *supra*.

14. With regard to the Jungle Fund, I shall quote the District Engineer's own explanation of the manner in which it was formed, as also of its necessity. "It consists of the proceeds of the "sale of firewood from the Government Jungles and of nanal in the Government Plantations. "These plantations consist of small strips of land at the bifurcation of some of the more important "rivers, such as the Káveri at the upper Anicut, the Vennar, the Vaduvár and the Kodamurti "heads, &c. It is of the utmost importance, in order to ensure a proper supply to the two branches "from main streams, that the head of the spit between the rivers is properly maintained, so that on "the one hand it may not be washed away and the separation take place more to the eastward, "and, on the other, that if the course of the current above becomes changed and too large, a "supply is diverted down either stream by an extension of the head, the evil may be remedied. "These heads require constant care and attention, and from the Jungle Fund temporary Establish-"ments are sanctioned for their formation, preservation and protection. Any balance of this "fund which remains on the 30th April is paid into the local Treasuries and is carried to the "head of the local funds. Accounts Current of receipts and disbursements are submitted every "half year to me and the expenditure is thus watched and controlled."

15. Adverting to the censure conveyed by Government in paragraph 5 of their Proceedings, dated 6th May last, No. 899, the District Engineer explains that the difficulties experienced by Lieutenant Chrystie in adjusting the Accounts of No. 1 Range were owing chiefly to irregularities practised prior to his assumption of the charge of that Range.

Sub-Overseer Palmer's Accounts.

16. I shall now report upon Mr. Palmer's Accounts, which, as stated in a previous paragraph of this letter, formed part of the arrears of the Accounts of No. 1 Range. Before adverting to the subject of Mr. Johnson's adjustment of these accounts, I deem it proper to explain what the result of the District Engineer's examination of them has been, as by that means the Government will be more readily able to form a judgment of the character of Mr. Johnson's adjustment, with which also the District Engineer has expressed himself dissatisfied.

29th June 1861, No. 65.

17. Captain Oakes states the amount for which Mr. Palmer was accountable at Rupees 19,479-8-5, the following are the items which make up that amount.

Work carried out under Departmental Agency......	Rupees	353	0	3
Do. partly by do. and partly by Contract.	,,	281	14	3
Work for which measurements are not forthcoming, nor receipts, but which appears in the Range Progress Report..	,,	37	0	0
Work carried out by Contract..........................	,,	18,071	3	3
Charges for Superintendence included in Bills for works carried out by Contract........................	,,	183	14	3
Advances for which no work has been done and which will be recovered..	,,	195	0	0
Balance paid to Contractors in excess of work done according to measurements, furnished in the Bills...	,,	357	8	5
	Rupees...	19,479	8	5

18. Captain Oakes states that in the preparation of the Bills Mr. Johnson in some cases added Mr. Palmer's measurements to those of Lieutenant Whish, instead of rejecting all but those of the latter for works examined by that Officer, and in others Mr. Palmer's measurements were taken instead of Lieutenant Whish's. The method adopted by the District Engineer, therefore, in adjusting the accounts was, to regard the measurements of Lieutenant Whish as final and accurate, rejecting all others for the same works; and in cases in which the first and second measurements corresponded very nearly, the more recent measurements were adopted.

19. In some instances it was found that the cost of Superintendence entered in the Cash Book had not been charged to any work, though in the Range Progress Report the charge was debited to various works from time to time, and the District Engineer has no doubt, from the appearance of the Cash Books, that they have been tampered with.

20. Contract Agreements were not drawn up for the execution of works, and in some instances works commenced by one Contractor were completed by another, the latter acknowledging the payments made to the former by holding Receipts signed by Mr. Palmer purporting to show the sums paid, the value of work done, and balance due. The District Engineer does not place any reliance on these Lists, as in the course of adjustment he found that in the case of Contractor Pitchen, the List* showed that Rupees 2,440-5-4 had been paid, and Rupees 459-2-8 were due to him, whereas actually Rupees 426-9-2† are due by him. Similarly, Contractor Nagapillay holds three Lists from which a sum of Rupees 381-11-4 appear to be due to him, but his accounts, as adjusted, show that Rupees 182-8-7‡ are due by him.

* *Statement I. accompanying District Engineer's letter of 29th June* 1861, *No.* 65.

† *Rupees* 427-10-8, *in Statement I.*

‡ *Rupees* 167-8-7, *in Statement I.*

21. Taking the entries in the Progress Report as the basis of his adjustment, the District Engineer remarks that the largest sums due by Contractors other than those referred to above, vary from Rupees 406-4-1 to 29-8, and that of the aggregate amount of Rupees 1,150-12-10 due to Contractors, the five highest sums range from Rupees 245-2 to Rupees 42-3-1.

Statements O. and P.

22. The only parties who have applied for the payment of their due, are 1, Pitchen, 2, Nagapillay and 3, Appavoo Pillay. They base their claims on Lists such as those referred to above. The two former are, as already mentioned, indebted to Government, and Appavoo Pillay claims Rupees 726-3-3, but the adjustment of his accounts shows a balance of only Rupees 67-14-6 as due to him on two works. In the case of one of these works, *viz.*, the repair of the road from Tanjore to Gundracotta, the District Engineer remarks that whilst Mr. Palmer's List shows an advance of Rupees 200, Rupees 300 are entered in the Progress Report for this

1. *Rupees* 459-2-8.
2. ,, 381-11-4.
3. ,, 726-3-3.

work, but as receipts are forthcoming for only Rupees 200, he thinks that the Contractor would be able to make good his claim to the extra Rupees 100. As regards Road No. I, from Tanjore to Trichinopoly, for the repair of which the Contractor (Appavoo) claims Rupees 211-15-3, the District Engineer remarks that there is apparently a large balance due by the several Contractors who had the execution of the work. Five Contractors undertook portions of this work; but Lieutenant Whish not having been aware of this fact when he measured the road, he did not note the quantity of work performed by each Contractor. The District Engineer believes that Lieutenant Whish's measurements in the case of the above works were below rather than above the work actually done, inasmuch as while the works were carried out between November 1858 and July 1859, they were not examined and measured until September and October 1859, and the heavy rains of April of that year must have obliterated the pits excavated previously. In the case of Road No. I, which was breached in November 1858, the District Engineer feels convinced that it must also have suffered damage in April, and he is, therefore, of opinion that it would not be fair to require the Contractors to pay the balance of Rupees 547-15-7 apparently due by them on account of advances made to them for repairs executed to the Road in question, but that that amount should be regarded as worked out by them. Captain Oakes remarks also that according to the system on which works were carried out at the time, the claims of Contractors who undertook a large number of works, and who were paid in excess on one work, were adjusted by the excess being transferred to another work executed by the same Contractors.

23. From the facts already stated and from the condition of Mr. Palmer's Cash Books, the District Engineer expresses great doubts with regard to the accuracy of the adjustment made by himself of that individual's accounts, and he does not, therefore, recommend the recovery of the sum of Rupees 993-0-8* due by Contractors as per Statement I.; but in cases where sums are shown to be due to Contractors, both by the entries in the Progress Report and by Receipts, he considers that such claims should be admitted when preferred. It is worthy of remark, however, that though, as appears from the District Engineer's Statement marked I and O, there are several Contractors to whom balances are thus shown to be due, yet not one of them has applied for a settlement of his claims, a fact which in a great measure disproves the correctness of the entries in the Lists upon which the Contractors base their claims. While agreeing generally with Captain Oakes in the above view of the subject, I still think that careful investigation in each particular case is needed before admitting any claims to further payments.

	RS.
**Amount entered in Statement I.* ...	1,188 0 8
Deduct advances for which no work has been done and which will be recovered—See paragraph 17. ...	195 0 0
	993 0 8

24. Taking into consideration the District Engineer's grounds of presumption that the amounts shown to be due by Contractors were actually worked out, as also the fact that it is almost impossible to expect that they will now pay up what the accounts show to be due by them, when their Account Current with Mr. Palmer exhibits a balance in their favor, I recommend that the sum of Rupees 993-0-8 above referred to, may be authorized to be written off to profit and loss, together with the sum of Rupees 511-10-5, as per margin, the items composing which are given in paragraph 17. I request also that the advances of Rs. 5-8-0 and 113-10-0 referred to by the District Engineer in paragraph 27 of his letter of the 29th June last, No. 65, may be sanctioned to be written off likewise, as Captain Oakes is unable to ascertain by whom the portions of the work for which these advances were made, were carried out, and it does not appear that they were ever measured.

	RS.		
Part of the sum of Rupees 281-14-3, *referred to in paragraph* 17.......	117	2	0
Work for which measurements are not forthcoming—See paragraph 17..........................	37	0	0
Balance paid to Contractors in excess of work done—See paragraph 17	357	8	5
	511	10	5

25. For the reasons stated in paragraph 18, the results which Mr. Johnson arrived at in his adjustment of the accounts of Mr. Palmer, were different from those which the District Engineer's examination thereof had shown, and the Bills prepared by the former had therefore

to be corrected, and his Statements altered; but it has to be remembered that the District Engineer himself entertains great doubts as to the accuracy of his own adjustment, and indeed, judging from the state of things reported above, and the manner in which the accounts were kept, it was, I conceive, impossible to make a correct or satisfactory adjustment.

Paragraph 23, supra.

26. Mr. Palmer's proceedings as above detailed evince the greatest amount of laxity, and the Officer* in charge of the Range has doubtless incurred the responsibility of having failed to exercise that measure of control over his Subordinates, which is indispensable for the security of the interests of Government confided to him. The administration of the District generally would appear to have been somewhat lax during the interval to which these accounts refer; but I beg to lay before Government the following mitigating circumstances urged by the present District Engineer:—

* *Lieutenant Whish.*

1st. That the floods of November 1858 followed quickly by those of April 1859, necessarily imposed an unprecedented amount of work on the Department Public Works, which had to be performed without any additional Establishment and in the shortest possible period in order to save a very large revenue to Government.

Expenditure in	1858-59	*Rupees*	5,36,785.
Do.	1859-60	,,	6,54,949.

2nd. That the portion of the Range in which Mr. Palmer was employed was comparatively of inferior importance to the northern portion, where river embankments had to be restored, and as the irrigation of the Province of Tanjore depended on them in a great measure, the Executive Officer felt it incumbent to devote his time and attention almost exclusively to that portion of the Range.

3rd. That as Mr. Palmer was a Sub-Overseer of the 1st Class, 1st Grade, reliance was placed in him.

4th. That after the death of Lieutenant Moore of the Engineers (drowned in the execution of his duty), the charge of the Range devolved on Lieutenant Whish, a young Officer with but little experience in the Department.

5th. That in the middle of the working season, Lieutenant Chrystie, who had "no "experience as an Executive Officer under the new regime," took charge of the Range, to which, and to the Subordinates employed therein, he was quite a stranger, and

Lastly, that three District Engineers had held charge of the District within a period of eight months, and that a fourth was appointed at the close of March 1859, or at the middle of the working season.

Lieutenant-Colonel Boileau	*from*	*2nd Aug.* 1858	*to*	*16th Oct.* 1858.
Lieutenant Moore	,,	*16th Oct.* ,,	*to*	*2nd Nov.* ,,
Captain F. Maberly	,,	*2nd Nov.* ,,	*to*	*30th March* 1859.
Captain Oakes	,,	*30th March* 1859.		

27. Captain Oakes submits that both himself and Lieutenant Chrystie cannot be held responsible for the irregularities which took place prior to their assuming charge of their present duties, and that the extra work which devolved on them in endeavouring to check so large an expenditure as that of the year 1859-60,* and in pushing on the work during the working season, prevented his taking up Mr. Palmer's accounts earlier. The above circumstances may, I think, fairly be taken into account in determining the amount of blame attaching to the present District Engineer and Lieutenant Chrystie on account of the irregularities which occurred subsequent to their assuming charge of their present duties.

* *Rupees* 6,54,949.

28. It remains for me now to report on the sum of Rupees 7,456-9-6, which was the balance of the expenditure in No. 1 Range, for which no vouchers were forthcoming at the time that

Mr. Johnson left the Tanjore District. The District Engineer has since effected an adjustment of the same, and the following is the result thereof:—

	RS.	A.	P.
Adjusted by Bills..............	6,280	11	11
Do. ,, Recoveries... ...	176	5	5
By amount outstanding... ...	1	11	6
,, Bills missing.............. ...	997	12	8
	7,456	9	6

29. Of the Bills submitted one* only requires notice. It is herewith sent, and is for renewing the Lock Gates of the navigation Canal at Permal Covil. The original and supplemental Estimates for this work amounted to Rs. 1,862, and the expenditure has been Rupees 2,056-15-6. The work was carried out by the late Overseer Ramachendriah. Not one of the original vouchers for the same are forthcoming. The Overseer states that they were handed over to Lieutenant Whish, who has no recollection of the circumstance. The Bill has been compiled from a Statement of Expenditure, giving the details of the work carried out, which Lieutenant Whish found amongst his Office papers. The excess expenditure on the work under notice has been Rs. 194-15-6, or 10½ per cent., and is stated to be owing partly to the erection of a shed, under orders from Lieutenant Vertue, for the shelter of the workmen, which cost Rupees 65-4-0, and partly to the necessity of embanking across the head of the Channel while the work was in progress, which cost Rupees 37. The Estimate did not provide for these works. Of the balance of the excess, *viz.*, Rupees 92-11-6, Rupees 23-8-2 are said to have been spent in March 1859 in renewing some of the plastering of the work under notice, which was injured in November of the previous year, and the remainder of the excess, as well as a sum of Rupees 128-9-4, which was recovered and subsequently laid out on the work, under the orders of Lieutenant Moore, cannot be accounted for. The District Engineer is unable to furnish any further information regarding this work, which he is satisfied, however, was fully carried out, and under these circumstances I recommend that the Bill now sent, amounting to Rupees 957-13-4, may be sanctioned.

* *Rupees* 957-13-4.

Rupees..............................	2,056	15	6
,, ...	1,862	0	0
Excess..............................	194	15	6

30. The missing Bills amount to Rupees 997-12-8 and are for the following works:—

Expenditure.		Remarks.
1. Constructing Vagany on the south and north banks of the Vennar in the limits of Gudalur.	Rupees 952-12-8.	This work was commenced in June 1858 by Mr. Overseer Ottmann, and completed by the late Overseer Ramachendriah in March 1859.
2. Closing breach in the north bank of the Vennar in the limits of Eurugari.	Rupees 40-0-0......	Was carried out on emergency by the late Overseer Ramachendriah in December 1858, and completed by the late Assistant Overseer O'Doneghue in January 1859.
3. Repairing Road No. 10, from Tanjore to Velangamon.	Rupees 5-0-0......	This work was carried out by Ramachendriah in September 1858.

31. The Bills and Vouchers for the foregoing works are stated to have been furnished to Lieutenant Whish, who has no recollection of the circumstance, and the Office Records of the Range do not show whether they were forwarded to Lieutenant Whish's Office, as there is no Register of the Bills received from the Executive Agents at the time. The District Engineer is satisfied that the works were carried out, and I beg to recommend, therefore, that the sum of Rupees 997-12-8 referred to above may be authorised to be written off to "profit and loss."

Fort Saint George, Public Works Consultation of 2nd July 1858.

No. 62. Read the following letter from Major E. LAWFORD, Superintending Engineer in charge Central Office Public Works; to W. H. BAYLEY, Esq., Acting Secretary to Government, dated 8th June 1858, No. 964.

Sir,

Referring to Colonel Faber's letter No. 513 dated 21st May 1858, I have the honor to submit copy of a letter from the Accountant employed in the examination of Mr. Bush's accounts pointing out that certain papers* on which the bills are to be prepared are not genuine and authentic records of the *transactions to* which they relate.

Dated 4th June 1858.

* Marked A. to E.

2. This discovery entirely accords with the purport of a petition lately received from the Contractor Soondarum Moodelly which I have now forwarded, and shews that the bills under preparation cannot be accepted as fair and true accounts.

3. Soondarum Moodelly is the same individual whose charges against Mr. Bush were investigated and considered groundless by Captain Johnston, but as the decision arrived at by that Officer depended on the authenticity of the vouchers produced by Mr. Bush, it does not at all impugn the correctness of Captain Johnston's opinion to shew how little faith can be placed in the said documents, or rather in those of the works now specially referred to.

4. I think it also necessary to state that Mr. Bush's Cash Book exhibits several instances of irregularity of entries, shewing that the payments were not entered as they were made, and proving the inaccuracy of the accounts.

5. I have questioned Mr. Bush on the subject, but have failed in eliciting any satisfactory explanation. He admits that these are the only accounts extant of the works they refer to, but does not shew that they are the true station books.

6. On the whole it appears to me certain, that some at least of Mr. Bush's accounts are false, and that true ones are not forthcoming.

Letter from Mr. T. W. JOHNSON; to Major E. LAWFORD, Superintending Engineer in charge of Central Office Public Works, dated 4th June 1858.

Sir,

Being now engaged in Checking the Vouchers for the preparation of the bills, I forward for your inspection two of these documents marked A. B. and beg to be furnished with instructions whether I am to prepare bills with such materials that are at my disposal, without questioning as to their being genuine or not.

2. From the documents before you Sir, it will be observed that the transactions have not been entered as they occurred; but that they have been copied from some other papers.

3. Items marked 1, 2, 3, 4, in voucher A. exhibit in round numbers 3030, and 667¼ cubic yards of earth work and 3000, and 1156 coolies respectively as having been employed upon the Chamulconah work from March 1856 to July 1857, but this must be verified from the original *accounts* or from the Station book for that work.

4. The Station Books are supposed to contain a complete record of the work to which they refer, and must be inspected and scrutinized by the Executive Officer, who is also supposed to compare the entries made with the amount of work performed, and after the work is completed, the Station book becomes the real voucher from which the bill for that work is to be prepared. Upon this principle I requested the writer to produce the Station book for the Chamulconah work, in reply he states that there is a Station book, but he is not in possession of it.

5. The document marked B, purports to be a voucher for the Majekah Channel work, in which also the entries are not verified, and the transactions apparently not entered as they occurred. The greater portion of the vouchers are of this nature.

6. In bringing the foregoing to notice, I fear Sir, I may be considered as exceeding my province by exercising the scrutiny and vigilance of that of a final Auditor over the accounts. I was ordered only to close, but I do it with a two-fold object in view, one to avoid a future attack should it ever be questioned why it was not brought to notice, and the next to remove the impression of my not being competent to discover an original from apparently a defective voucher whilst in the discharge of the duties entrusted to me as an Accountant.

Letter from P. SOONDARUM Moodelly, Contractor; to Colonel C. E. FABER, Chief Engineer, dated 27th May 1858.

Respected Sir,

I understand that Mr. Bush is called down to Madras, and you have appointed a person to make up his accounts. This can be done only on the supposition that Mr. Bush's books are

trust-worthy and that the entries therein made are correct; but I have frequently stated in my letters that they were not, that weekly reports of Overseers were altered or set-aside altogether and false reports prepared and set up and inaccurate entries made. If accounts were to be made up with those for vouchers they cannot be correct or just, perhaps if the accounts of my contract works were to be made up in this way, they may be made to correspond with the bills sent up by Mr. Bush, but you are aware that between Mr. Bush's own bills and his statement annexed to his reply to my case, there is vast difference.

I am therefore confident that no true accounts can be made from these vouchers, Mr. Bush's writer Mootoosawmy Moodelliar is fully cognizant of all transactions of Mr. Bush's office. If you will only call him and ask for a written deposition of all transactions as to what has been done with the Overseer's reports and how the accounts were made up. If Mootoosawmy is only made to understand that he must attach his signature to it, and if any thing therein should here-after appear not to be true or if it be proved to be false that he will have to answer for the same, the whole truth I have no doubt will come out; if not from any sense of justice at least to save himself from criminality and an attributed participation in Mr. Bush's guilt. You may thereby save yourself of the time and trouble you bestow in making up Mr. Bush's accounts.

I am just returned from Raneepett to Madras, there is a report there and elsewhere given out by Mr. Bush's friends and dependents and by his Bramin Goomastah who was always under-hand to that Gentleman, that Mr. Bush intends to institute a suit against me for a damage of 10,000 Rupees for defamation of his character. Although I have charged Mr. Bush of fraud in all the works he has performed in a general way, I did not enter into particulars, nor did I wish to offer you any until you desired to know them and should call upon me for them, but now if the mat-ter goes to the Court, as my defence will have to be supported by the report of the Officers of your Department, I shall here instance only a few and must particularly beg of you to depute some trust worthy Officers of your Department to examine and report upon them.

Names of the yearies or channels.	Amount estimated.	Reported amount of expenditure.	Reported quantities of work as performed.	Remarks.
Palamailand Mamoodoor yearies	731	295	5760 square yards in clearing jungle 2011 cubic yards Earth work.	The report is false, no work was done at all are very little if any.
Culpoothoor yeary.	525	477	3218 C. Yds. earth work. 213 do. old stone work. 320 do. new stone work.	
Ponnay parea yeary	590	765 or there abouts.	Estimated work in full materials remaining Rough stone cubic yds. 786. Dam stones...... 146¼ Bricks 26,000	No such materials are remaining nor was work done for the full amount of the estiate.
Do. Chit do.	175			
Chanuil Connah Yeary.	3,046	2,299	3697 cub. yds Eth. work. 405 do. new rough stone Brick...... 52,000 Chunnam. 2061 parahs.	The report is totally false, not one Rupee work was performed to the channe',though about 200 Rupees work to the Yeary.
Machicalchannel...	990	417	In Ammany Earth work cubicyards 7013,by contract Eearth work cubic yards 1240.	
Cholingapooram and Maumemput yearies.	870	600	By contract Earth work cubic yards 1079 In ammany Earth work........ 340 Rough stone C. Y. 33 New stone do. 183	The value of the whole work performed is not more than 90 or 100 Rupees, tho' 600 Rupees out of the estimate of Rupees 870 was shown to have been expended in last year's Progress Report, yet in March last the balance remaining in hand was reported by Mr. Bush to be 330 Rupees. How this difference of 60 Rupees came more than there ought to remain must be accounted for.

MAYENDRAVADY CHANNEL.

Estimated at Rupees 43,353, the reported expenditure is 50,600. This work was performed successively by Lieutenant Key, Mr. Bush, Mr. Dopping and again by Mr. Bush. If the work which has been performed by each of these Gentlemen be measured according to their several Taks and calculated and compared with their bills, it will appear that the greatest fraud was committed at the time of Mr. Bush, as the channel is still incomplete, as no water has yet been let into it and all the mounds remain, correct measurement is practicable.

All the channel work was performed on Contract, but latterly in 1857 before the stoppage of new work when Mr. Morell Overseer was appointed by Mr. Bush to Superintend the work, 4,000 Rupees was charged for as work performed in Ammany without the knowledge of any person of such work, having been done.

Though the work was stopped last year yet I understand Mr. Bush gave the Contrctor Annasawmy Moodelliar a receipt for 7,500 Rupees only about 4 moths ago as amount due to him for work performed to this Channel, why the receipt was now given is a mystery. After the reported expenditure of 50,000 Rupees, will Government be still prepared to pay this money?

MAYENDRAVADY YEARY.

Estimated at Rupees 74,119 reported as expended Rupees 62,900, Vurtheya Chetty was the Contractor. The work was successively under the Executive Superintendence of the three Gentlemen above named. Let the work be now measured making due allowance for wear and tear by weather and time and still I am confident great fraud will be discovered. I understand Mr. Bush has lately given this contractor also a receipt for 2,900 Rupees or thereabouts, will Government pay this money?

MANNEMPUT CORTHA COOPUM AND VANAMPAUDY YEARIES.

The work to these Tanks were reported complete last year, you are aware that all work under Mr. Bush was suspended in March last to enable him to make up and produce his accounts and from that time they remain suspended. In April last however Mr. Bush caused 30 to 50 Rupees work to be performed to each of these Tanks secretly out of his own pocket money. In this not to prevent detection.

In my case Mr. Bush was perfectly aware that I would complain against him if he did not pay all the money that was due to me. If in making up his bill for my contract works there are not one item true, what must be his latitude in other cases where he finds the people generally ignorant and the Contractors easy and may be turned out by a kick, as he said Lieutenant Mayne would turn me out, but in my case he made out his bill in such a way as to make me a perfect loser and for such an amount only as he was able to show by a re-measurement of the roads in case I complained that the actual work performed was in excess of it. But in other cases where the persons concerned were too ignorant or neither intelligent nor just in their own doings; or in cases where there was none to take any notice whether the reported amount of work was performed or not what must have been the latitude of Mr. Bush I would leave you my superior and judge to conceive.

I must here beg to bring respectfully to your notice that, what I have charged in my bill is only for the work measured by the Engineer Department and taken into their accounts and can be proved by the Overseer's Weekly Report, but the work which has not been measured before me or my people is 1900 cubic yards for excavating a channel for the passage of the Ammoor Yeary Calingul water at the place where a new Drain was built across it. If this piece of work was measured since August and shown in the Overseer's Weekly Report, I beg you will duly give me credit for it and add the amount to my bill.

I must also bring to your notice that the amount of Rupees 9,060 given in my bill as the total amount advanced to me is incorrect. The actual sum advanced is only Rupees 8,760, there

is a difference of Rupees 300, I have given receipts for all the money I have drawn, my receipts were in some cases accepted and money given to me two or three days after their date. I beg you will see if Mr. Bush has my receipts for the former or latter amount and if all my receipts bear my signature and if there is no difference in those that are produced.

No. 63. ORDER THEREON, No. 1216; dated 26th June 1858.

The Government are of opinion that the enquiry into Mr. Bush's accounts should be completed, and reported on as a whole, and not in portions at different times. The papers received with the foregoing letter, will therefore be returned to the Central Office.

(Signed) W. H. BAYLEY,
Acting Secretary to Government.

Pro. No. 5376

[Pr. Wks. Form No. 2.]

No. 1378

FROM
THE CONTROLLER,
PUBLIC WORKS ACCOUNTS,

To The Accountant General
Madras

FORT SAINT GEORGE, 9th December 1875.

Sir,

I have the honor to forward for transmission to Government an application for the grant of an Invalid pension to Mr. C. W. Johnson late Record Keeper in the Public Works Secretariat of the Government Office.

2. The following are the papers that accompany the application

1. Service Book
1 Medical Certificate
2 Affidavits
1 Original Memo No. 574 dated 10th October 1875 from the Secretary to Government P.W. Department
1 Copy of letter to Secretary to Government P.W. Dept No. 1146 W. d/ 22d November 1875

1 Original letter from the Under Secretary to Government P. W. Department No 793 of 2d December 1875.

1 Copy of G. P. W. Government Order No 26 dated 2d December 1875 with a copy of Mr. Johnson's letter.

3 Copies of Government Orders Nos 784, 1216 and 1758 dated 27th April, 26th June, & 28th August 1858 respectively.

1 Copy of Government Order No. 457 dated 17th March 1862.

I have the honor to be
Sir
Your most obedient Servant

L. Conway-Gordon
Controller P. W. Accounts

APPLICATION FOR {PENSION ~~GRATUITY~~}

1. Name of Applicant. Thomas William Johnson

2. Father's name. Thomas Johnson.

3. Sect or Caste. East Indian.

4. Residence Madras.

5. Present or last employment. Supdt. Record Dept. P.W. Secretariat

6. Date of beginning service. 26th December 1848

7. Date of end of service. 14th October 1875

		Y. M. D.
8. Length of service including breaks	... ...	26-9-21
of which superior	... ...	26-9-21
inferior	... ...	Nil
non-qualifying and breaks...	... ...	1-9-16

9. Class of {pension / gratuity} applied for, and cause of application* ... {Invalid Pension under Chap XII Section 66, Clause C of Civil Pension Code

10. [Average] emoluments or pay. Rs 244-9-4

11. Proposed pension. Rs 120-12-6

12. Proposed gratuity. Nil

13. Date from which to commence. 15th Octr. 1875

14. Place of payment. Madras

15. ~~Age of Applicant on this date.~~ Date of Applicant's birth by Christian era 11th October 1828

16. Height. Five feet, ten & a half inches

17. Marks. A mole above the left eyebrow and another on the chin, a small wart on the left collar bone.

18. Date. 16th October 1875

(Sd) G. W. Walker Major Genl R.E.
Secretary to Govt D.P.W.

SIGNATURE OF THE HEAD OF OFFICE.

(A true Copy)
C. W. Walker Major Genl R.E.
Secy. to Govt. P.W.D.

* If the application is for a compensation nsion or gratuity, the nature of the change of ablishment which has given rise to the claim ould be fully stated.

HISTORY OF THE SERVICE (SHOWING BREAKS) OF Thomas William Johnston

Establishment.	Appointment.	Pay.	Acting allowance.	Date of beginning.	Date of end.	Period reckoned as service.	Period not reckoned as service.	Remarks.	How verified.	Remarks by ~~Accountant-~~ ~~General.~~ Controller

Government of India under Section 75 Chapter XX of the Civil Pension Code with a recommendation that he be admitted to the scale of Pension due to 25 years superior service viz Rs 120.13.4 per mensem.

Signed L Conway Gordon
Controller of P.W. Accounts

Fort St George
4 Decr 1875

(A true copy)
L Conway Gordon
Controller of P.W. Accounts

REMARKS BY HEAD OF OFFICE.

1. As to character and past conduct of Applicant. Satisfactory

2. Explanation of any suspension or degradation. Nil

3. Regarding any gratuity or pension already received by Applicant. See Chapter XX. Nil

4. Explanation under Section 47, Rule 1, so far as the Head of the Office can give it. Nil. Retiring on Medical Certificate under Section 56 clause C

5. Any other remarks. Nil

(Sd) G. W. Walker Major Genl R.E.
Secretary to Govt P.W.

(A true Copy)
G W Walker Major Genl R.E.
Secretary to Govt. P.W.D.

No. 28

Controller of P.W. Accounts

SIGNATURE.

CERTIFICATE AND REPORT OF ~~ACCOUNTANT-GENERAL~~.

CERTIFIED that if Government approves of the applicant's affidavits and the statements of his contemporary employers (~~subject to the remarks below recorded~~) qualifying service in {~~inferior~~ superior} grades has been duly proved for twenty four years eleven months nineteen days; and that an Invalid {pension ~~gratuity~~} not exceeding Rs. 80-8-9, is admissible under Section 56(6) of the Civil Pension Code. The calculations have been duly verified.

Fort St George
9th Decr: 1875

(A true Copy)
L Conway Gordon
Controller of P.W. Accts

(Sd) L. Conway Gordon
Controller of P.W. Accts.
~~Accountant-General.~~

Fort Saint George
Acct Genl's Office
19 January: 1876

Countersigned
Accountant General

HISTORY OF THE SERVICE (SHOWING BREAKS) OF Thomas William Johnston

Establishment.	Appointment.	Pay.	Acting allowance.	Date of beginning.	Date of end.	Period reckoned as service.	Period not reckoned as service.	Remarks.	How verified.	Remarks by ~~Accountant-General.~~ Controller P.W. Accts
Road Department	Writer	25 „ „	„	26 Decr 1848	30 Apl 1849	„ „ „	„ 4 6		From Service Registers	
	Do	30 „ „	„	1 May 1849	31 July 1849	„ „ „	„ 3 „	Under 22 years of age		
	Do	35 „ „	„	1 Augt 1849	31 Decr 1849	„ „ „	„ 5 „			
	Ag Hd Do	40 „ „	„	1 Jany 1850	28 Feby 1850	„ „ „	„ 2 „			
	Head writer	50 „ „	„	1 March 1850	29 Feby 1852	1 4 20	„ 7 10			
	Accountant	70 „ „	„	1 March 1852	31 July 1853	1 5 „	„ „ „			
Central Office P.W. Department	Do	100 „ „	„	1 Augt 1853	31 July 1855	2 „ „	„ „ „			
	Auditor	140 „ „	„	1 Augt 1855	30 Apl 1858	2 9 „	„ „ „	vide G.O. Nos 754, 216 + 1758 d/57 Apl, 26 June & 28 Aug. 1858 respectively		
	Acct on Spl duty	200 „ „	„	1 May 1858	31 July 1858	„ 3 „	„ „ „			
	Auditor	140 „ „	„	1 Augt 1858	31 Octr 1858	„ 3 „	„ „ „			
	Ag Acct to Do	140 „ „	30	1 Novr 1858	30 Apl 1859	„ 6 „	„ „ „			
	Auditor	140 „ „	„	1 May 1859	12 July 1859	„ 2 12	„ „ „			
	Head Auditor	150 „ „	„	13 July 1859	13 June 1860	„ 11 1	„ „ „			
	Acct on Spl duty	150 „ „	„	14 June 1860	28 Feby 1861	„ 8 17	„ „ „	Vide G.O. No 457 d/17 March 1862		
	Head Auditor	150 „ „	„	1 March 1861	12 Septr 1861	„ 6 12	„ „ „			
	Manager	200 „ „	„	13 Septr 1861	28 Feby 1863	1 5 16	„ „ „			
Controller's Office	Hd Bookkeeper	250 „ „	„	1 March 1863	30 Apl 1863	„ 2 „	„ „ „			
Supg Engrs Office 6 Division Tanjore	Manager	200 „ „	„	1 May 1863	22 Augt 1867	4 3 22	„ „ „			
	On Sick leave			23 Augt 1867	6 Septr 1867	„ „ „	„ „ 15	On sick leave on half pay.		
	Manager	200 „ „	„	7 Septr 1867	15 Augt 1871	3 11 9	„ „ „			
Secretariat of the Govt office	3d Assistant	250 „ „	„	16 Augt 1871	31 March 1875	3 7 16	„ „ „			
	Supt Record Dept	250 „ „	„	1 Apl 1875	14 Octr 1875	„ 6 14	„ „ „			
						24 11 19	1 10 1			

The applicant's service from 26 Decr
1848 to 14 October 1875 have with the exception

REMARKS BY HEAD OF OFFICE.

1. As to character and past conduct of Applicant. Satisfactory

2. Explanation of any suspension or degradation. Nil

3. Regarding any gratuity or pension already received by Applicant. See Chapter XX. Nil

4. Explanation under Section 47, Rule 1, so far as the Head of the Office can give it. Nil. Retiring on Medical Certificate under Section 56 clause C

5. Any other remarks. Nil

(Sd) G. W. Walker Major Genl R.E.
Secretary to Govt P.W.

(A true Copy)
G. W. Walker Major Genl RE
Secretary to Govt. P.W.D.

No. 28

Controller of P.W. Accounts SIGNATURE.

CERTIFICATE AND REPORT OF ~~ACCOUNTANT-GENERAL.~~

CERTIFIED that ~~(subject to the remarks below recorded)~~ if Government approves of the applicants affidavits and the statements of his contemporary employees qualifying service in {~~inferior~~ superior} grades has been duly proved for twenty four years eleven months nineteen days; and that an Invalid {pension ~~gratuity~~} not exceeding Rs. 80 - 8 - 9, is admissible under Section 56(6) of the Civil Pension Code. The calculations have been duly verified.

Fort St George
9th Decr. 1875

(Sd) L. Conway Gordon
Controller of P.W. Accts.
~~Accountant-General.~~

(A true Copy)
L. Conway Gordon
Controller of P.W. Accts.

Fort Saint George
Acct Genl's Office
19 Jany. 1876

Countersigned
Accountant General

Pension 191 D 4th
No. 53

Application for {~~Pension or~~ ~~Gratuity~~

Date of application. 16th October 1875

Name of Applicant. Thomas William Johnson

Last Appointment. Superintendent Accts Dept PW Secretariat

Class of {pension or gratuity

Amount of pension sanctioned.

Amount of gratuity sanctioned.

Date of commencement.

Rs 250 / 2[illegible]

...S; EACH ATTESTATION SHOULD BE CAREFULLY RULED OFF THAT THE DATE MAY BE CLEARLY SHOWN.

Name of Officer.	Caste or Race.	Residence.	Father's Name.	Father's Residence.	Date of birth.	Age. Years	Age. Ms.	Age. Days.	Exact Height. Feet.	Exact Height. In.	...or identification.	Date of Entry.	Signature of Officer.	Signature and designation of the head of the Office.
Thomas William Johnson	East Indian	Madras	Thomas Johnson	Dead	11th October 1828	46	11	14	5	10½	A mole above the left eye brow and another on the chin. A small wart on the left collar bone.	24th Septr 1875	(Sigd) T. W. Johnson	(Sigd) G. W. Walker Major Genl RE Secretary to Govt PWD (True copy) [illegible] Secy to Govt PWD

Pension 1876. Dept.
No. 53.

Application for {Pension ~~or Gratuity~~

Enc 15

Date of application. 16th October 1875

Name of Applicant. Thomas William Johnson

Last Appointment. Superintendent Record Dept. P.W. Secretariat.

Class of {pension or gratuity

Amount of pension sanctioned.

Amount of gratuity sanctioned.

Date of commencement.

M. 252/21 /71.

THE ... s; EACH ATTESTATION SHOULD BE CAREFULLY RULED OFF THAT THE DATE MAY BE CLEARLY SHOWN.

Name of Officer.	Caste or Race.	Residence.	Father's Name.	Father's Residence.	Date of birth.	Age. Years	Age. Ms.	Age. Days.	Height. Feet.	Height. In.	...or identification.	Date of Entry.	Signature of Officer.	Signature and designation of the head of the Office.
Thomas William Johnson	East Indian	Madras	Thomas Johnson	Dead	11th October 1828	46	11	14	5	10½	A mole above the left eye brow and another on the chin. A small wart on the left Collar bone.	24th Septr. 1875	(Sigd.) T. W. Johnson	(Sigd.) G. W. Walker Major Genl. R.E. Secretary to Govt. P.W.D. (True copy) [illegible] Secy. to Govt. P.W.D.

	1 Name of appointment.	2 Nature, *i.e.*, whether substantive or acting, permanent or temporary.	3 Substantive appointment, if the new appointment be acting only.	4 Pay.	5 Acting allowance.	6 Date of appointment.	7 Signature of Officer.	8 Character of Officer. *No entry need be made in this Column except when there is any thing either good or bad to be recorded. Suspensions should be noted here when the order of suspension is passed.*	9 Signature & designation of immediate head of the Office.	10 Date of termination of appointment.	11 Reason of termination *e.g.*, *transfer, promotion, return of permanent incumbent.*	12 Signature and designation of immediate head of the Office.
Superintendent of Roads Office	Writer	Permanent	"	25	"	25th December 1845	(Sd) J. W. Johnson	The Chief Engineer is happy to observe that by six months extra hours the Head Auditor is now able to report that all Bills received up to 31st March 1857 have been already audited. This is a very creditable result and Colonel Faber is glad to learn that the merit of Mr Johnson has been so conspicuous. It gives the Chief Engr great pleasure to comply with Mr Hermes' recommendation for the re-establishment of the usual hours of attendance. 1st May 1857 } (Sd) C. E. Faber Colonel Chief Engineer	(Sd) G. W. Walker Major Genl R.E. Secy to Govt P.W.D.	30th April 49	Promotion	(Sd) G. W. Walker Major Genl R.E. Secy to Govt P.W.D.
	do	do	"	30	"	1st May 1849				30th July 49 ~~26 [illegible]~~	do	
	do	do	"	35	"	1st July 1849				31st Decr 49	do	
	Ag Head Writer	Acting	"	40	"	1st Jany 1850				28th Feby 50	do	
	Head Writer	Permanent	"	50	"	1st March 1850				28th Feby 52	do	
	Accountant	do	"	70	"	1st March 1852				31st July 53	do	
	Accountant	do	"	100	"	1st Augt 1853				31st July 55	do	
	Auditor	do	"	140	"	1st Augt 1855		Mr Johnson joined me from the G. T. Road Dept with the highest testimonials from Captain Johnson, the Supt of Roads and I have the greatest pleasure in adding my own statement to his uniform attention, diligence and zeal. Mr Johnson has given me the greatest assistance & satisfaction. I am much his debtor for his excellent service. *12th April 1859 (Sd) C. E. Faber Colonel Chief Engineer	(True copy) [illegible] Secy to Govt of Bengal	30th April 58 Temporary ~~10 July 59~~ 30th July 58	do Reverted to his permanent post.	(True copy) [illegible] Secy to Govt of Bengal
Central Office P W D	Head Auditor Southern Circle }	do	"	150	"	13th July 1859				30th April 61		
	Manager	do	"	200	"	15th Septr 61				30th April 63		
1st Division P W D	Manager	Permanent	"	200	"	1st May 1863		Mr Johnson has ably and industriously performed his duties during my incumbency. 4th May 1860. (Sd) J. H. Bell Col. Chief Engineer		15th Augt 71 ~~10 Augt 71~~	Promotion	
Central Office P W Dept	Third Assistant	do	"	250	"	16th Augt 71				31st March 1875	Change of designation	
do	Supt Record Dept }	do	"	250	"	1st April 1875				4th Augt 75	Retired	

8 Character of Officer. *No entry need be made in this Column except when there is any thing either good or bad to be recorded. Suspensions should be noted here when the order of suspension is passed.*	9 Signature & designation of immediate head of the Office.	10 Date of termination of appointment.	11 Reason of termination *e.g., transfer, promotion, return of permanent incumbent.*	12 Signature and designation of immediate head of the Office.
Extract from Pro: of Govt P.W.D. No 1180 d/ 5th June 1860 The Govt approve the proposal to send the Head Auditor of the Southern Circle to Tanjore to examine and close the Range Accounts of that District, they also authorize the District Engineer to engage extra Gomastahs as proposed not exceeding six in number to assist the Auditor (Sd) J. D. Bourdillon Secy to Govt	(Sigd) G. W. Walker Major Genl R.E. Secy to Govt P.W.D.			
Extract from Pro: of Govt P.W.D. No 457 d/ 7th March 1863 With reference to para 6 of their Pro. No 1180 d/ 5th June 1860 the Govt resolve in consideration of the heavy work which devolved upon Mr Johnson during his eight months absence from the Central Office on special duty, to award to him as remuneration (in addition to the regular salary viz Rs 150 already drawn by him) a sum of Rs 400 being at the rate of Rs 50 per mensem. (Sd) W. C. Horsley Lt Col. Secretary to Govt	(A true copy) G. W. Walker Major Genl R.E. Secy to Govt P.W.D.			
Mr J. W. Johnson Manager in the Chief Engineer's Office is a capital man of business, very smart and				

both in the accounts & correspondence branches & in the management of a large Office point him out as the fittest person for the post referred to above, and I have therefore the honor to request that you will be so good as to inform me whether you are prepared to accept the services of this individual. Mr Johnson bears the highest character in the Central Office and has secured the good opinion of the Officers under whom he has been employed.

(Sd) W. S. Birdwood Col. R.E.
Chief Engineer

Mr Johnson has given satisfaction during the nine months he has been doing duty under me. He is very attentive to his duties and strict with the members of the Office establishment

(Sd) J. Bean Capt.
12th January 1865 } Offg Supdg Engr

During the period for which I was employed as Supdg Engr of the 6th Div. (2 months) I was very well satisfied with the conduct of Mr S. W. Johnson, Manager of the Office, finding him very attentive to his duty careful intelligent and generally efficient in his management of the Office Estabt

10th May 1866 } Sigd F. Greenaway Lt Col.

Mr Johnson was Manager of the Supdg Engrs Office 6th Div during the nine months I was Supdg Engr. I always found him very attentive to his duties & I had every reason to be satisfied with him

19th June 1865 } (Sd) E. A. Ford Lt Col R.E.
Supdg Engr

8 Character of Officer. *No entry need be made in this Column except when there is any thing either good or bad to be recorded. Suspensions should be noted here when the order of suspension is passed.*	9 Signature & designation of immediate head of the Office.	10 Date of termination of appointment.	11 Reason of termination *e.g., transfer, promotion, return of permanent incumbent.*	12 Signature and designation of immediate head of the Office.
and attentive to his duties. He writes a very good letter and is a first rate Auditor and Accountant and thoroughly up in the system of Accounts in the P.W. Dept. 30th March 1863. (Sd) H. W. Rawlins Major I have had every reason to be satisfied with Mr Johnson's general conduct and the manner in which he has performed his duties (Sd) W. H. Horsley Colonel 23d June 1862 Chief Engineer Extract from a letter from Colonel Birdwood R.E. Chief Engr to Capt. Ford R.E. Supdg Engr 6th Division of 29th April 1863 With reference to your appointment as Supdg Engr 6th Division in the Fort St George Gazette of yesterday's date, I have the honor to inform you that Mr S. W. Johnson is prepared to accept the appointment (Salary Rs 200) of Head Accountant & Manager in your new Office Mr Johnson has been for a considerable time Head Auditor of the Southern Circle he has also been Manager of the Central Office & is now doing the duties of the 2nd Uncovenanted Assistant to the Chief Engr. His large experience	(Sd) G. W. Walker Major Genl R.E. Secy to Govt P.W.D. A true copy G W Walker Major Genl R.E. Secy to Govt P.W. Dept			

SERVICE BOOK

OF

Name.

Caste or Race.

Residence.

Father's Name.

Father's Residence.

Date of birth.

B 250/32/96.

[illegible] No 53 of 96

No 33

Certified that I have carefully examined J. W. Johnson, Son of Thomas Johnson, a Superintendent of the Road Department in the Public Works Secretariat. His age is by his own statement 48 years, and by appearance about the same. I consider J. W. Johnson to be completely and permanently incapacitated for further service of any kind in consequence of Pulmonary Emphysema and dilated heart.

His incapacity does not appear to me to have been caused by irregular & intemperate habits.

(Sd) A. W. Beaufort M.D.

Madras }
14 Oct/75 } Actg Surgeon 2nd District

No 8099

Confirmed

(Sd) E. Balfour Surgn Genl
Surgn Genl I.M.D.

Fort St George
14 Oct/75

True Copy

Maj Genl RE
Secty to Govt P.W. Dept

Pen m No 53 of 76

B 250
2/75

I Thomas William Johnson do hereby declare that I was employed under Government in the late Road Dept. on a salary of Rs 50 rising to Rs 100 per mensem from 1st March 1850 to 30th June 1854 as specified in my application for pension dated 16th October 1875.

T. W. Johnson

I certify that to the best of my knowledge and recollection the Statement made above is correct. I served in the same Dept. with Mr Johnson at the time to which the above affidavit refers.

Narthasarady Iyengar
Accountant in the Off.
of Controller of P.W. Accts

These affidavits were made

before me at Madras on the 24th
November 1875.

Adel. Scott
Major R.E.

Fort St. George } Under Secy. to Govt. P.W.D.
24th Nov 1875 }

Ch 7798 14/1/76

Sa No 5384

Rs 250
12/1/76

I Thomas William Johnson do hereby declare that I was employed in the Public Works Department of Govt. from 1st May to 31st July 1858 and drew pay for the period.

T.W. Johnson

This affidavit was made before me at Madras on the 24th November 1875.

Adel. Scott
Major R.E.
Under Secy. to Govt. P.W.

Fort St. George
24th Novr. 1875

Ph 77 3d/1s

Pen — Rs 53 4/4

Ph 250/96
8/

No. 33

Certified that I have carefully examined J. W. Johnson, Son of Thomas Johnson, a Superintendent of the Record Department in the Public Works Secretariat. His age is by his own statement 48 years, and by appearance about the same. I consider J W Johnson to be completely and permanently incapacitated for further Service of any kind in consequence of Pulmonary Emphysema and dilated heart. His incapacity does not appear to me to have been caused by irregular or intemperate habits.

(Sd) A. M. Branfoot M.D.

Madras 14 Octr 1875 } Actg Surgeon 2d District

No 8099

Confirmed.

(Sd) E. Balfour Surgeon Genl
Surgeon Genl M.D.

Fort St George
14 Oct 75.

(True Copy)

Major Genl RE
Secty to Govt P.W. Dept

I Thomas William Johnson do hereby declare that I was employed under Government in the late Road Department on a Salary of Rs 50 rising to Rs 100 per mensem from 1st March 1850 to 30 June 1854 as specified in my application for pension dated 16th October 1875.

(Sd) T. W. Johnson

I certify that to the best of my knowledge and recollection the statement made above is correct. I served in the same Dept with Mr Johnson at the time to which the above affidavit refers.

(Sd) A. Parthasarady Iyengar
Accountant in the Office of
Controller of P W Accts

These affidavits were made before me at Madras on the 24th November 1875.

Fort St George
24 Novr 1875 }

(Sd) A de C Scott Major RE
Under Secy to Govt P W Dept

True Copy
Major Genl RE
Secy to Govt P.W.D.

No 250
31

No 252/96
11

I Thomas William Johnson do hereby declare that I was employed in the Public Works Department of Govt. from 1st May to 31st July 1858 and drew pay for this period.

(Sgd) T. W. Johnson

This Affidavit was made before me at Madras on the 24th November 1875.

(Sgd) Ade. C. Stott Major R.E.
Under Secy to Govt P.W.
(True Copy)

Fort St. George }
24th Novr 1875 }

C. M. Walker Cnpn Lieut R.E.
Secty to Govt P.W. Dept

No. 574

Memorandum

The Secretary to Government Public Works Department has the honor to forward to the Controller of Public Works Accounts an application for an Invalid Pension on behalf of Mr. J W Johnson, Superintendent of Record Department in this Office, together with his Service Register, and to request that they may be returned to Government with the usual report in accordance with G.O. No 24 dated 5th October 1875.

Enclo 3.
1 Application
1 Service Regr
1 Medl Certificate

Ootacamund
16 Octr 1875

(Sd) G. W. Walker Major Genl R.E.
Secretary to Government
P. W. Dept

To
The Controller of
P.W. Accounts with 3 Enclosures

(True Copy)

G W Walker Major Genl R.E.
Secy to Govt. P.W.D.

P.W. 250/76
71

Vza. Form No. 2.]

No. [illegible]

FROM
THE CONTROLLER,
PUBLIC WORKS ACCOUNTS,

TO The Secretary to Government
Public Works Department

FORT SAINT GEORGE, 20th December 1875.

Sir,

I have the honor to return the enclosed application for the grant of [illegible] pension to Mr E.H. Johnson late Record Keeper in your office and to request that as the applicants services in the late Road Department from 1st March 1857 to 30th June 1859 as detailed in his History of Service and Service Register cannot be verified from the records in this Office you will be so good as to obtain and forward to me for transmission to Government in the Pension Department the affidavit of the applicant for that period of service with such collateral evidence as may

It has been ascertained on previous occasions that the services of members of the late Road Department cannot be verified from the records of Accountant General Madras

P.M. 251 / 23/76

be procurable specially to this substance

71 of the Civil Pension Code.

2. According to the entries in the Audit Register on the records of this Office, pay was drawn for Mr Johnson from 1st May to 31st July 1858. On reference however to the Acquittance Rolls of the late Central Office of Public Works the amount appears to have been disbursed to another subordinate in the Office and it is understood that Mr Johnson was employed during that period on special duty con-nected with the accounts referred to in G. O. No. 784 dated 27th April 1858, with reference to which the Audit Registers shew that Rs 200 was drawn for a special Accountant for the three months in question the name however of the subordinate so employed is not noted in the Register

3. Under these circumstances

No. 793

From

Major A. de C. Scott R.E.
Under Secretary to Govt.
P. W. Dept

To

The Controller of
Public Works Accounts

Fort St George 2d December 1875

Sir,

In returning pension Application and Service Register of Mr. J. W. Johnson late Record Keeper in this Office received with your letter No. 146 dated 22d November 1875, I have the honor to forward the enclosed two affidavits taken in my presence in substantiation of the entries of service from 1st March 1850 to 30th June 1854 and from 1st May to 31st July 1858, the Collateral evidence in the first instance having been afforded by a clerk from your own Office who served in the late Road Department at the same time as the Applicant, and in the latter case the testimony is supported by the correspondence printed under G. O. No. 1214 dated 26th June 1858 and G. O. 1758 of 28 August 1858 which show that Mr Johnson was engaged on duty in the Central Office at the time referred to in his Affidavit and that he is the Accountant referred to in your letter under reply. The applicant requires 11th days to complete the period of service necessary to entitle to the Pension claimed.

I have the honor to be
Sir
Your most Obedt. Servant
(Sgd) Ade C Scott Major RE
Under Secretary to Government

True Copy

C M Walker Major Genl RE
Secy to Govt. P.W.D.

Pr 252/181/76

I beg that you will call upon the applicant to explain from what Office he was paid from 11th May to 31st July 1858 and to furnish in that case also an affidavit supported by the required collateral evidence of his having been actually employed during that period.

Mr Johnson appears from the Audit Registers to have had leave on Medical Certificate from 23rd August to 6th September 1857 with moiety of pay. No entry of this leave has been made either in the Service Register or in the application for pension. Deducting this period from Mr Johnson's total service qualifying for pension it will be seen that he requires 1 day to complete the qualifying period of 25 years for the proposed pension of one half of average pay.

I have &c

(Sgd) L. Conway Gordon
Controller P.W. Accounts

(True copy)

Charles A Stafford
Supdt Correspondence Branch
GB

When my case came before Government in March last in connection with the re-organization of the Secretariat Establishment they were pleased, as will be seen by a reference to the papers to allow me to remain in office till I completed my twenty five years service, but it is thus clear that owing to [illegible] it will be seen that I now fall short of that period by a little more than a month.

When I gave up office I did so under the firm conviction that the full period of service had been rendered, but now find that I was mistaken. In these circumstances I throw myself on the consideration of Government

whose employee I have been
for nearly 27 years, and to
whom I have rendered faith-
ful service as shown by the
Papers enclosed in my appli-
cation, and I earnestly pray
that the short period which is
wanting to complete the time
required may be generously
waived and pension of half
average salary as originally
intended by Government
granted to me.

I beg &c

(Signed) W. R. Johnson.

Madras
24th Novr 1875

(True Copy)

(Signed) A. de B. Scott Major R.E.
Under Secy to Govt. D.P.W.

True Copy

C. Walker Major Genl R.E.

To
The Under Secretary
to Government.
P.W.D.

Sir,

In pursuance of the in-
structions communicated to
me in person I beg to make
the following statement in
connection with my applica-
tion for pension which is
now before Government.

2nd The Records of employment
as prepared by me shows a
total service under Govern-
ment of 26 years 7 months
and 21 days; that period
1 year 7 months and 16 days
do not count towards

pension

whose employee I have been for nearly 27 years, and to whom I have rendered faithful service as shown by the papers enclosed in my application, and I earnestly pray that the short period which is wanting to complete the time required may be generously waived and pension of half average salary as originally intended by Government granted to me.

I beg Sir

(Signed) J. H. Johnson

Madras
9th Novr 1875

True Copy

(Signed) [illegible]
Under Secy to Govt P.W.D.

True Copy

C. Mathews [illegible]
[illegible]

141

To
The Under Secretary
to Government
P.W.D.

Sir,

In pursuance of the instructions communicated to me in person, I beg to make the following statement in connection with my application for pension which is now before Government.

The Register of my service as prepared by me shows a total service under Government of 26 years 9 months and 21 days of that period 1 year 9 months and 16 days is not counted towards pension, as that service was rendered before I was 22 years old. Deducting this latter period there remains according to the Register a balance of 25 years and 5 days, while 25 years is the period required to render an Uncovenanted Officer eligible to a pension of one half average salary.

In preparing my Register however it entirely escaped my memory that I had had sick leave on a moiety of salary for fifteen days viz from 23rd August to 6th Sept. 1867, and as such leave does not reckon towards pension, the period of 25 years and 5 days above mentioned is reduced to 24 years 11 months & 19 days or eleven days less than the qualifying time.

Public Works Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the

Read the following :—

From
Mr. J. G. Johnson (H. C. of 26th Novr./75 No. 26)

Order thereon 2nd Decr./75 No. 26.

It was incumbent on Mr. Johnson to have his Service Register verified by competent authority before he quitted his employment, but under the actual circumstances his letter will be transferred to the Revenue Department with the view to application being made to the Govt. of India to admit him as a special case to the scale of pension due to 25 years service of which he is deficient 11 days.

(True Extract)

(Signed) A. de C. Scott [illegible]
Under Secy. to Govt. P.W.

To
The Controller of P.W. Accts
with one Enclosure

True Copy
Major Genl. R.E.
Secy. to Govt. P.W.D.

Pr 250
14/96

Fort Saint George, Public Works Consultation of 27th April 1858.

No. 85. Read the following letter from Major E. LAWFORD, Officer in charge of the Central Office of P. W.; to H. FORBES, Esq., Acting Secretary to Government, dated 21st April 1858, No. 9215.

SIR,

Before reporting the general result of Captain Johnston's investigation of the charges against Mr. Bush, Assistant Engineer in North Arcot, I have the honor to state, that the accounts of the Assistant Engineer are in such a state of backwardness, that in the middle of February last, he was ordered to confine his attention to their adjustment; since which date he has furnished 49 Bills to the amount of Rupees (8,987-0-5) eight thousand nine hundred and eighty-seven and pice five leaving an unadjusted balance of Rupees (94,720-15-9) ninety-four thousand, seven hundred and twenty, annas fifteen and pice nine.

2. Considering it hopeless to expect a speedy or satisfactory settlement of Mr. Bush's accounts, without some strong pressure being applied, I have the honor to recommend, the Suspension of a moiety of his salary, until the final adjustment is complete, and the result reported to this office.

3. Copy of the Acting District Engineer's letter relating to the above, is herewith forwarded for information.

Letter from JAMES H. DOPPING, Esq., Acting District Engineer of North Arcot; to Colonel C. E. FABER, Chief Engineer, dated Camp Raneepet, 19th April 1858, No. 2481.

SIR,

I have the honor with reference to a letter No. 9021, under date 15th Instant, from the Superintending Engineer, calling upon me to report by return of post, whether Mr. Bush's accounts can be completed in my Office, and pointing out the necessity of doing so, before the end of the current month, to state.

2. That I have called upon Mr. Bush in numerous letters to inform me, how soon he can let me know the date upon which his accounts will be closed, and in no instance have I obtained a satisfactory reply.

3. I enclose the last Demi official received on Saturday, too late for post, from that Gentleman, which will show how matters stand.

4. I have as yet only received from him, bills as per annexed memo. and they are being checked as speedily as possible.

5- I have also frequently called upon him for a memo. of advances, and have not as yet received one.

6. I had to call upon him more than once for his cash box, and when it came, I found nothing in it, but a so called cash book, which included an immense number of advances and frequent payments, dated many days previous to previous entries, his explanation of such an irregular proceeding is, that he "kept a private Memorandum book, out of which the entires were made."

7. In two instances I observed the payment of Maistries for *many* months made in *one sum*,

8. In order to hasten matters as much as possible I have more than once called upon Mr. Bush to send me his bills in the "*rough*," saying I would have them copied out fair in my office. but up to this, no notice has been taken of my communications.

9. His excuse therefore that he has only one Writer cannot stand; more particularly as I have allowed him to entertain an Extra Writer for a time.

10. His Progress Report for last month has not yet been received, and numbers of important questions I have asked him, are still unanswered.

11. I very much regret to have to report such a very unsatisfactory state of things, and delayed replying to the letter under acknowledgement, in the hopes of having a more favorable report to make.

12. I have twice called Mr. Bush's attention to the want of punctuality in his attendance at office, and in one instance received any thing but a respectful reply.

No. 86. ORDER THEREON, No. 784; dated 27th April 1858.

Resolved that Mr. Bush, Assistant Engineer in North Arcot, be suspended from employment pending the enquiry which is now being made into certain charges brought against him. During the period of suspension Mr. Bush will receive one-fourth only of his regulated salary under the notification of the Government of India dated 2nd June 1857, extended to this Presidency by Extract Minutes Consultation dated 24th December 1857, No. 2384.

2. The undrawn portion of Mr. Bush's pay will be appropriated to the payment of an extra establishment to bring up Mr. Bush's accounts which are above represented to be so greatly in arrears.

(Signed) H. FORBES,
Acting Secretary to Government.

Read the following Letters.

No. 83. From Major E. LAWFORD, Officiating Chief Engineer; to the Secretary to Government, dated 29th July 1858, No. 2328.

SIR,

dated 21st May 1858, No. 513.
1 Letter dated 23rd July 1858, from Mr. Johnson Accountant.
10 Statements marked from A to L.
5 Vouchers Do. from A to E.
2 Sets of Queries and Replies.
1 Statement of Extra Establishment.

Referring to Extract Minutes of Consultation No. 1158 dated 18th June 1858, I have the honor to state that Colonel Faber's former communication on the subject of Mr. Bush's accounts was not I believe intended as a final report, but merely an explanation of the proceedings taken consequent on Captain Johnston's enquiry and with a view to elicit orders as to further measures.

2. The question mooted in para. 4 of the order above quoted does not admit of solution in the manner proposed, as the work having been executed 18 months ago cannot now be measured with any accuracy, and supposing the amount not to have been paid, it should certainly be made good by Mr. Bush and not by Government. In support, if not proof of the correctness of Captain Johnston's award of Rupees 808,-15-1 against Mr. Bush, I may state that in the accounts of the Wallajahnugger and Amoor road to which it refers, the vouchers are defficient to the amount of Rupees 2,198-9-8.

No. 9 dated 18th May 1858.

3. In paras. 5, 6 there is an evident misconception of the case reported in para. 11 of my letter to Colonel Faber, as I certainly had no intention of charging Mr. Bush with having "made away with" the sum of Rupees 23,441 for which he took credit before his Bills had been passed by the District Engineer. The only inference I drew from his conduct was, that Mr. Bush was very ignorant of his own accounts, but the subsequent discovery of the bills which are quite useless from not having been prepared with reference to the date of expenditure, makes no difference in my opinion of the irregularity of the proceeding.

4. I am not surprised at the unwillingness of Government to credit a direct charge of bribery against Mr. Bush, but their grounds of doubt may admit of re-consideration. Chokalingum whose employment Mr. Bush denies, was engaged with the Theobalds as agent and partner, and supplied part of the funds, and Mrs. Theobald declares that at that time she possessed some money and that the last instalment of the bribe was deducted from the amount due for work completed.

5. As to the character and credibility of Mr. Theobald, I have been unable to trace any misconduct on his part beyond a drunken quarral with another subordinate, while his present employment at St. Andrew's Church implies his improvement. Mr. Kickwick has offered himself as a personal security for Mr. & Mrs. Theobald in any investigation that may be ordered by Government, and I may state on good authority that they lived very comfortably at Vellore.

6. With regard to the signature of tickets by Mrs. Bush for her husband, I know from actual experience that the interference of females in the public duties of subordinates is most mischievous in effect and I do not see how any check can be exercised over such a proceeding, if the party whose signature is thus affixed is not himself perfectly trustworthy, and then I doubt if he would allow it to be done. The Ticket system requires most careful control and this cannot be the case if signature by proxy is allowed.

7. In paras. 11, 12 the Government remark on the arrangements made for bringing up the arrears of Mr. Bush's accounts and *seem to think* he has suffered *some hardship* by his suspension and loss of salary, but if this were really felt, I imagine he would have been anxious to afford all possible assistance in this most arduous and tedious business, but so far from this he has long ceased to attend at the Central Office and has never afforded me any really useful information, but has evaded my enquiries and prevaricated in his statements whenever I sought an insight into his accounts.

8. Regarding the extra establishment employed in adjusting these accounts, I beg to state that it was absolutely necessary to entrust the duty to experienced and well qualified persons not only capable of calculating, but thoroughly to be depended on in scrutinizing and arranging the various scattered papers and notes; for with all the ordinary Office business to attend to, I felt that much responsibility rested on myself, and I knew of no person in whom I could better confide than Mr. Johnsons, formerly in the Road Department and now an Accountant of the Central Office on a salary of 140, Rupees, whose regular work must necessarily be performed by another person. The labour has been enormous and would not have resulted in any adjustment without the utmost carefulness and I earnestly hope that Government will not refuse to sanction the arrangements made agreeably to the accompanying scale which is certainly not at all higher than necessary especially when it is considered that Captain Crewe has been allowed to draw his full salary and to employ an establishment in adjusting his own accounts of a year's standing while those of Mr. Bush extend back two years and a half. The servants who have received increase of salary consequent on Mr. Johnson's employment in this duty have done so on the same principle that obtains when any servant is on leave, viz, that they receive higher pay for higher duties.

9. The Government will perceive that to arrive at a clear knowledge of Mr. Bush's actual position as a public accountant, it has been found necessary to take all his receipts and disbursements from October 1855, and to scrutinize each entry by comparison with its vouchers and thus it is shewn that his entire receipts amounted to Rupees 2,19,545-11-8, out of which the sum duly adjusted is Rupees 1,26,675-2-11. For all the unadjusted receipts bills have been now prepared, and though in some cases the vouchers are manifestly not original records kept on the works (or more properly Station Books) yet as bearing Mr. Bush's initials they have been taken as such. Vouchers marked a, b, c, d, are submitted as instances of such spurious documents.

10. The *accuracy of the* result produced by comparing the amount of drafts with that of bills has been tested by a third Statement C, showing the balances in detail on each work the amount of which tallies closely with the former, showing the Accountant's work to be correct. Statement E shews the adjustment of sums that were outstanding when Mr. Bush gave over charge of his range, and a balance to be accounted for of Rupees 2,880-11-9.

Reduced by a Supplemental Statement to Rupees 1,566-2-5

11. It appears from statement F that a sum of Rupees 14,473-2-7 is still due to Contractors whose accounts have been examined, but these are in some considerable items unsupported by Vouchers.

12. Statement G. shows a sum of Rupees 989-2-0 to be recovered from Contractors, and H is a statement of sums due to coolies on four works Rupees 342-6-11.

13. Statement I. is a list of objectionable charges found in the accounts amounting to Rupees 44-3-0 being sums paid on account of Mr. Bush's private expenses.

14. The Bills prepared in the manner above reported will be retained in this office pending the final orders of Government, as I am not exactly clear as to how they should be signed.

15. One fact will I believe be sufficiently manifest from the papers now forwarded and from the great labor they have involved, and that is the utter falsity of Mr. Bush's *promise of adjusting* his accounts " in a few days" when he must have known from the state they were in that this *would be a work of weeks or rather months.*

Letter to Acting District Engineer dated 21st April 1858, No. 106.

16. Since the accounts were prepared a supplemental* list of recoveries to be made from Contractors and other parties has been furnished by Mr. Bush's writer with a very lame excuse for its not having been previously produced. This amounting to Rupees 1,314-9-4§ reduces the sum of the deficiency against Mr. Bush to Rupees 1,566-2-5.

* Marked I.

§ Includes Rupees 398-2-7 outstanding against himself and Rs. 25 against Mr. Merrill his brother-in-law who is not at present connected with the Department.

17. As it will be expected that I should express my opinion of the general state of Mr. Bush's accounts, I may conclude by recording my conviction that they evince an amount of laxity and gross irregularity which unfit, Mr. Bush for the public service. Whether he can ever clear up the discrepancies which have been discovered or not, his title to the confidence of Government in the position of an Officer of this Department is I conceive entirely forfeited.

18. Since the foregoing remarks were written I have sent for Mr. Bush and furnished him with the sets of Queries marked 1 and 2. The first set he took away with him and brought back the next day with the answers, but the second set I told him must be answered in the Central Office though I gave him time enough to do it and allowed him free access to all his papers.

19. Mr. Bush left the office at 3 P. M. without signing the paper, and in his written reply has asked for time to " look at his accounts" to enable him to reply.

20. Considering that Mr. Bush has *voluntarily absented himself during the whole time* except the first few days that his accounts have been under examination, I can have no doubt that this is a mere pretext to get the accounts over more into his own hands and make such alterations as he may from his knowledge of the results of my scrutiny find necessary, and I decline to give him the opportunity.

21. I must now leave the case in the hands of Government who while giving Mr. Bush credit for all that can be allowed, will I am sure not overlook the unlimited confidence that has been placed in him and the use he has made of it.

P. S. Mr. Bush's replies to the second set of Queries are not signed because he has disobeyed my orders that he should affix his signature in my presence and he has neglected to attend the office to-day, but there is no doubt of their authenticity.

(Signed) E. LAWFORD, Major,
Officiating Chief Engineer.

Letter from Mr. T. W. JOHNSON, Accountant; to Major E. LAWFORD, Officiating Chief Engineer dated 23rd July 1858.

SIR,

1. I respectfully beg to bring to notice that I have completed the adjustment of Mr. Bush's Accounts, and submit for your information documents marked A, B, C, D, E, F, G, H, I and K.

2. Statement A shews the drafts or amounts of cheques given to Mr. Bush from October 1855, to February 1858, and at the end of the Statement is an Abstract shewing the amounts actually drawn in each official year, making in the aggregate Rupees 2,19,545-11-8.

3. Statement B shews the amount of Bills submitted by Mr. Bush for adjustment as well as for a portion of the works remaining to be adjusted. On account of the former Rupees 27,829-15-1, and for the latter 98,845-3-10, making a total Rupees 1,26,675-2-11, this sum deducted from Rupees 2,19,545-11-8, left a balance of Rupees 92,870-8-9, to be accounted for, and for the adjustment of which my examination of his Accounts was directed. From the confused state of the records and from the fact of Mr. Bush not having kept a systematic account of his transactions, it was necessary to test the accuracy of the result produced by Statement A and B. For this object Statement C was prepared and a balance of Rupees 92,879-1-1 obtained being in excess by Rupees 8-8-4; this small difference may not perhaps be looked upon as of any importance considering the confused state of the materials from which I was obliged to collect my information. The result of Statement C must be taken as the correct balance as it exhibits in detail the several works remaining to be adjusted.

4. Statement D shews works transferred from the Collector's Accounts, and for the adjustment of the expenditure of Rupees 11,005-6-4 incurred by the Revenue *Department*, exhibited in column 5, there are no vouchers in the records of Mr. Bush's Office.

5. Statement E shews the adjustment of the sums outstanding against each work, in some instances the Bill prepared from the Vouchers is much in excess and in others it falls short. On the whole there is a balance of Rupees 2,880-11-9 to be accounted for, as particularized in the Abstract at the end of the Statement.

6. Document marked F shews sums due to Contractors, the entire quantity of work performed (for which balances are said to be due) is included in the Bills prepared for the works, that marked G shews sums to be recovered from Contractors, and that marked H shews sums due to work people:—J is a list of objectionable items extracted from the Amoor and Wallajahnuggur roads Station Book, and which I have omitted in the Bill prepared for those works; K is an A, C, shewing the aggregate balance to be accounted for by Mr. Bush, and the aggregate Bills now prepared by which the same result arrived at by the Abstract at the end of Statement E; is produced also in this, viz., a balance of Rupees 2,880-11-9 remaining unaccounted for.

7. In checking the Contractors Accounts several entries are not supported by Vouchers and some of them are for large amounts. I have distinguished these entries by query marks, that you may have no trouble in finding them when looking over the Vouchers.

8. Mr. Brock was of much assistance to me during the last two weeks; he had the sole preparation of the rough bill for the Poinnay Annicut, and had it not been for his aid the completion of the bills would have occupied a longer period.

No. 84. From Mr. T. H. BUSH, Assistant Executive Engineer; to W. H. BAYLEY, Esq., Secretary to Government, dated 16th August 1858, No. 3.

SIR,

Having heard that Major Lawford Officiating Chief Engineer Department Public Works has preferred some very grave charges against me, I most respectful beg you will do me the favor to lay before His Lordship the Governor in Council, the following statement, humbly hoping it may receive his Lordship's favorable consideration, I shall be brief as possible that I may not trespass too much on his Lordship's valuable time.

2. I am aware that the charges preferred against me impute a neglect of duty, in allowing my accounts to fall into arrears, but I trust that when I state I had but one writer who could write English and one Tamil Gomastah with an apprentice, that in addition to my own Section *i. e.* the 2nd District of North Arcot, I also had charge of the Mahundruverddy tank and channel, the estimated amount for which alone was upwards of 120,000 Rupees, moreover that I had no estimate-maker or draughtsman and that in the whole of my range including these additional works there was only one man who could survey with the Prismatic compass and one Sub-Overseer who could be trusted to frame the most ordinary tank estimate. I respectfully hope that his Lordship will take into consideration that my time was necessarily and frequently for days occupied away from my office and that therefore it was impossible for me to attend properly to my indoor work.

3. I deeply regret that I should have brought myself under the displeasure of my superiors, after having served Government with fervent zeal and fidelity for eighteen years, I beg most respectfully however to repudiate all charges affecting my personal honor and integrity.

4. I deeply regret to have to allude in this place to the acts of my superior, but the necessity of defending myself and the earnest desire I feel to clear my character from the imputations cast upon it, leave me no other course to pursue.

5. Major Lawford on my arrival at the Presidency when I reported myself in person on the 2nd of May last; directed me to proceed with my accounts, the adjustment of which I then immediately commenced, but it was not long before obstacles arose to my carrying on the work quietly and peaceably. Major Lawford frequently questioned me about Chokalingum, Soondra Moodelly and other Contractors who had complained against me, but whose complaints were declared to be false and unfounded by Captain Johnston. During these investigations it was necessary for me to explain myself, but Major Lawford treated my assertions with contempt, and unable to command his temper taunted me with being an "artful man and added that he did not believe one word that I had said and that he firmly thought that I was in collusion with Mr. and Mrs. Theobalds and the orther parties to cheat the Government." He denied me the opportunity of confronting any of my accusers in his presence, also the opportunity of clearing my character by the only means that were open to me vizt. by proceeding at Law, by witholding from me copies of the depositions given against me.

6. A few days after this from anxiety of mind and an attack of hepatitis I was compelled to place myself under the hands of Dr. Mudge (in charge of 1st District) but attended office on the 21st May, when again Major Lawford taunted me with not having replied to his letter No. dated* but it was subsequently found that I had replied to it on the 21st April and that it was the District Engineer through whom the letter had been forwarded that had withheld my explanation for the Central Office.

* 18th April.

7. About the closing of my accounts, a set of queries were put into my hands, some having reference to the amount stated to be outstanding against me, but to reply to these satisfactorily it was necessary for me to look over my accounts, but I found that access to them was denied me, and under these circumstances it was not possible to explain away the cause of a large balance appearing against me according to the vouchers; while there was but a trifling amount against me according to my Cash book, which together with any deficiency whatever that may appear against me on a fair examination of my accounts, I am prepared to make good to Government.

8. Under these truly painful and harassing circumstances, I most respectfully appeal to his Lordship to protect me from the disgrace which Major Lawford is endeavouring to throw upon

me by making *exparte* representations to Government unaccompanied by my explanation on points regarding which I am blamed, I trust it may be remembered that my accounts were in arrears only in common with those of many other Officers in North Arcot and throughout the Presidency, that although they were reported to be in confusion, the Accountant appointed by Major Lawford was able to prepare and submit to Government a balance sheet within a very few days of taking charge of them that the parties who examined the accounts were either strangers to them and were probably interested in making me guilty, being paid out of my salary. That many vouchers may possibly have been lost or abstracted that there may have been many trifling disbursements for which no vouchers could be obtained, that Major Lawford as Superintending Engineer evinced a decided antipathy to me which Colonel Faber did not seem to join in, that altho' Major Lawford became Officiating Chief Engineer he continued the disposal of my case in his own hands while he should have left it to Captain Francis Superintending Engineer, who succeeded to the charge of the Central Circle (this being moreover contrary to the express orders of Government) and taking all these things into consideration, I trust I shall not in vain appeal to Government, when I ask that judgment may be suspended, till a fair enquiry has been made, and my defence (if required) has been submitted and I pray also that my suspension may be removed, having suffered a loss of (1,200) Rupees already by the forfeiture of 300 Rupees per mensem out of my pay.

No. 85. ORDER THEREON, No. 1758; dated 28th August 1858.

1. In his letter of the 29th July, the Officiating Chief Engineer submits with reference to Extract Minutes of Consultation 18th June 1858, No. 1158, a final report on the accounts of Mr. T. H. Bush, Assistant Executive Engineer in the North Arcot District, at present under suspension under the orders of Government of the 27th April preceding. The report is accompanied by Statements and Vouchers illustrative of the case, and notices the points commented upon by Government. Mr. Bush has also appealed against the course pursued by the Central Office towards him; and the Government propose to consider both the communications, in connection with the previous correspondence that has passed on the subject.

Extract Minutes Consultation, 19th March 1858, No. 499.

2. In his letter of the 18th March 1858, No. 8228, Colonel Faber reported that the accounts of the North Arcot District to 30th April 1856, were unadjusted between the Collector and the District Engineer, and that there were several allegations of unjust and fraudulent transactions brought against Mr. Bush and other Members of the Public Works Department, by one of the most extensive Contractors employed by the District Engineer. He applied for Captain Johnston's services for a week, both to adjust the unexpended balances, as well as to decide *finally* upon the charges brought against Mr. Bush; and he proposed to depute Mr. Hart, the Deputy Auditor, from the Central Office, to aid that Officer in these duties. The Government, in Extract Minutes of Consultation 19th March 1858, complied with this application.

Extract Minutes Consultation, 27th April 1858, No. 784.

3. Captain Johnston's investigation was completed, and the result reported in a Memo. dated 1st April 1858, which however was not laid before Government until the 21st May following. Intermediately, or on the 21st April 1858, Major Lawford, then in charge of the Central Office, addressed the Government, saying, that before reporting the general result of Captain Johnston's investigation of the charges against Mr. Bush, he had to bring to their notice, that Mr Bush's acccounts were in such a state of backwardness, that unless some strong pressure were applied, it would be vain to hope a speedy or satisfactory settlement of them. He recommended the suspension of a moiety of his salary until the final adjustment was completed, and the result reported to his Office. On this representation the Government suspended Mr. Bush from employment, pending the enquiry into the charges against him.

Extract Minutes Consultation, 18th June 1858, No. 1158.

4. Captain Johnston's Memo. of the 1st April was, with other papers enlosed in Major Lawford's letter of the 18th May 1858, laid before Government on the 21st of the same month by Colonel Faber, who had resumed charge of the office of Chief Engineer. In the course of the investigation held by Captain Johnston into the claim of Chokalingum, one of the complaining Contractors, the further charge of Bribery was preferred against Mr. Bush, and it was afterwards certified to by Mr. and Mrs. Theobald who were sent for and examined in person before the Superintending Engineer of the Southern Circle.

The complaints brought against Mr. Bush may be resolved into the three following:—

1st. That of Contractors for non-payment for work executed.
2nd. The charge of Bribery formally certified to by Mr. and Mrs. Theobald.
3rd. The state of Mr. Bush's accounts.

5. In para. 2 of Major Lawford's letter of the 29th July, is noticed the complaint of the Contractor Chokalingum for Rupees 808-15-1, for work executed to the Wallajahnugger and Amoor road. Supposing the amount not to have been paid to the Contrator, Major Lawford says, he is of opinion that "it should certainly be made good by Mr. Bush and not by Government," Captain Johnston held the same view;* and in support of it, Major Lawford represents that in the accounts of the abovementioned road, vouchers are deficient to the amount of Rupees 2,198-9-8. The Governor in Council cannot however adopt the view taken by these two Officers. As far as the matter can be investigated from the papers laid before Government, there appears to be nothing on which Choka-

* "Mr. Bush is unable from his accounts to disprove the "claim; and I consider that he should be held responsible "for the payment of the money."

lingum can found a claim on Mr. Bush; and this Officer distinctly repudiates it, and challenges the Contractor to produce proof. If, as Mr. and Mrs. Theobald depose they gave Mr. Bush a bribe to obtain the contract of the Wallahjanugger road, and it appears that that work has been completed, it is to be presumed that they have had the full sum paid to them, and this on their own statement would vitiate Chokalingum's claim as against Mr. Bush. The real demand, if any, would seem to lie against the Theobalds, and if their charge of bribery against Mr. Bush be investigated as will presently be noticed, the whole matter, including the transactions between Mr. Bush and the Theobalds, on account of the abovementioned road will come under enquiry.

6. In Extract Minutes of Consultation 18th June 1858, para. 9, the Government recorded the opinion that the more serious charge against Mr. Bush should be investigated under Act XXXVII. of 1850; and they resolved, before appointing a Commission under Section III. of that Act, that Mr. and Mrs. Theobald should be required under Section VI. to furnish security for the thorough and effectual prosecution of the charge. Major Lawford reports that Mr. Kickwick offered himself as a "personal security." The Government are of opinion that Mr. Kickwick should be called on to furnish some definite security, in the shape of a Penalty Bond, that Mr. Theobald will prosecute his charge; and will be forthcoming to answer any counter-charge or action which may be afterwards brought against him. If he agrees, the Honorable Company's Solicitor should be requested to arrange with him for its preparation and execution. Major Lawford will proceed accordingly in the matter; and as soon as the Government learn that the Penalty Bond has been executed, they will be prepared to appoint a Commissioner for the enquiry.

Para. 5.

7. In para. 10 Extract Minutes of Consultation 18th June, the Government observed in reference to Mrs. Bush writing her husband's initials on the labor tickets, that they were not disposed to censure this proceeding in the terms employed by either Major Lawford, or the Chief Engineer. This subject is again taken up, in para. 6 of Major Lawford's present letter; but the Government see no reason to alter the judgment they have already formed.

8. In para. 12 of the same resolution, the Government stated explicitly that the establishment sanctioned by them on the 27th April for the adjustment of Mr. Bush's accounts, the cost of which will have to be defrayed from his salary, was meant to be purely an extra establishment, that is, additional hands employed especially and temporarily for this express duty. From the statement submitted by Major Lawford, it would seem that the greater part of the expense recommended for sanction, consists of additional pay to servants already in the Department. If the Government understand the statement rightly, only three additional hands have been newly entertained on salaries of 20, 30 and 50 Rupees, making an aggregate monthly charge of 100 Rupees. The Government see no reason to depart from the views already recorded by them on this part of the subject; and in conformity with those views, they can sanction remuneration out of Mr. Bush's salary only to those extra servants, truly so called, who have been employed in the examination of that Officer's accounts. All expenditure beyond this, must be refunded; and the Civil Auditor will be instructed to see this order carried out. It need scarcely be remarked that the grant of extra remuneration, out of the salaries of persons under suspension, to public servants already well paid, and only doing their duty, is a proceeding, which cannot under any circumstances be permitted.

9. As regards Mr. Bush's accounts, it appears from the statements submitted, that the total amount which that officer is represented to have drawn, on account of transactions ranging from October 1855 to February 1858, is Rupees 2,19,545, viz.

	Rupees.
1855-56	88,533
1856-57	93,314
1857-58	37,698
	2,19,545

A great part of the sum set down for 1855-56, appears to have been made up of transfers of works and responsibilities belonging to other parties; and of the sum of Rupees 51,038 included on this account, only Rupees 6,400 appear to have been actually drawn by Mr. Bush; the remainder having

	Rs. A. P.
Amount drawn by Mr. Bush	37,494- 8-3
Transfer	51,038-15-3
Total.	88,533- 7-6

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been expended, and it is stated accounted for, by Lieutenant Rideout, Captain Taylor, and other Officers who had charge of the works to which the expenditure related. It would seem also that several works had been transferred from the Collector's department, and that Mr. Bush was accountable for the joint expenditure incurred by the Revenue and Engineer departments.

10. The actual expenditure however upon works of every description, and for which Mr. Bush would seem to be held responsible, is given in the Statement C. at Rupees 1,91,724, besides a sum of Bupees 14,815 due to Contractors, making in all a total sum of Rupees 2,06,539-14-5. The Bills submitted by Mr. Bush amounted to Rupees 98,845-3-10* those prepared from his accounts by servants deputed from the Central Office amounted to Rupees 1,03,824-12-10,† and there were sums outstanding against Contractors to the extent of Rupees 989-2,‡ making an aggregate set off Rupees 2,03,659-2-8; thus reducing the sum unaccounted for to Rupees 2,880-11-9 at the date attached to the Account Current prepared by Mr. T. W. Johnson, the Accountant in the Central Office, viz., the 23rd July.

* C.
† E.
‡ G.

K.

11. Since this date however further discoveries have been made, and a supplemental list dated 27th July has been furnished, shewing additional sums due by different individuals on account of advances for particular works, which has still further reduced Mr. Bush's responsibility to an amount now represented at Rupees 1,566-2-5. No vouchers are at present forthcoming for this small balance, and considering the circumstances under which the duties undertaken by Mr. Bush devolved on him, and the difficulties under which he labored as set out in his appeal above recorded, this result cannot be a matter of any real surprize. Captain Johnston in his investigations, was "unable to trace any thing "approaching to an act of dishonesty on the part of Mr. Bush." With this opinion in his favor, and the probability that further investigation would lead to no satisfactory result, the Government under the circumstances, are not disposed to insist on a more exact adjustment of Mr. Bush's accounts, unless further cause can be shown for doing so.

L.

12. As respects the want of these vouchers, the Government consider that blame attaches to Mr. Bush; but it appears to them that had due care been exercised by the proper authorities, Mr. Bush's accounts would never have been in the state in which they have been found. Grave blame necessarily attaches to his Superiors, for this want of supervision; and as there is no proof that the money has not been properly expended, the Government resolve to relieve Mr. Bush from all penalty, beyond that indicated in para. 8, and to direct that all proceedings in his case be closed, except those connected with Mr. Theobald's charge. He must however remain under suspension, until that charge has been investigated and decided, supposing Mr. Kickwick to enter into the required Bond.

(Signed) T. PYCROFT,
Chief Secretary.

Proceedings of the Madras Government, Public Works Department, *17th March* 1862.

No. 255. Read the following letter from Lieutenant-Colonel W. H. HORSLEY, Chief Engineer, to J. D. SIM, Esq., Secretary to Government, Public Works Department, dated Chepauk, 4th December 1861, No. 7,977 :—

SIR,

1 *Letter from Dist. Eng.* 30*th March* 1861. *No.* 416, *with* 5 *enclos. and* 11 *Vouchers.*
1 *Do. do.* 6*th May* 1861, *No.* 10.
1 *Do. do.* 28*th Sept.* 1861, *with* 5 *enclos.*
1 *Do. do.* 29*th June* 1861, *No.* 65 *with* 15 *encls.*
1 *Do. do.* 29*th do.* „ „ 67.
1 *Do. do.* 28*th Sept.* 1861, *with* 1 *Bill*, 1 *List.*
1 *Memo. to Mr. Johnson*, 5*th Jan.* 1861.
1 *Note to Atchuta Naidoo, from Mr. Johnson,* 1*st Jan.* 1861.

*6*th Jun* 1860, *No.* 1,180.
5*th April* 1861, „ 666.
6*th May* 1861, „ 899.

†*From Dist. Eng.* 30*th March* 1861, *No.* 416.
Do. 29*th June* 1861, *No.* 65.
Do. 28*th Sept.* „ „ 158, 159.
Do. 29*th June* „ „ 67

1. With reference to the orders of Government noted in the margin,* I have the honor to forward the accompanying Reports† from the District Engineer of Tanjore and from Mr. Johnson the Auditor, who proceeded to Tanjore, under the authority of Government, contained in Proceedings No. 1,180, dated 5th June 1860, relative to the adjustment of the Accounts of that District.

Sub-Engineer Atchuta Naidoo's Accounts.

‡30*th March* 1861, *No.* 416.

2. The Accounts which came under Mr. Johnson's scrutiny were those of Nos. I and V Ranges. The following Statement will show at a glance the result of his adjustment of the Accounts of the latter Range, which were first reported‡ on by the District Engineer.

Years.	To be accounted for on the 15th November 1860.			Adjusted up to 30th November 1860, by the District Engineer.			Balance to be adjusted on the 1st December 1860.			Adjusted by Mr. Johnson.			Balance unadjusted.		
1858-59	95,196	8	9	73,706	15	9	21,489	9	0	21,453	15	0	35	10	0
1859-60	92,840	9	7	65,062	13	5	27,777	12	2	27,696	0	2	81	12	0
	1,88,037	2	4	1,38,769	13	2	49,267	5	2	49,149	15	2	*117	6	0

* No information has been furnished with regard to this balance.

The sum of Rupees 40,149-15-2 shown above as adjusted is comprized of the following items :—

	RS.	A.	P.
Adjusted by Bills received in the Central Office...	39,796	3	7
Do. by recoveries inclusive of Shrotriem Shares...	1,540	0	8
To be recovered from Contractors...	3,702	14	7
Do. from Shrotriemdars...	4,110	12	4
	49,149	15	2

30*th March* 1861, *No.* 416.

3. The District Engineer explains that several of the Shrotriemdars from whom the above sum of Rupees 4,110-12-4 has to be recovered, are men with very little property, and that as they were both unable and unwilling to repair the damage sustained by their Tanks, the work was performed by his Department for the security of the Government Revenues. The Collector has been requested by the District Engineer to recover the Shrotriem shares; but the latter Officer is apprehensive that it will hereafter be found necessary to grant remissions in consequence of the poverty of the Shrotriemdars, and the comparatively large amounts which have to be paid by them.

4. Captain Oakes considers the great delay which took place in the execution of works in No. 5 Range to reflect discredit on Sub-Engineer Atchuta Naidoo and his Subordinates: but he remarks, at the same time, that the Range is far too extensive for the superintendence of a single Executive Officer or Agent, its area being nearly half that of the entire District, and that the Sub-Engineer had, moreover, to contend with the disadvantages resulting from the employment of three different Accountants during the space of two years, none of whom were thoroughly equal to their work. The area of No. 5 Range which was originally 1,830 square miles was reduced to 1,337 square miles by Proceedings of Government, dated 21st February 1861, No. 353.

Paragraph 3 of letter dated 29th June 1861, *No.* 67.

5. It will be seen from paragraph 9 of Mr. Johnson's letter to the District Engineer that it was the practice in No. 5 Range to keep a fair as well as a rough Cash Book. In the latter all transactions were recorded as they occurred, and the entries made therein were once in three or four days copied into the fair Cash Book. The District Engineer was not aware of this practice, but he has now prohibited its continuance. The Executive Agent's Register, form L, printed at page 413 of the Circular Order Book, was also found not to have been kept for the years 1858-59 and 1859-60. It was opened, however, in all the Ranges for the year 1860-61, and is now regularly kept up, and Captain Oakes ascribes the omission to keep that Register in the years 1858-59 and 1859-60, to the large number of works which were carried on, on emergency at the time. Mr. Johnson also brought to notice the fact that no permanent record was kept of correspondence. The District Engineer has drawn the attention of the Sub-Engineer to the matter and has enjoined upon him the necessity of his entering all English correspondence in books, the Tamil records being kept in bundles duly docketed to facilitate reference. Mr. Johnson in paragraphs 5 to 8 of his letter refers to another irregularity, which was also specially brought to notice by the District Engineer, in a letter dated 6th October 1860, No. 203, and reproved in strong terms in my Proceedings dated 5th November 1860, No. 6,660. The practice referred to was to pay for temporary Establishments employed on works from the funds at the Sub-Engineer's disposal, but without debiting the works with the cost thereof and entering the amounts disbursed in the Cash Book, thereby exhibiting a fictitious cash balance. On the completion of the works the actual expenditure incurred thereon was ascertained and the superintendence allowed in the Estimate on the amount expended was charged to the works, and then entered in the Cash Books.

Dated 31st December 1860.

Paragraph 15 *of letter dated* 30*th March* 1861.

6. Adverting to the remarks of Government in paragraph 3 of their Proceedings, No. 899, dated 6th May 1861, I consider it proper to notice the opinion which Captain Oakes has formed of the character of Mr. Johnson's adjustments of the Accounts of No. 5 Range. The District Engineer furnishes a Memorandum of alterations which it was found necessary to make in the Bills prepared by Mr. Johnson, and observes that no adjustment was made by the Auditor, and that the only labor which his services had saved was that of checking the Vouchers, Station Books, "Abstracts and Measurements."

Paragraph 10 *of letter dated* 30*th March* 1861, *No.* 416.

7. I would premise that the discrepancies, which on the District Engineer's examination of the Accounts were found in 12 out of the 344 Bills prepared by Mr. Johnson, were such as are very liable to occur in dealing with Tamil documents for the correct rendering of which in English, the Auditor had in a great measure to be dependent on his Gumáshtas. The original Vouchers connected with the Bills said to have been incorrectly prepared are herewith sent, and it will be seen from the Memorandum of alterations furnished by the District Engineer, that the errors which it was found necessary to rectify consist chiefly of omissions to deduct the amount of shrotriem shares recovered, and in showing as recovered amounts which were actually outstanding. On an examination of the Vouchers it will, I think, be found both difficult, as well as unfair to Mr. Johnson, to decide that the errors were wholly his, especially as on questioning him on the subject, he expresses his doubts as to whether the entries to which I shall presently refer, and indeed all those in the other Vouchers, so far as the shrotriem shares are concerned, which he is said to have omitted to notice, were in the Vouchers when the latter were handed over to him for the preparation of Bills. I would solicit attention to Voucher No. 150. The error pointed out by the District Engineer in the Bill prepared with reference to that Voucher is the omission to deduct Rupees 4-8, the amount of shrotriem share recovered. A glance at the Voucher itself shows, with reference to the places which the initials of the Sub-Engineer and the signature of the Overseer occupy, that the entries in red ink connected with the shrotriem share were made at some time subsequent to the preparation of the Voucher itself. I would also draw attention to Voucher No. 332. The error in Mr. Johnson's Bill is stated to be the showing of Rupees 8-6-11 as recovered when it had not been recovered. The Voucher shows that the amount was recovered; but a remark is added in the column of remarks, to the effect that it was still outstanding and that the original entry was incorrect. The color of the ink would warrant the supposition that the second entry was not made until after the Bill was prepared.

8. In citing the above examples, I do not intend to convey the idea that I am myself perfectly satisfied that the documents were tampered with; but I certainly think, as stated above, that it would be unfair to impute the errors to Mr. Johnson without further investigation. It seems to me, however, that the District Engineer can have no reason to complain of the trouble which the examination of the Bills prepared by Mr. Johnson had entailed, inasmuch as the Bills were prepared in the Range Offices, and Mr. Johnson was only supposed to do the work which properly devolved on the Range Officer, and which could not relieve the District Engineer of the check which, by paragraph 40 of Chapter XX of the Code, he is supposed to exercise over all Bills received in his Office from the Range Offices. Mr. Johnson, moreover, informs me that he informed Captain Oakes that the Bills would require the final examination which they usually undergo in the District Engineer's Office, and requested that, in the event of his services being needed for that purpose, application might be made to this Office for his employment in Tanjore for a longer time, Captain Oakes, however, thought proper to relieve him from the further adjustment of the accounts which he stated, in the accompanying Memorandum to Mr. Johnson, would be undertaken by himself, and he directed Mr. Johnson, therefore, to proceed to Trichinopoly.

Dated 5th January 1861, *No.* 573.

9. I must here notice a transaction reported by the District Engineer, which, though strictly unconnected with the matter in hand, cannot pass unobserved. It will be observed from Captain Oakes' letters, as per margin, that Mr. Johnson had applied to and received from Sub-Engineer Atchuta Naidoo advances of money amounting to Rupees 85 on his private account, and that in his note to the Sub-Engineer of the 1st January 1861, whilst still at Tanjore, he requested that that sum might be charged in the public accounts to the head "advances re-payable." Captain Oakes correctly points out the irregularity of this proceeding, which was adopted without any communication with him. Whilst concurring in this opinion, however, I must acquit Mr. Johnson of any dishonesty of purpose, as in his note of the 1st January to the Sub-Engineer, he expressly suggests the mode of adjustment referred to above, to prevent "private dealing," and moreover, as the Report submitted by him on the Sub-Engineer's Accounts does not manifest any desire to favor the state thereof, but, on the contrary, contains a candid opinion on matters as he found them, and points to the existence of various irregularities.

30*th March* 1861, *No.* 416.
6*th May* ,, ,, 10.

Lieutenant Chrysties' Accounts.

10. I shall now proceed to review the Accounts of Range No. I. The following Statements will show the adjustments effected :—

Year.	To be accounted for.			Amount adjusted by Bills by the Executive Officer.			Balance adjusted by Mr. Johnson.		
1858-59	1,51,897	8	3	1,25,218	9	7	26,678	14	8
1859-60	1,82,018	2	6	1,14,361	2	9	67,656	15	9
	3,33,915	10	9	2,39,579	12	4	94,335	14	5
	Amount of advances originally adjusted by advance Bills but for which Mr. Johnson has prepared detailed Bills......						410	0	0
							94,745	14	5

Of the above balance of Rupees 94,745-14-5, Statement marked A, accompanying the District Engineer's letter of the 28th September 1861, No. 158, accounts for a sum of Rupees 67,809-12-6 comprized of the following items:—

	RS.		
By Bills submitted to the Central Office....	57,270	12	3
By recoveries..	946	12	4
By advances outstanding some of which were worked out in 1860-61, and others recovered, &c. These will form a separate adjustment..	9,592	3	11
	67,809	12	6

RS.
94,745-14-5
67,809-12-6
26,936-1-11
19,479-8-5
7,456-9-6

and of the remainder, *viz.*, Rupees 26,936-1-11, Rupees 19,479-8-5, being the expenditure incurred by Sub-Overseer Palmer, form a separate adjustment, which will be reviewed also in this Report; the balance Rupees 7,456-9-6, forming again a separate adjustment, which will also be noticed.

11. The sum of Rupees 57,270-12-3 above shown, as representing the amount adjusted by Bills, comprizes upwards of Rupees 2,500 which were shown by Mr. Johnson as advances outstanding, but which having now been worked out, have been accounted for the Bills prepared by the Range Officer.

12. In adverting to the subject of the outstanding advances made to Contractors, Mr. Johnson brings to notice the fact that Security Bonds furnished by Contractors do not receive the countersignature of the District Engineer, a practice which is in direct contravention of the Rule laid down in paragraph 3 of the Chief Engineer's Circular, dated 8th September 1856, published at page 375 of the Circular Order Book. The District Engineer's explanation on this point is, that "it was impossible for him with "between 4 and 5,000 works in progress, as was the case in 1859-60, to make all the Contracts "for the works." If by this explanation it is to be understood that the District Engineer considers himself absolved from the responsibility when the works under execution are numerous, I cannot consider the plea admissible, inasmuch as it would only tend to neutralize the check which the Circular above quoted had in view in requiring the District Engineer's countersignature to Security Bonds, as well as his special authority in the case of all advances exceeding Rupees 500 each; and indeed the larger the number of works, the greater the interests at stake, and consequently the more necessary does it become to exercise the measure of check contemplated by the Rules. Mr. Johnson also speaks of a want of discretion evinced by making advances before previous advances are fully worked out. This also is a very essential precaution to guard against losses, but it has not been noticed by the District Engineer. Mr. Johnson has supplemented the facts brought to light by him with observations relative to "lavish and reckless expenditure in the District, &c.," which I must remark were both uncalled for and unwarranted, and to which the District Engineer has rightly taken exception. In the case of certain Bills alleged by Mr. Johnson to be unsupported by the Contractor's Receipts, I find that he has indulged in similar objectionable remarks, when the District Engineer states the Contractor's signature had actually been obtained to the Station Book* in the number prescribed in Rules for drawing Funds and keeping accounts (page 422 of Circular Order Book) but which Mr. Johnson had apparently overlooked.

Paragraph 12 *of letter dated 28th September* 1861, *No.* 158.

Para. 5 *of letter dated 27th December* 1860.
Para. 16 *of District Engineer's letter dated 28th September* 1861, *No.* 158.

13. Mr. Johnson also refers to the formation of two funds designated the Superintendence and Jungle Funds, the former of which, however, was abolished soon after Captain Oakes assumed charge of the District, and was formed from savings in the amount of superintendence allowed in Estimates for works, the full amount of which was debited to works, though not actually expended, as explained in paragraph 5, *supra*.

14. With regard to the Jungle Fund, I shall quote the District Engineer's own explanation of the manner in which it was formed, as also of its necessity. "It consists of the proceeds of the "sale of firewood from the Government Jungles and of nanal in the Government Plantations. "These plantations consist of small strips of land at the bifurcation of some of the more important "rivers, such as the Káveri at the upper Anicut, the Vennar, the Vaduvár and the Kodamurti "heads, &c. It is of the utmost importance, in order to ensure a proper supply to the two branches "from main streams, that the head of the spit between the rivers is properly maintained, so that on "the one hand it may not be washed away and the separation take place more to the eastward, "and, on the other, that if the course of the current above becomes changed and too large, a "supply is diverted down either stream by an extension of the head, the evil may be remedied. "These heads require constant care and attention, and from the Jungle Fund temporary Establish"ments are sanctioned for their formation, preservation and protection. Any balance of this "fund which remains on the 30th April is paid into the local Treasuries and is carried to the "head of the local funds. Accounts Current of receipts and disbursements are submitted every "half year to me and the expenditure is thus watched and controlled."

15. Adverting to the censure conveyed by Government in paragraph 5 of their Proceedings, dated 6th May last, No. 899, the District Engineer explains that the difficulties experienced by Lieutenant Chrystie in adjusting the Accounts of No. I Range were owing chiefly to irregularities practised prior to his assumption of the charge of that Range.

Sub-Overseer Palmer's Accounts.

16. I shall now report upon Mr. Palmer's Accounts, which, as stated in a previous paragraph of this letter, formed part of the arrears of the Accounts of No. I Range. Before adverting to the subject of Mr. Johnson's adjustment of these accounts, I deem it proper to explain what the result of the District Engineer's examination of them has been, as by that means the Government will be more readily able to form a judgment of the character of Mr. Johnson's adjustment, with which also the District Engineer has expressed himself dissatisfied.

29th June 1861, *No.* 65.

17. Captain Oakes states the amount for which Mr. Palmer was accountable at Rupees 19,479-8-5, the following are the items which make up that amount.

* *Form U.*

Work carried out under Departmental Agency......	Rupees	353	0	3
Do. partly by do. and partly by Contract.	„	281	14	3
Work for which measurements are not forthcoming, nor receipts, but which appears in the Range Progress Report..	„	37	0	0
Work carried out by Contract........................	„	18,071	3	3
Charges for Superintendence included in Bills for works carried out by Contract....................	„	183	14	3
Advances for which no work has been done and which will be recovered................................	„	195	0	0
Balance paid to Contractors in excess of work done according to measurements, furnished in the Bills...	„	357	8	5
	Rupees...	19,479	8	5

18. Captain Oakes states that in the preparation of the Bills Mr. Johnson in some cases added Mr. Palmer's measurements to those of Lieutenant Whish, instead of rejecting all but those of the latter for works examined by that Officer, and in others Mr. Palmer's measurements were taken instead of Lieutenant Whish's. The method adopted by the District Engineer, therefore, in adjusting the accounts was, to regard the measurements of Lieutenant Whish as final and accurate, rejecting all others for the same works; and in cases in which the first and second measurements corresponded very nearly, the more recent measurements were adopted.

19. In some instances it was found that the cost of Superintendence entered in the Cash Book had not been charged to any work, though in the Range Progress Report the charge was debited to various works from time to time, and the District Engineer has no doubt, from the appearance of the Cash Books, that they have been tampered with.

20. Contract Agreements were not drawn up for the execution of works, and in some instances works commenced by one Contractor were completed by another, the latter acknowledging the payments made to the former by holding Receipts signed by Mr. Palmer purporting to show the sums paid, the value of work done, and balance due. The District Engineer does not place any reliance on these Lists, as in the course of adjustment he found that in the case of Contractor Pitchen, the List* showed that Rupees 2,440-5-4 had been paid, and Rupees 459-2-8 were due to him, whereas actually Rupees 426-9-2† are due by him. Similarly, Contractor Nagapillay holds three Lists from which a sum of Rupees 384-11-4 appear to be due to him, but his accounts, as adjusted, show that Rupees 182-8-7‡ are due by him.

* *Statement L accompanying District Engineer's letter of 29th June* 1861, *No.* 65.

† *Rupees* 427-10-8, *in Statement I.*

‡ *Rupees* 167-8-7, *in Statement I.*

21. Taking the entries in the Progress Report as the basis of his adjustment, the District Engineer remarks that the largest sums due by Contractors other than those referred to above, vary from Rupees 406-4-1 to 29-8, and that of the aggregate amount of Rupees 1,156-12-10 due to Contractors, the five highest sums range from Rupees 245-2 to Rupees 42-3-1.

Statements O. and P.

22. The only parties who have applied for the payment of their due, are 1, Pitchen, 2, Nagapillay and 3, Appavoo Pillay. They base their claims on Lists such as those referred to above. The two former are, as already mentioned, indebted to Government, and Appavoo Pillay claims Rupees 726-3-3; but the adjustment of his accounts shows a balance of only Rupees 17-14-6 as due to him on two works. In the case of one of these works, *viz.*, the repair of the road from Tanjore to Gundracotta, the District Engineer remarks that whilst Mr. Palmer's List shows an advance of Rupees 200, Rupees 300 are entered in the Progress Report for this work, but as receipts are forthcoming for only Rupees 200, he thinks that the Contractor would be able to make good his claim to the extra Rupees 100. As regards Road No. I, from Tanjore to Trichinopoly, for the repair of which the Contractor (Appavoo) claims Rupees 211-15-3, the District Engineer remarks that there is apparently a large balance due by the several Contractors who had the execution of the work. Five Contractors undertook portions of this work; but Lieutenant Whish not having been aware of this fact when he measured the road, he did not note the quantity of work performed by each Contractor. The District Engineer believes that Lieutenant Whish's measurements in the case of the above works were below rather than above the work actually done, inasmuch as while the works were carried out between November 1858 and July 1859, they were not examined and measured until September and October 1859, and the heavy rains of April of that year must have obliterated the pits excavated previously. In the case of Road No. I, which was breached in November 1858, the District Engineer feels convinced that it must also have suffered damage in April, and he is, therefore, of opinion that it would not be fair to require the Contractors to pay the balance of Rupees 547-15-7 apparently due by them on account of advances made to them for repairs executed to the Road in question, but that that amount should be regarded as worked out by them. Captain Oakes remarks also that according to the system on which works were carried out at the time, the claims of Contractors who undertook a large number of works, and who were paid in excess on one work, were adjusted by the excess being transferred to another work executed by the same Contractors.

1. *Rupees* 459-2-8.
2. „ 384-11-4.
3. „ 726-3-3.

23. From the facts already stated and from the condition of Mr. Palmer's Cash Books, the District Engineer expresses great doubts with regard to the accuracy of the adjustment made by himself of that individual's accounts, and he does not, therefore, recommend the recovery of the sum of Rupees 993-0-8* due by Contractors as per Statement I; but in cases where sums are shown to be due to Contractors, both by the entries in the Progress Report and by Receipts, he considers that such claims should be admitted when preferred. It is worthy of remark, however, that though, as appears from the District Engineer's Statement marked I and O, there are several Contractors to whom balances are thus shown to be due, yet not one of them has applied for a settlement of his claims, a fact which in a great measure disproves the correctness of the entries in the Lists upon which the Contractors base their claims. While agreeing generally with Captain Oakes in the above view of the subject, I still think that careful investigation in each particular case is needed before admitting any claims to further payments.

	RS.		
**Amount entered in Statement I.* ..	1,188	0	8
Deduct advances for which no work has been done and which will be recovered—See paragraph 17. ...	195	0	0
	993	0	8

24. Taking into consideration the District Engineer's grounds of presumption that the amounts shown to be due by Contractors were actually worked out, as also the fact that it is almost impossible to expect that they will now pay up what the accounts show to be due by them, when their Account Current with Mr. Palmer exhibits a balance in their favor, I recommend that the sum of Rupees 993-0-8 above referred to, may be authorized to be written off to profit and loss, together with the sum of Rupees 511-10-5, as per margin, the items composing which are given in paragraph 17. I request also that the advances of Rs. 3-8-0 and 113-10-0 referred to by the District Engineer in paragraph 27 of his letter of the 29th June last, No. 65, may be sanctioned to be written off likewise, as Captain Oakes is unable to ascertain by whom the portions of the work, for which those advances were made, were carried out, and it does not appear that they were ever measured.

	RS.		
Part of the sum of Rupees 281-14-3, *referred to in paragraph* 17.......	117	2	0
Work for which measurements are not forthcoming—See paragraph 17..	37	0	0
Balance paid to Contractors in excess of work done—See paragraph 17..	357	8	5
	511	10	5

25. For the reasons stated in paragraph 18, the results which Mr. Johnson arrived at in his adjustment of the accounts of Mr. Palmer, were different from those which the District Engineer's examination thereof had shown, and the Bills prepared by the former had therefore

to be corrected, and his Statements altered; but it has to be remembered that the District Engineer himself entertains great doubts as to the accuracy of his own adjustment, and indeed, judging from the state of things reported above, and the manner in which the accounts were kept, it was, I conceive, impossible to make a correct or satisfactory adjustment.

Paragraph 23, supra.

26. Mr. Palmer's proceedings as above detailed evince the greatest amount of laxity, and the Officer* in charge of the Range has doubtless incurred the responsibility of having failed to exercise that measure of control over his Subordinates, which is indispensable for the security of the interests of Government confided to him. The administration of the District generally would appear to have been somewhat lax during the interval to which these accounts refer; but I beg to lay before Government the following mitigating circumstances urged by the present District Engineer:—

* *Lieutenant Whish.*

1st. That the floods of November 1858 followed quickly by those of April 1859, necessarily imposed an unprecedented amount of work on the Department Public Works, which had to be performed without any additional Establishment and in the shortest possible period in order to save a very large revenue to Government.

Expenditure in 1858-59 *Rupees* 5,36,735.
Do. 1859-60 „ 6,54,949.

2nd. That the portion of the Range in which Mr. Palmer was employed was comparatively of inferior importance to the northern portion, where river embankments had to be restored, and as the irrigation of the Province of Tanjore depended on them in a great measure, the Executive Officer felt it incumbent to devote his time and attention almost exclusively to that portion of the Range.

3rd. That as Mr. Palmer was a Sub-Overseer of the 1st Class, 1st Grade, reliance was placed in him.

4th. That after the death of Lieutenant Moore of the Engineers (drowned in the execution of his duty), the charge of the Range devolved on Lieutenant Whish, a young Officer with but little experience in the Department.

5th. That in the middle of the working season, Lieutenant Chrystie, who had "no "experience as an Executive Officer under the new regime," took charge of the Range, to which, and to the Subordinates employed therein, he was quite a stranger, and

Lastly, that three District Engineers had held charge of the District within a period of eight months, and that a fourth was appointed at the close of March 1859, or at the middle of the working season.

Lieutenant-Colonel Boileau	*from 2nd Aug.* 1858	*to*	*16th Oct.* 1858.	
Lieutenant Moore	„ *16th Oct.*	„	*to 2nd Nov.*	„
Captain F. Moberly	„ *2nd Nov.*	„	*to 30th March* 1859.	
Captain Oakes	„ *30th March* 1859.			

27. Captain Oakes submits that both himself and Lieutenant Chrystie cannot be held responsible for the irregularities which took place prior to their assuming charge of their present duties, and that the extra work which devolved on them in endeavouring to check so large an expenditure as that of the year 1859-60,* and in pushing on the work during the working season, prevented his taking up Mr. Palmer's accounts earlier. The above circumstances may, I think, fairly be taken into account in determining the amount of blame attaching to the present District Engineer and Lieutenant Chrystie on account of the irregularities which occurred subsequent to their assuming charge of their present duties.

* *Rupees* 6,54,949.

28. It remains for me now to report on the sum of Rupees 7,456-9-6, which was the balance of the expenditure in No. 1 Range, for which no vouchers were forthcoming at the time that Mr. Johnson left the Tanjore District. The District Engineer has since effected an adjustment of the same, and the following is the result thereof:—

	RS.	A.	P.
Adjusted by Bills.............	6,280	11	11
Do. „ Recoveries... ...	176	5	5
By amount outstanding... ...	1	11	6
„ Bills missing........... ...	997	12	8
	7,456	9	6

29. Of the Bills submitted one* only requires notice. It is herewith sent, and is for renewing the Lock Gates of the navigation Canal at Permal Covil. The original and supplemental Estimates for this work amounted to Rs. 1,862, and the expenditure has been Rupees 2,056-15-6. The work was carried out by the late Overseer Ramachendriah. Not one of the original vouchers for the same are forthcoming. The Overseer states that they were handed over to Lieutenant Whish, who has no recollection of the circumstance. The Bill has been compiled from a Statement of Expenditure, giving the details of the work carried out, which Lieutenant Whish found amongst his Office papers. The excess expenditure on the work under notice has been Rs. 194-15-6, or 10½ per cent., and is stated to be owing partly to the erection of a shed, under orders from Lieutenant Vertue, for the shelter of the workmen, which cost Rupees 65-4-0, and partly to the necessity of embanking across the head of the Channel while the work was in progress, which cost Rupees 37. The Estimate did not provide for these works. Of the balance of the excess, *viz.*, Rupees 92-11-6, Rupees 23-8-2 are said to have been spent in March 1859 in renewing some of the plastering of the work under notice, which was injured in November of the previous year, and the remainder of the excess, as well as a sum of Rupees 128-9-4, which was recovered and subsequently laid out on the work, under the orders of Lieutenant Moore, cannot be accounted for. The District Engineer is unable to furnish any further information regarding this work, which he is satisfied, however, was fully carried out, and under these circumstances I recommend that the Bill now sent, amounting to Rupees 957-13-4, may be sanctioned.

* *Rupees* 957-13-4.

Rupees..............................	2,056	15	6
„	1,862	0	0
Excess..............................	194	15	6

30. The missing Bills amount to Rupees 997-12-8 and are for the following works:—

Expenditure.		Remarks.
1. Constructing Vagany on the south and north banks of the Vennar in the limits of Gudalur.	Rupees 952-12-8.	This work was commenced in June 1858 by Mr. Overseer Ottmann, and completed by the late Overseer Ramachendriah in March 1859.
2. Closing breach in the north bank of the Vennar in the limits of Eurugari.	Rupees 40-0-0.....	Was carried out on emergency by the late Overseer Ramachendriah in December 1858, and completed by the late Assistant Overseer O'Donoghue in January 1859.
3. Repairing Road No. 10, from Tanjore to Velangamon.	Rupees 5-0-0... ..	This work was carried out by Ramachendriah in September 1858.

31. The Bills and Vouchers for the foregoing works are stated to have been furnished to Lieutenant Whish, who has no recollection of the circumstance, and the Office Records of the Range do not show whether they were forwarded to Lieutenant Whish's Office, as there is no Register of the Bills received from the Executive Agents at the time. The District Engineer is satisfied that the works were carried out, and I beg to recommend, therefore, that the sum of Rupees 997-12-8 referred to above may be authorised to be written off to "profit and loss."

32. In reply to the inquiry of Government in paragraph 2 of their Proceedings, dated 6th May 1861, No. 899, I beg to state that as there were no arrears in the other Ranges of the Tanjore District, and no aid was needed in adjusting by Bills the expenditure incurred, Mr. Johnson's services were dispensed with after the closure of the Accounts of Nos. 1 and 5 Ranges.

Dated 29th June 1861, *No.* 67.

33. In reply to paragraph 4 of the above order, I beg to forward herewith a letter from the District Engineer Tanjore, wherein he states that no further help will be required in adjusting what now remains unadjusted of the expenditure of previous years.

34. The Bills received from the District Engineer have been retained in the Central Office to be dealt with under the rules of the Department.

No. 256. ORDER THEREON, 17th March 1862, No. 457.

1. The foregoing is the Chief Engineer's report on the adjustment of the Public Works arrear accounts of the Tanjore District, effected by Mr. Johnson of the Audit Department of the Central Office, who was deputed to Tanjore for the purpose. The Chief Engineer's report goes so fully into the subject, that but little is left for the Government in the way of observation; but such points as seem to call for their orders, will now be noticed.

2. The arrears existed in Ranges Nos. I. and V. only.

3. In No. I. Range, the balance which stood unadjusted on the 1st December 1860, was Rupees 49,267-5-2. Mr. Johnson adjusted Rupees 49,149-15-2; so that the sum of Rupees 117-6-0 only remains unaccounted for.

4. Of the abovementioned amount of Rupees 49,149-15-2, Rupees 4,110-12-4 is set down as recoverable from certain Shrotriemdárs, for repairs to tanks, the cost of which they ought to share. The Collector is apprehensive, it is said, that if this amount is recovered, remissions will hereafter have to be granted on account of the poverty of the Shrotriemdárs. The Collector will however be instructed to collect as much as he deems recoverable under the circumstances, and to state what portion will have to be remitted.

Proceedings of Government, 21st February 1861, No. 353.

5. The delay in the execution of works in No. V. Range is considered by the District Engineer to reflect discredit on Sub-Engineer Atchuta Naidu, the officer in charge; but under the late arrangement of reducing the area of the Range, this excuse will no longer be accepted.

6. Adverting to paragraph 5, the Government observe that the District Engineer acted very properly in directing the discontinuance of the practice of making a fair copy of the rough Cash Book, a practice which was not only calculated to lead to error by the entries being made therein some days after the transaction, but was also opposed to the rules of the Department. The excuse alleged for not keeping up in 1858-59 and 1859-60, the Executive Agent's Register (Form L), as prescribed in the Circular Order Book (page 413), viz., that a large number of works was carried on during those years on emergency, is not admissible.

7. Paragraphs 6 to 8 are taken up with the District Engineer's opinion of Mr. Johnson's adjustments, with which Captain Oakes seems to have been dissatisfied, supporting his view by pointing out certain errors into which Mr. Johnson had fallen. These errors are shown by the Chief Engineer to be trifling in themselves, and he is moreover of opinion, that it is doubtful whether they are in reality due to the Auditor, and he adds, that they ought not to be imputed to him without further investigation. This however, is not necessary, as Government accept the Chief Engineer's view of the case.

8. Mr. Johnson's proceeding in obtaining an advance of 85 Rupees from the Sub-Engineer on his private account, and suggesting its being charged as a re-payable advance, was certainly irregular; but the Government agree with the Chief Engineer that from the very openness of the transaction, there is nothing in it which reflects in any way on Mr. Johnson's integrity.

9. The amount which had originally to be accounted for in Range No. I. was Rupees 3,33,915-10-9. Of this, Rupees 2,39,579-12-4 was adjusted by the Executive Officer, and the remainder (Rupees 94,745-14-5) by Mr. Johnson, in three distinct adjustments, each of which is separately noticed by the Chief Engineer.

10. In paragraphs 13 and 14 reference is made to two funds,* one of which formed out of savings in the item of superintendence allowed for in estimates, was abolished soon after Captain Oakes assumed charge of the District, and the other is formed from the sale of firewood. The origin and use to which the latter fund is applied is explained in paragraph 14; and for the reasons therein given, the Government consider that the arrangement may be allowed to continue.

11. Adverting to the circumstances stated in paragraphs 23 and 24, the Government grant authority for writing off to Profit and Loss the sum of Rupees 993-0-8 due by certain Contractors, the recovery of which is not recommended by the District Engineer; but they quite agree with the Chief Engineer, with reference to Captain Oakes' views, that in cases where sums are shown to be due to Contractors by entries in the progress reports and by receipts, such claims should be admitted when preferred, that careful investigation in each particular case is required before any claims to further payments are admitted, as the fact of several Contractors, to whom balances are thus shown to be due, not having in a single instance yet applied for settlement of their claims, would throw a doubt on the correctness of such entries. Agreeably to the Chief Engineer's recommendation, the Government also grant authority for writing off the following sums referred to in paragraph 24, viz.:—

Rupees 511-10-5, Rupees 3-8-0 and Rupees 113-10-0.

12. The above unsatisfactory result of the present investigation refers exclusively to Mr. Sub-Overseer Palmer's expenditure, and shows clearly that a very lax control was exercised over him by the Range Officer; but for the several reasons assigned by the Chief Engineer in paragraph 26, Lieutenant Chrystie and his predecessors, and also the present District Engineer, are relieved of much of the blame which would otherwise have attached to them.

13. For the reasons stated in paragraph 29, the Government sanction the bill of Rupees 957-13-4 therein referred to, for completing the renewal of the Lock gates of the navigation Canal at Permál Covil; and under the circumstances stated in paragraphs 30 and 31, they have no alternative but to sanction the writing off to Profit and Loss, of the sum of Rupees 997-12-8 for the execution of work specified in paragraph 30.

14. The Government are glad to observe that no further aid is required by the District Engineer, to complete what remains of the adjustment of the expenditure of previous years; and they trust the work will be brought to an early termination.

15. With reference to paragraph 6 of their Proceedings, No. 1,180, dated 6th June 1860, the Government resolve, in consideration of the heavy work which devolved upon Mr. Johnson during his eight months' absence from the Central Office on special duty, to award to him as remuneration (in addition to the regular salary, viz., Rupees 150, already drawn by him) a sum of Rupees 400, being at the rate of Rupees 50 per mensem. This amount will be met from the sum allowed for contingencies in the current year's Budget.

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

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* Superintendence Fund.
Jungle Fund.

No. 62. Read the following letter from Major E. LAWFORD, Superintending Engineer in charge Central Office Public Works; to W. H. BAYLEY, Esq., Acting Secretary to Government, dated 8th June 1858, No. 964.

Sir,

Referring to Colonel Faber's letter No. 513 dated 21st May 1858, I have the honor to submit copy of a letter from the Accountant employed in the examination of Mr. Bush's accounts pointing out that certain papers* on which the bills are to be prepared are not genuine and authentic records of the transactions to which they relate.

Dated 4th June 1858.

* Marked A. to E.

2. This discovery entirely accords with the purport of a petition lately received from the Contractor Soondarum Moodelly which I have now forwarded, and shews that the bills under preparation cannot be accepted as fair and true accounts.

3. Soondarum Moodelly is the same individual whose charges against Mr. Bush were investigated and considered groundless by Captain Johnston, but as the decision arrived at by that Officer depended on the authenticity of the vouchers produced by Mr. Bush, it does not at all impugn the correctness of Captain Johnston's opinion to shew how little faith can be placed in the said documents, or rather in those of the works now specially referred to.

4. I think it also necessary to state that Mr. Bush's Cash Book exhibits several instances of irregularity of entries, shewing that the payments were not entered as they were made, and proving the inaccuracy of the accounts.

5. I have questioned Mr. Bush on the subject, but have failed in eliciting any satisfactory explanation. He admits that these are the only accounts extant of the works they refer to, but does not show that they are the true station books.

6. On the whole it appears to me certain, that some at least of Mr. Bush's accounts are false, and that true ones are not forthcoming.

Letter from Mr. T. W. JOHNSON; to Major E. LAWFORD, Superintending Engineer in charge of Central Office Public Works, dated 4th June 1858.

Sir,

Being now engaged in Checking the Vouchers for the preparation of the bills, I forward for your inspection two of these documents marked A. B. and beg to be furnished with instructions whether I am to prepare bills with such materials that are at my disposal, without questioning as to their being genuine or not.

2. From the documents before you Sir, it will be observed that the transactions have not been entered as they occurred; but that they have been copied from some other papers.

3. Items marked 1, 2, 3, 4, in voucher A. exhibit in round numbers 3030, and 667¼ cubic yards of earth work and 3000, and 1156 coolies respectively as having been employed upon the Chamulconah work from March 1856 to July 1857, but this must be verified from the original accounts or from the Station book for that work.

4. The Station Books are supposed to contain a complete record of the work to which they refer, and must be inspected and scrutinized by the Executive Officer, who is also supposed to compare the entries made with the amount of work performed, and after the work is completed, the Station book becomes the real voucher from which the bill for that work is to be prepared. Upon this principle I requested the writer to produce the Station book for the Chamulconah work, in reply he states that there is a Station book, but he is not in possession of it.

5. The document marked B, purports to be a voucher for the Majekah Channel work, in which also the entries are not verified, and the transactions apparently not entered as they occurred. The greater portion of the vouchers are of this nature.

6. In bringing the foregoing to notice, I fear Sir, I may be considered as exceeding my province by exercising the scrutiny and vigilance of that of a final Auditor over the accounts. I was ordered only to close, but I do it with a two-fold object in view, one to avoid a future attack should it ever be questioned why it was not brought to notice, and the next to remove the impression of my not being competent to discover an original from apparently a defective voucher whilst in the discharge of the duties entrusted to me as an Accountant.

Letter from P. SOONDARUM Moodelly, Contractor; to Colonel C. E. FABER, Chief Engineer, dated 27th May 1858.

Respected Sir,

I understand that Mr. Bush is called down to Madras, and you have appointed a person to make up his accounts. This can be done only on the supposition that Mr. Bush's books are

trust-worthy and that the entries therein made are correct; but I have frequently stated in my letters that they were not, that weekly reports of Overseers were altered or set-aside altogether and false reports prepared and set up and inaccurate entries made. If accounts were to be made up with those for vouchers they cannot be correct or just, perhaps if the accounts of my contract works were to be made up in this way, they may be made to correspond with the bills sent up by Mr. Bush, but you are aware that between Mr. Bush's own bills and his statement annexed to his reply to my case, there is vast difference.

I am therefore confident that no true accounts can be made from these vouchers, Mr. Bush's writer Mootoosawmy Moodelliar is fully cognizant of all transactions of Mr. Bush's office. If you will only call him and ask for a written deposition of all transactions as to what has been done with the Overseer's reports and how the accounts were made up. If Mootoosawmy is only made to understand that he must attach his signature to it, and if any thing therein should hereafter appear not to be true or if it be proved to be false that he will have to answer for the same, the whole truth I have no doubt will come out; if not from any sense of justice at least to save himself from criminality and an attributed participation in Mr. Bush's guilt. You may thereby save yourself of the time and trouble you bestow in making up Mr. Bush's accounts.

I am just returned from Raneepett to Madras, there is a report there and elsewhere given out by Mr. Bush's friends and dependents and by his Bramin Goomastah who was always underhand to that Gentleman, that Mr. Bush intends to institute a suit against me for a damage of 10,000 Rupees for defamation of his character. Although I have charged Mr. Bush of fraud in all the works he has performed in a general way, I did not enter into particulars, nor did I wish to offer you any until you desired to know them and should call upon me for them, but now if the matter goes to the Court, as my defence will have to be supported by the report of the Officers of your Department, I shall here instance only a few and must particularly beg of you to depute some trust worthy Officers of your Department to examine and report upon them.

Names of the yearies or channels.	Amount estimated.	Reported amount of expenditure.	Reported quantities of work as performed.	Remarks.
Palamail and Mamoodoor yearies	731	295	5760 square yards in clearing jungle 2011 cubic yards Earth work.	The report is false, no work was done at all are very little if any.
Culpoothoor yeary.	525	477	3218 C. Yds. earth work. 213 do. old stone work. 320 do. new stone work.	
Ponnay parea yeary Do. Chit do.	590 175	765 or there abouts.	Estimated work in full materials remaining Rough stone cubic yds. 786. Dam stones...... 146¼ Bricks 26,000	No such materials are remaining nor was work done for the full amount of the estiate.
Chamul Connah Yeary.	3,046	2,299	3697 cub. yds Eth. work. 405 do. new rough stone Brick...... 52,000 Chunnam. 2061 parahs.	The report is totally false, not one Rupee work was performed to the channe', though about 200 Rupees work to the Yeary.
Machical channel...	990	417	In Ammany Earth work cubicyards 7013, by contract Eearth work cubic yards 1240.	
Cholingapooram and Maunemput yearies.	870	600	By contract Earth work cubic yards 1079 In ammany Earth work .... 340 Rough stone C. Y. 33 New stone do. 483	The value of the whole work performed is not more than 90 or 100 Rupees, tho' 600 Rupees out of the estimate of Rupees 870 was shown to have been expended in last year's Progress Report, yet in March last the balance remaining in hand was reported by Mr. Bush to be 330 Rupees. How this difference of 60 Rupees came more than there ought to remain must be accounted for.

MAYENDRAVADY CHANNEL.

Estimated at Rupees 43,353, the reported expenditure is 50,600. This work was performed successively by Lieutenant Key, Mr. Bush, Mr. Dopping and again by Mr. Bush. If the work which has been performed by each of these Gentlemen be measured according to their several Taks and calculated and compared with their bills, it will appear that the greatest fraud was committed at the time of Mr. Bush, as the channel is still incomplete, as no water has yet been let into it and all the mounds remain, correct measurement is practicable.

All the channel work was performed on Contract, but latterly in 1857 before the stoppage of new work when Mr. Morrell Overseer was appointed by Mr. Bush to Superintend the work, 4,000 Rupees was charged for as work performed in Ammany without the knowledge of any person of such work, having been done.

Though the work was stopped last year yet I understand Mr. Bush gave the Contrctor Annasawmy Moodelliar a receipt for 7,500 Rupees only about 4 moths ago as amount due to him for work performed to this Channel, why the receipt was now given is a mystery. After the reported expenditure of 50,000 Rupees, will Government be still prepared to pay this money?

MAYENDRAVADY YEARY.

Estimated at Rupees 74,119 reported as expended Rupees 62,900, Vurtheya Chetty was the Contractor. The work was successively under the Executive Superintendence of the three Gentlemen above named. Let the work be now measured making due allowance for wear and tear by weather and time and still I am confident great fraud will be discovered. I understand Mr. Bush has lately given this contractor also a receipt for 2,900 Rupees or thereabouts, will Government pay this money?

MANNEMPUT CORTHA COOPUM AND VANAMPAUDY YEARIES.

The work to these Tanks were reported complete last year, you are aware that all work under Mr. Bush was suspended in March last to enable him to make up and produce his accounts and from that time they remain suspended. In April last however Mr. Bush caused 30 to 50 Rupees work to be performed to each of these Tanks secretly out of his own pocket money. In this not to prevent detection.

In my case Mr. Bush was perfectly aware that I would complain against him if he did not pay all the money that was due to me. If in making up his bill for my contract works there are not one item true, what must be his latitude in other cases where he finds the people generally ignorant and the Contractors easy and may be turned out by a kick, as he said Lieutenant Mayne would turn me out, but in my case he made out his bill in such a way as to make me a perfect loser and for such an amount only as he was able to show by a re-measurement of the roads in case I complained that the actual work performed was in excess of it. But in other cases where the persons concerned were too ignorant or neither intelligent nor just in their own doings; or in cases where there was none to take any notice whether the reported amount of work was performed or not what must have been the latitude of Mr. Bush I would leave you my superior and judge to conceive.

I must here beg to bring respectfully to your notice that, what I have charged in my bill is only for the work measured by the Engineer Department and taken into their accounts and can be proved by the Overseer's Weekly Report, but the work which has not been measured before me or my people is 1900 cubic yards for excavating a channel for the passage of the Ammoor Yeary Calingul water at the place where a new Drain was built across it. If this piece of work was measured since August and shown in the Overseer's Weekly Report, I beg you will duly give me credit for it and add the amount to my bill.

I must also bring to your notice that the amount of Rupees 9,060 given in my bill as the total amount advanced to me is incorrect. The actual sum advanced is only Rupees 8,760, there

is a difference of Rupees 300, I have given receipts for all the money I have drawn, my receipts were in some cases accepted and money given to me two or three days after their date. I beg you will see if Mr. Bush has my receipts for the former or latter amount and if all my receipts bear my signature and if there is no difference in those that are produced.

No. 63. ORDER THEREON, No. 1216; dated 26th June 1858.

The Government are of opinion that the enquiry into Mr. Bush's accounts should be completed, and reported on as a whole, and not in portions at different times. The papers received with the foregoing letter, will therefore be returned to the Central Office.

(Signed) W. H. BAYLEY,
Acting Secretary to Government.

[Cr. Wks. Form No. 1.]

No. 1378.

FROM
THE CONTROLLER,
PUBLIC WORKS ACCOUNTS,

To
The Accountant General,
Madras.

FORT SAINT GEORGE, 9th December Jany. 1875.

Sir,

I have the honor to forward for transmission to Government an application for the grant of an Invalid pension to Mr. J. H. Johnson late Record Keeper in the Public Works Secretariat of the Government Office.

2 - The following are the papers that accompany the application

1 Service Book.
1 Medical Certificate.
2 Affidavits.
1 Original Memo: No. 574 dated 10th October 1875 from the Secretary to Government Public Works Department.
1 Copy of letter to Secretary to Government Public Works Department No. 4460 dated 22nd November 1875.
1 Original letter from the Under Secretary to Government P.W. Department No. 798 dated 2nd December 1875.

1 Copy of P.W. Government Order No. 26 dated 2d December 1875 with a copy of Mr. Johnson's letter.

3 Copies of Government Orders Nos. 784, 1216 and 1758 dated 27th April, 26th June and 28th August 1858 respectively
~~respectfully~~ G.C.G.

1 Copy of Government Order No. 457 dated 17 March 1862.

I have the honor to be
Sir,
Your most Obedt. Servt.
L. Conway-Gordon
Controller P.W. Accounts.
G.C.G.
17/1/76

APPLICATION FOR { PENSION ~~GRATUITY~~.

1. Name of Applicant. Thomas William Johnson
2. Father's name. Thomas Johnson
3. Sect or Caste. East Indian
4. Residence Madras
5. Present or last employment. Supdt. Record Dept. - P.W. Secretariat
6. Date of beginning service. 26th December 1848
7. Date of end of service. 14th October 1875

	Y.	M.	D.
8. Length of service including breaks	26	9	21
of which superior	26	9	21
inferior	Nil		
non-qualifying and breaks...	1	9	16

9. Class of {pension / gratuity} applied for, and cause of application* ... { Invalid pension under Chap. XII Section 56 Clause 6 of Civil Pension Code
10. [Average] emoluments or pay. Rs 241-9-
11. Proposed pension. Rs ~~120-12-6~~
12. Proposed gratuity. Nil
13. Date from which to commence. 15th October 1875
14. Place of payment. Madras
15. Date of Applicant's birth by Christian era. § 11 October 1828
16. Height. Five feet two and a half inches
17. Marks. A mole above the left eyebrow, and another on the Chin, a small mark on the left Collar bone
18. Date. 16 October 1875

Sd/ [illegible] Major Genl. R.E.
Secretary to Govt. P.W. Dept.
SIGNATURE OF THE HEAD OF OFFICE.

* If the application is for a compensation, pension or gratuity, the nature of the change of establishment which has given rise to the claim should be fully stated.

§ (If not known exactly, must be stated on the best information or estimate.)

True Copy
[illegible] Major Genl. R.E.
Secy. to Govt. P.W.D.

HISTORY OF THE SERVICE (SHOWING BREAKS) OF Thomas William Johnson

Establishment.	Appointment.	Pay.	Acting allowance.	Date of beginning.	Date of end.	Period reckoned as service.	Period not reckoned as service.	Remarks.	How verified.	Remarks by ~~Accountant-General~~ Controller of
						24 11 19	1 10 1			

It will be seen herefrom the accompanying copy of [illegible] that [illegible] of the [illegible] with a view to the applicants case being submitted to the Government of India under Section 7 Chapter XV of the Civil Pension Code with a recommendation that he be admitted to the scale of pension due to 25 years service [illegible] Rs 120-8-1 per mensem.

Fort St George }
9 Decr 1895 }

(Signed) L. Conway Gordon
Controller of P.W.A.

A true copy
L Conway Gordon
Controller of P. W. Accounts

REMARKS BY HEAD OF OFFICE.

1. As to character and past conduct of Applicant. Satisfactory

2. Explanation of any suspension or degradation. Nil

3. Regarding any gratuity or pension already received by Applicant. See Chapter XX. Nil

4. Explanation under Section 47, Rule 1, so far as the Head of the Office can give it. Nil – Retiring on medical certificate under Section 56 Clause C

5. Any other remarks. (A True Copy)

C. W. Walker Major Genl R.E.
Secy: to Govt. P.W.D.

No 28

(Sd) G. W. Walker Major Genl R.E.
Secretary to Govt P. W. Dept

SIGNATURE.

CERTIFICATE AND REPORT OF Cont. of P. W. Accts ~~ACCOUNTANT-GENERAL.~~

CERTIFIED that ~~(subject to the remarks below recorded)~~ of Verification of the Applicants affidavit and the Statement of his contemporary employes qualifying service in {~~inferior~~ superior} grades has been duly proved for Twenty four years Eleven months and nineteen days, and that an invalid {pension ~~gratuity~~} not exceeding Rs. 80 – 8 – 9, is admissible under Section 56 (b) of the Civil Pension Code. The calculations have been duly verified.

Fort St George
9 Decr 1895

(A true copy)
L Conway Gordon
Controller of P.W. Accounts

(Signed) L. Conway Gordon Capt R.E.
Controller of P. W. Accts
~~Accountant-General.~~

Fort Saint George
Acctt Genl's Office }
19 January 1896 }

Countersigned.
W. H. Hodunk
Accountt Genl.

								Y.	M.	D.	Y.	M.	D.		How verified.	Remarks by ~~Accountant-General~~ Controller of P.W. Accts
Superintendent of Roads Office	Writer	25	" "	"	21 Mar 1848	30 Apl 1849	"	"	"	"	"	1	6	On account of under age	Service Register	
	Do	30	" "	"	1 May 1849	30 June 1849	"	"	"	"	"	2	"			
	Do	35	" "	"	1 July 1849	31 Dec 1849	"	"	"	"	"	6	"			
	Asst Writer	40	" "	"	1 Jany 1850	28 Feby 1850	"	"	"	"	"	2	"			
	Head Writer	50	" "	"	1 March 1850	28 Feby 1852	1	4	20	"	7	18			
	Accountant	70	" "	"	1 March 1852	31 July 1853	1	5	"	"	"	"			
	Accountant	100	" "	"	1 August 1853	31 July 1855	2	"	"	"	"	"			
	Auditor	160	" "	"	1 Augt 1855	12 July 1859	3	11	12	"	"	"			
Central Office	Head Auditor	150	" "	"	13 July 1859	30 April 1861	1	9	19	"	"	"			
P.W.D.	Manager	200	" "	"	1 May 1861	30 April 1863	2	"	"	"	"	"			
6 Divisions	Manager	200	" "	"	1 May 1863	14 Augt 1871	8	3	13	"	"	"			
	Third Asst	250	" "	"	15 Augt 1871	31 Mar 1875	3	7	17	"	"	"			
Sub: Controller Dept	Copy of Records	250	" "	"	1 Apl 1875	14 Octr 1875	"	6	14	"	"	"			
Total period of {superior / inferior} service...						....	25	0	5	1	9	16			

REMARKS BY HEAD OF OFFICE.

1. As to character and past conduct of Applicant. Satisfactory

2. Explanation of any suspension or degradation. Nil

3. Regarding any gratuity or pension already received by Applicant. See Chapter XX. Nil

4. Explanation under Section 47, Rule 1, so far as the Head of the Office can give it. Nil - Retiring on medical certificate under Section 56 Clause C

(A True Copy)

5. Any other remarks.

C. M. Walker Major Genl R.E.
Secy to Govt. P.W.D.

No 28

(Sd) G. W. Walker Major Genl R.E.
Secretary to Govt P.W. Deptt

Signature.

CERTIFICATE AND REPORT OF ~~ACCOUNTANT-GENERAL~~ Contr. of P.W. Accts

Certified that ~~(subject to the remarks below recorded)~~ of Certificates of the Applicant's affidavits and the Statement of his contemporary employes qualifying service in {~~inferior~~ superior} grades has been duly proved for twenty four years eleven months and nineteen days; and that an invalid {pension ~~gratuity~~} not exceeding Rs. 80—8—9, is admissible under Section 56 (6) of the Civil Pension Code. The calculations have been duly verified.

Fort St George
9 Decr 1875

(A true copy)
L. Conway Gordon
Controller of P.W. Accounts

(Signed) L. C. Conway-Gordon Capt R.E.
Controller of P.W. Accts
~~Accountant-General.~~

Fort Saint George
Acctt Genl's Office
19 January 1876

Countersigned.
W. H. Rodrick
Accountant Genl.

HISTORY OF THE SERVICE (SHOWING BREAKS) OF Thomas William Johnson

Establishment.	Appointment.	Pay.	Acting allowance.	Date of beginning.	Date of end.	Period reckoned as service.	Period not reckoned as service.	Remarks.	How verified.	Remarks by ~~Accountant~~ ~~General~~ Controller &c
						24 11 19	1 10 1			

It will be seen however from the accompanying copy of G.O. No. [illegible] 1875 that orders have been issued in the P.W. Dept. [illegible] with a view to the applicant's case being submitted to the Government of India under Section [illegible] XV of the Civil Pension Code with a recommendation that he be admitted to the scale of pension due to 25 years uncovenanted service [illegible]

Dated Bangalore
9 Decem 1875

(Signed) L. Conway Gordon
Controller of P.W.A.

A true copy
L. Conway Gordon
Controller of P.W. Accounts

The applicant's services from 26th December 1848 to 14th October 1875 have with the exception of the two periods marginally noted

(1) From 1 March 1850 to 30 June 1852 }
(2) — " — 1st May 1858 to 31st July 1858 } been verified from Office

Copies of Pay Abstracts, Acquittance Rolls and Audit Registers available in the records of the Office of the Controller P.W. Accounts.

The ~~first~~ of the excepted periods is accepted as service counting towards pension under the accompanying affidavit of the applicant and the statement of the Contemporary employée. The second period is accepted under another affidavit taken from the applicant and Gos Nos 784, 1216 & 1758 d/27th April, 26 June and 28th August 1858 respectively (see also letter from Under Secty to Govt P.W. Dept) The total period of the applicant's qualifying & nonqualifying services amounts to 26 years 9 months & 20 days, of this period 1 year 9 months and 16 days (from 26th December 1848 to 10 October 1850) has been deducted as been deducted as nonqualifying consequent on the services having been rendered by the applicant before the completion of 22 years of age, and 15 days (from 23rd August to 6th September 1867) during which the applicant was absent on sick leave. The balance thus left at the applicant's credit is 24 years 11 months and 19 days, being 11 days less than the period of 25 years required to render him eligible to the half pension claimed.

Application for Pension or Gratuity—

Date of application 16th October 1875

Name of Applicant Thomas

Last Appointment

Class of {pension or gratuity

Amount of pension sanctioned.

Amount of gratuity sanctioned.

Date of commencement.

Date of sanction.

APPLICATION FOR { PENSION ~~GRATUITY~~

1. Name of Applicant *Thomas William Johnson.*

2. Father's name *Thomas Johnson.*

3. Sect or Caste *East Indian.*

4. Residence *Madras.*

5. Present or last employment *Supdt Record Depart PW Secretariat.*

6. Date of beginning service *26th December 1848.*

7. Date of end of service. *14th October 1875.*

	Y.	M.	D.
8. Length of service including breaks	26	9	21
of which superior	26	9	21
inferior	Nil		
non-qualifying and breaks... ...	1	9	16

9. Class of {pension / gratuity}* applied for and cause of application* *Invalid Pension under Chap XII Section 56, Clause C, of Civil Pension Code.*

10. [Average] emoluments or pay [illegible]

11. Proposed pension [illegible]

12. Proposed gratuity *Nil*

13. Date from which to commence. *15th October 1875.*

14. Place of payment *Madras*

15. Date of Applicant's birth by Christian era. *11th October 1828.*

16. Height. *Five feet [illegible] and a half inches.*

17. Marks. *a mole above the left eyebrow, and another on the chin, — a small wart on the left elbow.*

18. Date. *16th October 1875*

Major Genl RE

Secy to Govt P.W.D.

Signature of the Head of Office.

* If the application is for a compensation pension or gratuity, the nature of the change of establishment which has given rise to the claim should be fully stated.

Service [illegible] must be stated on the back [illegible]

HISTORY OF THE SERVICE (SHOWING BREAKS) OF *Thomas William Johnson.*

Establishment.	Appointment.	Pay.	Acting allowance.	Date of beginning.	Date of end.	Period reckoned as service.	Period not reckoned as service.	Remarks.	How verified.	Remarks by ~~Accountant General~~ Controller of P. W. Acct.
Sind Department	Writer									
Central Office Rolls Public Works Department										
Controller's Office										
Superintending Engineer's Office [illegible]										
Public Works Secretariat of the Government Office										

REMARKS BY HEAD OF OFFICE.

1. As to character and past conduct of Applicant. *Satisfactory*

2. Explanation of any suspension or degradation. *Nil.*

3. Regarding any gratuity or pension already received by Applicant. See Chapter XX. *Nil.*

4. Explanation under Section 47, Rule 1, so far as the Head of the Office can give it. *Nil – Retiring on Medical Certificate under Section ~~[illegible]~~ Clause C.*

5. Any other remarks. *Nil.*

Major Genl. R.E.
Secretary to Government P.W.D.
SIGNATURE.

No. 28

CERTIFICATE AND REPORT OF ~~ACCOUNTANT GENERAL.~~ *Controller of Public Works Accounts.*

CERTIFIED that ~~(subject to the remarks below recorded)~~ *of Government approval of the applicant's affidavits and the statement of his contemporary employee* qualifying service in {~~inferior~~ superior} grades has been duly proved for *Twenty four* years *eleven* months & *nineteen* days, and that an *Invalid* {pension ~~gratuity~~} not exceeding Rs. *80 — 8 — 9*, is admissible under Section *56 (b)* of the Civil Pension Code. The calculations have been duly verified.

Fort St. George }
9th December 1875 }

Fort Saint George }
Acctt. Genl's Office }
19th January 1876 }

Countersigned.

Accountant General –

L. Conway Gordon
Controller ~~Accountant General~~ P. W. Accts.

To
The Under Secretary to Govt.
Pension Deptt. –

HISTORY OF THE SERVICE (SHOWING BREAKS) OF *Thomas William Johnson.*

Establishment.	Appointment.	Pay.	Acting allowance.	Date of beginning.	Date of end.	Period reckoned as service.			Period not reckoned as service.			Remarks.	How verified.	Remarks by ~~Accountant General.~~ Controller
[illegible]	[illegible]	[illegible]		[illegible]	[illegible]				[illegible]	[illegible]	1		[illegible]	
	do	30	"	1st Jany 1849	31st July 1849	"	"	"	"	3	"	Under suspension of [illegible]		
	do	[illegible]	"	1st August 1849	[illegible] 1849	"	"	"	"	5	"			
	[illegible] Head do	40	"	1st Jany 1850	28th Feby 1850	"	"	"	"	2	"			
	Head Writer	30	"	1st March 1850	29th Feby 1852	1	4	20	"	7	10			
	[illegible]	40	"	1st March 1852	31st July 1853	1	5	"	"	"	"			
	do	[illegible]	"	1st August 1853	31st July 1855	2	"	"	"	"	"			
	[illegible]	[illegible]	"	[illegible]	[illegible]	[illegible]	[illegible]	"	"	"	"			
	[illegible]	200	"	1st [illegible] 1858	[illegible] July 1858	"	3	"	"	"	"	[illegible]		
	[illegible]	140	"	1st August 1858	[illegible] October 1858	"	3	"	"	"	"			
	[illegible] do	140	30	1st Nov 1858	[illegible] April 1859	"	6	"	"	"	"			
	[illegible]	140	"	1st May 1859	[illegible] July 1859	"	2	12	"	"	"			
	[illegible]	150	"	[illegible] July 1859	[illegible] June 1860	"	11	1	"	"	"			
	[illegible] duty	[illegible]	"	[illegible] June 1860	[illegible] February 1861	"	8	17	"	"	"	[illegible] dated 17th [illegible]		
	[illegible]	150	"	[illegible]	[illegible] 1861	"	5	[illegible]	"	"	"			
	[illegible]	200	"	15th [illegible] 1861	[illegible] 1863	1	5	16	"	"	"			
[illegible]	[illegible]	[illegible]	"	1st March [illegible]	[illegible] 1863	"	2	"	"	"	"			
	[illegible]	200	"	1st May 1863	[illegible] 1867	4	5	22	"	"	"			
[illegible]		On sick leave		[illegible] 1867	[illegible] 1867	"	"	"	"	"	15	[illegible] pay		
[illegible]	[illegible]	200	"	[illegible] 1867	[illegible] 1871	3	11	9	"	"	"			
[illegible]	[illegible]	250	"	[illegible] 1871	[illegible]	3	[illegible]	[illegible]	"	"	"			
[illegible] Government Office	Supdt of Records	250	"	1st April 1875	[illegible] October 1875	"	6	14	"	"	"			
						24	11	17	1	10	1			

REMARKS BY HEAD OF OFFICE.

1. As to character and past conduct of Applicant. *Satisfactory*

2. Explanation of any suspension or degradation. *Nil*

3. Regarding any gratuity or pension already received by Applicant. See Chapter XX. *Nil.*

4. Explanation under Section 47, Rule 1, so far as the Head of the Office can give it. *Nil* — *Retiring on Medical Certificate ~~under Section~~ Clause C.*

5. Any other remarks. *Nil.*

No 28

Major Genl R.E.
Secretary to Government P.W.D.
SIGNATURE.

CERTIFICATE AND REPORT OF *Controller of Public Works Accounts.* ~~ACCOUNTANT GENERAL.~~

CERTIFIED that (*[illegible] of the applicant [illegible] and the statement of his contemporary employees* ~~subject to the remarks below recorded~~) qualifying service in {~~inferior~~ superior} grades has been duly proved for *Twenty four* years *eleven* months & *nineteen* days; and that *an Invalid* {pension ~~gratuity~~} not exceeding Rs. *80 — 8 — 9*, is admissible under Section *56 (b)* of the Civil Pension Code. The calculations have been duly verified.

Fort St. George
9th December 1875

Fort Saint George
Acctt Genl's Office
19th January 1876

Countersigned.
[illegible]
Accountant General

L. Conway Gordon
Controller ~~Accountant General~~ P.W. Acct.

To The Under Secretary to Govt.
Pension Depts.

The applicants services from 26th December 1848 to 14th October 1875 have with the exception of the two periods marginally noted been verified from office copies of pay abstracts acquittance Rolls and Audit Registers available in the records of the office of the Controller of P.W. Accounts.

(1) From 1st March 1850 to 30th June 1854
(2) — 1st May 1858 to 31st July 1858.

The first of the excepted periods is accepted as service counting towards pension under the accompanying affidavit of the applicant and the statement of the contemporary employé. The second period is accepted under another affidavit taken from the applicant and G.Os No. 784, 1216 & 1758 of 27th April, 26th June and 28th August 1858 respectively (see also letter from Under Secretary to Government, P.W.D.) The total period of the applicants qualifying and non qualifying services amounts to 26 years 9 months and 20 days, of this period 1 year 9 months and 15 days (from 26th December 1848 to 10th October 1850) has been deducted as non qualifying consequent on the services having been rendered by the applicant before the completion of 22 years of age and 15 days (from 23rd August to 6th September 1867) during which the applicant was absent on sick leave. The balance thus left at the applicants credit is 24 years 11 months and 19 days, being 11 days less than the period of 25 years required to render him eligible to the half pension claimed.-

It will be seen however from the accompanying copy of G.O. No. 26 of 2nd December 1875 that orders have been issued in the P.W.D. of the Government Secretariat with a view to the applicants case being submitted to the Government of India under Section 75 Chapter XV of the Civil Pension Code with a recommendation that he be admitted to the scale of pension due to 25 years superior service. Viz: Rs 120-13-1 per mensem.-

Fort Saint George }
9th December 1875.- }

Controller of P.W. Acct.

9/12

Pension 1896. Deptt
No. 53

Application for Pension ~~or~~ ~~Gratuity~~

Date of application. 16th October 1896

Name of Applicant. Thomas William Johnson

Last Appointment. Supdt Record Deptt, P.W. Secretariat

Class of pension or gratuity

Amount of pension sanctioned.

Amount of gratuity sanctioned.

Date of commencement.

Date of sanction.

No. 3477/10/96

With an order No. 55 & 56

No. 212/96

To

The Under Secretary
to Government.
P. W. D.

Sir,

In pursuance of the instructions communicated to me in person, I beg to make the following Statement in connection with my application for pension which is now before Government.

The Register of my Service as prepared by me shows a total Service under Government of 26 years 9 months and 21 days. Of that period 1 year 9 months and 16 days as not count towards pension, as that service was rendered before I was 22 years old. Deducting this latter period there remains according to the Register a balance of 25 years & 5 days, while 25 years is the period required to render an Uncovenanted Officer eligible to a pension of one half average salary.

In preparing my Register however it entirely escaped my memory that I had had sick leave on a moiety of salary for fifteen days viz from 23rd August to 6th Septr. 1867, and as such leave does not reckon towards pension the period of 25 years and 5 days

above

above mentioned is reduced to 24 years 11 months & 19 days, or eleven days less than the qualifying time.

When my case came before Government in March last in connection with the Reorganization of the Secretariat Establishment they were pleased, as will be seen by a reference to the papers, to allow me to remain in office till I completed my 25 years service, and it is thus clear that owing to mere inadvertence and to no other cause that I now fall short of that period by a little more than a week. When I gave up office I did

so

to render the firm conviction that the full period of service had been rendered, but I now find that I was mistaken. In these circumstances I throw myself on the consideration of Government whose employee I have been for nearly 27 years, and to whom I have rendered faithful service as shewn by the papers enclosed in my application, and I earnestly pray that the short period which is wanting to complete the time required may be generously waived and pension of half average salary as originally intended by Government granted to me.

I beg &c.

(Signed) S. W. Johnson.

Madras.
26th November 1875.

Xd Attd

(True Copy)

And Scott
Major R.E.
Under Secy. to Govt. P.W.D.

Drawn Rs 77 3 8

Public Works Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

~~Under date the~~

Read the following :—

S. W. Johnson (Lr.) of 26th Novr./75.

Order thereon 2d Decr/75. No 26

It was incumbent on Mr. Johnson to have his Service Register verified by competent authority before he quitted his employment, but under the actual circumstances his letter will be transferred to the Pension Depart. with the view to application being made to the Govt. of India to admit him as a special case to the scale of pension due to 25 years service of which he is deficient 11 days.

(True Extract)

And Scott
Major R.E.
Under Secy. to Govt. P.W.D.

To
The Pension Department.
with Enclo.

8.12.

Xd

Pension 1875 No. 4tt

No. 778

Proceedings of the Govt

P. W. Public Works Dept

No. 24

Dated 2nd Decr 1875

No. 6

Encl. 1.

Requesting that application be made to the Govt of India to admit the pension as a special case the rule of pension due to 25 years service of which he is deficient 11 day

---

Pension Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter

from the Secretary to Government P.W.D. dated 1 October 1875 No.

Proceedings of Government P.W.D. dated 2nd December 1875 No.

from Controller of P.W. Accounts dated 9 December 1875 No.

& Accountant General dated 19 January 1876 No. 98.

Order thereon 25 January 1876 No. 50

Application is made on behalf of Mr Thomas William Johnson late Supt Record Department P.W. Secretariat for the grant of an invalid pension equal to half his average salary for the last 5 years. The applicants total service is 26-9-20 but of this 1-9-16 is held to be not qualifying as it was passed while he was under 22 years age.

The result is that when 16 days in 1867 leave ... is also deducted

... the

[illegible] Johnson [illegible] qualifying
Service amounts to 26 .. 11 .. 19 .
Seven days less than the time
required for a half pension
But as the above peculiar
circumstances the Government
resolve to grant Mr J. W.
Johnson a full pension of
Rs [illegible] Two hundred and
eighty three [illegible]
[illegible] per mensem equal to
half his average salary and
to submit the proceedings
for the confirmation of the
Government of India.

To
The Accountant General with Regts
Comptroller of P.W. Accounts
Secy to Govt P.W.D. } Dec: 28/1/78

Govt. of 1876 Madras.

Pension

To the Accountant General

Dated 26 January 1876, No. 56

Recd.

Nos.

Granting an invalid pension of Rs 170 13 1 per annum to Mr. J. W. [illegible] late Superintendent [illegible] Works [illegible]