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MADRAS RECORD OFFICE.

Government of Madras.

Public works DEPARTMENT.

G.O. No. 3209 Press Mis.

159-160

Dated 18 8 - 11 — 1864 1864

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department, 8th November 1864.

No. 159. Read the following Proceedings of the Madras Government in the Military Department :—

Stating that the copper sheets in Store in the Commissariat Godowns will be retained for Issue, as required for Dr. Duff's Cooking Ranges. } (Here enter 31st October, 1864, No. 3,852.)

No. 160. ORDER THEREON, 8th November 1864, No. 3,209.

Communicated to the Superintending Engineers.

(True Extract.)

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

To the Superintending Engineers.

Exd. S. T. Augustin.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following papers :—

From the Controller of Military Accounts, Fort Saint George, 9th June 1864, J ; to the Secretary to Government, Military Department.

Having received the final Report of the Examiner Commissariat Accounts, on the verification of the Commissariat Stock, I am now in a position to lay the whole case before Government.

2. I am not aware that any verification of the kind had ever previously taken place in that Department.

3. Periodical Returns of Stock were rendered by Executive Officers, but under the system which then prevailed of retaining articles on the Returns which had disappeared from wastage, loss, and other causes, until the sanction of the Commissary General had been obtained for writing them off, these Returns were, in a great measure, fictitious.

4. The Commissary General's sanctions, under the then system, were often years in arrears.

5. Under the new Budget system it became necessary to have the Returns correct and in accord with the "actuals," and as a necessary step to that end the verification Committees were held.

6. Many months elapsed before the Statements came to hand. As they were received they were transferred to the Examiner to be checked, and compared with the Stock in his Books.

7. They did not agree, and it became, therefore, necessary to refer to the Executive Officers for explanation.

8. This course necessarily involved much correspondence, and caused great delay not only from the distance of some of the out-stations, but from the very nature of the work, and its being extraneous to the current, and other equally important duties, which the Establishments have to perform.

9. The results of the attempt to reconcile the differences are stated in the Examiner's letters marginally noted, and herewith forwarded. It will be seen, that with the exception of the Presidency and the Northern Division Ranges, that differences have been generally reconciled and entirely so in three Ranges.

No. 255, 30*th May* 1864.
" 267, 31*st* " "
" 311, 7*th June* "

Already before Government, (G. O. 26th May 1864).
No. 857, 5*th August* 1863.
" 2898, 23*rd March* 1864.

10. I shall now proceed to notice the former, with special reference to the explanations called for in the Order of Government, No. 1795 of the 26th May 1864.

11. Mr. Norfor's verification Statements are herewith forwarded, as also the Examiner's Audit thereon. These were sent to the Executive Officer for explanation: the result is shewn in the Examiner's letter accompanying.

12. I am aware that Major Gillilan had many consultations with the Officers of the Department, and with Mr. Norfor, and it was only in March last, that he could come to a final understanding with Mr. Norfor, on some points of difference in his Verification Statements. Some of these differences were then explained, as will be seen from Major Gillilan's letter, but the greater portion of them is said to be inexplicable, and it is doubtful whether any good can be derived from pursuing the inquiry further. A new system has been introduced since the 1st May 1863: it

24. Although the former verification may appear to be barren of results, the inquiries which it involved have been attended with much good. It brought under the personal knowledge of every Officer in the Department the defects in the system, and the consequent necessity for reform: it was the means of clearing off much useless, unserviceable, and obsolete Stock, and it has already led to an improved system, and eventually will lead to a considerable savings to Government.

Vide letters from Captain Bardin and Lieutenant Sewell, Executive Officers at Bellary, accompanying respectively, dated 22nd April 1864, No. 2506, and 19th August 1863, No. 919, (to be returned.)

25. These ends have not been attained however without much labor and trouble and consequently much delay; and it is due to Major Gillilan and to his Establishment, to place on record that they made every exertion to account for differences which, after long and patient inquiry, are stated to be inexplicable.

From R. W. Norfor, Esq., Madras, 8th November 1862; to the Controller of Military Accounts.

I have the honor to submit my Report upon the Granary Section of the Madras Commissariat, and to annex a List of the Stock therein, as it stood on the 1st September 1862, according to the Accounts of the Department, with columns showing subsequent Receipts and Expenditure; Stock as it should appear, Stock as found by me, deficiency and surplus.

2. I have to direct attention to a deficiency of Rs. 8,021-11 in the Rice found in Store, the deficiency is sought to be in part accounted for, by the 2,846 of broken Rice and Tower that have been produced, but this would still leave a deficiency to be accounted for. The waste is said to have been caused by frequent removals from Godown to Godown, whilst the repairs of the Granary have been going on.

3. There is also a large deficiency in the Grain of Rs. 4,552-9 to make up the Rs. 3,727 of damaged Grain is produced, said to have been found in the heaps.

4. On the 1st September, by the accounts, there existed Rs. 674 of damaged Grain, borne on the Stock, but said not to have been in Godown, this circumstance is strange.

5. The damaged Grain produced also proves bad sample, it is so light that, bag for bag, the weight is little more than half that of good Grain, and if originally received in good order, the quantity so received would exceed that borne on the Books. In September, 97,106 Rs. 4 0s of fresh Grain came into Godown, that remaining on the 1st September was consumed shortly afterwards.

6. There is also a deficiency in weight of the Round Copper Pots of Rs. 116, but as the number is correct, this may be allowed for wear and tear, of previous errors in weighing.

7. The account of Salt Beef is incorrect, there being a surplus of Rs. 94-12½. This is said to arise upon the Return of Salt Meat into Store, some Commanders of Vessels returning it by the lb weight, others by the piece, upon an Estimate of weight. The difference is not great, but requires watching.

8. I have noticed in my List some Articles of Provisions, which being damaged should be sold: the Flour is the largest item, it is sour and full of weevils.

9. I observe that the quantity of Sheet Copper, and of Copper Utensils in Store, is very great, the total weight being

Copper Sheets	19,638½
" Utensils	71,993½
Rs	91,632

without reckoning many small Vessels in Copper and Brass.

10. The above weight represents, in round numbers, an account of Rupees 17,873, on the probably cost more, loss on sale might have to be submitted to, but as very little is used of this Stock it required to meet ordinary Indents, it seems desirable that nearly the whole should be realized.

11. A large number also of Copper Funnels, Pumps, Brass Weights, English Scales and Weights are held, for which Indents are seldom received.

12. In regard to the care of the Stock in the Granary, I cannot report favorably, there are only two wooden horses throughout the Godowns, and the Stock is stowed either on the floor, or upon single palmirahs, it seems exposed to rather rough handling; on one of my visits I observed that the Provision Casks had just been rolled, and this has been done so roughly that a Tierce in one of the rows was riding over another. The Casks want the Cooper and should be inspected periodically by him, they need frequent filling, but not much rolling.

13. The grain is stowed on the godown floors. There is not, I understand, an intention of holding grain stocks for the future, but should they again be held, it will be desirable to construct an upper flooring of wood, seven feet from the lower floor, upon which the grain could be kept, and shot down for consumption. It could there also be shifted, which all grain exposed to the atmosphere ought to be, at short intervals.

14. I found in the Granary a considerable quantity of Porter not belonging to its usual stock, but sent there for want of room in the Beer Godowns, this Porter was very badly stowed, a portion was under a low lean-to Godown, on the earth, and exposed to damp and heat, a further portion was under a verandah facing the East, exposed to the full force of the morning sun, for upwards of four hours, another portion was, in one of the Godowns of a quadrangle, under repair, only raised from the floor by palmirahs, the Casks were thick with mildew and smelling very sour. The whole of the Porter might have been stowed in a splendid Godown at the South-end of the Granary, where it would have been safe, and easily got at for rolling. The Provision Casks are now occupying a portion of this Godown, but they could have been very comfortably stowed in a good airy Godown on the East-side, where some Porter is.

15. The Grain occupied a portion of a very spacious Godown on the West-side and was in a heap on the floor—a very objectionable method of storing it, as already pointed out—the whole remaining space in this Godown was unoccupied, save by a few gunny packages.

16. The present Granary Stock could be easily stowed in one-fourth the area of the Granary Godowns, leaving the remaining three-fourths available for other Stores.

17. An enclosed quadrangle at the North-end of the Granary is now, and seems to have been very long under repair, the completion of these repairs should be urged on, as until completed the Godowns which are very good ones, are nearly useless. A mistake is however being made, in rebuilding upon an old plan—a wide enclosed verandah on the inner sides of the quadrangle—it will certainly give much covered space, but with this disadvantage, that it tends to make the Godowns dark and damp. It would have been much better to have cut off, half of this verandah, there would have still remained ample space for packing or examination of Stores.

18. The Granary Godowns are excellent, but they should be at once fitted with horses, they would then afford safe stowage for any description of Stores.

From R. W. Norfor, Esq., Madras, 15th January 1863; to the Controller of Military Finance, Fort Saint George.

I have the honor to submit a continuation of my Verification Report of the Stock of the Madras Commissariat in the following Departments, as it stood per Accounts on the 1st September last, with subsequent receipts and Issues, and Stock found on the dates set against the respective Lists.

Tea Godown, Distillery and Alcohol Department, Grain and Provision or Granary additional.

Tea Godown.—The accompanying Return exhibits the Stock of Tea, which, with the exception of 19 twelve Chests, is in very good order: the twelve Chests are broken, and are reserved for Presidency use, if they cannot be speedily consumed they should be cased in tin, to prevent spoiling from exposure to the air.

The Tea has been lately re-stowed by the Conductor in charge, Mr. Scriven, and the arrangement of the Godown is very good.

Stating this, I am necessitated also to say, that, considering the valuable and perishable Stock that is in it, the Godown itself is not what it should be. It is a long tiled Godown, very little raised above the surface of the ground, liable in wet weather to leakage and damp. It has also the appearance of being very old. One end of it has a window opening into the Cooperage, and the other end (near the entrance door) is used for keeping the Alcohol made in the Distillery, which is in the yard of the Cooperage.

should be borne in mind that the accounts and transactions adverted to, refer to periods antecedent to that date when it may be safely said the Stock Returns were mere matter of form, and in reality fictitious. It would occupy too much time and space to examine and comment on each item of difference in these Statements: one case will perhaps serve to illustrate all.

13. Mr. Norfor, in his verification of Arrack, puts down the quantity, according to the books, at gallons 2,37,[illegible]39. He found in Store, Gallons 2,25,291·21, exhibiting a difference of Gallons 12,[illegible]9, while Major Gillilan, in his Audit Statement, gives the quantity, on that date, according to his books, at Gallons 4,01,253·21 inclusive of the supply of Batavia Arrack, *viz.*, Gallons 37,864·10. The books referred to by Mr. Norfor were the Conicopoly's books, while the Examiner's books were compilations from the Executive Officers' Returns. There could be no agreement on such discordant data; and to add to the difficulty, Mr. Norfor had doubts whether the calculations of quantities were made on correct formula, while, within the last few days, I have received, from the Commissary General, elaborate Tables, prepared by a Warrant Officer in the Department, on the subject, calling in question the correctness of the data on which the calculations have, for years past, been made. These Tables will be submitted in due course.

Vide Verification Statement.

14. The question, therefore, of the correct quantity of Arrack in Store is still an open question. It is one which falls specially within the province of the Storekeeper to determine; and if this has not already been done, I would suggest that no time be lost in ascertaining from him the quantity in the Vats and in Cask, at the Presidency and in all the out-stations.

15. I shall next proceed to notice the subjects alluded to by Mr. Norfor in his communications to me, regarding some points which came to his notice during the verification. The nature of these communications have been already adverted to.

31st May 1864, *A.*

16. In his letter of the 8th November 1862, he alludes specially to the deficiency in grain, and to the defects in the mode of storage. The former was explained (*vide* Major Gillilan's letter of the 23rd March 1864, No. 2898) and the remarks on the latter have become unnecessary, in consequence of the system of storing grain having been *then* discontinued.

17. As soon as I became aware that there was a large quantity of surplus Copper, I suggested to the Commissary General that it should at once be disposed of. It was offered to the Mint but declined. Colonel Hill then represented that a considerable loss would be sustained if it were sold in the market, and as new Cooking Vessels would be required for "Duff's Stoves," it would be advisable to retain the Copper for that purpose. Government passed orders on the point. Nothing has yet been done, and the question still remains in abeyance pending the introduction of "Duff's Stoves."

Pro. of Govt., No. 3960, *dated* 14*th December* 1863.

18. The discontinuance of the Alcohol Distillery, is another subject brought to notice by Mr. Norfor, and was at once acted upon by me. Its discontinuance was approved of by Government, on my recommendation, but was prolonged for six months, at the request of the Commissary General.

19. The proposal of Mr. Norfor that the Water Casks and Arrack Pipes, should be "shaken up," is not acquiesced in by the Commissariat Department. I do not concur in the views of the latter, but the question is one which peculiarly belongs to the Store-keeper, and as one has been recently appointed, it would not have been proper for me to have interfered, unless the question came before me in a financial view, as it subsequently did when a demand arose for additional accommodation, and on which I submitted a Report, to Government, on the 2nd June 1864, letter C.

20. The expediency of removing the Cooperage from the present locality, is strongly objected to by the Department. It appears to me to be in a dangerous position, and greatly adds to the risk of the whole Premises being set on fire: but this also is a question which involves many Departmental considerations, and on which I can only submit my individual opinion.

21. The other subjects alluded to by Mr. Norfor contain remarks applicable to the first elements of the system of storing, and the best mode of preserving Stock. They were valuable to me at the time I received them, when there was no responsible Store-keeper, but an Officer having been specially selected for the duty, any immediate interference on my part would have been premature. No action was therefore taken by me on these general principles, simply because it did not appear to me necessary. I would here beg leave to remark that, while I have always felt it my duty to bring to the notice of Government errors and abuses in the Department, I have considered my duty *there* ended. It would be destructive of administrative responsibility to interpose in internal reforms; to be of any practical use, such reforms must be matured and carried out by the Department itself.

G. O., No. 422, *of the* 6*th February* 1861.

22. The nomination of a responsible Store-keeper was the first step to that end, one was sanctioned in February 1863, the arrangements for giving effect to the measure, rested with the Department, and I had no official knowledge of the progress which was being made in completing them, until Colonel Hill informed me in March 1864, that great difficulties had been experienced, and that Captain Hawkes had been ordered down from the Hills to take charge of the Office. I have no knowledge of what has been done since, but I think the time has arrived for calling upon Captain Hawkes, the responsible Store-keeper under Colonel Hill, for a full report on the past, as well as on the present system (if one has been determined on); with proposed allotments of Reserve Stock for each Range, and whether the present accommodation at each Station, is sufficient and suitable for such allotments; and also that some fixed rules should be determined on, for writing off Stock, as proposed by the Committee on the Commissariat Establishments, and also in my letter to Government of the 3rd December 1862, A.

G. O., No. 422, *dated* 6*th February* 1863, *paragraph* 7.

Proceedings of Government, No. 422, *dated* 6*th February* 1863.

23. The Examiner Commissariat Accounts reports that the Stock Accounts are now current, and correctly represent the Stores on hand, but I consider that this should not prevent the periodical verification of Stock, and that it should be again taken as soon as the Store-keeper is in a position to make the necessary arrangements for that purpose.

I consider that the Alcohol, the most inflamable part of the Commissariat Stock, should be at once removed from the Tea Godown, and that nothing but the Tea should be stored in it. It would be very desirable to give the Godown a terraced roof, and to provide for its ventilation without any opening into the Cooperage.

It is also desirable that one or two large doors should be opened along the outer side that, in case of fire, the Stock might be more easily removed, than it could be through the one door which the Godown now has.

Distillery and Alcohol.—This Department requires no particular notice, except regarding the keeping of the Alcohol in the Tea Godown adverted to already. The Conicopoly in charge must have been an old servant of the Commissariat and probably is a valued one, but he seems too old to have charge of this dangerous Stock, combined as it now is with the Tea.

Grain and Provision or Granary, additional.—This List requires no comment, except that the articles composing it are out of place in the Tea Godown, and that they ought to have been declared at the Granary.

From R. W. Norfor, Esq., Madras, 16th January 1863; to the Controller of Military Finance, Fort Saint George.

I have the honor, in further continuation of my Verification Report of the Stock of the Madras Commissariat to forward that of

The Cooperage.—The Stock in this Department is correct.

The Stock of water and other Casks is large, but perhaps not disadvantageously so, as seasoned Casks would be most valuable when required for use. There is however very much space needlessly occupied by them, they are kept whole until they fall to pieces, when the staves, heads, and hoops, are placed in separate heaps. Instead of the method of storing that now obtains, each Cask should be shaken, and the several parts, staves, heads, and hoops, made up into the usual pack. The Casks would then stow in a comparatively small space, and might be brought into the sheds of the Cooperage, instead of occupying, as most of them do, a large yard with spacious sheds on its four sides in the fourth line Banksalls. At present the Cooperage itself is very much lumbered, notwithstanding the large space occupied at the Banksalls.

From R. W. Norfor, Esq., Madras, 22nd January 1863; to the Controller of Military Finance, Fort Saint George.

In further continuation of my Verification Report on the Madras Commissariat Stores, I have the honor to enclose List of the

Hospital Stores.—This part of the Stock is very well kept, and reflects much credit on Mr. Scriven, the Conductor in charge. There seems to be an overstock of several articles: the following may be particularized:—

Arrowroot.	
Banians, Flannel.	Drawers, Flannal.
Barley, Pearl.	Flannel Pieces.
Blankets, Bengal, Black.	Frocks, Canvass.
,, Europe, White.	Gingham, Yards.
,, Europe, Blue.	Gowns, Gingham.
,, ,, Red.	Pillows.
,, Hoonsoor.	,, Cases.
Caps, Gingham.	Quilts.
,, Flannel lined.	Sago.
,, Woollen.	Shirts.
Chintz, Pieces.	Slippers.
Cloth, Cotton, Brown.	Socks, Woollen.
Cumblies.	Stockings ,,
Caps, China.	Trowsers, Gingham.
	Ungrekahs.

3. Any of the above can be renewed in the market as occasion requires. The Flannel has all been unpacked, whether previous to purchase or not, I do not know, but having been unpacked, although re-packed in bales, it is exposed to inevitable damage from insects. Woollens in the original home packages will keep for years, but when once opened they are immediately liable to the attacks

of insects, and cannot be saved from them. The original packers' Lists from home may be implicitly relied on, and there is no necessity for opening Woollen bales until required for use. There is a large stock of Blankets, but nearly all being in original Bales they can be kept without risk, and gradually worked down. The Arrowroot has been subject to wastage from its being kept in Casks with hinged tops, from which it had to be baled for such examination, or when wanted for issue, a man had to be sent in to bale it out, as the quantity got low in the Cask, which was not a cleanly operation. It has now been put in convenient sized tins. The Barley has been treated in the same way, but as it is liable to heat in tin this method of packing it will not answer, particularly if soldered down, which should be done for safety.

4. There is a further quantity of Copper Pots here, a comparison of the condition of these, with that of the Copper Pots, old and new, in the Granary, will show the relative care given to the Stock in the two Departments. The bottled Liquor Godown is very well fitted, and its Stock in very good condition. Some unlaged bottles there are which, in due course, will be disposed of.

From R. W. Norfor, Esq., Madras, 3rd February 1863; to the Controller of Military Finance, Fort Saint George.

1. I have the honor to enclose my Report on the Stock of the Ale and Porter Department of the Madras Commissariat.

2. The Stock of Ale and Porter is correct, I find it, however, distributed in so many places as to render its careful supervision a matter of difficulty. The quantity in Store, over 3000 Hogsheads at this period of the season, requires remark, not only as indicating an overstock, but because Beer left for so long a time in Cask in this climate deteriorates much in its keeping qualities, and becomes unfit either for bottling or for transmission to a distance in wood.

3. In a former part of my Report I have observed that a large yard with Godowns, in the fourth line Banksall, is filled with empty whole Casks, which, if shaken, would stow in a comparatively small space. This space might with ease be adapted for a Beer Store, there being sufficient yard space for the erection of any necessary Sheds. The Timber Depôt might also be made available for the same purpose, as already stated in my report on it.

4. The absence of horses, on which to place the Casks, is a very noticeable want in this department, the Casks in the Granary had suffered greatly from the want of horses, and as dryness in Ale and Porter Godowns is essential, I recommend that if a spot is selected and prepared for the stowing of the Season' Beer, as should be done, then that the whole Godown should be fitted with substantial horses. I have recommended the sale of certain Timber in the Depôt, as condemned, this would cut up for horses very well, and would go far towards furnishing them.

From R. W. Norfor, Esq., Madras, 9th February 1863; to the Controller of Military Finance, Fort Saint George.

I have the honor to submit my Report of the Stock of the Arrack Godown Madras Commissariat.

2. The general Stock of Utensils and Vats I have found to be correct.

3. The account of the Stock of Spirits, as given in a separate Return, is based upon the Godown Account of the 1st September 1862. I have taken the marked quantities upon the several Vats, and have applied to the total a correction, in reduction of its amount, at the rate of 10 gallons in 4,322, or say 1 per cent, being a difference found by emptying two Vats and testing their contents by actual liquid measurement, the correction will probably be thought unimportant, and that the contents of the Vats, as now marked on them in old wine gallons, may continue to be taken as the measurements of their capacity.

4. A considerable difference will be found between my Return of spirits in Store, and the quantities on the Godown books, on the 31st December 1862.

5. It is the practice, on receiving spirits into Godown, to pay for them at a strength of 20° below proof; to this strength is added, in account, 5 per cent of water, to reduce the strength to the issue standard of 25° below proof.

For example, 100 Gallons @ 23° — 97 @ 20°
5 per cent 5
102 Gallons @ 25°

is charged to Godown, for issue. The water is not added at the time of receipt, but whenever spirits are issued it is added, in such quantity as is then needed to reduce the strength to 25°.

6. Thus a nominal quantity of spirit is in Store, supposed to be available for issue at 25° strength, but this quantity is never available, for;

First—This received strength of 23° is, by the weakening process of evaporation, reduced constantly, and the 2° margin supposed to exist is constantly decreased by the weakening of the spirit.

Second—The supposed quantity of spirit in Store is reduced constantly, very considerably in volume, by the evaporating process, and the quantity in the supposed case above, is never available for issue after it has passed into the Godown, its first loss commences when it is pumped into the Vats, its last, as regards the Madras Stock, occurs when it is again casked for issue, and during the intermediate time a constant decrease is going on.

7. In the two ways above pointed out, a very considerable loss is constantly being incurred, the amount of wastage, from both the causes mentioned, may be stated as follows.—

8. The average wastage of spirits, in quantity, by evaporation is usually reckoned at 5 per cent annually, in well sheltered positions in ordinary Casks, but in consequence of the size of the Government Vats it would not amount to so much, but may be taken at 4 per cent.

9. The wastage by loss of strength, is not easy to determine, and can only be correctly stated after experiment carefully made, but I should take it to be not more than 1 per cent. per annum.

10. Thus 5 per cent. can be allowed upon the Stock for wastage per annum, but this can apply only to the Madras Stock. Spirits in transit and in Store at out-stations, would suffer extra and serious loss from various causes, differing perhaps at every Station.

11. It seems to have been lately the practice in the Commissariat Office to write off annually as wastage, any difference found to exist between the Stock per account and the Stock in Store, but this is manifestly unsafe, and a fixed standard of allowance should be established, any variation from which should call for strict investigation.

12. The Godown is well kept, and the Serjeant in charge an intelligent man, who has proved his trust-worthiness through a long period of service.

13. Having completed the verification of the Stock I beg to recapitulate the principal remarks made upon the different Departments.

14. *Arrack Godown.*—I have stated what would be a fair allowance for wastage per annum, in the Madras Godown, *viz.*, 5 per cent. It does not appear that until lately any thing like a correct account was kept against the Godown, and the practice is still to balance the account by any deficiency found, calling it wastage, a Return of the quantities thus written off for, say ten years past, would shown relatively to the stock, whether the wastage has been in excess of what is usual. In the Mofussil, each Station would need to have its own scale for wastage. There are several spare Vats at Madras, and if principal Stations are not now supplied with them, it might be done. The Batavia Arrack and Rum are only used for distillery, the advantage of which is questionable,* and which, with reference to the Abkarry Rules is objectionable, except for Hospital purposes. This part of the Stock could, I think, be dispensed with and a saving made, if possible, it should be brought into the issues and worked off. The Stock of Colombo Arrack is larger than is needed, it does require age before it can be safely issued, but two years would suffice to mellow it, and Madras holds at present a four years' Stock.

* *Vide Report from Controller of Military Accounts, 9th June 1864, J, paragraph 18.*

15. *Beer and Porter.*—I have stated the importance of having one store only for this stock, and have mentioned the Timber Depôt, or the fourth line Banksall, as well suited for the purpose, with some additions. The Stock seems to be in excess, which is objectionable, as Beer cannot be safely kept in wood, through one season on to the beginning of another.

16. *Tea*—I have pointed out that the Godown is unsafe for reasons given, there are some very fine rooms under the Commissariat Offices in the main Building, that would make an excellent Tea-stores, they are now used for bottling Ale and Porter and for storing a part of the Hospital-stock.

17. *Hospital Stores.*—These are very well kept, and space is economised in their stowage.

18. *Military Stores.*—These are carefully kept, and need no particular comment.

19. *Cooperage.*—This and the Distillery are in one yard, and are dangerous from the risk of fire. It would be an advantage could both Cooperage and Distillery be removed from the Commissariat Build-

ings, but if that cannot be effected, then the space occupied by the Stock of the Cooperage should be at once reduced, by the means I have suggested of shaking the Casks, and packing the Shakes or Hoops in Stacks, within the present Cooperage Sheds

20. *Timber Depôt*—This Department is almost nominal and the rejected Timber in it should be sold, also the Stock of Rosewood, which is valuable but useless to Government. The yard would then be available for useful purposes.

21. *Granary*—This is the worst Department of the Commissariat, the deficiencies found show clearly what the usage has been with regard to some items of Stock. There is a large quantity of valuable Copper Utensils and of Sheet Copper, which if realized on would bring in a large sum. There is great waste of space in this yard. An enclosed portion at the north-end, which has spacious Godowns and a centre yard, and Gateway facing the Sea, would hold three times the present Granary Stock, and the remaining very roomy Godowns and large yard could be made available for any Government purpose.

Order, No 2481, 20*th July* 1864.

At the suggestion of the Controller of Military Accounts, Government, in July 1862, sanctioned the employment of Mr. Norfor in verifying Stock in the Commissariat Department at the Presidency, and requested the Commander-in-Chief to issue instructions for convening special Committees for the examination and verification of the reserve Stock at Out-stations, as such Stock existed on 1st September 1862.

Proceedings 28th July 1862, No. 2674.

2. The result has shewn that the examination was very necessary, and that the Store Department of the Commissariat evidently wants much reform. The differences between the quantities which should have been in Store according to the Returns and what were actually found have not yet been accounted for at the Presidency, Bellary, Singapore, Rangoon and Masulipatam. At the two first named places, further efforts for the purpose of reconciling the discrepancies will apparently be of no avail. But it is absolutely necessary that effective measures should be taken for ensuring the future proper custody and correct accounting of Stores at every Station. It is the express duty of the Commissary General to enforce the observance of strict care of the Stores; and the actual quantities of Stock and Store at each Station being first correctly ascertained, the Examiner of Commissariat Accounts should be punctually furnished with accurate Returns, and responsibility fixed upon all Officers in charge. One means of securing the object in view will be by adopting in all cases the course [illegible] dated 7th June 1864, No. 311, paragraphs 13 and 14, *viz.*, that the relieving Officer shall carefully examine all the articles of Stock and Store, before granting his Receipt to the Officer relieved, and that the Receipt should undergo the audit of the Examiner of Commissariat Accounts. The Governor [illegible] that the above instructions be carried into immediate effect. Whenever the requisite Returns are not regularly and quickly furnished, or when deficiencies are not satisfactorily accounted for, the same will be, without delay, reported to Government by the Examiner of Commissariat Accounts, through the Controller.

Extract Proceedings Commissariat Department, 24th of June 1864, No. 837.

31st May 1864, No. 265.

Report of Controller of Military Accounts, 9th June 1864 J, paragraph 13

3. The Commissary General will cause a Report to be submitted, as early as practicable, through the Controller, of the character suggested by the latter Officer, in paragraph 22 of his letter, dated 9th June 1864.

Pro: of the Madras Govt M.D.
No 2481.
20 July 1861

4. The Examiner of Commissariat Accounts, in forwarding hereafter the Annual Statement* of Commissariat Expenditure, will report as to the manner in which the Accounts of Stock and Store are rendered from every Station.

* *Order 28th March* 1861, *No.* 1152, *para.* 17.

5. Having carefully perused the late Mr. Norfor's sensible Reports on the Commissariat Stores at the Presidency, the Governor in Council deems the remarks and suggestions contained in the portions noted in the margin deserving further attention, and accordingly resolves that the Officers named in the margin*, be appointed a Committee—with instructions to inspect the entire Stores at the Presidency; take into consideration the several points therein noticed; ascertain and report whether the measures proposed, or any other, should be adopted. The enquiry should be a full and searching one, and the Committee are authorised to avail themselves of any person, in or out of the service, who could give them useful advice or information.

Mr. Norfor's Reports, 8*th November* 1862, *paragraphs* 8, 12, 13, 14 *and* 18.
15*th January* 1863.
16*th* do.
22*nd* do.
3*rd Feb.* 1863.
9*th* do. *paragraphs* 3 *to* 11. 14 *to* 16, 19 *and* 20.

Lieut.-Colonel Barrow, Dy. Inspr. Genl. of Ordnance.
Lieut.-Colonel Webb, Staff Corps (with the permission of His Excellency the Commander-in-Chief.
Major Fasken, Ag. Examiner of Commissariat Accounts.

6. Adverting to paragraphs 13 and 14 of the letter from the Controller of Military Accounts, 9th June 1861, J, the Committee will also ascertain the actual quantity of Arrack in Store at the Presidency, and whether it agrees with the last Return furnished to the Examiner of Commissariat Accounts, as modified by transactions between the date of that document and the date of the Committee's Report to Committee.

7. If the Copper Sheets in Store in the Commissariat Godowns will answer for making up the Utensils for Dr. Duff's Cooking Ranges, which should be ascertained from Dr. Duff at once by the Commissary General, the whole* or such portion as may be required will be made over to the Superintendent Gun Carriage Manufactory, for the purpose. The quantity thus transferred will be reported to Government, and the rest sold.

* *lbs.* 19,658½.
Proceedings, 7th July 1864, *No.* 2329, *paragraph* 6.

(True Extract.)

Signed H. Marshall Col
Secretary to Government.

To the Controller of Mily. Accounts, with 16 enclosures.
,, Commissary General.
,, Examiner of Commissariat Accounts.
,, Military Accountant.
,, Examiner Pay Department.
,, Inspector General of Ordnance.
,, Adjutant General.
To Lieut.-Col. Barrow, Dy. Inspr. Genl. of Ordnance.
,, Webb, Staff Corps.
To Major Fasken, Ag. Examiner Commissariat Accounts.
Exd. R. Stephenson.

True Copy
H Marshall Col
Secretary to Govt

139

MILITARY DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter:—

From the Commissary General, Madras, 18th October 1861, No. 641; to the Secretary to Government, Military Department, Fort Saint George.

With reference to the concluding paragraph of Order of Government, No. 2481, dated 20th July 1861, I have the honor to inform you that the whole of the thin Copper Sheet amounting to lbs. 11,907½ has been sold at the rate of Rupees 253 per Candy of 500 lbs.

2. The thick Copper has been reserved for the Cooking Utensils of Dr. Duff's Stores in accordance with his request, but that Officer is unable to inform me of the exact weight of metal that will be required by him.

Ordered, No. 3852, 31*st October* 1861.

Communicated to the Controller of Military Accounts.

2. The thick Copper will be retained for issue, as required for Cooking Ranges.

(True Extract.)

H Marshall Col
Under Secretary to Government.

To the Commissary General.
,, Controller of Military Accounts.
,, Examiner of Commissariat Accounts.
,, Military Accountant.
,, Examiner Pay Department.
,, Inspector General of Ordnance.
,, Adjutant General.
,, Public Works Dept., for information, with Pro. of Govt, No. 2481 of 1861.

True Copy
H Marshall Col

Exd. T. Stokes.

Pro: of the Indi
No 24, 81.

20

4. The Examiner of Commissariat Accounts, in forwarding hereafter the Annual Statement* of Commissariat Expenditure, will report as to the manner

* *Order 28th March 1861, No. 1152, para. 17.*

,, Webb, Staff Corps.
To Major Fasken, Ag. Examiner Commissariat Accounts.
Exd. R. Stephenson.

* *Order 28th March* 1861, *No.* 1152, *para.* 17.

nual Statement* of Commissariat Exper
diture, will report as to the manner i

Webb, Staff Corps.